									-						
9030009	Data Processing	10	9	12	<u> </u>	14	21	10	8	8	8	8	8	133	169
9040000 9040003	Uncollectible Accounts Uncoll Accts-Power Trading	0	(5)	0	0	0	(2)	0	0			0	0	3	(9) 5
9040003	Uncoll Accts - Misc Receivable	(39)	35	(2)	11	0	(2)	1	(9)		229	(192)	(36)	(17)	(21)
	Misc Customer Accounts Exp	1	2	1	2	1	1	1	2	1	1	1	1	15	20
9070000	Supervision - Customer Service	13	16	16	48	42	34	20	24		32	23	19	311	456
9070001	Supervision - DSM	0	0	0	0	0	0	0	0		0	0	0	0	1
	Customer Assistance Expenses	19	26	23	30	28	19	24	39		44	30	27	<u>344</u> 0	505 0
	DSM-Customer Advisory Grp	0	0	0	0	0	0	0	0		0	0	0	0	0
	Cust Assistnce - M&CS Trning Cust Assistance Expense - DSM	37	37	34	47	46	66	80	80		44	33	32	604	886
9090000	Information & Instruct Advrtis	7	13	0	0	0	0	6	3	28	20	15	12	104	152
9100000	Misc Cust Svc&Informational Ex	0	0	0	0	0	0	0	0		0	0	0	Ö	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		<u>0</u>	0	0	4	7
9120003	Demo & Selling Exp - Area Dev	0	0 613	<u> </u>	471	513	<u> </u>	476	0		518	<u> </u>	1,221	7.075	
9200000 9200003	Administrative & Gen Salaries Admin & Gen Salaries Trnsfr	554	013	0		0			0		0	0	0	0	0
9200004	I C Adjustments	0	Ŏ	0	0	Ō	0	Ō	0		0	0	Ö	0	0
9210001	Off Supl & Exp - Nonassociated	(52)	71	208	(30)	97	(44)	(9)	156		(22)	61	209	865	0
9210002	Off Supl & Exp - Associated		2	2	2	2	2	0	0		0	0	0	12	0
9210003	Office Supplies & Exp - Trnsf	0	0	0	0	0	0	0	0		0	0	0	0	0
	Office Utilites	<u>0</u>	0	0	<u>0</u> 0	0	0	0	0	0	0	0	0	0	0 0
9210005 9220000	Cellular Phones and Pagers Administrative Exp Trnsf - Cr		0	0	0	0	[	(115)	0		29	0	1	(157	0
9220000	Administrative Exp misr con	(37)	0	(60)	(24)	(32)	(19)	(13)	(18)		(29)	(38)	(34)		0
	Admin Exp Trnsf Const-Mngerial	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	
	Admin Exp Trnsf to ABD	(2)	(3)	(2)	(5)	(2)	1 (10)	(1)	(2)	) (3) ) (33)	(3)	(2)	(2)	(26)	0
	SLA Expense Transfers GS SLA Expense Transfers IT	<u>0</u>	0	0	(33)	<u>(12)</u> 0	(10)	(8)	(25)	0	(30)	(33)	(30	0	0
	Outside Svcs Empl - Nonassoc	249	265	187	249	270	523	95	152		138	127	317	2,722	0
	AEPSC Billed to Client Co	287	535	238	603	271	407	206	302	267	447	330	192	4,085	0
9240000	Property Insurance	23	23	23	27	27	27		29		25	27	26	314	<u> </u>
9250000	Injuries and Damages	81	134	83	89	83	81	66	67		74	73	69	968	0
	Safety Dinners and Awards	0	03	0	0 4	0	0	2	0	0	0	1	0	27	0
	Emp Accdent Prvntion-Adm Exp Emp Accdnt Prvntion-Exp Trnsf	0		0		0		0		0	0	, o	Ô	0	
9250004	Injuries to Employees	0	1	0	Ō	0	0	0	0		0		0	1	0
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	(24)	(4)	(1)	16	(6)		0	3	10	60	61	7	115	0
	Prsnal Injries&Prop Dmage-Pub	2	(1)	<u> </u>	0	1	2	0	4	0	0		0	9	0
	Employee Pensions & Benefits	0	1	1	0	1	3	0	2	1 2	1	1	2	11	0
9260001 9260002	Edit & Print Empl Pub-Salaries Pension & Group Ins Admin			<u> </u>		1	2	7		12	2		0		0
	Pension Plan	46	46	46	46	46	46	108	108		124	.124	124	1,020	0
9260004	Group Life Insurance Premiums	12	12	12	13	12	12	12	0	0	0	0	10		0
