

9030009	Data Processing	10		12	17	14	21	10	8	8	8	8	133	169
9040000	Uncollectible Accounts		(5)	0	0	0	(2)	0	0	0	0	0	(7)	(9)
9040003	Uncoll Accts-Power Trading	3	0	0	0	0	0	0	0	0	0	0	3	5
9040007	Uncoll Accts - Misc Receivable	(39)	35	(2)	11	0	(2)	1	(9)	(13)	229	(192)	(36)	(17)
9050000	Misc Customer Accounts Exp	1	2	1	2	1	1	1	2	1	1	1	15	20
9070000	Supervision - Customer Service	13	16	16	48	42	34	20	24	24	32	23	19	311
9070001	Supervision - DSM	0	0	0	0	0	0	0	0	0	0	0	0	1
9080000	Customer Assistance Expenses	19	26	23	30	28	19	24	39	35	44	30	27	344
9080001	DSM-Customer Advisory Grp	0	0	0	0	0	0	0	0	0	0	0	0	0
9080008	Cust Assistance - M&CS Trning	0	0	0	0	0	0	0	0	0	0	0	0	0
9080009	Cust Assistance Expense - DSM	37	37	34	47	46	66	80	80	68	44	33	32	604
9090000	Information & Instruct Adverts	7	13	0	0	0	0	6	3	28	20	15	12	104
9100000	Misc Cust Svc&Informational Ex	0	0	0	0	0	0	0	0	0	0	0	0	3
9110002	Supervision - Comm & Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
9120000	Demonstrating & Selling Exp	0	1	0	1	1	1	0	0	0	0	0	4	7
9120003	Demo & Selling Exp - Area Dev	0	0	0	0	0	0	0	0	0	0	0	0	1
9200000	Administrative & Gen Salaries	554	613	520	471	513	561	476	524	538	518	566	1,221	7,075
9200003	Admin & Gen Salanes Trnsf	0	0	0	0	0	0	0	0	0	0	0	0	0
9200004	I C Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
9210001	Off Supl & Exp - Nonassociated	(52)	71	208	(30)	97	(44)	(9)	156	220	(22)	61	209	865
9210002	Off Supl & Exp - Associated	2	2	2	2	2	2	0	0	0	0	0	0	12
9210003	Office Supplies & Exp - Trnsf	0	0	0	0	0	0	0	0	0	0	0	0	0
9210004	Office Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
9210005	Cellular Phones and Pagers	0	0	0	0	0	0	0	0	0	0	0	0	0
9220000	Administrative Exp Trnsf - Cr	0	0	0	0	0	(159)	(115)	0	87	29	0	1	(157)
9220001	Admin Exp Trnsf to Cnstrction	(37)	0	(60)	(24)	(32)	(19)	(13)	(18)	(28)	(29)	(38)	(34)	(332)
9220002	Admin Exp Trnsf Const-Mngerial	0	0	0	0	0	0	0	0	0	0	0	0	0
9220003	Admin Exp Trnsf Non-Utily Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
9220004	Admin Exp Trnsf to ABD	(2)	(3)	(2)	(5)	(2)	1	(1)	(2)	(3)	(3)	(2)	(2)	(26)
9220125	SLA Expense Transfers GS	0	0	0	(33)	(12)	(10)	(8)	(25)	(33)	(30)	(33)	(30)	(214)
9220127	SLA Expense Transfers IT	0	0	0	0	0	0	(7)	0	0	0	0	0	0
9230001	Outside Svcs Empl - Nonassoc	249	265	187	249	270	523	95	152	150	138	127	317	2,722
9230003	AEPSC Billed to Client Co	287	535	238	603	271	407	206	302	267	447	330	192	4,085
9240000	Property Insurance	23	23	23	27	27	27	30	29	27	25	27	26	314
9250000	Injuries and Damages	81	134	83	89	83	81	66	67	68	74	73	69	968
9250001	Safety Dinners and Awards	0	0	0	0	0	0	0	0	0	0	0	0	0
9250002	Emp Accdnt Prvntion-Adm Exp	1	3	1	4	6	4	2	3	0	0	1	2	27
9250003	Emp Accdnt Prvntion-Exp Trnsf	0	0	0	0	0	0	0	0	0	0	0	0	0
9250004	Injures to Employees	0	1	0	0	0	0	0	0	0	0	0	0	1
9250006	Wkrs Cmpnstin Pre&Sif Ins Prv	(24)	(4)	(1)	16	(6)	(7)	0	3	10	60	61	7	115
9250007	Prsnal Injries&Prop Dmage-Pub	2	(1)	0	0	1	2	0	4	0	1	0	0	9
9260000	Employee Pensions & Benefits	0	1	1	0	1	3	0	2	1	1	1	0	11
9260001	Edit & Print Empl Pub-Salanes	1	2	2	2	1	1	1	2	3	2	2	2	21
9260002	Pension & Group Ins Admin	1	0	1	1	1	2	7	1	12	2	3	0	31
9260003	Pension Plan	46	46	46	46	46	46	108	108	156	124	124	124	1,020
9260004	Group Life Insurance Premiums	12	12	12	13	12	12	12	0	0	0	10	0	95
9260005	Group Medical Ins Premiums	244	244	241	242	248	247	261	275	278	278	281	280	3,119
9260006	Physical Examinations	0	0	0	0	0	0	0	1	0	1	0	0	2
9260007	Group L-T Disability Ins Prem	22	2	4	0	0	0	10	15	16	16	16	16	119
9260009	Group Dental Insurance Prem	14	14	14	14	14	14	16	17	17	17	17	17	185
9260010	Training Administration Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9260012	Employee Activities	0	0	0	0	0	0	0	0	0	0	0	0	0
9260014	Educational Assistance Pmts	0	0	1	0	0	0	1	3	0	2	0	0	7
9260019	Employee Benefit Exp - COLI	4	0	0	0	0	0	0	0	0	0	0	0	4
9260021	Postretirement Benefits - OPEB	304	304	304	304	304	304	294	294	196	262	262	262	3,394
9260027	Savings Plan Contributions	73	77	77	113	73	91	83	83	146	115	88	91	1,110
9260036	Deferred Compensation	0	0	0	0	0	(25)	0	0	0	0	0	0	(25)
9260037	Supplemental Pension	1	1	2	1	1	1	1	2	2	2	2	2	17
9260040	SFAS 112 Postemployment Benef	22	22	22	23	22	22	(60)	(119)	0	0	0	0	(46)
9260050	Frg Ben Loading - Pension	(11)	(13)	(13)	(21)	(14)	(14)	(31)	(41)	(40)	(73)	(56)	(48)	(375)
9260051	Frg Ben Loading - Grp Ins	(93)	(109)	(115)	(183)	(117)	(132)	(87)	(117)	(115)	(183)	(138)	(118)	(1,507)
9260052	Frg Ben Loading - Savings	(24)	(27)	(27)	(43)	(30)	(29)	(28)	(39)	(41)	(52)	(43)	(36)	(419)
9260053	Frg Ben Loading - OPEB	(108)	(108)	(109)	(174)	(110)	(126)	(77)	(104)	(102)	(142)	(106)	(90)	(1,356)
9260055	IntercoFringeOffset- Don't Use	(87)	(90)	(73)	(129)	(83)	(68)	(61)	(101)	(94)	(112)	(73)	(70)	(1,041)
9260056	Fidelity Stock Option Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
9260057	Postret Ben Medicare Subsidy	(75)	(75)	(75)	(75)	(75)	(74)	(54)	(54)	(75)	(61)	(61)	(90)	(844)
9270000	Franchise Requirements	11	12	12	11	11	12	11	10	12	11	11	12	136
9280001	Regulatory Commission Exp-Adm	21	4	4	0	0	0	0	0	0	0	0	0	29
9280002	Regulatory Commission Exp-Case	0	0	2	0	0	0	0	0	0	0	0	0	2
9301000	General Advertising Expenses	0	1	2	3	0	4	0	4	0	0	1	0	15
9301001	Newspaper Advertising Space	0	0	0	0	0	19	0	0	0	0	0	0	19
9301002	Radio Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	0	0
9301003	TV Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	0	0
9301004	Newspaper Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9301005	Radio & TV Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9301006	Spec Corporate Comm Info Proj	0	0	1	0	0	0	0	0	0	0	0	0	1
9301008	Direct Mail and Handouts	0	0	0	0	0	0	0	0	0	0	0	0	0
9301009	Fairs, Shows, and Exhibits	0	0	0	0	0	1	0	0	0	(1)	0	0	1
9301010	Publicity	1	1	0	10	0	3	0	0	0	0	0	0	15

9301011	Dedications, Tours, & Openings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301014	Video Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301015	Other Corporate Comm Exp	7	3	4	2	7	9	7	1	4	0	9	4	57	0	0	
9302000	Misc General Expenses	10	20	12	22	7	36	28	73	48	24	1	22	303	0	0	
9302003	Corporate & Fiscal Expenses	0	4	5	1	8	1	8	0	0	1	1	0	29	0	0	
9302004	Research, Develop&Demonstr Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9302007	Assoc Business Development Exp	201	235	54	308	64	260	66	110	38	106	102	100	1,644	0	0	
9310000	Rents	1	1	1	2	1	1	1	1	1	1	2	0	13	0	0	
9310001	Rents - Real Property	9	9	9	9	9	9	9	9	9	9	9	9	108	0	0	
9310002	Rents - Personal Property	14	14	32	23	23	27	21	22	23	22	22	23	266	0	0	
9310003	Rents - Real Property - Assoc	41	41	40	41	41	40	44	44	43	44	44	44	507	0	0	
9350000	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9350001	Maint of Structures - Owned	22	25	32	39	18	66	20	81	53	37	24	38	455	0	0	
9350002	Maint of Structures - Leased	6	13	14	23	7	16	31	(15)	66	11	17	15	204	0	0	
9350009	Maint of Microwave Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9350012	Maint of Data Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9350013	Maint of Cmmncation Eq-Unall	65	80	72	125	106	86	69	109	88	85	74	60	1,019	0	0	
9350015	Maint of Office Furniture & Eq	0	0	0	0	0	0	0	0	0	0	0	3	3	0	0	
9350017	Maint of Misc General Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
	<b>TOTAL OPERATING EXPENSES</b>	<b>35,135</b>	<b>33,662</b>	<b>31,785</b>	<b>30,945</b>	<b>31,411</b>	<b>40,518</b>	<b>38,504</b>	<b>33,868</b>	<b>38,443</b>	<b>37,490</b>	<b>37,063</b>	<b>38,558</b>	<b>427,382</b>		<b>423,383</b>	

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)	
	Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	Jan 2004	Feb 2004	Mar 2004	Apr 2004	May 2004	Jun 2004		
<b>Prior Year</b>														
4030001	Depreciation Exp	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
4031002	Depr Exp - Removal Cost	0	0	0	0	0	0	0	0	0	427	426	427	1,280
4040001	Amort. of Plant	228	231	241	355	145	276	294	317	323	328	330	333	3,401
4060001	Amort of PIt Acq Adj	4	3	3	3	4	3	3	3	4	3	3	3	39
4073000	Regulatory Debits	51	51	52	52	52	51	51	51	52	51	51	51	616
4081002	FICA	156	217	153	146	130	121	140	147	251	226	153	182	2,022
4081003	Federal Unemployment Tax	0	10	0	0	0	0	14	7	1	0	0	0	32
408100500	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
408100501	Real & Personal Property Taxes	0	0	86	0	0	0	0	0	0	0	0	0	86
408100502	Real & Personal Property Taxes	525	525	610	534	535	534	0	0	0	0	97	0	3,360
408100503	Real & Personal Property Taxes	0	0	0	0	0	0	570	571	571	571	571	571	3,425
408100504	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
4081007	State Unemployment Tax	0	(11)	0	0	0	0	6	3	1	3	0	0	2
408100802	State Franchise Taxes	0	0	0	0	0	5	0	0	0	0	0	0	5
408100803	State Franchise Taxes	7	6	7	6	1	1	0	0	0	0	0	0	28
408100804	State Franchise Taxes	0	0	0	0	0	0	6	6	6	6	7	6	37
408100805	State Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
408101702	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101703	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101704	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101705	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101803	St Publ Serv Comm Tax/Fees	44	44	44	44	44	44	44	44	44	44	44	44	528
408101804	St Publ Serv Comm Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101904	State Sales and Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
408102902	Real/Pers Prop Tax-Cap Leases	0	0	1	0	(2)	0	0	0	0	0	0	0	(1)
408102903	Pers Prop Tax-Cap Leases	10	9	10	55	12	14	0	0	0	0	7	0	117
408102904	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0	0	14	14	14	15	15	15	87
408102905	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
4081033	Fringe Benefit Loading - FICA	(47)	(52)	(51)	(75)	(49)	(53)	(43)	(53)	(50)	(74)	(58)	(46)	(651)
4081034	Fringe Benefit Loading - FUT	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(1)	(1)	(12)
4081035	Fringe Benefit Loading - SUT	0	(1)	(1)	(1)	0	0	0	(1)	(1)	0	0	0	(4)
408103604	Real Prop Tax-Cap Leases	0	0	0	0	0	0	1	1	1	1	1	1	6
408103605	Real Prop Tax-Cap Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
4091001	Income Taxes, UOI - Federal	(288)	(425)	(4,536)	(2,557)	(5)	1,422	2,104	1,993	(1,380)	(879)	(585)	1,073	(4,063)
409100200	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	0	0	0	0	0
409100201	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	0	0	0	0	0
409100202	Income Taxes, UOI - State	0	0	0	0	0	(1,305)	0	0	0	0	0	0	(1,305)
409100203	Income Taxes, UOI - State	312	164	(81)	(366)	(439)	209	0	0	0	0	0	0	(201)
409100204	Income Taxes, UOI - State	0	0	0	0	0	0	505	161	248	(344)	65	32	667
409100205	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	0	0	0	0	0
409100299	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	0	0	0	0	0
4101001	Prov Def I/T Util Op Inc-Fed	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
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(7,255)	(6,323)	(6,324)	(6,237)	(6,336)	(19,072)	(8,231)	(9,217)	(8,119)	(8,245)	(7,780)	(7,949)	(101,088)
4114001	ITC Adj, Utility Oper - Fed	(98)	(98)	(98)	(98)	(98)	(92)	(97)	(98)	(98)	(97)	(97)	(97)	(1,166)
4116000	Gain From Disposition of Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
4265009	Factored Cust A/R Exp - Affil	55	59	63	57	61	63	75	65	61	58	58	58	733
4265010	Fact Cust A/R-Bad Debls-Affil	158	152	141	164	110	159	186	136	170	153	186	162	1,839
5000000	Oper Supervision & Engineenng	189	193	155	249	172	128	128	175	306	489	332	275	2,791
5010000	Fuel	7	10	11	30	10	10	18	16	14	18	34	23	201
5010001	Fuel Consumed	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
5010003	Fuel - Procure Unload & Handle	212	178	127	136	158	199	216	221	124	196	226	192	2,185
5010005	Fuel - Deferred	1,407	(288)	(959)	(103)	532	575	(214)	99	(872)	(1,006)	(500)	980	(349)
5010013	Fuel Survey Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
5010019	Fuel Oil Consumed	26	39	161	107	21	49	16	5	147	47	8	89	715