9260005	Group Medical Ins Premiums	244	244	241	242	248	247	261	275		278	281	280		0
9260006	Physical Examinations	0 22	0	0	0 4	0	<u>0</u> 0	0 10	15	0 16	1	0	0		0
9260007 9260009	Group L-T Disability Ins Prem Group Dental Insurance Prem	14	14	14	14	14	14	16	17	17	17	17	17		0
9260010	Training Administration Exp	0	0	0	0	0	0	0	0	0	0		0		0
9260012	Employee Activities	0	0	0	0	0	0	0	0	- Company and the second secon	0		0	0	
	Educational Assistance Pmts	0	0	<u> </u>	0	0	0	1	3		2	0	0	7	0
	Employee Benefit Exp - COLI Postretirement Benefits - OPEB	304	<u> </u>	304	<u>0</u> 304	0 	<u> </u>	294	294		262	262	262	3,394	0
9260021 9260027	Savings Plan Contributions	73	77	77	113	73	91	83	83		115	88	91	1,110	0
9260036	Deferred Compensation	, u	0	0	0	0	(25)	0	0	0	0	0	0	(25)	0
9260037	Supplemental Pension	1	1	2	1	1	1	1	1	2	2	2	2	17	0
9260040	SFAS 112 Postemployment Benef	22	22	22	23	22	22	(60)			0 (73)	0	0	(46)	0
9260050	Frg Ben Loading - Pension	(11)	(13) (109)	(13) (115)	(21) (183)	(14) (117)	(14) (132)	(31) (87)	(41)	) (40) (115)	(73) (183)	(56) (138)	(48)		0
	Frg Ben Loading - Grp Ins Frg Ben Loading - Savings	(93)	(109)	(115) (27)	(183)	(30)	(132)	(28)	(39		(103)	(43)	(36)		0
	Frg Ben Loading - OPEB	(108)	(108)	(109)	(174)	(110)	(126)	(77)	(104		(142)	(106)	(90	(1,356	0
9260055	IntercoFringeOffset- Don't Use	(87)	(90)	(73)	(129)	(83)	(68)	(61)	(101		(112)	(73)	(70		0
9260056	Fidelity Stock Option Admin	0	0	0	0	0	0	0	0		0	0	0 (00)	0	0
9260057	Postret Ben Medicare Subsidy	<u>(75)</u> 11	(75)	(75)	<u>(75)</u> 11	(75)	(74)	(54)	(54	) (75)	(61)	<u>(61)</u> 11	(90)		0
	Franchise Requirements Regulatory Commission Exp-Adm	21	12	12			0		10	n 12	0		0	29	I
	Regulatory Commission Exp-Case	0	0	2	0	0		0	0			0	0	2	2
9301000	General Advertising Expenses	0	1	2	3	0	4	0	4	0	0		0		0
9301001	Newspaper Advertising Space	0	0	0	0	0			0				0		
	Radio Station Advertising Time	0	0	0	0	0	0		0				0		
	TV Station Advertising Time Newspaper Advertising Prod Exp	0	0	0	0								0		
	Radio &TV Advertising Prod Exp	0	0	0	0	0			0	- <b> </b>			0		
9301006	Spec Corporate Comm Info Proj	0	0	1	0	0	0	0	0	0	0	0	0		0
9301008	Direct Mail and Handouts	0	0	0	0	0			0				0		
	Fairs, Shows, and Exhibits	0	1	0	0	0		0	0			0	0	1	0
9301010	Publicity	1	1	0	10	0	3	0	0	0	<u>II 0</u>	0	<u>s</u> 0	15	0

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
	Other Corporate Comm Exp	7	3	4	2	7	9	7	1	4	0	9	4	57	0
9302000	Misc General Expenses	10	20	12	22	7	36	28	73	48	24	1	22	303	0
9302003	Corporate & Fiscal Expenses	0	4	5	1.	8	1	8	0	0	1	1	0	29	0
9302004	Research, Develop&Demonstr Exp	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
9310000	Rents	1	1	1	2	1	1	1	1	1	1	2	0	13	0
9310001	Rents - Real Property	9	9	9	9	9	9	9	9	9	9	9	9	108	0
9310002	Rents - Personal Property	14	14	32	23	23	27	21	22	23	22	22	23	266	0
9310003	Rents - Real Property - Assoc	41	41	40	41	41	40	44	44	43	44	44	44	507	0
9350000	Maintenance of General Plant	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
9350002	Maint of Structures - Leased	<u> </u>	13	14	23	7	16	31	(15)	66	11	17	15	204	0
9350009	Maint of Microwave Equipment	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
9350013	Maint of Cmmncation Eq-Unall	65	80	72	125	106	86	69	109	88	85	<u>74</u>	60	1,019	0
	Maint of Office Furniture & Eq	0	0	0	0	0	0.	0	0	0	0	·	3	3	0
	Maint of Misc General Property	-		· · ·	·								-		
	TOTAL OPERATING EXPENSES	35,135	33,662	31,785	30,945	31,411	40,518	38,504	33,868	38,443	37,490	37,063	38,558	427,382	423,383
A LOOP AND A	count 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		
Ac		131 10021110	and month	0.0 10000										Total (Sum Across Rows)	
1	Prior Year	Jul 2003	Aug 2003	Sep 2003	Oct 2003	Nov 2003	Dec 2003	Jan 2004	Feb 2004	Mar 2004	Apr 2004	May 2004	Jun 2004		
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	
	Amort. of Plant	228	231	241	355	145	276	294	317	323	328	330	333	3,401	
	Amort of Plt Acq Adj	4	3	3	3	4	3	3	3	4	3	3	3	39	
	Regulatory Debits	51	51	52	52	52	51	51	51	52	51	51	51	616	
	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	
	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	
	Real & Personal Property Taxes	525	525	610	534	535	534	0	0	0	0	97	0	3,360	
	Real & Personal Property Taxes	0	0	0	0	0	0	570	571	571	571	571	571	3,425	
	Real & Personal Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	<u> </u>	
	State Unemployment Tax	0	(11)	0	0	0	0	6	3		3	0	0		
	State Franchise Taxes	0	0	0	0	0	5		0	0		0	<u> </u>	28	
	State Franchise Taxes		6 0		<u>6</u>	0	1		6	6	6	7	6	37	
	State Franchise Taxes	0	0	0	0		0		0	0	0	, O	0	0	
	State Franchise Taxes St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	0	0	0	0	0	0	ō	
	St Lic/Rgstrtion Tax/Fees	<u>0</u>	0	0	ŏ	0	0		0	0	0	0	0	0	
	St Lic/Rgstrtion Tax/Fees	0	0	0	0	0	0	Ō	0	0	0	0	0	0	
408101705	St Lic/Rgstrtion Tax/Fees	Ō	0	0	0	0	0	0	0	0	0	0	0	Ö	
	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	(1)	
	Pers Prop Tax-Cap Leases	10	9	10	55	12	14	0	0	0	0	7	0	<u> </u>	
	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0		14	14_	14	15	15	15	87	
	Real/Pers Prop Tax-Cap Leases	0	0	0	0	0		0	0	0	0		0 (46)	0 (651)	
	Fringe Benefit Loading - FICA		(52)	(51)	(75)	(49)	(53)	(43)	(53)	(50)	(74)	<u>(58)</u> (1)	(46)	(12)	
	Fringe Benefit Loading - FUT	0	(1)	(1)	(1)	(1)		(1) 0	(1) 0	(1)	(2)			(4)	
4081035	Fringe Benefit Loading - SUT	0	0	(1)	( <u>1)</u>	0	0			<u>U</u>		1	1	6	
	Real Prop Tax-Cap Leases	0	0	0	0	0	0		0	0		0	0	0	
	Real Prop Tax-Cap Leases	(288)	(425)	(4,536)	(2,557)	(5)		2,104	1,993	(1,380)	(879)	(585)	1,073	(4,063)	
4091001	Income Taxes, UOI - Federal Income Taxes, UOI - State	(288)	(425)	(4,530)	(2,557)	0		2,104	1,555	(1,500)	0	0	0	0	
	Income Taxes, UOI - State	0	0	0	0	0	0	0	0	0	0	ŏ	Ō	0	
		<u>0</u>	0	0	0		(1,305)	0	0	0	0	0	0	(1,305)	
	Income Taxes, UOI - State	312	164	(81)	(366)	(439)	209	ō	0	0	0	0	0	(201)	