5020000	Steam Expenses	511	355	332	459	177	161	185	156	86	96	67	97	2,682
5020002	Urea Expense	0	0	0	0	0	0	0	0	0	4	89	162	255
5050000	Electric Expenses	13	10	10	18	7	11	13	8	7	8	9	7	121
5060000	Misc Steam Power Expenses	240	54	245	(34)	491	200	124	127	295	(11)	260	173	2,164
5060002	Misc Steam Power Exp-Assoc	0	7	6	(8)	0	0	0	0	0	1	1	1	8
5060003	Removal Cost Expense - Steam	0	0	0	0	0	0	0	0	0	0	0	0	0
5090000	Allowance Consumption SO2	428	400	303	275	445	443	298	353	81	445	305	313	4,089
5090002	Allowance Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
5090003	CO2 Allowance Consumption	0	0	0	0	0	0	0	0	0	0	0	0	0
5100000	Maint Supv & Engineering	116	106	90	156	58	64	64	126	123	179	109	101	1,292
5110000	Maintenance of Structures	45	75	26	20	31	55	(183)	37	18	24	96	(8)	256
5120000	Maintenance of Boiler Plant	345	254	525	671	299	606	521	537	1,440	807	1,132	1,011	8,148
5130000	Maintenance of Electric Plant	91	62	98	191	26	29	36	52	165	228	84	98	1,160
5140000	Maintenance of Misc Steam Pit	44	65	24	42	41	61	14	58	41	20	32	(108)	334
5280000	Maint Supv & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
5550001	Purch Pwr-NonTrading-Nonassoc	13	0	0	2	2	1	1	1	8	0	1	0	29
5550002	Purchased Power - Associated	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
5550004	Purchased Power-Pool Capacity	1,598	1,557	1,777	1,843	1,835	1,791	1,881	1,394	1,448	1,531	1,524	1,536	19,715
5550005	Purchased Power - Pool Energy	3,872	3,244	4,778	5,421	2,618	3,411	3,490	2,912	5,057	2,805	2,751	3,863	44,422
5550010	Interchange In - Nonassociated	2	0	0	0	0	0	6	0	0	2	0	24	34
5550011	Interchange Out-Nonassociated	(5)	(26)	(16)	(6)	(6)	(15)	0	(4)	(3)	0	(19)	0	(94)
5550027	Purch Pwr-Non-Fuel Portion-Aff	0	0	0	0	0	0	0	0	0	0	0	0	0
5550031	Purchased Gas Conversion-Affl	0	336	4	21	3	(1)	0	0	0	0	0	0	363
5550032	Gas-Conversion-Mone Plant	0	748	5	93	92	91	187	101	92	115	157	91	1,772
5550034	Pool Purch-Optimization-Affl	0	0	0	0	0	0	0	0	0	0	391	49	440
5550035	PJM Normal Purchases (non-ECR)	0	0	0	0	0	0	0	0	0	0	0	0	0
5550038	Buckeye Excess Energy-OSS	0	0	0	0	0	0	0	0	0	0	0	0	0
5550039	PJM Inadvertent Mtr Res-OSS	0	0	0	0	0	0	0	0	0	0	0	0	0
5550040	PJM Inadvertent Mtr Res-LSE	0	0	0	0	0	0	0	0	0	0	0	0	0
5550041	PJM Ancillary Serv.-Sync	0	0	0	0	0	0	0	0	0	0	0	0	0
5550042	PJM OATT Ancill.-Reactive	0	0	0	0	0	0	0	0	0	0	0	0	0
5550043	PJM OATT Ancill. - Black	0	0	0	0	0	0	0	0	0	0	0	0	0
5550044	Realiz. Sharing-555 Optim.	0	0	0	0	0	0	0	0	0	0	0	0	0
5550045	Realiz. Sharing-PJM OSS PP	0	0	0	0	0	0	0	0	0	0	0	0	0
5550046	Purch Power-Fuel Portion-Affl	0	0	0	0	0	0	0	0	0	0	0	0	0
5550048	Buckeye Excess Energy-LSE	0	0	0	0	0	0	0	0	0	0	0	0	0
5560000	Sys Control & Load Dispatching	12	15	14	18	12	9	14	11	20	28	22	21	196
5560002	PJM Admin.Services-OSS	0	0	0	0	0	0	0	0	0	0	0	0	0
5560003	PJM Admin.Services-LSE	0	0	0	0	0	0	0	0	0	0	0	0	0
5560004	Realiz. Sharing-PJM OSS Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
5570000	Other Expenses	101	278	175	312	65	223	243	270	734	223	450	346	3,420
5570006	PJM Trans.Mkt Expan. Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0
5600000	Oper Supervision & Engineering	25	29	26	37	26	27	23	36	27	51	35	36	378
5610000	Load Dispatching	33	36	31	39	34	27	26	32	33	50	39	44	424
5620001	Station Expenses - Nonassoc	32	10	21	17	10	9	6	9	10	15	8	10	157
5630000	Overhead Line Expenses	13	12	13	19	44	51	29	13	29	58	81	48	410
5640000	Underground Line Expenses	0	0	0	0	0	0	0	0	0	0	0	1	1
5650002	Transmssn Elec by Others-NAC	9	12	9	7	8	11	12	10	9	9	9	9	114
5650003	AEP Trans Equalization Agmt	(500)	(487)	(444)	(436)	(436)	(437)	(437)	(561)	(535)	(535)	(535)	(535)	(5,878)
5660000	Misc Transmission Expenses	84	96	85	22	91	87	63	83	80	38	91	93	913
5670001	Rents - Nonassociated	0	0	0	0	2	0	3	0	0	0	0	0	5
5680000	Maint Supv & Engineering	9	10	9	11	8	6	7	12	13	20	17	9	131
5690000	Maintenance of Structures	0	0	6	0	1	0	2	1	1	2	3	3	16
5700000	Maint of Station Equipment	36	48	55	38	43	30	47	42	54	82	34	92	601
5710000	Maintenance of Overhead Lines	107	249	172	105	147	112	113	81	78	99	39	122	1,424
5720000	Maint of Underground Lines	0	0	0	0	1	0	0	0	0	0	0	0	1
5730000	Maint of Misc Trnsmssion Pit	0	0	1	0	0	0	0	0	0	0	0	0	1
5800000	Oper Supervision & Engineering	81	58	54	84	67	37	54	75	74	95	66	72	817
5810000	Load Dispatching	22	17	26	15	15	15	28	31	31	39	30	20	296
5820000	Station Expenses	22	10	20	28	8	10	24	28	28	28	16	16	218
5830000	Overhead Line Expenses	45	(14)	28	(13)	6	27	18	32	(16)	65	39	30	247
5840000	Underground Line Expenses	2	3	1	3	3	1	0	1	3	5	3	1	26
5850000	Street Lighting & Signal Sys E	0	0	0	0	0	0	0	2	1	1	2	1	8
5860000	Meter Expenses	19	22	47	(1)	6	14	15	65	42	64	50	66	409
5870000	Customer Installations Exp	14	17	19	23	14	13	13	27	23	17	16	9	205
5880000	Miscellaneous Distribution Exp	272	99	329	23	213	407	154	249	352	3	223	376	2,700
5890001	Rents - Nonassociated	104	101	104	104	111	120	101	119	100	107	102	105	1,278
5890002	Rents - Associated	0	0	0	0	0	0	0	0	0	0	0	0	0
5900000	Maint Supv & Engineering	1	1	0	1	0	1	0	1	6	2	2	2	17
5910000	Maintenance of Structures	1	0	7	1	2	0	0	0	2	1	2	1	18
5920000	Maint of Station Equipment	66	91	28	92	(306)	95	55	134	52	74	42	65	488
5930000	Maintenance of Overhead Lines	1,413	936	764	958	848	1,280	558	934	1,372	1,287	861	2,757	13,968
5940000	Maint of Underground Lines	(1)	5	9	4	(1)	9	0	18	6	9	15	5	78
5950000	Maint of Lne Trnf,Rglators&Dvi	13	23	32	54	30	68	31	54	57	102	59	100	623
5960000	Maint of Strt Lghtng & Sgnal S	0	0	1	1	0	2	0	4	10	8	8	2	36
5970000	Maintenance of Meters	4	5	4	6	7	7	6	1	6	8	5	2	64
5980000	Maint of Misc Distribution Pit	31	46	40	53	49	50	57	69	39	53	40	26	553
9010000	Supervision - Customer Accts	31	32	30	40	29	27	31	41	37	41	38	429	553
9020000	Meter Reading Expenses	3	10	9	12	6	13	11	4	7	6	6	13	100



9280001	Regulatory Commission Exp-Adm	12	12	118	21	21	21	20	21	21	21	21	20	21	329
9280002	Regulatory Commission Exp-Case	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301000	General Advertising Expenses	40	1	2	2	1	6	2	24	(25)	4	3	0	0	60
9301001	Newspaper Advertising Space	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301002	Radio Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301003	TV Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	1	1	1
9301004	Newspaper Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301005	Radio & TV Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301006	Spec Corporate Comm Info Proj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301008	Direct Mail and Handouts	(1)	1	(1)	1	0	0	0	0	0	0	0	0	0	0
9301009	Fairs, Shows, and Exhibits	1	1	1	8	1	5	0	0	0	0	0	0	0	12
9301010	Publicity	0	0	0	0	0	0	0	0	0	0	0	0	0	5
9301011	Dedications, Tours, & Openings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301014	Video Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9301015	Other Corporate Comm Exp	16	3	3	6	3	14	5	2	6	2	2	9	9	71
9302000	Misc General Expenses	40	10	5	18	(138)	16	10	90	6	38	5	15	115	115
9302003	Corporate & Fiscal Expenses	2	4	4	0	0	8	7	0	1	1	0	1	0	28
9302004	Research, Develop&Demonstr Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9302007	Assoc Business Development Exp	178	100	146	147	109	216	70	158	233	111	119	75	1,662	1,662
9310000	Rents	1	1	2	2	1	1	2	1	1	1	1	1	1	15
9310001	Rents - Real Property	3	8	8	13	9	9	9	9	9	9	9	9	9	103
9310002	Rents - Personal Property	25	19	60	20	21	33	17	17	25	16	16	21	290	290
9310003	Rents - Real Property - Assoc	16	16	16	16	16	16	16	16	16	115	41	40	340	340
9350000	Maintenance of General Plant	0	0	25	1	(1)	0	0	0	0	0	0	0	0	25
9350001	Maint of Structures - Owned	33	22	28	26	25	24	15	22	42	39	20	32	328	328
9350002	Maint of Structures - Leased	2	1	2	1	2	3	1	4	4	10	2	4	36	36
9350009	Maint of Microwave Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9350012	Maint of Data Equipment	3	3	0	0	0	9	0	0	0	0	0	0	0	15
9350013	Maint of Cmmncation Eq-Unall	96	171	94	144	119	212	63	91	86	100	84	58	1,318	1,318
9350015	Maint of Office Furniture & Eq	0	0	9	1	0	5	0	0	0	0	0	0	0	15
9350017	Maint of Misc General Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b>33,011</b>	<b>30,343</b>	<b>27,272</b>	<b>27,529</b>	<b>27,396</b>	<b>30,228</b>	<b>33,145</b>	<b>31,441</b>	<b>29,857</b>	<b>28,885</b>	<b>31,181</b>	<b>35,082</b>	<b>365,370</b>	

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
Increase (Decrease)		July	August	September	October	November	December	January	February	March	April	May	June	(Sum Across Rows)
4030001	Depreciation Exp	(549)	(375)	(377)	(390)	(370)	(377)	(391)	(392)	(366)	63	65	65	(3,394)
4031002	Depr Exp - Removal Cost	429	430	429	431	431	431	431	432	433	6	8	7	3,898
4040001	Amort. of Plant	112	110	102	(9)	205	82	43	30	26	21	19	21	762
4060001	Amort of Pll Acq Adj	0	0	0	0	(1)	0	1	0	(1)	0	1	0	0
4073000	Regulatory Debits	0	0	(1)	(1)	(1)	(9)	17	14	14	15	15	16	79
4081002	FICA	(9)	(60)	1	77	6	10	29	20	48	9	27	(8)	150
4081003	Federal Unemployment Tax	0	(10)	0	0	0	0	3	0	0	0	1	0	(6)
408100500	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
408100501	Real & Personal Property Taxes	0	0	(86)	0	0	0	0	0	0	0	0	0	(86)
408100502	Real & Personal Property Taxes	(525)	(525)	(610)	(534)	(535)	(534)	0	0	(2)	0	(97)	0	(3,362)
408100503	Real & Personal Property Taxes	571	571	574	571	571	571	(570)	(571)	(571)	(571)	(646)	(571)	(71)
408100504	Real & Personal Property Taxes	0	0	0	1	0	0	586	586	586	587	587	586	3,519
4081007	State Unemployment Tax	0	11	0	0	0	0	4	2	4	(3)	0	0	18
408100802	State Franchise Taxes	0	0	0	0	0	(5)	0	0	0	0	0	0	(5)
408100803	State Franchise Taxes	(7)	(6)	(7)	(6)	(1)	13	0	0	0	0	0	0	(14)
408100804	State Franchise Taxes	6	6	6	12	12	12	(6)	(6)	(6)	(6)	(7)	(6)	17
408100805	State Franchise Taxes	0	0	0	0	0	0	8	8	8	8	8	8	48
408101702	St Lic/Rgstnrln Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101703	St Lic/Rgstnrln Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101704	St Lic/Rgstnrln Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101705	St Lic/Rgstnrln Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
408101803	St Publ Serv Comm Tax/Fees	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(528)
408101804	St Publ Serv Comm Tax/Fees	42	42	42	42	42	42	42	42	42	42	42	42	504
408101904	State Sales and Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
408102902	Real/Pers Prop Tax-Cap Leases	0	0	(1)	0	2	0	0	0	0	0	0	0	1
408102903	Pers Prop Tax-Cap Leases	(10)	(9)	(10)	(55)	(12)	(14)	0	0	0	0	(7)	0	(117)
408102904	Real/Pers Prop Tax-Cap Leases	15	15	17	14	15	15	(14)	(14)	(14)	(15)	(15)	(15)	4
408102905	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0	0	15	14	15	15	14	15	88
4081033	Fringe Benefit Loading - FICA	1	(2)	(4)	(12)	(11)	(6)	(10)	(20)	(28)	(24)	(23)	(22)	(161)
4081034	Fringe Benefit Loading - FUT	(1)	0	0	(1)	0	0	0	0	0	1	0	0	(1)
4081035	Fringe Benefit Loading - SUT	0	0	1	1	1	1	(1)	(1)	(1)	(1)	(1)	(1)	0
408103604	Real Prop Tax-Cap Leases	1	1	1	1	1	1	(1)	(1)	(1)	1	1	1	6
408103605	Real Prop Tax-Cap Leases	0	0	0	0	0	0	1	1	1	1	1	1	6
4091001	Income Taxes, UOI - Federal	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	0	0	0	0	0	0	0	0	42	0	0	0	42
409100201	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	63	0	0	0	63
409100202	Income Taxes, UOI - State	0	0	0	0	0	1,305	0	0	46	0	0	0	1,351
409100203	Income Taxes, UOI - State	(312)	(164)	81	366	439	(1,412)	0	0	0	0	0	0	(1,002)
409100204	Income Taxes, UOI - State	312	302	(221)	(69)	(127)	36	(505)	(161)	(248)	344	(65)	(32)	(434)
409100205	Income Taxes, UOI - State	0	0	0	0	0	0	410	199	(378)	296	4	(263)	268
409100299	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	10	0	0	0	10
4101001	Prov Def I/T Util Op Inc-Fed	(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	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	1	1	1	0	0	(70)	0	0	0	0	0	0	0	0	0	0	(67)
4116000	Gain From Disposition of Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4265009	Factored Cust A/R Exp - Affil	14	12	(1)	17	15	28	33	48	43	47	55	46	355				
4265010	Fact Cust A/R-Bad Debts-Affil	3	(21)	(10)	(61)	18	13	9	(7)	(30)	(42)	(38)	(47)	(213)				
5000000	Oper Supervision & Engineering	143	112	122	212	124	122	127	168	60	(22)	44	6	1,218				
5010000	Fuel	7	23	12	(7)	16	13	(6)	(5)	2	7	(20)	(20)	22				
5010001	Fuel Consumed	1,821	974	3,560	2,503	(519)	1,968	921	2,758	7,515	2,868	476	3,646	28,491				
5010003	Fuel - Procure Unload & Handle	26	12	80	37	(7)	44	(61)	(31)	81	47	(98)	(11)	119				
5010005	Fuel - Deferred	(1,421)	1,164	3,496	(1,778)	(54)	106	382	(2,809)	(1,788)	1,891	885	(4,229)	(4,155)				
5010013	Fuel Survey Activity	0	0	0	0	0	0	0	0	0	0	0	0	0				
5010019	Fuel Oil Consumed	72	(11)	(44)	215	153	113	165	10	(134)	40	(4)	(12)	563				
5020000	Steam Expenses	(459)	(264)	(204)	(391)	(99)	(120)	(103)	(104)	(12)	(18)	11	24	(1,739)				
5020002	Urea Expense	146	200	167	7	0	8	0	0	0	64	213	112	917				
5050000	Electric Expenses	(7)	(3)	(4)	(13)	4	(6)	(8)	(2)	(1)	(2)	(3)	2	(43)				
5060000	Misc Steam Power Expenses	41	145	(28)	45	45	136	38	123	218	5	(85)	41	724				
5060002	Misc Steam Power Exp-Assoc	1	(7)	(5)	9	0	1	0	0	0	(1)	(1)	0	(3)				
5060003	Removal Cost Expense - Steam	0	0	0	0	0	0	0	0	0	0	0	0	0				
5090000	Allowance Consumption SO2	(105)	(58)	18	(49)	(205)	(80)	(209)	24	235	(265)	(42)	(109)	(845)				
5090002	Allowance Expenses	0	15	0	0	0	16	0	1	1	1	(1)	0	32				
5090003	CO2 Allowance Consumption	0	0	0	0	0	0	0	3	2	1	2	1	9				
5100000	Maint Supv & Engineering	(17)	(8)	5	(22)	56	49	3	(22)	(10)	(26)	(14)	9	3				
5110000	Maintenance of Structures	(34)	(9)	3	26	(7)	(22)	192	(12)	30	12	(19)	57	217				
5120000	Maintenance of Boiler Plant	(145)	315	(156)	(170)	862	327	122	(230)	(933)	33	(345)	331	11				
5130000	Maintenance of Electric Plant	(27)	7	(57)	308	(192)	573	52	34	(68)	(157)	176	141	790				
5140000	Maintenance of Misc Steam Pll	158	(29)	9	(29)	(16)	(48)	28	(21)	4	8	(9)	128	183				
5280000	Maint Supv & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0				
5550001	Purch Pwr-NonTrading-Nonassoc	(12)	0	1	(2)	0	4	0	(1)	(5)	0	4	0	(11)				
5550002	Purchased Power - Associated	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	(27)	(15)	53	(7)	(13)	(8)	695	1,723	1,546	1,609	1,772	2,041	9,369				
5550005	Purchased Power - Pool Energy	326	959	(349)	(2,010)	2,125	2,351	2,465	122	(695)	654	2,044	600	8,592				
5550010	Interchange In - Nonassociated	(2)	0	0	0	0	(6)	0	0	0	(2)	0	69	59				
5550011	Interchange Out-Nonassociated	(7)	1	20	16	6	15	0	4	3	0	19	0	77				
5550027	Purch Pwr-Non-Fuel Portion-Aff	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	0	(336)	(4)	(21)	(3)	1	0	0	0	0	0	0	(363)				
5550032	Gas-Conversion-Mone Plant	91	(579)	108	1	19	10	32	112	163	(2)	(58)	78	(25)				
5550034	Pool Purch-Optimization-Affil	2	0	0	25	35	(30)	247	275	231	15	(184)	499	1,115				
5550035	PJM Normal Purchases (non-ECR)	0	0	0	1,893	(897)	108	215	119	170	124	93	15	1,840				
5550038	Buckeye Excess Energy-OSS	0	0	0	0	0	658	153	213	173	346	(66)	343	1,820				
5550039	PJM Inadvertent Mtr Res-OSS	0	0	0	0	0	12	2	(11)	(1)	1	0	1	4				
5550040	PJM Inadvertent Mtr Res-LSE	0	0	0	0	0	44	4	(42)	(5)	4	(6)	8	7				
5550041	PJM Ancillary Serv.-Sync	0	0	0	0	0	118	72	21	34	10	14	(11)	258				
5550042	PJM OATT Ancill.-Reactive	0	0	0	0	0	37	(5)	38	56	18	45	41	230				
5550043	PJM OATT Ancill. - Black	0	0	0	0	0	1	0	3	2	1	0	0	7				
5550044	Realiz. Sharng-555 Optim.	0	0	0	0	0	(18)	(25)	(21)	(21)	(1)	(19)	(49)	(133)				
5550045	Realiz. Sharng-PJM OSS PP	0	0	0	0	0	(21)	(11)	(15)	(15)	(11)	(9)	(1)	(69)				
5550046	Purch Power-Fuel Portion-Affil	0	0	0	0	0	0	3,660	3,324	3,556	3,446	2,775	3,749	20,510				
5550048	Buckeye Excess Energy-LSE	0	0	0	0	0	0	0	0	330	0	351	66	747				
5560000	Sys Control & Load Dispatching	5	4	10	9	9	5	5	9	(5)	3	1	0	59				
5560002	PJM Admin.Services-OSS	0	0	0	30	30	38	53	51	7	91	33	31	364				
5560003	PJM Admin.Services-LSE	0	0	0	226	231	244	261	252	311	235	228	228	2,216				
5560004	Realiz. Sharng-PJM OSS Admn	0	0	0	0	0	(7)	(4)	0	(9)	(3)	(3)	(3)	(26)				
5570000	Other Expenses	111	(108)	(2)	(65)	176	(14)	56	96	(383)	226	(15)	70	150				
5570006	PJM Trans.Mkt Expan. Exp.	0	0	0	83	84	(110)	(23)	8	25	0	0	0	67				
5600000	Oper Supervision & Engineering	(3)	(3)	(4)	(5)	(1)	(4)	(2)	(6)	(2)	(17)	(3)	(12)	(62)				
5610000	Load Dispatching	3	0	0	3	(1)	10	5	1	(4)	0	(5)	(11)	1				
5620001	Station Expenses - Nonassoc	(19)	6	4	(2)	(1)	(2)	(1)	(2)	5	6	1	4	(1)				
5630000	Overhead Line Expenses	25	0	(11)	10	26	41	(11)	3	(21)	(31)	(29)	(4)	(2)				
5640000	Underground Line Expenses	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)				
5650002	Transmssn Elec by Others-NAC	0	(3)	(1)	0	0	0	0	0	2	(2)	(2)	18	12				
5650003	AEP Trans Equalization Agmt	(35)	(48)	(24)	(30)	(30)	(29)	104	351	324	324	324	324	1,555				
5660000	Misc Transmission Expenses	35	(19)	15	(48)	(19)	70	3	(33)	166	(97)	(28)	(28)	113				
5670001	Rents - Nonassociated	0	0	0	0	(2)	(2)	(2)	0	0	0	0	0	(4)				
5680000	Maint Supv & Engineering	(1)	(2)	(3)	(2)	(1)	1	(1)	(4)	(6)	(10)	(10)	(2)	(41)				
5690000	Maintenance of Structures	1	1	(5)	0	(1)	0	(1)	0	0	(2)	(1)	(8)					
5700000	Maint of Station Equipment	17	(8)	(5)	19	35	39	(5)	29	70	(43)	40	(59)	129				
5710000	Maintenance of Overhead Lines	234	(116)	(92)	(39)	(86)	(24)	(80)	32	(11)	45	235	30	128				
5720000	Maint of Underground Lines	0	0	0	(1)	0	0	0	0	0	0	0	0	(1)				
5730000	Maint of Misc Trmssmssn Pll	0	0	(1)	0	0	2	0	1	1	4	1	0	8				
5800000	Oper Supervision & Engineering	(4)	3	10	12	(1)	26	0	9	3	8	15	(5)	76				
5810000	Load Dispatching	2	3	5	4	11	13	2	4	(2)	2	(3)	4	45				
5820000	Station Expenses	15	(6)	6	(10)	10	3	1	(8)	(12)	(13)	(1)	4	(11)				
5830000	Overhead Line Expenses	(37)	34	(58)	27	(20)	(20)	(20)	(33)	31	(53)	(14)	(14)	(177)				
5840000	Underground Line Expenses	0	1	2	0	0	2	0	1	(1)	0	0	0	5				
5850000	Street Lighting & Signal Sys E	1	1	1	1	3	1	(2)	0	0	(2)	(1)	4					
5860000	Meter Expenses	(4)	51	(49)	67	44	0	20	13	22	15	(50)	(28)	101				
5870000	Customer Installations Exp	0	(8)	(7)	(5)	5	8	7	19	12	7	17	63					
5880000	Miscellaneous Distribution Exp	60	122	(54)	(116)	50	(62)	13	29	110	(147)	60	(66)	(1)				
5890001	Rents - Nonassociated	5	6	13	2	0	(1)	(3)	(12)	1	24	4	14	53				
5890002	Rents - Associated	0	0	0	0	0	0	8	7	7	7	7	7	43				