	Income Taxes, UOI - State	0	0	0	0	0	0	505	161	248	(344)	65	32	667	
	Income Taxes, UOI - State	Ō	Ö	0	0	0	0	0	0	0	0	0	0	0	
	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	
	Prv Def I/T-Cr Util Op Inc-Fed	(7,255)	(6,323)	(6,324)	(6,237)	(6,336)		(8,231)	(9,217)	(8,119)	(8,245)	(7,780)	(7,949)	(101,088)	
	ITC Adj, Utility Oper - Fed	(98)	<u>(98)</u> 0	(98) 0	(98)	(98)	(92)	(97)	(98)	(98)	(97)	(97)	(97)	(1,166)	
	Gain From Disposition of Plant	0			0	0	0	0	0	· 0	0	0	0	0	
	Factored Cust A/R Exp - Affil	55	59	63	57	61	63	75	65	61	58	<u>58</u> 148	58 162	733	
	Fact Cust A/R-Bad Debts-Affil	158	152	141	164	110		186	136	170	153	332	275	1,839 2,791	
	Oper Supervision & Engineering	189	193	155	<u>249</u> 30	<u>172</u> 10		<u>128</u> 18	<u>175</u> 16	306	<u>489</u> 18	332	275	2,791	
	Fuel	7,196	<u>10</u> 6,476	5,004	5,017	7,008	7,406	8,156	8,048	4,899	7,719	8,986	8,214	84,129	
	Fuel Consumed Fuel - Procure Unload & Handle	212	<u>6,475</u> 178	5,004	136	158	<u>7,406</u> 199	216	221	4,699	196	226	192	2,185	
5010003 5010005	Fuel - Deferred	1,407	(288)	(959)	(103)	532		(214)	99	(872)	(1,006)	(500)	980	(349)	
5010003	Fuel Survey Activity	1,407	(200)		(103)			0	0	0	0	(333)	0	0	
	Fuel Oil Consumed	26			107	21		16				8		715	
19210010	, act of opportunity	201							<u>~</u>						

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5020000  Steam Expen	ises	511	355	332	459	177	161	185	156	86	96	67	97	2,682 255	
5020002 Urea Expense	e	0	0	0	0	0	0	0	0	0	4	<u>89</u> 9	<u>162</u> 7	121	
5050000 Electric Exper	nses	13	10	10	18_	7	11	13	8	295		260	173	2,164	
5060000 Misc Steam P	Power Expenses	240	54	245	(34)	491	200	124		295	(11)	200	1	8	
	Power Exp-Assoc	0	7	6	(8)	0	<u>0</u>	0	0	0	0	0	Ö	0	
	st Expense - Steam	0	0	0	0	0	443	298	353	81	445	305	313	4,089	
	onsumption SO2	428	400	303	275	445	443			0		000	0	0	······
5090002 Allowance Ex		0	0	0	0	0	0	0			0	0	0	0	
	ce Consumption	0	0	0				64	126	123	179	109	101	1,292	
5100000 Maint Supv &		116	106	90	156	58	55	(163)	37	18	24	96	(8)	256	
5110000 Maintenance		45	75	26	<u>20</u> 671	299	606	521	537	1,440	807	1,132	1,011	8,148	
	of Boiler Plant	345	254	525		299	29	36	52	165	228	84	98	1,160	
	of Electric Plant	91	62	98	191	41	61	14	58	41	20	32	(108)	334	
	of Misc Steam Plt	44	65	24	42		0		0	0	0	0	0	0	
5280000 Maint Supv &		0	0	0	2	2		1	1	8	0	1	0	29	
	onTrading-Nonassoc	13	6,076	5,580	5,067	5,385	5,807	6,031	5,560	5,145	5,819	4,996	6,180	67,547	
	ower - Associated	5,901		1,777	1,843	1,835	1,791	1,881	1,394	1,448	1,531	1,524	1,536	19,715	
	ower-Pool Capacity	1,598	<u>1,557</u> 3,244	4,778	5,421	2,818	3,411	3,490	2,912	5,057	2,805	2,751	3,863	44,422	
	ower - Pool Energy	3,872	3,244	4,778	0	0	0	6,105	0	0	2	0	24	34	
	In - Nonassociated	<u> </u>		(26)	(16)	(6)	(15)	0	(4)	(3)	0	(19)	0	(94)	
	Out-Nonassociated	0	(5)	(20)	0	0	0	0	0	0	0	0	0	0	
	on-Fuel Portion-Aff	0	336		21	3	(1)	0	0	0	0	0	0	363	
	Sas Conversion-Affl	0	748		93	92	91	187	101	92	115	157	91	1,772	
	sion-Mone Plant	0	748		0	0	0	0	0	0	0	391	49	440	
	Optimization-Affil Purchases (non-ECR)	0	0		0	0	0	0	0	0	0	0	0	0	
	cess Energy-OSS	0	0		0	0	0	0	0	0	0	0	0	0	
	tent Mtr Res-OSS	0	0		0	0		0	0	0	0	0	0	0	
	tent Mtr Res-LSE	0	0	0	0	0		0	0	0	0	0	0	0	
5550040 PJM madvent		ŏ		0	0	0		0	0	0	0	0	0	0	
	AncillReactive		0	0	0	0	0	0	0	0	0	0	0	0	
5550043 PJM OATT A		Ō	0	0	0	0	0	0	0	<u> </u>	0	0	0	0	
	ng-555 Optim.	Ö	0	0	0	0	0	0	0	0	0	0	0	0	
5550045 Realiz. Sharin	ng-PJM OSS PP	ō	0	0	0	0	0	0	0	0	0	0	0	0	
	-Fuel Portion-Affil	0	0	0	0	0	0	0	0	0	0	0	0	0	
	cess Energy-LSE	0	0	0	0	0	0	0	0	0	0	0	0	0	
	& Load Dispatching	12	15	14	18	12	9	14		20	28	22	21	196	
	Services-OSS	0	0	0	0	0	0	0	0		0	0	0	0	
5560003 PJM Admin.S		0	0	0	0	0	0	0		0	0		0	0	
	ing-PJM OSS Admin	0	0		0	0	00	0	0	0	0	0	0	0	
5570000 Other Expense		101	278	175	312	65	223	243	270	734	223	450	346	3,420	
5570006 PJM Trans.M	Akt Expan, Exp.	0	0	0	0	0	0	0	0	0	0	0	36	<u>0</u> 378	
5600000 Oper Supervi	vision & Engineering	25	29	26	37	26	27	23	36	27	<u>51</u> 50	<u>35</u> 39	44	424	
5610000 Load Dispate	ching	33	36	31	39	34	27	26	32	33	15	39	10	157	
	enses - Nonassoc	32	10		17	10		6	9	10	58	81	48	410	
	ne Expenses	13	12		19	44	51	29	0	29	0	0			
	d Line Expenses	0	0	0	<u> </u>	0		12	10		9	9	9	114	
	Elec by Others-NAC	9	12	9	7		(437)	(437)	(561)	(535)	(535)	(535)	(535)	(5,878)	
	qualization Agmt	(500)	(487)	(444)	(436)	(436) 91	(437) 87	63	83	80	38	91	93	913	
	ission Expenses	84	96			0		3	0	0	0	0		5	
5670001 Rents - Nona		0	0	8	11	8	6	7	12	13	20	17	9	131	
5680000 Maint Supv 8		9			0	0	1	<u> </u>	2	1	1	2	3	16	
	e of Structures	36	48		38	43	30	47	42	54	82	34	92	601	
	tion Equipment	107	249	172	105	147	112	113		78	99	39	122	1,424	
	e of Overhead Lines lerground Lines	0	0		0	1	0	0			0	0	0	1	
	c Trnsmssion Plt	0		1	0	0	0	0			0			1	
	vision & Engineering	81	58	54	84	67	37	54	75		95		72	817	
5810000 Load Dispate		22	22		26	15		28		31	39	30	20	296	l
5820000 Station Expe		22	10		28	8	10	10		26	28	16		218	
	ne Expenses	45	(14)		(13)	6	27	18				39	30	247	
	d Line Expenses	2	3	1	3	3	1	Ó	1	3	5	3	11	26	
	ng & Signal Sys E	0	0	0	1	0	0	0			11	2	1	8	
5860000 Meter Expen		19	22		(1)		14	15		42	64		66	409	
	stallations Exp	14	17		23	14	13	13		23	17	16	9	205	
	us Distribution Exp	272	99		23	213		154	249	352	3	223	376	2,700	
5890001 Rents - Nona		104	101		104	111	120	101	119	100	107	102	105	1,278	
5890002 Rents - Asso		0	0	0	0	0	0	0	0	0	0	0	<u> </u>	0	
	& Engineering	1	1	0	1	0		0		6	2		2	17	
5910000 Maintenance	e of Structures	1	0	7	1		2	0			11	2	11	18	
	tion Equipment	66	91	28	92		95	- 55						488	
	e of Overhead Lines	1,413		764	958	848	1,280	558	934					13,968	
	derground Lines	(1)	5	9	4	(1)	9	0		6			5	78	
	Trnf,Rglators&Dvi	13	23	32	54	30	68				102			623	l
	Lghtng & Sgnal S	0	0	1	1									36	
5970000 Maintenance		4	5	4	6		7	1						64	l
5980000 Maint of Misc	c Distribution Plt	31	46					57						<u>553</u> 429	Į