5900000	Maint Supv & Engineering	0	1	1	0	0	0	0	0	(5)	(1)	(1)	0	(5)
5910000	Maintenance of Structures	1	0	(6)	(1)	(1)	(2)	0	1	(1)	(1)	(2)	0	(12)
5920000	Maint of Station Equipment	(20)	(53)	12	(21)	376	(41)	(3)	(52)	19	(17)	0	(17)	183
5930000	Maintenance of Overhead Lines	(617)	4	(72)	702	132	(153)	(54)	(118)	(529)	(469)	2	(1,626)	(2,798)
5940000	Maint of Underground Lines	11	5	6	2	6	2	4	(3)	(9)	4	3	(4)	27
5950000	Maint of Lne Trnf,Rglators&Dvi	45	29	30	14	20	38	(6)	(18)	(23)	(24)	(14)	(108)	(17)
5960000	Maint of Strt Lghng & Sgnal S	5	5	6	6	8	4	6	4	(3)	13	(3)	(1)	50
5970000	Maintenance of Meters	0	0	3	1	(1)	(2)	5	(4)	(1)	2	2	3	8
5980000	Maint of Misc Distribution Plt	0	(16)	(6)	(9)	(16)	(12)	(27)	48	(4)	(12)	(18)	(11)	(83)
9010000	Supervision - Customer Accts	9	6	7	13	19	14	(2)	0	7	(7)	(6)	(7)	53
9020000	Meter Reading Expenses	15	3	(5)	(3)	7	11	(4)	(1)	3	(3)	10	(10)	23
9020001	Customer Card Reading	0	0	0	0	0	0	0	0	0	0	0	0	0
9020002	Meter Reading - Regular	2	(18)	(8)	58	46	1	(28)	(34)	1	(83)	(32)	(33)	(128)
9020003	Meter Reading - Large Power	0	0	0	(1)	0	1	0	0	0	0	1	0	1
9020004	Read-In & Read-Out Meters	(6)	(6)	(6)	(8)	(4)	(4)	(3)	(5)	(1)	(1)	0	(1)	(45)
9030000	Cust Records & Collection Exp	(13)	(10)	(18)	(11)	(3)	(2)	(1)	0	4	0	0	(7)	(61)
9030001	Customer Orders & Inquiries	135	113	27	63	72	84	18	(74)	(17)	75	(38)	(216)	244
9030002	Manual Billing	1	0	0	0	0	1	0	0	0	0	0	1	3
9030003	Postage - Customer Bills	(2)	4	(12)	(7)	6	(22)	27	(11)	(21)	(9)	(52)	(18)	(117)
9030004	Cashienng	4	1	1	5	12	0	4	(2)	(5)	(3)	(3)	(7)	7
9030005	Collection Agents Fees & Exp	(1)	(3)	0	0	(1)	0	0	1	1	2	0	0	0
9030006	Credit & Oth Collection Activi	(11)	(19)	(16)	(23)	(4)	(8)	5	9	(19)	(2)	(5)	6	(87)
9030007	Collectors	14	23	21	37	16	7	2	5	(4)	(15)	(1)	(13)	92
9030009	Data Processing	7	6	10	13	8	16	2	(2)	(1)	(5)	(1)	(1)	52
9040000	Uncollectible Accounts	0	(5)	0	0	0	(2)	0	0	20	0	0	0	13
9040003	Uncoll Accts-Power Trading	3	0	0	0	0	0	0	3	0	0	0	3	9
9040007	Uncoll Accts - Misc Receivable	(29)	74	(10)	13	(1)	(5)	3	(9)	(21)	230	(193)	(74)	(22)
9050000	Misc Customer Accounts Exp	0	0	0	(1)	0	0	0	0	0	(1)	(1)	(1)	(4)
9070000	Supervision - Customer Service	4	5	8	34	33	8	8	9	12	5	3	155	155
9070001	Supervision - DSM	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)
9080000	Customer Assistance Expenses	1	10	6	3	8	1	10	16	11	12	5	8	91
9080001	DSM-Customer Advisory Grp	0	0	0	(5)	(1)	0	0	0	(2)	0	0	0	(8)
9080008	Cust Assistnce - M&CS Trning	0	0	0	0	0	0	0	0	0	0	0	0	0
9080009	Cust Assistance Expense - DSM	11	11	7	(15)	(14)	(21)	(23)	(22)	(13)	(5)	0	(3)	(87)
9090000	Information & Instruct Advrtis	7	13	0	0	0	0	6	3	(9)	2	5	2	29
9100000	Misc Cust Svc&Informational Ex	(23)	(25)	(26)	(37)	(23)	(18)	(1)	0	0	(1)	(1)	0	(153)
9110002	Supervision - Comm & Ind	0	0	0	0	0	0	0	0	0	0	0	0	0
9120000	Demonstrating & Selling Exp	(1)	0	0	1	1	0	0	(1)	0	(2)	0	(1)	(4)
9120003	Demo & Selling Exp - Area Dev	0	0	0	0	0	0	0	0	0	0	0	0	0
9200000	Administrative & Gen Salaries	(63)	(182)	(277)	(43)	750	(763)	73	(74)	(50)	11	10	658	50
9200003	Admin & Gen Salaries Trnsfr	0	0	0	0	0	0	0	0	0	0	0	0	0
9200004	IC Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
9210001	Off Supl & Exp - Nonassociated	(52)	(5)	(138)	96	19	(45)	(31)	90	75	28	19	43	99
9210002	Off Supl & Exp - Associated	0	0	(1)	0	(1)	0	(2)	(2)	(3)	(2)	(2)	(3)	(16)
9210003	Office Supplies & Exp - Trnsf	0	0	0	0	0	0	0	0	0	0	0	0	0
9210004	Office Utilities	0	0	0	0	0	0	0	0	0	0	0	0	0
9210005	Cellular Phones and Pagers	0	0	0	0	0	0	0	0	0	0	0	0	0
9220000	Administrative Exp Trnsf - Cr	0	0	0	0	0	(159)	(115)	0	87	29	0	1	(157)
9220001	Admin Exp Trnsf to Cnstrction	(29)	29	(60)	21	(9)	(7)	(6)	(18)	12	(2)	(15)	(34)	(118)
9220002	Admin Exp Trnsf Const-Mngenal	0	0	0	0	0	0	0	0	0	0	0	0	0
9220003	Admin Exp Trnsf Non-Utlty Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
9220004	Admin Exp Trnsf to ABD	5	0	5	(1)	1	3	1	0	(1)	3	3	0	19
9220125	SLA Expense Transfers GS	0	0	0	(33)	(12)	(10)	(8)	(25)	(33)	(30)	(33)	(30)	(214)
9220127	SLA Expense Transfers IT	0	0	0	0	0	0	(7)	7	0	0	0	0	0
9230001	Outside Svcs Empl - Nonassoc	129	142	34	102	132	313	22	25	60	(12)	(14)	161	1,094
9230003	AEPSC Billed to Client Co	301	505	246	512	346	14	(147)	(111)	(210)	1	(201)	(11)	1,245
9240000	Property Insurance	1	(5)	(5)	1	1	1	(5)	4	2	(1)	0	(1)	(7)
9250000	Injures and Damages	17	79	41	41	41	39	43	44	(54)	21	20	5	337
9250001	Safety Dinners and Awards	0	0	0	0	0	0	0	0	0	0	0	0	0
9250002	Emp Accident Prvntion-Adm Exp	0	2	0	4	4	3	(6)	3	(4)	(1)	1	0	6
9250003	Emp Accdnt Prvntion-Exp Trnsf	0	0	0	0	0	0	0	0	0	0	0	0	0
9250004	Injures to Employees	0	1	0	0	0	0	0	0	0	0	0	0	1
9250006	Wrks Cmpnstrn Pre&Sif Ins Prv	(45)	(22)	14	(62)	(55)	52	(62)	0	2	7	36	120	(13)
9250007	Prsnal Injries&Prop Dmage-Pub	(22)	(1)	0	(3)	1	2	(1)	3	0	0	1	(22)	(42)
9260000	Employee Pensions & Benefits	(1)	1	1	0	1	3	(1)	1	0	0	0	(1)	4
9260001	Edit & Prnt Empl Pub-Salaries	(6)	2	2	2	1	1	1	1	1	1	0	0	6
9260002	Pension & Group Ins Admin	(4)	(5)	(3)	(5)	(9)	(2)	0	6	0	10	(1)	(2)	(5)
9260003	Pension Plan	95	95	95	95	95	95	69	69	110	78	60	78	1,034
9260004	Group Life Insurance Premiums	2	2	2	3	3	1	2	(9)	(14)	(11)	(12)	(2)	(33)
9260005	Group Medical Ins Premiums	12	6	3	8	16	27	2	26	30	31	37	34	232
9260006	Physical Examinations	0	0	0	0	0	0	(1)	1	(1)	1	0	0	0
9260007	Group L-T Disability Ins Prem	4	(17)	(16)	(13)	(17)	(24)	(5)	(5)	(3)	(8)	(3)	(1)	(108)
9260009	Group Dental Insurance Prem	(8)	(4)	(4)	(3)	(3)	(2)	(1)	2	3	3	3	3	(12)
9260010	Training Administration Exp	(4)	0	(1)	(1)	(1)	0	0	0	0	0	0	0	(7)
9260012	Employee Activities	0	0	0	(6)	0	0	0	0	0	0	0	0	(6)
9260014	Educational Assistance Pmts	0	0	(2)	0	0	(3)	1	2	(1)	2	0	0	(2)
9260019	Employee Benefit Exp - COLI	(68)	(72)	209	(72)	178	(72)	(72)	(72)	(72)	(72)	330	73	73
9260021	Postretirement Benefits - OPEB	(33)	(33)	(33)	(33)	(33)	(33)	(25)	(25)	(108)	(42)	(13)	(42)	(453)
9260027	Savings Plan Contributions	33	4	3	0	4	11	5	11	17	4	13	0	116

9260036	Deferred Compensation	0	0	0	0	0	(49)	0	0	2	0	0	0	(47)
9260037	Supplemental Pension	1	1	2	1	1	(15)	(1)	0	1	1	0	1	(7)
9260040	SFAS 112 Postemployment Benef	22	22	22	23	22	22	(60)	(119)	0	0	(23)	(22)	(91)
9260050	Frg Ben Loading - Pension	(21)	(26)	(26)	(43)	(28)	(30)	(43)	(56)	(54)	(94)	(41)	(37)	(499)
9260051	Frg Ben Loading - Grp Ins	(5)	(7)	(13)	(29)	(16)	(32)	2	(6)	(2)	(30)	(19)	(27)	(184)
9260052	Frg Ben Loading - Savings	(1)	1	0	(4)	(6)	(3)	(6)	(12)	(16)	(15)	(13)	(13)	(88)
9260053	Frg Ben Loading - OPEB	(11)	9	6	(3)	(1)	(15)	24	20	25	29	27	23	133
9260055	IntercoFringeOffset- Don't Use	(21)	(15)	(7)	(11)	(7)	(3)	(4)	(9)	(5)	11	15	17	(39)
9260056	Fidelity Stock Option Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
9260057	Postret Ben Medicare Subsidy	(75)	(75)	(75)	(75)	(75)	(74)	(54)	(54)	46	(61)	(61)	31	(602)
9270000	Franchise Requirements	0	(1)	2	0	0	0	(1)	0	(13)	0	0	0	(14)
9280001	Regulatory Commission Exp-Adm	9	(8)	(114)	(21)	(21)	(21)	(20)	(21)	(21)	(21)	(20)	(21)	(300)
9280002	Regulatory Commission Exp-Case	0	0	2	0	0	0	0	0	0	0	0	0	2
9301000	General Advertising Expenses	(40)	0	0	1	(1)	(2)	(2)	(20)	25	(4)	(2)	0	(45)
9301001	Newspaper Advertising Space	0	0	0	0	0	19	0	0	0	0	0	0	19
9301002	Radio Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	0	0
9301003	TV Station Advertising Time	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
9301004	Newspaper Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9301005	Radio & TV Advertising Prod Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9301006	Spec Corporate Comm Info Proj	0	0	1	0	0	0	0	0	0	0	0	0	1
9301008	Direct Mail and Handouts	1	(1)	1	(1)	(1)	0	0	0	0	0	0	0	0
9301009	Fairs, Shows, and Exhibits	(1)	0	(1)	(8)	(1)	1	0	0	0	(1)	0	0	(11)
9301010	Publicity	1	1	0	10	0	(2)	0	0	0	0	0	0	10
9301011	Dedications, Tours, & Openings	0	0	0	0	0	0	0	0	0	0	0	0	0
9301014	Video Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
9301015	Other Corporate Comm Exp	(9)	0	1	(4)	4	(5)	2	(1)	(2)	(2)	7	(5)	(14)
9302000	Misc General Expenses	(30)	10	7	4	145	20	18	(17)	42	(14)	(4)	7	188
9302003	Corporate & Fiscal Expenses	(2)	0	1	1	8	(7)	1	0	(1)	0	1	(1)	1
9302004	Research, Develop&Demonstr Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
9302007	Assoc Business Development Exp	23	135	(92)	161	(45)	44	(4)	(48)	(195)	(5)	(17)	25	(18)
9310000	Rents	0	0	(1)	0	0	0	(1)	0	0	0	1	(1)	(2)
9310001	Rents - Real Property	6	1	1	1	(4)	0	0	0	0	0	0	0	5
9310002	Rents - Personal Property	(11)	(5)	(28)	3	2	(6)	4	5	(2)	6	6	2	(24)
9310003	Rents - Real Property - Assoc	25	25	24	25	25	24	28	28	27	(71)	3	4	167
9350000	Maintenance of General Plant	0	0	(25)	(1)	1	0	0	0	0	0	0	0	(25)
9350001	Maint of Structures - Owned	(11)	3	4	13	(7)	42	5	59	11	(2)	4	6	127
9350002	Maint of Structures - Leased	4	12	12	22	5	13	30	(19)	62	1	15	11	168
9350009	Maint of Microwave Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
9350012	Maint of Data Equipment	(3)	(3)	0	0	0	(9)	0	0	0	0	0	0	(15)
9350013	Maint of Cmmncation Eq-Unall	(31)	(91)	(22)	(19)	(13)	(125)	6	18	2	(15)	(10)	2	(299)
9350015	Maint of Office Furniture & Eq	0	0	(9)	(1)	0	(5)	0	0	0	0	0	3	(12)
9350017	Maint of Misc General Property	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,124</b>	<b>3,319</b>	<b>4,513</b>	<b>3,416</b>	<b>4,015</b>	<b>10,290</b>	<b>5,359</b>	<b>2,427</b>	<b>8,586</b>	<b>8,605</b>	<b>5,882</b>	<b>3,476</b>	<b>62,012</b>



Operating Expenses

Accl	Descr	2000	2001	2002	2003	2004	Test Year
5000000	Oper Supervision & Engineering	1,741,463.06	2,191,064.01	1,899,539.70	2,052,993.13	3,624,550.98	4,007,828.77
5010000	Fuel	280,961.67	222,456.40	95,516.28	232,641.46	264,333.46	222,717.64
5010001	Fuel Consumed	69,290,394.38	73,202,186.69	60,133,144.42	70,100,859.37	94,436,232.81	112,620,334.20
5010003	Fuel - Procure Unload & Handle	2,118,498.82	1,917,717.40	1,511,017.67	1,940,678.69	2,376,411.75	2,303,319.04
5010005	Fuel - Deferred	2,947,988.00	(4,707,014.00)	2,726,953.00	232,768.00	1,163,753.00	(4,502,865.00)
5010012	Ash Sales Proceeds				(1,315.60)		
5010013	Fuel Survey Activity			(1.00)	(1.00)		
5010019	Fuel Oil Consumed			576,505.61	1,642,373.32	1,215,181.03	1,277,993.09
5020000	Steam Expenses	2,208,222.30	2,508,616.91	2,204,442.25	3,430,575.33	1,144,813.66	943,384.76
5020002	Urea Expense					782,575.13	1,172,099.82
5050000	Electric Expenses	345,658.89	330,813.01	266,084.11	208,747.12	92,324.25	78,425.63
5060000	Misc Steam Power Expenses	2,322,288.29	2,003,538.66	3,403,249.56	2,172,650.40	2,548,334.94	2,887,596.84
5060002	Misc Steam Power Exp-Assoc				5,777.00	6,414.00	5,837.00
5060003	Removal Cost Expense - Steam						319.12
5070000	Rents	196.10			900.00		
5090000	Allowance Consumption SO2	7,038,870.74	6,475,962.04	4,440,815.52	4,279,055.06	3,610,483.28	3,244,438.27
5090002	Allowance Expenses					31,468.66	31,951.03
5090003	CO2 Allowance Consumption						9,120.97
5100000	Maint Supv & Engineering	3,022,849.66	1,565,703.07	1,381,330.49	1,279,808.29	1,353,936.62	1,295,524.60
5110000	Maintenance of Structures	349,901.53	702,972.70	1,016,790.28	417,624.80	210,818.69	471,513.30
5120000	Maintenance of Boiler Plant	6,589,593.14	5,701,726.30	12,790,978.22	4,949,566.89	9,180,356.27	8,158,660.14
5130000	Maintenance of Electric Plant	1,883,139.52	571,171.88	4,290,079.16	1,303,682.34	1,771,566.79	1,949,977.67
5140000	Maintenance of Misc Steam Plt	579,100.85	646,272.17	504,183.95	477,503.62	379,127.26	516,962.02
5550001	Purch Pwr-NonTrading-Nonassoc	21,623,617.97	25,044,226.68	22,658.72	25,737.99	20,032.34	18,155.39
5550002	Purchased Power - Associated	69,551,916.44	68,388,595.50	64,156,265.25	70,068,698.10	72,764,050.80	39,032,288.78
5550004	Purchased Power-Pool Capacity	23,743,558.00	27,512,842.00	22,323,423.00	19,916,677.00	19,698,033.00	29,084,203.00
5550005	Purchased Power - Pool Energy	34,411,635.37	34,303,174.00	46,522,575.00	51,342,174.00	47,823,103.41	53,014,256.41
5550010	Interchange In - Nonassociated	41,689.00	15,252.20	16,027.20	77,665.00	32,550.00	92,458.50
5550011	Interchange Out-Nonassociated	(27,495.55)	(42,198.30)	(10,126.10)	(169,662.50)	(43,120.00)	(16,957.50)
5550012	Purchased Power - Bookouts		1,246,406,173.63				
5550013	Purchased Power - Options		8,131,875.06				
5550027	Purch Pwr-Non-Fuel Portion-Aff						18,946,601.17
5550031	Purchased Gas Conversion-Affl				362,583.54		
5550032	Gas-Conversion-Mone Plant				1,028,975.04	1,422,831.35	1,747,732.19
5550034	Pool Purch-Optimization-Affil					472,368.95	1,555,321.22
5550035	PJM Normal Purchases (non-ECR)					1,103,767.77	1,840,474.38
5550038	Buckeye Excess Energy-OSS					658,087.14	1,820,053.66
5550039	PJM Inadvertent Mtr Res-OSS					11,576.74	3,827.57
5550040	PJM Inadvertent Mtr Res-LSE					44,113.36	7,366.56
5550041	PJM Ancillary Serv.-Sync					118,433.68	259,349.52
5550042	PJM OATT Ancill.-Reactive					36,928.53	230,259.57
5550043	PJM OATT Ancill. - Black					1,307.69	7,427.16
5550044	Realiz. Sharing-555 Optim.						(132,875.00)
5550045	Realiz. Sharing-PJM OSS PP						(67,572.00)
5550046	Purch Power-Fuel Portion-Affil						20,510,428.00
5550048	Buckeye Excess Energy-LSE						747,074.72
5560000	Sys Control & Load Dispatching	398,635.91	501,331.87	106,161.32	112,313.98	241,726.77	254,371.37
5560002	PJM Admin.Services-OSS					97,438.22	364,374.28
5560003	PJM Admin.Services-LSE					700,678.71	2,215,549.96
5560004	Realiz. Sharing-PJM OSS Admin						(25,979.00)
5570000	Other Expenses	5,138,914.69	6,551,786.33	3,419,792.85	3,021,046.64	3,521,119.67	3,570,662.69
5570005	Oth Pwr Exp - Ancillary Srv Af						
5570006	PJM Trans.Mkt Expan. Exp.					56,313.32	66,033.11
5600000	Oper Supervision & Engineering	676,211.76	566,070.11	498,005.35	360,760.60	356,556.74	315,823.52
5610000	Load Dispatching	201,966.30	464,794.81	553,096.58	450,553.35	438,787.91	423,544.41
5620000	Station Expenses	295,778.90					
5620001	Station Expenses - Nonassoc	641.07	200,998.84	426,388.60	192,643.87	143,601.76	155,683.13
5630000	Overhead Line Expenses	143,207.96	235,376.03	227,449.55	302,264.91	500,075.76	407,215.45
5640000	Underground Line Expenses	1.27	63.69	5.63	39.95	531.40	169.30
5650000	Trnsmssn of Elect by Others	364.00	0.00				
5650001	Trnsmssn Elec by Others-Assoc	732,738.76	720,290.87	5,832.00	439.00		
5650002	Trnsmssn Elec by Others-NAC	933,048.00	900,399.50	102,831.32	107,250.98	111,203.90	125,591.54
5650003	AEP Trans Equalization Agmt	(6,030,259.00)	(4,653,466.00)	(5,370,688.00)	(5,645,996.00)	(6,075,045.00)	(4,322,344.00)
5650007	Tran Elec by Oth-Aff-Trn Price				(443.00)		

Percent Increase (Decrease) Over Prior Year

2001	2002	2003	2004	Test Year
25.82	(13.31)	8.08	76.55	10.57
(20.82)	(57.06)	143.56	13.62	(15.74)
5.65	(17.85)	16.58	34.71	19.26
(9.48)	(21.21)	28.44	22.45	(3.08)
(259.67)	(157.93)	(91.46)	399.96	(486.93)
		N.M.		
	N.M.	N.M.		
	N.M.	184.88	(26.01)	5.17
13.60	(12.13)	55.62	(66.63)	(17.59)
			N.M.	49.77
(4.29)	(19.57)	(21.55)	(55.77)	(15.05)
(13.73)	69.86	(36.16)	17.29	13.31
		N.M.	11.03	(9.00)
				N.M.
		N.M.		
(8.00)	(31.43)	(3.64)	(15.62)	(10.14)
			N.M.	1.53
				N.M.
(48.20)	(11.78)	(7.35)	5.79	(4.31)
100.91	44.64	(58.93)	(49.52)	123.66
(13.47)	124.34	(61.30)	85.48	(11.13)
(69.67)	651.10	(69.61)	35.89	10.07
11.60	(21.99)	(5.29)	(20.60)	36.36
15.82	(99.91)	13.59	(22.17)	(9.37)
(1.67)	(6.19)	9.22	3.85	(46.36)
15.87	(18.86)	(10.78)	(1.10)	47.65
(0.32)	35.62	10.36	(6.85)	10.85
(63.41)	5.08	384.58	(58.09)	184.05
53.47	(76.00)	1,575.50	(74.58)	(60.67)
N.M.				
N.M.				
				N.M.
		N.M.		
		N.M.	38.28	22.83
			N.M.	229.26
			N.M.	66.74
			N.M.	176.57
			N.M.	(66.94)
			N.M.	(83.30)
			N.M.	118.98
			N.M.	523.53
			N.M.	467.96
				N.M.
				N.M.
				N.M.
				N.M.
25.76	(78.82)	5.80	115.22	5.23
			N.M.	273.95
			N.M.	216.20
				N.M.
27.49	(47.80)	(11.66)	16.55	1.41
				N.M.
				17.26
(16.29)	(12.02)	(27.56)	(1.17)	(11.42)
130.13	19.00	(18.54)	(2.61)	(3.47)
31,253.65	112.13	(54.82)	(25.46)	8.41
64.36	(3.37)	32.89	65.44	(18.57)
4,914.96	(91.15)	609.07	1,230.19	(68.14)
(100.00)				
(1.70)	(99.19)	(92.47)		
(3.50)	(88.58)	4.30	3.69	12.94
(22.83)	15.41	5.13	7.60	(28.85)
		N.M.		



Operating Expenses

Acct	Descr	2000	2001	2002	2003	2004	Test Year
5930001	Tree and Brush Control	2,860,948.15					
5930002	Maint of Poles, Towers & Fxtres-Grnd	347,810.76					
5930003	Maint of Poles, Towers & Fxtres-Oth	910,090.21					
5930004	Maint of Ovhd Cndctors & Dvice	2,479,920.19					
5930005	Maint of Line Rclers & Sctnalze	32,466.19					
5930006	Maint of Overhead Services	662,768.15					
5940000	Maint of Underground Lines	1,351.24	152,385.16	102,357.78	78,218.27	108,486.84	104,072.75
5940001	Maint of Undg Cndctors & Dvice	81,837.17					
5940002	Maint of Underground Services	77,623.04					
5940003	Maint of Undg Conduit & Vaults	4,508.16					
5950000	Maint of Lne Trmf, Rglators & Dvi	433,947.14	391,243.79	172,764.60	308,013.05	800,198.44	605,456.09
5960000	Maint of Strt Lghtng & Sgnal S	38.35	33,750.98	27,083.34	5,431.78	71,655.17	86,644.64
5960001	Maint Strt Lghtng & Sgnals-OVH	34,744.58					
5960002	Maint Strt Lghtng & Sgnals-UNG	1,430.06					
5970000	Maintenance of Meters	113,531.56	97,498.68	97,295.32	72,810.59	65,099.62	70,803.83
5980000	Maint of Misc Distribution Pit	455,082.47	217,232.18	227,153.25	533,167.65	492,889.38	469,543.25
9010000	Supervision - Customer Accts	229,083.02	250,170.05	364,447.82	405,263.72	495,738.49	481,961.68
9020000	Meter Reading Expenses	121,117.31	164,604.50	139,634.91	109,992.38	127,276.76	122,573.13
9020001	Customer Card Reading	5,031.48	2,827.08	86.43			37.94
9020002	Meter Reading - Regular	1,416,439.66	1,268,331.36	1,584,014.40	1,800,684.14	1,983,022.80	1,771,990.15
9020003	Meter Reading - Large Power	49,872.21	49,851.41	39,501.86	35,089.10	35,577.61	35,420.83
9020004	Read-In & Read-Out Meters	131,385.30	151,187.34	146,452.72	199,867.53	148,037.34	137,792.59
9030000	Cust Records & Collection Exp	2,363,190.09	1,905,448.02	984,967.04	685,217.70	523,478.31	519,554.72
9030001	Customer Orders & Inquiries	2,345,038.70	2,537,063.95	2,396,073.17	2,430,135.07	3,309,051.07	3,058,111.49
9030002	Manual Billing	41,225.50	25,070.28	23,548.43	22,974.52	27,585.04	28,800.13
9030003	Postage - Customer Bills	645,513.34	660,309.76	766,652.30	707,980.10	684,586.47	600,968.94
9030004	Cashiering	299,204.74	391,231.00	148,614.85	116,994.55	162,257.46	145,240.72
9030005	Collection Agents Fees & Exp	164,239.86	7,156.25	173,829.25	119,026.52	124,096.96	128,658.13
9030006	Credit & Oth Collection Activi	661,480.64	844,870.83	845,860.78	575,455.92	482,821.88	477,638.99
9030007	Collectors	278,480.31	533,467.37	561,404.06	499,675.34	657,056.45	629,960.73
9030009	Data Processing	35,374.97	28,705.90	38,706.25	37,116.15	140,306.19	132,652.21
9040000	Uncollectible Accounts	(131,354.74)				(26,812.48)	(7,246.61)
9040003	Uncoll Accts-Power Trading			(47,329.07)		(3,234.75)	3,689.95
9040007	Uncoll Accts - Misc Receivable			351,190.48	(354,661.68)	48,517.53	(16,768.24)
9050000	Misc Customer Accounts Exp	110,384.15	99,580.87	129,581.01	19,596.41	18,730.71	15,975.55
9070000	Supervision - Customer Service	278,045.60	239,759.96	130,921.95	121,290.62	266,611.66	310,305.21
9070001	Supervision - DSM	88,051.50	469.12	48,668.08	2,142.89	691.44	588.38
9080000	Customer Assistance Expenses	755,744.84	707,800.86	254,566.79	234,548.78	281,741.05	343,763.08
9080001	DSM-Customer Advisory Grp	61.18		6,564.44	5,990.27	1,988.38	
9080003	DSM Shr - New Switch Rev&Exp	22,261.73	67.00				
9080007	Cust Assistance Exp - DSM - Res	4.39	0.00				
9080008	Cust Assistance - M&CS Trning	10,722.47	1,473.06				103.85
9080009	Cust Assistance Expense - DSM	894,431.23	587,967.79	573,945.51	556,246.49	670,352.63	602,521.99
9080010	Cust Asst-Off-Pk Strge Wtr Htr						
9080013	Cust Assistance Exp - RIF Prgm		67.85	34.57			
9090000	Information & Instruct Advtis	1,181.53		466.44	775.12	95,140.91	103,610.46
9090005	Deregulation Consumer Educat		0.19	14.00			
9100000	Misc Cust Svc&Informational Ex	(1,729.86)	195,928.45	171,934.54	332,390.87	1,819.28	1,936.67
9100001	Misc Cust Svc & Info Exp - RCS	23.04	229.66	23.53			
9110000	Supervision - Sales Expenses	5,158.31	1,150.75	220.17			
9110001	Supervision - Residential	1,674.11					
9110002	Supervision - Comm & Ind	22,484.65	267.73	118.25	24.49	25.40	25.29
9110003	Supervision - Area Dvelopment	4,208.87					
9120000	Demonstrating & Selling Exp		1,028.98	751.93	5,948.67	10,441.48	4,649.23
9120001	Demo & Selling Exp - Res	2,236.92	1,736.45	1,545.79			
9120002	Demo & Selling Exp - C & I	55,656.12	2,950.47	4.85			
9120003	Demo & Selling Exp - Area Dev	31,943.32	10.63	2,016.27	859.27	703.33	876.08
9120004	Sales Commission Expense - ABD	780.00					
9130000	Advertising Expenses	356.06	50.35	35.16	25.48		
9130002	Advertising Exp - Area Develop	1,229.44					
9130005	Advertising Exp - M&CS - Co-Op	3,341.00					
9130006	Advertising Exp-Mktg Research	31,853.12		3.97	0.95		
9160000	Miscellaneous Sales Expenses	2,191.14	6,987.20				
9160001	Misc Sales Exp - Residential		112.40				

Percent Increase (Decrease) Over Prior Year

2001	2002	2003	2004	Test Year
11,177.43	(32.83)	(23.58)	38.70	(4.07)
(9.84)	(55.84)	78.28	159.79	(24.34)
87,907.77	(19.76)	(79.94)	1,219.18	20.92
(14.12)	(0.21)	(25.17)	(10.59)	8.76
(52.27)	4.57	134.72	(7.55)	(4.74)
9.20	45.68	11.20	22.32	(2.78)
35.91	(15.17)	(21.23)	15.71	(3.70)
(43.81)	(96.94)			N.M.
(10.46)	24.89	13.68	10.13	(10.64)
(0.04)	(20.56)	(11.40)	1.39	(0.44)
15.07	(3.13)	36.47	(25.93)	(6.92)
(19.37)	(48.31)	(30.43)	(23.60)	(0.75)
8.19	(5.56)	1.42	36.17	(7.58)
(39.19)	(6.07)	(2.44)	20.07	4.40
2.29	16.10	(7.65)	(3.30)	(12.21)
30.76	(62.01)	(21.28)	38.69	(10.49)
(95.64)	2,329.06	(31.53)	4.26	3.68
27.72	0.12	(31.97)	(16.10)	(1.07)
91.56	5.24	(11.00)	31.50	(4.12)
(18.85)	34.84	(4.11)	278.02	(5.46)
			N.M.	(72.97)
	N.M.		N.M.	(214.07)
	N.M.	(200.99)	(113.68)	(134.56)
(9.79)	30.13	(84.88)	(4.42)	(14.71)
(13.77)	(45.39)	(7.36)	119.81	16.39
(99.47)	10,274.33	(95.60)	(67.73)	(14.91)
(6.34)	(64.03)	(7.86)	20.12	22.01
	N.M.	(8.75)	(66.81)	
(99.70)				
(100.00)				
(86.26)				N.M.
(34.26)	(2.38)	(3.08)	20.51	(10.12)
N.M.	(49.05)			
	N.M.	66.18	12,174.36	8.90
N.M.	7,268.42			N.M.
(11,426.26)	(12.25)	93.32	(99.45)	6.45
896.79	(89.76)			N.M.
(77.69)	(80.87)			N.M.
				N.M.
(98.81)	(55.83)	(79.29)	3.71	(0.43)
				N.M.
				N.M.
N.M.	(26.92)	691.12	75.53	(55.47)
(22.37)	(10.98)			N.M.
(94.70)	(99.84)			N.M.
(99.97)	18,867.77	(57.38)	(18.15)	24.56
				N.M.
				N.M.
				N.M.
	N.M.	(75.96)		
218.88				
N.M.				



Operating Expenses

Acct	Descr	2000	2001	2002	2003	2004	Test Year
9260040	SFAS 112 Postemployment Benef	2,988.69				178,917.00	(44,732.00)
9260050	Frg Ben Loading - Pension			587,506.84	218,735.51	(49,632.45)	(375,545.00)
9260051	Frg Ben Loading - Grp Ins			(1,315,256.25)	(1,286,593.31)	(1,425,676.01)	(1,507,471.59)
9260052	Frg Ben Loading - Savings			(352,579.42)	(337,368.84)	(340,825.60)	(417,229.15)
9260053	Frg Ben Loading - OPEB			(927,810.10)	(1,388,555.30)	(1,501,905.63)	(1,355,211.19)
9260055	IntercoFringeOffset- Don't Use			(520,516.96)	(837,594.29)	(1,066,410.28)	(1,040,632.99)
9260056	Fidelity Stock Option Admin						(2.15)
9260057	Postret Ben Medicare Subsidy					(689,957.74)	(843,367.40)
9270000	Franchise Requirements	116,231.00	125,106.19	125,461.12	172,145.92	151,836.34	135,681.51
9280000	Regulatory Commission Exp	46,891.30					
9280001	Regulatory Commission Exp-Adm	271,166.08	136,529.53	141,891.42	275,987.74	153,201.00	28,461.00
9280002	Regulatory Commission Exp-Case	56,921.05		60,000.00		1,750.00	1,750.00
9290000	Duplicate Charges - Credit		68.88				
9301000	General Advertising Expenses	12,661.96	3,697.08	17,311.54	78,180.32	16,811.02	15,278.65
9301001	Newspaper Advertising Space	7,539.62	13,263.92	(1,104.09)	3,169.52	20,733.23	19,788.27
9301002	Radio Station Advertising Time	0.00		0.73	87.25		
9301003	TV Station Advertising Time	3,309.46	3,235.71		15,673.93	1,000.00	
9301004	Newspaper Advertising Prod Exp	630.19				17.82	17.82
9301005	Radio & TV Advertising Prod Exp	155.29			313.61	3.17	
9301006	Spec Corporate Comm Info Proj	25,424.05	5,133.14	800.14	723.38	1,169.19	1,125.89
9301007	Special Adv Space & Prod Exp		167.61	900.00			
9301008	Direct Mail and Handouts	953.20	461.07	4,503.45	1,490.50	507.64	278.06
9301009	Fairs, Shows, and Exhibits	27,263.37	23,619.84	15,907.29	16,493.94	2,570.96	1,833.98
9301010	Publicity	173.55	1,936.08	14,295.66	7,518.49	14,462.16	14,506.95
9301011	Dedications, Tours, & Openings	9.71	316.82			71.85	
9301012	Public Opinion Surveys		39,394.48	1,990.87			
9301013	Movies Slide Films & Speeches	373.58	1,337.24	84.83	1.38		
9301014	Video Communications	10,399.61	805.41	110.19	175.17	208.62	169.68
9301015	Other Corporate Comm Exp	61,319.99	83,121.36	70,263.33	69,331.77	57,845.03	56,628.75
9302000	Misc General Expenses	898,782.39	293,300.59	383,288.69	87,122.94	271,153.10	303,748.80
9302003	Corporate & Fiscal Expenses	143,578.67	832,175.72	42,082.39	27,566.78	28,106.34	28,480.85
9302004	Research, Develop&Demonstr Exp	44,297.01	190,824.04	207,353.52	2,959.29		405.57
9302005	Nucl Fac Ins - Replce Engy Cst	(21.29)	0.00				
9302007	Assoc Business Development Exp	521,837.86	985,218.16	840,690.98	1,394,794.17	1,886,525.97	1,642,742.56
9302009	Misc General Exp - Assoc	1,418.81	30.19				
9310000	Rents	228,890.47	45,396.27	31,524.91	19,831.92	14,133.15	12,540.31
9310001	Rents - Real Property	121,984.29	186,481.75	74,517.48	108,790.60	106,072.68	106,068.24
9310002	Rents - Personal Property	54,532.32	266,532.97	248,745.48	291,001.43	244,445.53	266,652.94
9310003	Rents - Real Property - Assoc	367,152.00	467,676.00	4,674.12	190,026.12	489,507.96	507,089.70
9350000	Maintenance of General Plant	197,532.07	104,027.95	5,979.08	25,832.72	489.84	305.43
9350001	Maint of Structures - Owned	672,350.70	568,091.38	497,558.62	368,549.50	373,592.33	456,865.02
9350002	Maint of Structures - Leased	78,664.86	82,460.94	65,644.86	28,493.86	104,547.73	203,212.78
9350003	Maint of Prprty Held Fture Use	77.36					
9350004	Maint Rntal Strctrs Inact Coal	2.92					
9350005	Maint of Lightwave Equipment	12,483.85	431.24				
9350006	Maint of Carrier Equipment	294.56	0.00				
9350007	Maint of Radio Equip - Owned	4,500.44	830.20	110.40			
9350008	Maint of Radio Equip - Leased	173,907.36	4,716.76	799.50			
9350009	Maint of Microwave Equipment	25,872.03	387.72	7.27	14.43		
9350010	Maintenance of Circuits	11,487.27	0.00				
9350011	Maint of PABX Boards/Key Equip	91,125.88	1,096.90	5.93			
9350012	Maint of Data Equipment	52,884.37	269.32	1,692.16	14,798.79	(10.34)	29.59
9350013	Maint of Cmmncation Eq-Unall	159,319.11	695,995.64	1,277,633.18	1,561,868.66	1,015,067.59	1,018,309.28
9350014	Maint Supv & Eng-Cmmun Eq	190,213.24	3,562.55	2.38			
9350015	Maint of Office Furniture & Eq	36,503.75	39,639.68	10,833.96	15,272.27	15.00	2,754.38
9350016	Maintenance of Video Equipment	114.11	32.27	24.52			
9350017	Maint of Misc General Property	(34,477.68)	(6,468.47)	(3,880.44)	(4,258.18)		
9350018	Maint of Gen Prop-Env Poll Ctr	26,833.92					
Grand Total		305,847,344.95	1,563,525,587.29	288,949,658.05	290,323,563.09	328,465,828.03	365,416,245.22

Percent Increase (Decrease) Over Prior Year

2001	2002	2003	2004	Test Year
			N.M.	(125.00)
	N.M.	(62.77)	(122.69)	656.65
	N.M.	(2.18)	10.81	5.74
	N.M.	(4.31)	1.02	22.42
	N.M.	49.66	8.16	(9.77)
	N.M.	60.92	27.32	(2.42)
				N.M.
				22.23
7.64	0.28	37.21	(11.80)	(10.64)
(49.65)	3.93	94.51	(44.49)	(81.42)
	N.M.		N.M.	0.00
				N.M.
(70.80)	368.25	351.61	(78.50)	(9.12)
75.92	(108.32)	(387.07)	554.14	(4.56)
	N.M.	11,851.92		
(2.23)		N.M.	(93.62)	
			N.M.	0.00
			N.M.	(98.99)
(79.81)	(84.41)	(9.59)	61.63	(3.70)
				N.M.
	436.96			
(51.63)	876.74	(66.90)	(65.94)	(45.22)
(13.36)	(32.65)	3.69	(84.41)	(28.67)
1,015.57	638.38	(47.41)	92.35	0.31
3,162.82			N.M.	
				N.M.
	(94.95)			
257.95	(93.66)	(98.38)		
(92.26)	(86.32)	58.97	19.10	(18.67)
35.55	(15.47)	(1.33)	(16.57)	(2.10)
(67.37)	30.68	(77.27)	211.23	12.02
479.60	(94.94)	(34.49)	1.96	1.33
330.78	8.66	(98.57)		N.M.
(100.00)				
88.80	(14.67)	65.91	35.25	(12.92)
(97.87)				
(80.17)	(30.56)	(37.09)	(28.74)	(11.27)
52.87	(60.04)	45.99	(2.50)	0.00
388.76	(6.67)	16.99	(16.00)	9.08
27.38	(99.00)	3,965.50	157.60	3.59
(47.34)	(94.25)	332.05	(98.10)	(37.65)
(15.51)	(12.42)	(25.93)	1.37	22.29
4.83	(20.39)	(56.59)	266.91	94.37
(96.55)				
(100.00)				
(81.55)	(86.70)			
(97.29)	(83.05)			
(98.50)	(98.12)	98.47		
(100.00)				
(98.80)	(99.46)			
(99.49)	528.31	774.55	(100.07)	(386.17)
336.86	83.57	22.25	(35.01)	0.32
(98.13)	(99.93)			
8.59	(72.67)	40.97	(99.90)	18,262.53
(71.72)	(24.01)			
(81.24)	(40.01)	9.73		
411.21	(81.52)	0.48	13.14	11.25



Kentucky Power Company  
Case No. 2005-00341  
Analysis of Salaries and Wages  
For the Calendar Years 2002 through 2004 and the Test Year  
"000 Omitted"

Line No.	Item (a)	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2002		2nd = 2003		1st = 2004		Amount (h)	%	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)			
1.	Wages charged to expense									
2.	Power Production Expense	6,703		7,763	15.81	7,911	1.91	8,305	4.98	9,034
3.	Transmission Expense	1,362		1,467	7.71	1,400	(4.57)	1,336	(4.57)	1,453
4.	Distribution Expense	5,660		5,863	3.59	5,607	(4.37)	4,996	(10.90)	5,499
5.	Customer Accounts Expense	1,691		1,671	(1.18)	1,626	(2.69)	1,764	8.49	1,946
6.	Customer Service and Information	317		299	(5.68)	343	14.72	469	36.73	517
7.	Sales Expense	0		0						
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	1,099		1,079	(1.82)	1,101	2.04	1,180	7.18	0
	(b) Office Supplies and Expense	0		0		0		44		0
	(c) Administrative Expense transferred - credit	0		(216)	N.M.	(289)	33.80	(356)	23.18	0
	(d) Outside services employed	0		0		0		0		
	(e) Property insurance	0		0		0		0		
	(f) Injuries and damages	88		2	(97.73)	1	(50.00)	2	100.00	0
	(g) Employee pensions and benefits	29		(21)	(172.41)	0	(100.00)	0		
	(h) Franchise requirements	0		0		0		0		
	(i) Regulatory commission expense	0		0		0		0		
	(j) Duplicate charges - credit	0		0		0		0		
	(k) Miscellaneous general expense	173		196	13.29	177	(9.69)	149	(15.82)	0
	(l) Maintenance of general plant	606		675	11.39	680	0.74	718	5.59	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	1,995		1,715	(14.04)	1,670	(2.62)	1,737	4.01	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	17,728		18,778	5.92	18,557	(1.18)	18,607	0.27	19,968
10.	Wages Capitalized	9,368		9,193	(1.87)	8,460	(7.97)	9,570	13.12	9,474
11.	Other	4,243		1,001	(76.41)	1,452	45.05	1,590	9.50	0
12.	Total Salaries and Wages	31,339		28,972	(7.55)	28,469	(1.74)	29,767	4.56	29,442
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.5657		0.6481		0.6518		0.6251		0.6782
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.2989		0.3173		0.2972		0.3215		0.3218
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.1354		0.0346		0.0510		0.0534		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)

Kentucky Power Company  
Case No. 2005-00341  
Analysis of Salaries and Wages - Overtime  
For the Calendar Years 2002 through 2004 and the Test Year  
"000 Omitted"

Line No.	Item	Calendar Years Prior to Test Year						Test Year		Kentucky Jurisdictional Amount
		3rd = 2002		2nd = 2003		1st = 2004		Amount	%	
		Amount	%	Amount	%	Amount	%			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1.	Wages charged to expense									
2.	Power Production Expense	1,145		1,437	25.50	1,331	(7.38)	1,408	5.79	1,397
3.	Transmission Expense	146		168	15.07	110	(34.52)	112	1.82	110
4.	Distribution Expense	1,720		2,302	33.84	1,809	(21.42)	1,541	(14.81)	1,543
5.	Customer Accounts Expense	47		56	19.15	73	30.36	68	(6.85)	68
6.	Customer Service and Information	1		0	(100.00)	1	#DIV/0!	1	0.00	1
7.	Sales Expense	0		0		0		0		
8.	Administrative and General Expenses:									
	(a) Administrative and General Salaries	7		4	(42.86)	3	(25.00)	3	0.00	
	(b) Office Supplies and Expense	0		0		0		0		0
	(c) Administrative Expense transferred - credit	0		0	N.M.	0	N.M.	0	N.M.	0
	(d) Outside services employed	0		0		0		0		0
	(e) Property insurance	0		0		0		0		0
	(f) Injuries and damages	1		0	(100.00)	0		0		0
	(g) Employee pensions and benefits	2		0	(100.00)	0		0		0
	(h) Franchise requirements	0		0		0		0		0
	(i) Regulatory commission expense	0		0		0		0		0
	(j) Duplicate charges - credit	0		0		0		0		0
	(k) Miscellaneous general expense	13		23	76.92	32	39.13	15	(53.13)	0
	(l) Maintenance of general plant	32		44	37.50	33	(25.00)	36	9.09	0
8.	Total Administrative and General Expenses - L8(a) through L8(l)	55		71	29.09	68	(4.23)	54	(20.59)	0
9.	Total Salaries and Wages charged expense (L2 through L7 + L8)	3,114		4,034	29.54	3,392	(15.91)	3,184	(6.13)	3,119
10.	Wages Capitalized	1,255		1,121	(10.68)	1,033	(7.85)	834	(19.26)	826
11.	Other	159		379	138.36	512	35.09	514	0.39	0
12.	Total Salaries and Wages	4,528		5,534	22.22	4,937	(10.79)	4,532	(8.20)	3,945
13.	Ratio of Salaries and wages charged to expense to total wages (L9/L12)	0.6877		0.7289		0.6871		0.7026		0.7906
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.2772		0.2026		0.2092		0.1840		0.2094
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0351		0.0685		0.1037		0.1134		0.0000

Note: Show percent increase of each year over the prior year in Columns (c), (e), (g), and (i)



## Kentucky Power Company

### REQUEST

Provide the following payroll information for each employee classification or category:

- a. The actual regular hours worked during the test year.
- b. The actual overtime hours worked during the test year.
- c. The test-year-end wage rate for each employee classification or category and the date of the last increase.
- d. A calculation of the percent of increase granted during the test year.

### RESPONSE

(a) and (b) The actual regular hours worked and actual overtime hours worked during the test year is attached on pages 2 and 3 of this response.

(c) and (d) The test-year-end wage rate for each employee classification or category and the date of the last increase and the calculation of the percent increase granted during the test year is attached on page 4 of this response.

WITNESS: R.K. Wohnhas

title06302005	Data	Total
Administrative Assistant III	Sum of regular Sum of ot	1758 0
Administrative Associate	Sum of regular Sum of ot	32554.5 393.7
Administrative Associate I	Sum of regular Sum of ot	6221.5 449
Administrative Services Supv	Sum of regular Sum of ot	1770 42
Building Maint Mechanic-A	Sum of regular Sum of ot	7220 403.5
Business Ops Suppt Analyst II	Sum of regular Sum of ot	964 0
Coal Equipment Operator-Sr	Sum of regular Sum of ot	19650.5 2548.5
Control Technician	Sum of regular Sum of ot	1608 306.5
Control Technician-Sr	Sum of regular Sum of ot	20514 5078.8
Coordinator I	Sum of regular Sum of ot	1792 0
Corp Comm Consultant	Sum of regular Sum of ot	1804 0
Customer Services Coord II	Sum of regular Sum of ot	1768 0
Customer Services Engineer III	Sum of regular Sum of ot	5398 3.5
Customer Services Rep I	Sum of regular Sum of ot	5204 90
Customer Services Rep II	Sum of regular Sum of ot	908 0
Customer Services Rep III	Sum of regular Sum of ot	1684 0
Dir Distr Region Opers	Sum of regular Sum of ot	674 0
Dir Regulatory Svcs	Sum of regular Sum of ot	1952 0
Distribution Line Coordinator	Sum of regular Sum of ot	4524 207.5
Distribution Line Specialist	Sum of regular Sum of ot	1811 48
Driver-Ground Worker	Sum of regular Sum of ot	1567 420.95
Energy Production Manager II	Sum of regular Sum of ot	1660 0
Engineer I	Sum of regular Sum of ot	9539 606
Engineering Technologist I	Sum of regular Sum of ot	2547 192
Engineering Technologist II	Sum of regular Sum of ot	1839.5 37
Equipment Operator	Sum of regular Sum of ot	12415 4939
Equipment Operator-Jr	Sum of regular Sum of ot	11074 967.5
Field Revenue Specialist	Sum of regular Sum of ot	13354 1447.6
Fleet Services Coordinator I	Sum of regular Sum of ot	1884 0
Fleet Supervisor	Sum of regular Sum of ot	1752 0
Fleet Technician A	Sum of regular Sum of ot	7070 811.5
Fleet Technician B	Sum of regular Sum of ot	1552 41
Graphics Technician I	Sum of regular Sum of ot	2792 139
Intern Student Engineering	Sum of regular Sum of ot	156 4
IT Field Operations Supervisor	Sum of regular Sum of ot	1939 0
IT Support Technician I	Sum of regular Sum of ot	8972 542
IT Support Technician II	Sum of regular Sum of ot	1804 148
Lead Fleet Technician	Sum of regular Sum of ot	6827.5 208.5
Line Crew Supervisor - NE	Sum of regular Sum of ot	30898.2 9750.37
Line Mechanic-A	Sum of regular Sum of ot	70059.2 22699.68
Line Mechanic-B	Sum of regular Sum of ot	2710.5 841.1
Line Servicer	Sum of regular Sum of ot	40925.35 16584.35
Maintenance Machinist	Sum of regular Sum of ot	3505 541.5
Maintenance Mechanic	Sum of regular Sum of ot	21370 3254.3
Maintenance Welder	Sum of regular Sum of ot	19782.5 3322
Meter Electrician Supv-Ne	Sum of regular Sum of ot	1703.53 7.95
Meter Electrician-A	Sum of regular Sum of ot	11397.5 163.6
Meter Reader	Sum of regular	38309



Meter Reader	Sum of ot	473
Mgr Business Opers Suppt	Sum of regular	892
	Sum of ot	0
Mgr Community Affairs	Sum of regular	2712
	Sum of ot	0
Mgr Corporate Comms	Sum of regular	1848
	Sum of ot	0
Mgr Customer Svcs & Mktg	Sum of regular	916
	Sum of ot	0
Mgr State Govt Affairs	Sum of regular	1800
	Sum of ot	0
P&C Techn Specialist	Sum of regular	1850
	Sum of ot	96
P&C Techn Specialist Sr	Sum of regular	3550
	Sum of ot	530.5
Performance & Ih Technician	Sum of regular	4795.5
	Sum of ot	194
Performance & Ih Technician-Sr	Sum of regular	5158
	Sum of ot	444.5
Plant Manager II	Sum of regular	1742
	Sum of ot	0
Plt Environmental Coord Sr	Sum of regular	1814.5
	Sum of ot	0
President & COO - KY	Sum of regular	1820
	Sum of ot	0
Principal Coordinator	Sum of regular	1824
	Sum of ot	420
Prod Support Mgr I	Sum of regular	1888
	Sum of ot	87
Production Services Leader	Sum of regular	19685
	Sum of ot	4404
Production Services Supt	Sum of regular	1760
	Sum of ot	0
Project Manager II	Sum of regular	136
	Sum of ot	0
Resource Analyst II	Sum of regular	1752
	Sum of ot	52
Revenue Protection Coord II	Sum of regular	928
	Sum of ot	0
Safety & Health Mgr	Sum of regular	1796
	Sum of ot	17
Safety & Health Supervisor	Sum of regular	1845
	Sum of ot	68
Senior Engineer	Sum of regular	1815
	Sum of ot	0
Special Clerk	Sum of regular	1794
	Sum of ot	160
Sr Administrative Associate	Sum of regular	3542.5
	Sum of ot	13.5
Sr Coordinator	Sum of regular	2335.5
	Sum of ot	357
Sr Engineering Technologist	Sum of regular	1831
	Sum of ot	0
Sr Equipment Specialist	Sum of regular	6903
	Sum of ot	369
Sr Regulatory Consultant	Sum of regular	3495.5
	Sum of ot	0
Station Crew Supervisor - NE	Sum of regular	6990.5
	Sum of ot	591.4
Station Electrician A	Sum of regular	14502.2
	Sum of ot	727.8
Station Electrician C	Sum of regular	3727.5
	Sum of ot	416.1
Station Servicer	Sum of regular	7291.5
	Sum of ot	724.6
Station Supervisor	Sum of regular	3556
	Sum of ot	0
Storekeeper	Sum of regular	1810
	Sum of ot	113.5
Storeroom Supervisor -NE	Sum of regular	5136.5
	Sum of ot	113.5
Stores Attendant-A	Sum of regular	14642.5
	Sum of ot	1158.4
Stores Attendant-Senior	Sum of regular	10481.5
	Sum of ot	156.5
Supv Customer Design	Sum of regular	1812
	Sum of ot	60.5
Supv Distribution System	Sum of regular	5911.5
	Sum of ot	837.75
Supv Field Services	Sum of regular	3582
	Sum of ot	0
Supv Meter Services	Sum of regular	1813
	Sum of ot	30
Team Leader II	Sum of regular	6946
	Sum of ot	85
Technician I	Sum of regular	1778
	Sum of ot	35
Technician Senior	Sum of regular	26320.5
	Sum of ot	4722.1
Technician Specialist	Sum of regular	3425
	Sum of ot	401.5
Transmission Line Crew Supv-NE	Sum of regular	5164
	Sum of ot	608.5
Transmission Line Mechanic-A	Sum of regular	17380
	Sum of ot	2449
Unit Operator	Sum of regular	18941
	Sum of ot	10576.5
Utility Forester I	Sum of regular	3458
	Sum of ot	61
Total Sum of regular		696081.98
Total Sum of ot		108794.05

KPSC Case No. 2005-00341  
Commission Staff First Set Data Re:  
Order Dated September 21, 2005  
Item 24 a & b  
Page3 of 4

Title	Avg Annual Rate	Avg Increase %	Increase Date	
Administrative Assistant III	48900	1.875	4/1/2005	
Administrative Associate	39158.22727	2.91905	4/1/2005	
Administrative Associate I	32658.25	3.13575	4/1/2005	
Administrative Services Supv	73400	1.521	4/1/2005	
Building Maint Mechanic-A	48214.4	2.794	5/1/2005	
Business Ops Suppt Analyst II	67400	3.058	4/1/2005	
Coal Equipment Operator-Sr	55990.13333	2.722333333	5/1/2005	
Control Technician	51438.4	2.785	5/1/2005	
Control Technician-Sr	57153.6	2.785230769	5/1/2005	
Coordinator I	61500	2.843	4/1/2005	
Corp Comm Consultant	75000	3.591	4/1/2005	
Customer Services Coord II	83900	2.819	4/1/2005	
Customer Services Engineer III	79966.66667	2.880333333	4/1/2005	
Customer Services Rep I	67466.66667	3.595666667	4/1/2005	
Customer Services Rep II	59700	2.577	4/1/2005	
Customer Services Rep III	53400	2.495	4/1/2005	
Dir Distr Region Opers	117400	3.527	4/1/2005	
Dir Regulatory Svcs	126100	4.996	4/1/2005	
Distribution Line Coordinator	62700	3.012333333	4/1/2005	
Distribution Line Specialist	64800	1.887	4/1/2005	
Driver-Ground Worker	38875.2			one employee - no increase during test year
Energy Production Manager II	101400	3.681	4/1/2005	
Engineer I	82466.66667	2.787166667	4/1/2005	
Engineering Technologist I	71650	2.656	4/1/2005	
Engineering Technologist II	59600	2.759	4/1/2005	
Equipment Operator	50148.8	2.683	5/1/2005	
Equipment Operator-Jr	35889.24444	2.635	5/1/2005	
Field Revenue Specialist	42354	2.78975	5/1/2005	
Fleet Services Coordinator I	70000			one employee - no increase during test year
Fleet Supervisor	63500			one employee - no increase during test year
Fleet Technician A	53476.8	2.799	5/1/2005	
Fleet Technician B	42598.4	2.811	5/1/2005	
Graphics Technician I	44302	2.998666667	4/1/2005	
IT Field Operations Supervisor	79300	3.504	4/1/2005	
IT Support Technician I	56889.6	3.4474	4/1/2005	
IT Support Technician II	89931			one employee - no increase during test year
Lead Fleet Technician	58161.5	2.43825	1/1/2005	
Line Crew Supervisor - NE	62915.6968	2.964529412	4/1/2005	
Line Mechanic-A	55494.4	2.813	5/1/2005	
Line Mechanic-B	43264	2.818	5/1/2005	
Line Servicer	56742.4	2.788	5/1/2005	
Maintenance Machinist	55868.8	2.794	5/1/2005	
Maintenance Mechanic	50036.8	2.715	5/1/2005	
Maintenance Welder	57812.8	2.758923077	5/1/2005	
Meter Electrician Supv-Ne	62176	3	4/1/2005	
Meter Electrician-A	55494.4	2.813	5/1/2005	
Meter Reader	33367.53333	1.954217391	5/1/2005	
Mgr Business Opers Suppt	98600	2.176	4/1/2005	
Mgr Community Affairs	87150	2.7715	4/1/2005	
Mgr Corporate Comms	88900	3.372	4/1/2005	
Mgr Customer Svcs & Mktg	103100	2.689	4/1/2005	
Mgr State Govt Affairs	112900	1.346	4/1/2005	
P&C Techn Specialist	59275			one employee - no increase during test year
P&C Techn Specialist Sr	64427	3.272	4/1/2005	
Performance & Ith Technician	51438.4	2.785	5/1/2005	
Performance & Ith Technician-Sr	57740.8	2.815	5/1/2005	
Plant Manager II	131900	2.966	4/1/2005	
Plt Environmental Coord Sr	80700	2.541	4/1/2005	
President & COO - KY	187975	3	1/1/2005	
Principal Coordinator	96800	3.088	4/1/2005	
Prod Support Mgr I	101800			one employee - no increase during test year
Production Services Leader	75369.23077	2.874916667	4/1/2005	
Production Services Supt	84700			one employee - no increase during test year
Project Manager II	105500	2.927	4/1/2005	
Resource Analyst II	63800	4.934	4/1/2005	
Revenue Protection Coord II	58800	3.158	4/1/2005	
Safety & Health Mgr	83600	2.703	4/1/2005	
Safety & Health Supervisor	72500	3.571	4/1/2005	
Senior Engineer	103800	1.765	4/1/2005	
Special Clerk	45823	2.46	4/1/2005	
Sr Administrative Associate	39012	2.1425	4/1/2005	
Sr Coordinator	74950	2.89	4/1/2005	
Sr Engineering Technologist	75700	2.853	4/1/2005	
Sr Equipment Specialist	69175	2.82275	4/1/2005	
Sr Regulatory Consultant	84400	4.1	4/1/2005	
Station Crew Supervisor - NE	61227.75	2.899	4/1/2005	
Station Electrician A	55342.56	2.813	4/1/2005	
Station Electrician C	39977.6	2.781	5/1/2005	
Station Servicer	56742.4	2.788	5/1/2005	
Station Supervisor	71550	3.033	4/1/2005	
Storekeeper	48755.2	2.807	5/1/2005	
Storeroom Supervisor -NE	57445	3.040666667	1/1/2005	
Stores Attendant-A	44761.6	2.819	5/1/2005	
Stores Attendant-Senior	46862.4	2.783	5/1/2005	
Supv Customer Design	63100	2.936	4/1/2005	
Supv Distribution System	75400	3.848	4/1/2005	
Supv Field Services	80050	2.6645	4/1/2005	
Supv Meter Services	72800	3.262	4/1/2005	
Team Leader II	87900	2.29875	4/1/2005	
Technician I	40530	4.201	4/1/2005	
Technician Senior	55090.5	2.933	4/1/2005	
Technician Specialist	57211	3.6995	4/1/2005	
Transmission Line Crew Supv-NE	65953.33333	2.640333333	4/1/2005	
Transmission Line Mechanic-A	55494.4	2.813	5/1/2005	
Unit Operator	57149.73333	2.736166667	5/1/2005	
Utility Forester I	64150	2.8155	4/1/2005	



## Kentucky Power Company

### REQUEST

Provide the amount of excess deferred federal income taxes resulting from the reduction in the corporate tax rate in 1979 and 1986, as of the end of the test year. Show the amounts associated with the 1979 reduction separately from the amounts associated with the 1986 reduction.

### RESPONSE

There is no excess deferred federal income tax resulting from the reduction in the corporate tax rate in 1979.

Per the Kentucky Settlement Agreement dated September 5, 1991 and approved by the Commission on October 28, 1991 in Case No. 91-066, the unprotected portion of the excess deferred federal income tax associated with the 1986 reduction was flowed back over a 5 year period, commencing on April 1, 1991. Attached please find a copy of the 1991 Settlement Agreement.

WITNESS: Errol Wagner

**SETTLEMENT AGREEMENT**

This Settlement Agreement, made and entered into this 5th day of September, 1991, between and among Kentucky Power Company (Kentucky Power), the Kentucky Attorney General (Attorney General), Nola Scaggs, Gladys and Vernal Maynard, Debra and James Mollatte (collectively the Kentucky Low Income Residential Customers (LIRC)), Armco Steel Company, LP (Armco), and the Kentucky Industrial Utility Customers on behalf of Air Products & Chemicals, Inc., Ashland Oil, Inc. and Kentucky Electric Steel Corporation (collectively KIUC), and Kentucky Cable Television Association, Inc. (KCTA).

**W I T N E S S E T H:**

That, WHEREAS, on March 27, 1991, Kentucky Power filed before the Kentucky Public Service Commission (Commission) an Application (Case No. 91-066) to reduce its base retail electric rates by approximately \$3.3 million annually, effective April 1, 1991; and

WHEREAS, in addition to the \$3.3 million annual base rate decrease, Kentucky Power sought approval from the Commission to implement a permanent System Sales Clause and further sought approval of a Depreciation Study as well as a proposed change to the Company's depreciation rates; and

WHEREAS, the Attorney General, the LIRC, Armco, and the KIUC each separately intervened in Kentucky Power's rate proceeding and took various positions in opposition to the rate application, as well as to the revenue allocation proposed by Kentucky Power among



the various customer classes served by Kentucky Power and represented by the various intervenors; and

WHEREAS, the Kentucky Cable Television Association, Inc. (KCTA) also intervened in Kentucky Power's rate proceeding and thereafter objected to Kentucky Power's proposed methodology for establishing pole attachment rates for cable television companies; and

WHEREAS, the parties hereto believe that a settlement of the rate application by Kentucky Power (except as hereinbelow set out) is in their best interest as well as the public interest.

NOW, THEREFORE, for and in consideration of the mutual covenants and premises set forth above, the parties hereto agree as follows:

(1) Upon approval of this Settlement Agreement by Order of the Commission, Kentucky Power shall reduce its base retail electric rates by \$11.5 million on an annual basis for electric service rendered on and after April 1, 1991. The difference between the rates in effect from April 1, 1991 and the new rates to be established pursuant to this Settlement Agreement and pursuant to such Commission Order shall be refunded to the Company's customers through its regular billing process within 60 days of such final order. The refund will be based on historical usage during the period new rates have been in effect. The refund will be in the form of a one-time credit to current customers with checks issued to customers who have left the Company. The refund

shall be paid with interest calculated in accordance with Commission practice.

(2) The System Sales Clause (Tariff P.S.C. Electric No. 6, Sheet Nos. 19-1 and 19-2) as filed by the Company on March 27, 1991 and made effective by Order of the Commission dated April 1, 1991 shall remain in effect and operational as filed.

(3) In addition to the refund referred to in Paragraph (1) above, Kentucky Power shall by a one-time credit to the System Sales Clause commence refunding the sum of \$600,000 within 60 days of the Order approving this Settlement Agreement.

(4) Kentucky Power shall flow back the unprotected portion of the excess deferred Federal income tax (DFIT) over a 5-year period commencing April 1, 1991.

(5) Kentucky Power's Depreciation Study and corresponding revised depreciation rates shall be approved as filed, effective April 1, 1991.

(6) The revenue allocation among the Company's various classes of customers, including the apportionment of the refund referred to in Paragraph (1) above, shall be as set forth and prescribed in the methodology which is attached hereto as Exhibit No. 1 and included as if fully set out herein.

(7) Kentucky Power shall not adjust or amend its miscellaneous service charges or late payment charges, but will instead retain such miscellaneous service charges and late payment charges at the levels that existed immediately prior to the March 27th Rate Application.



(10) The tariffs, including the terms and conditions as filed in this proceeding, except as modified by this Settlement Agreement, shall be approved as filed. Kentucky Power shall submit revised tariffs, terms and conditions to the Public Service Commission within 14 days from the date of the Commission's Order approving this Settlement Agreement to the extent that this Settlement Agreement calls for those revisions.

(11) This Settlement Agreement is conditioned upon and subject to the express approval by the Kentucky Public Service Commission. The terms of this Settlement Agreement are inseparable from one another, and accordingly are not severable by the Commission. In the event the Commission fails to approve this Settlement Agreement in its entirety, then this Agreement shall be deemed to be null and void ab initio and of no legal effect, and the parties shall be returned to the status quo existing at the time immediately prior to the execution of this Agreement; nor shall the Settlement Agreement be binding on the parties hereto, nor shall the Settlement Agreement, or any of its terms, be admissible in any court or administrative proceeding.

(12) The rates provided for in this Agreement are based upon the independent analysis of the parties and reflect a fair and reasonable resolution of the issues settled herein; and said rates as of the date of this Agreement are fair, just and reasonable as those terms are used in KRS 278.030.

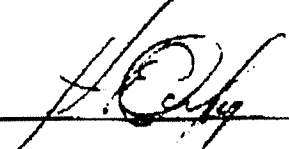
KPSC Case No. 2005-00341  
Commission Staff 1st Set Data Requests  
Order dated September 21, 2005  
Page 7 of 9

(13) This Settlement Agreement shall inure to the benefit of and be binding upon the parties hereto, their heirs, successors and assigns.

(14) This Settlement Agreement constitutes the complete agreement and understanding between the parties hereto, and any and all oral statements, representations and/or agreements made prior hereto or contemporaneous herewith shall be null and void and shall be deemed to have been merged into this Settlement Agreement.

IN WITNESS WHEREOF, the parties hereto, through counsel, execute this Settlement Agreement, with the signatories hereto hereby representing their authority to enter into this Settlement Agreement on behalf of their clients.

KENTUCKY POWER COMPANY

By:  \_\_\_\_\_



KPSC Case No. 2005-00341  
Commission Staff 1st Set Data Requests  
Order dated September 21, 2005

**KENTUCKY ATTORNEY GENERAL** No. 25  
**UTILITY & RATE INTERVENTION**  
**DIVISION**

BY: *Paul E. Renshaw*

**KENTUCKY INDUSTRIAL UTILITY**  
**CUSTOMERS**

**AIR PRODUCTS AND CHEMICALS, INC.**  
**ASHLAND OIL, INC.**  
**KENTUCKY ELECTRIC STEEL CORPORATION**

BY: *Johna Abel*

**ARMCO STEEL COMPANY, LP**

BY: *David P. Beal*

**KENTUCKY LOW INCOME RESIDENTIAL**  
**CUSTOMERS**

**NOLA SCAGGS, GLADYS AND VERNAL**  
**MAYNARD, DEBRA AND JAMES MOLLETTE**

BY: *Anthony M. A.*

**KENTUCKY CABLE TELEVISION ASSOCIATION,**  
**INC.**

BY: *Charles F. Collins*

KPSC Case No. 2005-00341  
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 Item No. 25  
 Page 9 of 9

<u>Rate Class</u>	<u>Total %</u>	<u>Total Dollars</u>
RS	32.0819%	3,689,419
OL	.7672%	88,228
SL	.2513%	28,900
GS Fixed	1.8278%	210,197
GS Other	12.6400%	1,453,600
LGS	15.9467%	1,833,870
QP	11.8973%	1,368,189
CIP-TOD	22.5150%	2,589,225
MW	.2941%	33,821
IRP	<u>1.7787%</u>	<u>204,551</u>
<b>Total</b>		<b>\$11,500,000</b>

EXHIBIT 1



## Kentucky Power Company

### REQUEST

Provide the following tax data for the test year for total company:

- a. Income taxes:
  - (1) Federal operating income taxes deferred – accelerated tax depreciation.
  - (2) Federal operating income taxes deferred – other (explain).
  - (3) Federal income taxes – operating.
  - (4) Income credits resulting from prior deferrals of federal income taxes.
  - (5) Investment tax credit net.
    - (i) Investment credit realized.
    - (ii) Investment credit amortized – Pre-Revenue Act of 1971.
    - (iii) Investment credit amortized – Revenue Act of 1971.
  - (6) The information in Item 26(a)(1-4) for state income taxes.
  - (7) A reconciliation of book to taxable income as shown in Format 26(a)(7) and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
  - (8) A copy of federal and state income tax returns for the taxable year ended during the test year, including supporting schedules.
  - (9) A schedule of franchise fees paid to cities, towns, or municipalities during the test year, including the basis of these fees.
- b. An analysis of Kentucky other operating taxes as shown in Format 26b.

### RESPONSE

26a.(1) See the Company's Application filing, Volume 2, Section V - Workpaper S-10 page 3 line 111 column 8 "Electric Utility".

26a.(2) See Volume 2, Section V - Workpaper S-10 page 3 lines 112 through 158 column 8 "Electric Utility".

26a.(3) See Volume 2, Section V - Workpaper S-10 page 2 line 109 column 8 "Electric Utility".

26a.(4) See reponse to 26a.(1) and 26a.(2) above.

26a.(5)(i) There is no Investment tax credit available or realized during the test year.

26a.(5)(ii) There is no Investment tax credit amortized - Pre-Revenue Act of 1971.

26a.(5)(iii) See Volume 2, Section V - Workpaper S-10 page 3 line 169 column 8 "Electric Utility".

26a.(6)(1) Per Commission precedent, we do not record deferred state income taxes - accelerated depreciation in cost of service.

26a.(6)(2) Per Commission precedent, we do not record deferred state income taxes - other in cost of service.

26a.(6)(3) See Volume 2, Section V - Workpaper S-10 page 2 line 105 column 8 "Electric Utility" for Current Federal Income Taxes - Operating.

26a.(6)(4) Per Commission precedent, deferred state income taxes are not recorded in cost of service.

26a.(7) Please see attached Pages 3 through 6 of this response.

26a.(8) A copy of the 2004 federal income tax return is voluminous and will be made available in the Frankfort office for review upon request. The 2004 state income tax returns have not yet been filed, and will be made available in the Frankfort office for review upon request when completed.

26a.(9) Please see attached Page 7 of this response.

26b. Please see attached page 8 of this response.

**WITNESS:** Errol Wagner

Reconciliation of Book Net Income and Federal Taxable Income

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Non-Recurring & Other (d)	Operating Kentucky Retail (e)	Other Jurisdictional (f)
1	Net Income per Books	22,556,235	(1,806,708)	1,499,270	22,993,724	(130,051)
2	Add Income Taxes:					
3	Federal Income Tax - Current	(1) (4,344,492)		(8,863,601)	4,668,094	(148,985)
4	Federal Income Tax - Deferred Depreciation	(2) 1,012,632		(287,261)	1,286,894	12,999
5	Federal Income Tax - Deferred Other	(1) 10,833,064		7,183,144	3,613,397	36,523
6	Investment Tax Credit Adjustment	(1) (1,232,876)		(64,192)	(1,156,997)	(11,687)
7	Federal Income Taxes Charged to Other Income and Deductions	(1) 20,821	20,821			
8	State Income Taxes	(539,882)	0	(1,536,828)	1,030,001	(33,055)
9	State Income Taxes Charged to Other Income and Deductions	0	0	0	0	0
10	Total	<u>28,305,502</u>	<u>(1,785,887)</u>	<u>(2,069,468)</u>	<u>32,435,113</u>	<u>(274,256)</u>
11	Flow Through Items:					
12	BK VS TAX DEPR - FLOW THROUGH	(2) 7,086,000			7,015,140	70,860
13	DEFD TAX GAIN-FIBER OPTIC LINE-REG ASSET	773		773		
14	AFUDC-HRJ POST IN-SERV	11,364			11,205	159
15	NON-DEDUCT MEALS AND T&E	34,795			34,482	313
16	NON-DEDUCT FINES & PENALTIES	53,571	53,571		0	0
17	NON-DEDUCT LOBBYING	86,887	86,887		0	0
18	MEMBERSHIP DUES	11,303	11,303		0	0
19	REMOVAL COSTS	(5,315,000)			(5,261,850)	(53,150)
20	ACCRUED NON-DEDUCTIBLE PENALTIES	(307,000)	(307,000)		0	0
21	MANUFACTURING DEDUCTION	(318,000)		318,000	(627,096)	(8,904)
22	AFUDC	(322,047)		(322,047)	0	0
23	SFAS 106 - POST RETIRE BEN MEDICARE	(843,367)			(835,777)	(7,590)
24	Book Taxable Income	<u>28,484,781</u>	<u>(1,941,126)</u>	<u>(2,072,742)</u>	<u>32,771,217</u>	<u>(272,568)</u>
25	Differences Between Book Taxable Income and Taxable Income per Tax Return:					
26	CHARITABLE CONTRIBUTION CARRYFWD	490,355	490,355		0	0
27	ABFUDC-HRJ POST IN-SERV	22,044			22,044	0
28	WSEC 481 PENS/OPEB ADJUSTMENT	208			206	2
29	INT EXP CAPITALIZED FOR TAX	470,138			465,437	4,701
30	CUST ADV INC FOR TAX	1,030			1,030	0
31	PROVS POSS REV REFDS	83,475			82,724	751
32	DEFD TAX GAIN-FIBER OPTIC LINE	6,116		6,116		
33	MTM BK GAIN-B/L-TAX DEFL	456,412	456,412			
34	MARK & SPREAD - DEFL - 283	1,056,914	1,056,914			
35	MARK & SPREAD - DEFL - 190	1,543,561	1,543,561			
36	ACCRUED BK PENSION EXPENSE	679,390			673,275	6,115
37	SUPPLEMENTAL EXECUTIVE RETIREMENT	20,308			20,125	183
38	ACCRD BK SUPP SAVINGS PLAN EXP	73,850			73,185	665
39	REG ASSET-UNREAL LOSS FWD CMMT	175,555			173,273	2,282
40	PROV-TRADING CREDIT RISK-A/L	58,201			57,444	757
41	ACCRUED VACATION PAY	136,066			134,841	1,225
42	ACCRUED STATE INCOME TAX EXP	96,504			95,635	869
43	BK DEFL DEMAND SIDE MGT EXP	2,783,945			2,758,889	25,056
44	BOOK > TAX BASIS - EMA-A/C 283	1,852,512			1,828,429	24,083
45	REG ASSET-UNREAL MTM GAIN-DEFL	3,349,642			3,306,097	43,545
46	REG ASSET - DEFERRED EQUITY CARRYING	223,073			219,950	3,123
47	CAPITALIZED SOFTWARE COST - BOOK	1,134,543			1,123,198	11,345
48	BK AMORT - LOSS ON REACQ DEBT	81,206			80,394	812
49	SFAS 106 - POST RETIRE BEN	731,275			724,694	6,581
50	BK DEFL - MERGER COSTS	534,445			529,635	4,810
51	REG ASSET - SFAS 109 DSIT LIAB	7,233,000			7,167,903	65,097
52	REG ASSET - ACCRUED SFAS 112	205,868			204,015	1,853
53	BK VS TAX DEPR - NORM	(2) (6,073,368)			(6,012,634)	(60,734)
54	ABFUDC	(293,816)			(290,878)	(2,938)
55	DEFD FUEL - NET	(4,802,865)			(4,802,865)	0
56	PERCENT REPAIR ALLOWANCE	(300,000)			(297,000)	(3,000)
57	TAX AMORT POLLUTION CONT	(12,048,000)			(11,879,328)	(168,672)
58	CAPITALIZED RELOCATION COSTS	(189,000)			(187,110)	(1,890)
59	MTM BK GAIN-A/L-TAX DEFL	(5,261,529)			(5,193,129)	(68,400)
60	PROV WORKER'S COMP	(205,320)			(203,472)	(1,848)
61	BK PROV UNCOLL ACCTS	(586,005)			(586,005)	0
62	PROV-TRADING CREDIT RISK-B/L	(114,254)	(114,254)			
63	DEFD COMPENSATION-BK EXPENSE	(25,082)			(24,856)	(226)
64	ACCRUED RTO CARRYING CHARGES	(149,296)			(147,206)	(2,090)
65	REG ASSET-DEFERRED RTO COSTS	(76,487)			(75,416)	(1,071)
66	DEFD BK CONTRACT REVENUE	(11,022)			(10,923)	(99)
67	BOOK > TAX BASIS - EMA-283 B/L	(47,344)	(47,344)	0		
68	DEFD TX GAIN-INTERCO SALE-EMA	(94,553)			(93,324)	(1,229)
69	DEFD TAX GAIN-EPA AUCTION	(378,982)			(374,055)	(4,927)
70	ADVANCE RENTAL INCOME	(25,070)			(24,844)	(226)
71	CAPITALIZED SOFTWARE COSTS-TAX	(10,890)			(10,781)	(109)
72	BOOK LEASES CAPITALIZED FOR TAX	(509,479)			(504,384)	(5,095)
73	ACCRD SFAS 112 PST EMPLOY BEN	(250,600)			(248,345)	(2,255)
74	SFAS 109 - DEFL SIT LIABILITY	(7,233,000)			(7,167,903)	(65,097)
75	IRS AUDIT SETTLEMENT	(11,877)			(11,771)	(106)
76	State Income Taxes	(989,530)	(39,060)	46,476	(1,030,001)	33,055
77	Taxable Income	<u>12,297,048</u>	<u>915,103</u>	<u>(2,020,150)</u>	<u>13,337,410</u>	<u>(425,670)</u>

(3)

(1) Note: See Section V, Workpaper S-10, Page 1 - 3  
(2) Note: See Page 2 of 2  
(3) Note: See Section V, Workpaper S-10, Page 1 - 3

Reconciliation of Book Net Income and Federal Taxable Income

<u>Line No.</u>	<u>Depreciation Description</u>	<u>Federal Income Tax Deferred Depreciation</u>
1	Liberalized Depreciation	60,000
2	CLS Life Depreciation (ADR)	3,528,000
3	ACRS Benefit Normalized	(9,661,368)
4	Excess Tax Vs S/L Book Depreciation	7,086,000
5	Total	<u>1,012,632</u>

Reconciliation of Book Net Income and State Taxable Income

Line	Item	Total Company	Total Company Non-Operating	Non-Recurring & Other	Operating Kentucky Retail	Other Jurisdictional
?	(a)	(b)	(c)	(d)	(e)	(f)
1	Net Income per Books	22,556,235	(1,806,708)	1,499,270	22,993,724	(130,051)
2	Add Income Taxes:					
3	Federal Income Tax - Current	(1) (4,344,492)		(8,863,601)	4,668,094	(148,985)
4	Federal Income Tax - Deferred Depreciation	(2) 1,012,632		(287,261)	1,286,894	12,999
5	Federal Income Tax - Deferred Other	(1) 10,833,064		7,183,144	3,613,397	36,523
6	Investment Tax Credit Adjustment	(1) (1,232,876)		(64,192)	(1,156,997)	(11,687)
7	Federal Income Taxes Charged to Other Income and Deductions	(1) 20,821	20,821			
8	State Income Taxes	(539,882)	0	(1,536,828)	1,030,001	(33,055)
9	State Income Taxes Charged to Other Income and Deductions	0	0	0	0	0
10	Total	<u>28,305,502</u>	<u>(1,785,887)</u>	<u>(2,069,468)</u>	<u>32,435,113</u>	<u>(274,256)</u>
11	Flow Through Items:					
12	BK VS TAX DEPR - FLOW THROUGH	(2) 7,086,000			7,015,140	70,860
13	DEFD TAX GAIN-FIBER OPTIC LINE-REG ASSET	773		773		
14	AOFUDC-HRJ POST IN-SERV	11,364			11,205	159
15	NON-DEDUCT MEALS AND T&E	34,795			34,482	313
16	NON-DEDUCT FINES & PENALTIES	53,571	53,571		0	0
17	NON-DEDUCT LOBBYING	86,887	86,887		0	0
18	MEMBERSHIP DUES	11,303	11,303		0	0
19	REMOVAL COSTS	(5,315,000)			(5,261,850)	(53,150)
20	ACCRUED NON-DEDUCTIBLE PENALTIES	(307,000)	(307,000)		0	0
21	MANUFACTURING DEDUCTION	(318,000)		318,000	(627,096)	(8,904)
22	AOFUDC	(322,047)		(322,047)	0	0
23	SFAS 106 - POST RETIRE BEN MEDICARE	(843,367)			(835,777)	(7,590)
24	CHARITABLE CONTRIBUTION CARRYFWD	490,355	490,355		0	0
25	ABFUDC-HRJ POST IN-SERV	22,044			22,044	0
26	WSEC 481 PENS/OPEB ADJUSTMENT	208			206	2
27	INT EXP CAPITALIZED FOR TAX	470,138			465,437	4,701
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30	DEFD TAX GAIN-FIBER OPTIC LINE	6,116		6,116		
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44	REG ASSET - DEFERRED EQUITY CARRYING	223,073			219,950	3,123
45	CAPITALIZED SOFTWARE COST - BOOK	1,134,543			1,123,198	11,345
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47	SFAS 106 - POST RETIRE BEN	731,275			724,694	6,581
48	BK DEFL - MERGER COSTS	534,445			529,635	4,810
49	REG ASSET - SFAS 109 DSIT LIAB	7,233,000			7,167,903	65,097
50	REG ASSET - ACCRUED SFAS 112	205,868			204,015	1,853
51	BK VS TAX DEPR - NORM	(2) (6,073,368)			(6,012,634)	(60,734)
52	ABFUDC	(293,816)			(290,878)	(2,938)
53	DEFD FUEL - NET	(4,802,865)			(4,802,865)	0
54	PERCENT REPAIR ALLOWANCE	(300,000)			(297,000)	(3,000)
55	TAX AMORT POLLUTION CONT	(12,048,000)			(11,879,328)	(168,672)
56	CAPITALIZED RELOCATION COSTS	(189,000)			(187,110)	(1,890)
57	MTM BK GAIN-AL-TAX DEFL	(5,261,529)			(5,193,129)	(68,400)
58	PROV WORKER'S COMP	(205,320)			(203,472)	(1,848)
59	BK PROV UNCOLL ACCTS	(586,005)			(586,005)	0
60	PROV-TRADING CREDIT RISK-B/L	(114,254)	(114,254)			
61	DEFD COMPENSATION-BK EXPENSE	(25,082)			(24,856)	(226)
62	ACCRUED RTO CARRYING CHARGES	(149,296)			(147,206)	(2,090)
63	REG ASSET-DEFERRED RTO COSTS	(76,487)			(75,416)	(1,071)
64	DEFD BK CONTRACT REVENUE	(11,022)			(10,923)	(99)
65	BOOK > TAX BASIS - EMA-283 B/L	(47,344)	(47,344)	0		
66	DEFD TX GAIN-INTERCO SALE-EMA	(94,553)			(93,324)	(1,229)
67	DEFD TAX GAIN-EPA AUCTION	(378,982)			(374,055)	(4,927)
68	ADVANCE RENTAL INCOME	(25,070)			(24,844)	(226)
69	CAPITALIZED SOFTWARE COSTS-TAX	(10,890)			(10,781)	(109)
70	BOOK LEASES CAPITALIZED FOR TAX	(509,479)			(504,384)	(5,095)
71	ACCRD SFAS 112 PST EMPLOY BEN	(250,600)			(248,345)	(2,255)
72	SFAS 109 - DEFD SIT LIABILITY	(7,233,000)			(7,167,903)	(65,097)
73	IRS AUDIT SETTLEMENT	(11,877)			(11,771)	(106)
74	Bonus Depreciation Adjustment	(56,495)			(55,930)	(565)
75	Book Taxable Income	<u>13,230,083</u>	<u>1,444,518</u>	<u>(2,066,626)</u>	<u>14,311,481</u>	<u>(459,290)</u>
76	Differences Between Book Taxable Income and Taxable Income per Tax Return:					
77		0	0	0	0	0
78	Taxable Income	<u>13,230,083</u>	<u>1,444,518</u>	<u>(2,066,626)</u>	<u>14,311,481</u>	<u>(459,290)</u>

(1) Note: See Section V, Workpaper S-10, Page 1 - 3  
 (2) Note: See Page 2 of 2  
 (3) Note: See Section V, Workpaper S-10, Page 1 - 3



Reconciliation of Book Net Income and State Taxable Income

<u>Line No.</u>	<u>Depreciation Description</u>	<u>Federal Income Tax Deferred Depreciation</u>
1	Liberalized Depreciation	60,000
2	CLS Life Depreciation (ADR)	3,528,000
3	ACRS Benefit Normalized	(9,661,368)
4	Excess Tax Vs S/L Book Depreciation	7,086,000
5	Total	<u>1,012,632</u>

Line No. Kentucky Revenue Franchise Fees paid for Test Year

	City	Basis (Revenue)	Tax Rate	Tax Paid
2	Fleming Neon, City of	467,628.91	0.04	18,067.44
3	Greenup, City of	1,075,864.75	0.02	21,567.17
4	Hazard, City of	6,409,466.71	0.03	198,165.63
5	Pikeville, City of	8,269,504.33	0.03	255,144.20
6	Salyersville, City of	1,752,885.79	0.04	72,269.52
7	Total	17,975,350.49		565,213.96

8 Kentucky Utility Gross Receipts License Tax paid for Test Year

	School District	Basis (Revenue)	Tax Rate	Tax Paid
1	Boyd County	26,590,889.34	0.03	797,726.68
1	Ashland Independent	17,822,594.99	0.03	534,677.85
10	Russell Independent	7,523,112.34	0.03	225,693.37
2	Carter County	9,303,008.35	0.03	279,090.25
2	Rowan County	950,415.33	0.03	28,512.46
11	Morgan County	1,642,803.99	0.03	49,284.12
3	Lawrence County	9,087,778.66	0.03	272,633.36
3	Marlin County	10,683,131.99	0.03	320,493.96
12	Pike County	58,673,286.66	0.03	1,760,198.60
4	Pikeville Independent	8,016,984.33	0.03	240,509.53
4	Paintsville Independent	4,778,187.99	0.03	143,345.64
13	Johnson County	5,269,928.69	0.03	158,097.86
5	Knott County	13,174,712.00	0.03	395,241.36
5	Jenkins Independent	2,578,566.00	0.03	77,356.98
14	Letcher County	15,899,901.67	0.03	476,997.05
6	Hazard Independent	4,622,868.67	0.03	138,686.06
6	Perry County	24,842,271.66	0.03	745,268.15
15	Leslie County	8,637,296.33	0.03	259,118.89
7	Jackson Independent	1,122,824.66	0.03	33,684.74
7	Breathitt County	5,131,396.68	0.03	153,941.90
16	Magoffin County	3,708,616.33	0.03	111,258.49
8	Clay County	26,574.68	0.03	797.24
8	Lewis County	161,489.60	0.025	4,037.24
17	Total	240,248,640.94		7,206,651.78

18 Kentucky Street Lighting Franchise Fees paid for Test Year

	City	Basis (Revenue)	Tax Rate	Tax Paid
20	ALLEN, CITY OF	2,176.60	0.25	544.15
21	ASHLAND, CITY OF	177,415.18	0.25	44,353.80
22	ASHLAND (FLAT FEE-Qtrly)			5,500.00
23	BELLEFONTE (FLAT FEE-Annl)			750.00
24	CATLETTSBURG, CITY OF	16,897.06	0.25	4,224.27
25	COAL RUN VILLAGE, CITY OF	3,057.03	0.25	764.26
26	ELKHORN CITY, CITY OF	13,864.43	0.25	3,466.11
27	FLATWOODS, CITY OF	12,866.07	0.25	3,216.52
28	GRAYSON, CITY OF	23,393.56	0.25	5,848.39
29	HINDMAN, CITY OF	10,435.92	0.25	2,608.98
30	HYDEN, CITY OF	5,746.33	0.25	1,436.58
31	INEZ, CITY OF	6,114.14	0.25	1,528.54
32	JACKSON, CITY OF	24,969.76	0.25	6,242.44
33	JENKINS, CITY OF	20,510.55	0.25	5,127.64
34	LOUISA, CITY OF	11,684.68	0.25	2,921.17
35	MARTIN, CITY OF	8,898.65	0.25	2,224.66
36	PAINTSVILLE, CITY OF	33,781.68	0.25	8,445.42
37	PRESTONSBURG, CITY OF	42,190.45	0.25	10,547.61
38	RACELAND, CITY OF	10,824.01	0.25	2,706.00
39	RUSSELL, CITY OF	19,640.48	0.25	4,910.12
40	SOUTH SHORE, CITY OF	5,734.37	0.25	1,433.59
41	VICCO, CITY OF	3,777.23	0.25	944.31
42	WARFIELD, CITY OF	4,531.00	0.25	1,132.75
43	WAYLAND, CITY OF	5,347.03	0.25	1,336.76
44	WEST LIBERTY, CITY OF	13,626.18	0.25	3,406.55
45	WHEELWRIGHT, CITY OF	8,711.95	0.25	2,177.99
46	WHITESBURG, CITY OF	17,633.42	0.25	4,408.36
47	WORTHINGTON, CITY OF	7,963.41	0.25	1,990.85
48	Total	511,791.17		134,197.82

49 Total Franchise Fees Paid 7,906,063.56

Kentucky Power Company  
 Case No. 2005-00341  
 Analysis of Other Operating Taxes  
 12 Months Ended June 30, 2005  
 (in 000's)

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Oth Accounts (1) (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
2	(a) State Income (Franchise)	\$113	\$0	\$0	\$113	\$108
3	(b) Franchise Fees	\$0	\$0	\$0	\$0	\$0
4	(c) Ad valorem	\$6,944	\$0	\$0	\$6,944	\$6,761
5	(d) Payroll	\$1,375	\$518	\$305	\$2,198	\$2,197
6	(e) Other Taxes	\$505	\$0	\$0	\$505	\$505
7	Total Retail	\$8,937	\$518	\$305	\$9,760	\$9,570
8	Other Jurisdictions	\$84	\$5	\$3	\$91	\$89
9	Total per books	\$9,021	\$523	\$307	\$9,852	\$9,660

(1) charged to various balance sheet accounts



**Kentucky Power Company**

**REQUEST**

Provide a schedule of total company operations net income, per 1,000 kWh sold, per company books for the test year and the 3 calendar years preceding the test year. This data should be provided as shown in Format 27.

**RESPONSE**

A schedule showing the requested information in Format 27 for the test year and the 3 calendar years preceding the test year is attached.

WITNESS: R.K. Wohnhas

Kentucky Power Company  
Case No. 2005-00341  
Net Income per 1,000 kwh Sold  
For the Calendar Years 2002 through 2004  
And for the Test Year: 12 Months Ended June 30, 2005  
"000" Omitted

Line No.	Item (a)	12 Months Ended			
		Calendar Years Prior to Test Year			Test Year
		2002 (b)	2003 (c)	2004 (d)	12 Mo's Ended June 2005 (e)
1.	<u>Operating Income</u>				
2.	Operating Revenues	378,683	416,471	445,487	478,109
3.	<u>Operating Income Deductions</u>				
4.	Operating and Maintenance Expenses:				
5.	Fuel	65,043	74,148	99,456	111,921
6.	Other Power Production Expenses	168,754	166,365	173,518	199,919
7.	Transmission Expenses	(468)	(944)	(1,342)	522
8.	Distribution Expenses	19,865	20,740	22,641	19,599
9.	Customer Accounts & Cust Svc Information Expense	9,834	8,664	10,256	9,630
10.	Sales Expense	5	7	11	6
11.	Administrative and General Expense	25,916	21,344	23,926	23,820
12.	Gain From Disposition of Plant	(1)	(1)	(1)	(1)
13.	Factored Cust A/R	2,676	2,374	2,596	2,712
14.	Gain Disposition of Allowances	(5,569)	(1,243)	(2,882)	0
15.	Total (L5 through L14)	286,055	291,454	328,179	368,128
16.	Depreciation Expenses	33,194	39,270	43,808	44,421
17.	Amortization of Utility Plant Acquisition Adjustment	39	39	39	39
18.	Taxes Other Than Income Taxes	8,240	8,788	9,144	9,066
19.	Income Taxes - Federal	(1,137)	(7,751)	(4,394)	(4,344)
20.	Income Taxes - Other	1,817	(89)	(303)	(540)
21.	Provision for Deferred Income Taxes	9,451	21,183	14,926	11,845
22.	Investment Tax Credit Adjustment - Net	(1,173)	(1,168)	(1,233)	(1,233)
23.	Total Utility Operating Expenses	336,486	351,726	390,166	427,382
24.	Net Utility Operating Income	42,197	64,745	55,321	50,727
25.	<u>Other Income and Deductions</u>				
26.	Other Income:				
27.	Allowance for Funds Used During Construction	580	970	244	322
28.	Miscellaneous Nonoperating Income	7,282	(6,821)	1,665	453
29.	Total Other Income	7,862	(5,851)	1,909	775
30.	Other Income Deductions:				
31.	Miscellaneous Income Deductions	(752)	(1,054)	(2,181)	(140)
32.	Taxes Applicable to Other Income and Deductions:				
33.	Income Taxes and Investment Tax Credits	(1,516)	1,424	(1,827)	(1,185)
34.	Taxes Other Than Income Taxes	(388)	1,687	2,152	1,206
35.	Total Taxes on Other Income and Deductions	(1,904)	3,111	325	21
36.	Net Other Income and Deductions	5,206	(3,794)	53	656
37.	<u>Interest Charges</u>				
38.	Interest on Long-Term Debt	25,635	26,467	27,051	26,747
39.	Amortization of Debt Expense	458	1,187	1,176	1,206
40.	Other Interest Expense	743	967	1,242	874
41.	Total Interest Charges	26,836	28,621	29,469	28,827
42.	Net Income	20,567	32,330	25,905	22,556
43.	1,000 kwh Sold	1.8755	2.7456	2.1953	1.8706



**Kentucky Power Company**

**REQUEST**

Provide the comparative operating statistics for total company electric operations as shown in Format 28.

**RESPONSE**

The comparative operating statistics for total company electric operations in Format 28 is attached.

**WITNESS:** Errol Wagner



Kentucky Power Company  
Case No. 2005-00341  
Comparative Operation Statistics - Electric Operations  
For the Calendar Years 2002 through 2004  
And the Test Year  
(Total Company)

Line No	Item (a)	Calendar Years Prior to Test Year						Test Year 6/30/2005	
		2002		2003		2004		Cost (h)	% Inc (i)
		Cost (b)	% Inc (c)	Cost (d)	% Inc (e)	Cost (f)	% Inc (g)		
1	Fuel Costs:								
2	Coal - cost per ton	26.020		27.890	7.19%	36.220	29.87%	42.975	18.65%
3	Oil - cost per gallon	0.847		1.029	21.38%	1.203	16.96%	1.330	10.56%
4	Gas - cost per MCF	0		0		0		0	
5	Cost Per Million BTU:								
6	Coal	1.091		1.151	5.50%	1.510	31.19%	1.815	20.20%
7	Oil	6.066		7.376	21.60%	8.665	17.48%	9.552	10.24%
8	Gas	0		0		0		0	
9	Cost Per 1,000 kWh Sold:								
10	Coal	5.455		5.953	9.13%	8.004	34.45%	9.340	16.69%
11	Oil	0.081		0.150	85.19%	0.103	-31.33%	0.106	2.91%
12	Gas	0		0		0		0	
13	Wages and Salaries - Charged Expense:								
14	Per Average Employee	39,771		46,626	17.24%	47,218	1.27%	45,080	-4.53%
15	Depreciation Expense:								
16	Per \$100 of Average Gross Plant in Service	2.7073		2.9397	8.58%	3.2036	8.98%	3.2062	0.08%
17	Purchased Power:								
18	Per 1,000 kWh Purchased	22.5056		22.2892	-0.96%	24.2587	8.84%	27.9686	15.29%
19	Rents:								
20	Per \$100 of Average Gross Plant in Service	0.3521		0.5002	N.M	0.4841	-3.22%	0.4777	0.00%
21	Property Taxes:								
22	Per Average \$100 of Average Gross Plant in Service	0.5519		0.5496	-0.43%	0.5436	-1.08%	0.5176	-4.79%
23	Payroll Taxes:								
24	Per Average Number of Employees	3,812		5,477	43.66%	5,297	-3.28%	5,374	1.45%
25	Per Salary Charged to Expense	0.0959		0.1175	22.54%	0.1122	-4.49%	0.1192	6.26%
26	Per 1,000 kWh Sold	0.1550		0.1873	20.88%	0.1764	-5.82%	0.1839	4.27%
27	Interest Expense:								
28	Per \$100 of Average Debt Outstanding	6.31		5.78	-8.44%	5.75	-0.56%	5.85	1.77%
29	Per \$100 of Average Plant Investment	2.37		2.23	-5.68%	2.20	-1.29%	2.14	-3.06%
30	Per 1,000 kWh Sold	2.60		2.49	-4.02%	2.52	1.02%	2.41	-4.06%



**Kentucky Power Company**

**REQUEST**

Provide a statement of the electric plant in service, per company books, for the test year. This data should be presented as shown in Format 29.

**RESPONSE**

See attached statement of electric plant in service for the twelve months ended 6/30/05 in Format 29. Note that account 101 does not include property under capital leases in account 101.1.

**WITNESS:** R.K. Wohnhas

Kentucky Power Company  
 Case No. 2005-00341  
 Statement of Electric Plant In Service  
 For the Test Year Ended 6/30/2005  
 (Total Company)

Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
<u>Intangible Plant</u>						
302	Franchises and Consents	\$52,919.18	\$0.00	\$0.00	\$0.00	\$52,919.18
303	Misc Intangible Plant	\$17,615,418.40	\$2,363,458.88	-\$1,548,720.89	\$122.97	\$18,430,279.36
	Total Intangible Plant	\$17,668,337.58	\$2,363,458.88	-\$1,548,720.89	\$122.97	\$18,483,198.54
<u>Production Plant</u>						
310	Land and Land Rights	\$1,076,546.00	\$0.00	\$0.00	\$0.00	\$1,076,546.00
311	Structures and Improvements	\$35,743,472.49	\$2,163,838.42	-\$42,063.03	\$0.00	\$37,865,247.88
312	Boiler Plant Equipment	\$323,417,292.12	\$5,038,040.75	-\$1,484,285.99	\$0.00	\$326,971,046.88
314	Turbogenerator Units	\$72,471,029.17	\$508,517.41	-\$129,405.22	\$0.00	\$72,850,141.36
315	Accessory Electric Equipment	\$13,742,601.31	\$19,722.16	-\$16,347.26	\$0.00	\$13,745,976.21
316	Misc Power Plant Equipment	\$6,529,626.95	\$148,796.84	-\$31,592.80	\$0.00	\$6,646,830.99
	Total Steam Production	\$452,980,568.04	\$7,878,915.58	-\$1,703,694.30	\$0.00	\$459,155,789.32
<u>Transmission Plant</u>						
350	Land and Land Rights	\$25,664,290.92	\$93,558.00	-\$1.00	\$0.00	\$25,757,847.92
352	Structures and Improvements	\$6,387,065.39	\$0.00	-\$6.00	\$8,227.00	\$6,395,286.39
353	Station Equipment	\$122,063,561.22	\$1,367,408.81	-\$247,958.94	\$92,989.00	\$123,276,000.09
354	Towers and Fixtures	\$92,358,918.83	\$5,437.45	\$0.00	\$0.00	\$92,364,356.28
355	Poles and Fixtures	\$36,506,818.70	\$2,597,698.72	-\$39,692.27	\$0.00	\$39,064,825.15
356	Overhead Conductors, Devices	\$100,146,304.24	\$708,955.35	-\$5,928.65	\$0.00	\$100,849,330.94
357	Underground Conduit	\$11,590.00	\$0.00	\$0.00	\$0.00	\$11,590.00
358	Undergrnd Conductors, Devices	\$106,066.00	\$0.00	\$0.00	\$0.00	\$106,066.00
	Total Transmission Plant	\$383,244,615.30	\$4,773,058.33	-\$293,586.86	\$101,216.00	\$387,825,302.77
<u>Distribution Plant</u>						
360	Land and Land Rights	\$5,155,073.82	-\$15,642.00	-\$1,082.00	\$0.00	\$5,138,349.82
361	Structures and Improvements	\$4,231,062.78	\$0.00	\$0.00	\$0.00	\$4,231,062.78
362	Station Equipment	\$41,859,797.34	\$1,240,354.82	-\$445,539.95	\$0.00	\$42,654,612.21
364	Poles, Towers and Fixtures	\$125,366,978.25	\$4,265,212.70	-\$2,940,583.70	\$172,887.78	\$126,864,495.03
365	Overhead Conductors, Devices	\$97,065,584.00	\$6,261,490.71	-\$898,921.20	-\$7,980.26	\$102,420,173.25
366	Underground Conduit	\$2,870,319.55	\$183,779.69	-\$214.28	\$0.00	\$3,053,884.96
367	Undergrnd Conductors, Devices	\$4,811,697.43	\$1,143,299.61	-\$31,750.10	\$0.00	\$5,923,246.94
368	Line Transformers	\$83,496,459.55	\$2,478,181.95	-\$1,154,708.00	-\$174,527.56	\$84,645,405.94
369	Services	\$30,480,694.66	\$1,589,673.93	-\$487,843.01	\$3,764.00	\$31,586,289.58
370	Meters	\$20,843,327.52	\$980,987.81	-\$781,187.45	-\$101,216.00	\$20,941,911.88
371	Installs on Customer Premises	\$14,766,116.92	\$1,602,534.16	-\$177,959.01	\$10,721.62	\$16,201,413.69
373	Street Lighting, Signal System	\$2,707,692.84	\$131,147.02	-\$50,716.63	\$0.00	\$2,788,123.23
	Total Distribution Plant	\$433,654,804.66	\$19,861,020.40	-\$6,970,505.33	-\$96,350.42	\$446,448,969.31
<u>General Plant</u>						
389	Land and Land Rights	\$2,816,284.83	\$22,571.12	-\$1,208,578.00	\$0.00	\$1,630,277.95
390	Structures and Improvements	\$19,157,549.29	\$140,446.95	-\$2,000.00	\$0.00	\$19,295,996.24
391	Office Furniture, Equipment	\$1,741,325.82	\$0.00	-\$3,747.00	\$0.00	\$1,737,578.82
392	Transportation Equipment	\$5,819.20	\$0.00	\$0.00	\$0.00	\$5,819.20
393	Stores Equipment	\$190,040.64	\$0.00	-\$779.00	\$0.00	\$189,261.64
394	Tools, Shop, Garage Equipment	\$1,695,197.95	\$424,048.76	-\$3,477.00	\$0.00	\$2,115,769.71
395	Laboratory Equipment	\$397,799.47	\$13,267.23	-\$3,405.00	\$0.00	\$407,661.70
396	Power Operated Equipment	\$5,931.29	\$0.00	\$0.00	\$0.00	\$5,931.29
397	Communication Equipment	\$4,179,060.50	\$681,018.90	-\$3,718.65	\$0.00	\$4,856,360.75
398	Miscellaneous Equipment	\$576,588.02	\$201,652.01	\$0.00	\$0.00	\$778,240.03
	Total General Plant	\$30,765,597.01	\$1,483,004.97	-\$1,225,704.65	\$0.00	\$31,022,897.33
	Total Electric Plant In Service	\$1,318,313,922.59	\$36,359,458.16	-\$11,742,212.03	\$4,988.55	\$1,342,936,157.27



## Kentucky Power Company

### REQUEST

Provide the following information for the total company electric operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

- a. A detailed analysis of all charges booked during the test year for advertising expenditures. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Format 30a. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
- b. An analysis of Account No. 930 – Miscellaneous General expenses for the test year. Include a complete breakdown of this account as shown in Format 27b and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 30b.
- c. An analysis of Account No. 426 – Other Income Deductions for the test year. Include a complete breakdown of this account as show in Format 27c, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Format 30c.

### RESPONSE

- a. Total advertising expenses of the Company during the test year were as follows:

<b>Account</b>	<b>Amount</b>	<b>Purpose/Benefit</b>
500	\$ 695	Institutional
506	50	Institutional
909	103,610	Education/Safety
913	0	n/a
921	76,897	Institutional/Education/Safety
930	109,628	Institutional/Education/Safety
Total	\$290,880	

A detailed analysis of all advertising charges booked during the test year by media type is shown on the attached Page 3 of this response.

There is a difference between advertising expenses shown in Section V, Workpaper S-4, Page 15 (\$250,136) as test year expenses for the rate case adjustment and the advertising expenses shown above (\$290,880) of \$40,744. This difference is associated costs related to the actual advertisement that was inadvertently overlooked when the rate case advertising adjustment was prepared. The Company proposes to eliminate from the test year advertising expense an additional \$4,930 (12.1% of the \$40,744). The 12.1% is the percentage of actual advertisement (\$30,262 / \$250,136) eliminated. The total advertising expenses now eliminated from the test year should be \$35,192 (\$30,262 + \$4,930).

b. Please see the attached Page 4 for an analysis of Account No. 930 – Miscellaneous General expenses for the test year. See Pages 5 through 15 for the workpapers.

c. Please see the attached Page 16 for an analysis of Account No. 426 – Other Income Deductions for the test year. See Pages 17 through 23 for the workpapers.

**WITNESS:** R. K Wohnhas