9010000 Supervision -	Customer Accts	31	32				27	31							J
	ng Expenses	3	10	9	12	6	13	11	4	7	6	6	<u>II 13</u>	100	B
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											<u> </u>	~ •			
9020001	Customer Card Reading	0	0	0	0	0	. 0	0	0	0	0	0	132	1,899	
9020002	Meter Reading - Regular	138	156	126	200	148	156	144	170	160	215	154	3	1,099	
9020003	Meter Reading - Large Power	3	3	3	4	3	1	3	3	3	4	10	10	182	
9020004	Read-In & Read-Out Meters	18	20	17	21	15	15	12	16	13	15	43	49	581	
9030000	Cust Records & Collection Exp	49	55	60	62	43	43	37	43	45 229	<u> </u>	287	432	2,815	
9030001	Customer Orders & Inquiries	179	183	210	252	170	194	191	265		3	3		2,010	
9030002	Manual Billing	1	2	2	2	2	1	2 50	<u>2</u> 49	<u>3</u> 71	48	68	65	718	
9030003	Postage - Customer Bills	54	58	64	59	62	<u>70</u>	10	49	11	15	13	16	138	
9030004	Cashiering	9	10	11	14	9	10	8	10	10	13	10	10	128	
9030005	Collection Agents Fees & Exp	10	13		11	<u>12</u> 40	52	38	42		62	50	37	566	
9030006	Credit & Oth Collection Activi	41	53	40	<u>61</u> 48	38	42	33	49	51	69	50	49	539	
9030007	Collectors	41	37	32	40	6		8	10	9	13	9	9	81	
9030009	Data Processing	3	3	2		0	<u>0</u>	0	0	(20)	0	0	0	(20)	
9040000	Uncollectible Accounts	0	0	0	0	0		0	(3)	0	Ō	0	(3)	(6)	
9040003	Uncoll Accts-Power Trading	0			(2)	1	3	(2)	<u>0</u>	8	(1)	1	38	5	
9040007	Uncoll Accts - Misc Receivable	(10)	(39)			1	1	1	2	1	2	2	2	19	
9050000	Misc Customer Accounts Exp	9		8	14	9	8	12	16	15	20	18	16	156	
9070000 9070001	Supervision - Customer Service Supervision - DSM	0	0	0	0	0	1	0	0	0	0	0	0	1	
9080000	Customer Assistance Expenses	18	16	17	27	20	18	14	23	24	32	25	19	253	
90800001	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	
9080008	Cust Assistance Expense - DSM	26	26	27	62	60	87	103	102	. 81	49	33	35	691	l
9090009	Information & Instruct Advrtis	0	0	0	0	0	0	0	0	37	18	10	10_	75	
9100000	Misc Cust Syc&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 8	
9120000	Demonstrating & Selling Exp	1	1	0	0	0	1	0	1	1	2	0	1		
9120003	Demo & Selling Exp - Area Dev	0	0	0	0	0	0	0	0		0	0	563	7,025	Į
9200000	Administrative & Gen Salaries	617	795	797	514	(237)	1,324	403	598	588	<u>507</u>	0	0	7,025	
9200003	Admin & Gen Salaries Trnsfr	0	0	0	0	0	0	0	0	0	0	0	0	0	l
9200004	I C Adjustments	0	0		0	0	0	0	0 66	145	(50)	42	166	766	
9210001	Off Supl & Exp - Nonassociated	0	76	346	(126)	78			2	3	(30/	2		28	
9210002	Off Supl & Exp - Associated	2	2	3	2	3	2	2		§	0	0	0	0	
9210003	Office Supplies & Exp - Trnsf	0	0		0	0	0	0			0	0	0	0	
9210004	Office Utilites	0	0		0	0	0	0				0	0	0	
9210005	Cellular Phones and Pagers	0	0		0	0		0	0		0	0	0	0	
9220000	Administrative Exp Trnsf - Cr	0	0		0 (45)	(23)		(7)		1	(27)	(23)	0	(214)	
9220001	Admin Exp Trnsf to Costrction	(8)	(29)	0	(45)	(23)	0	0	0		0	0	0		
9220002	Admin Exp Trnsf Const-Mngerial	0		0	0	0		0	0		0	0	0	0	
9220003	Admin Exp Trnsf Non-Utlty Acct		(3)		(4)	(3)		(2)	(2)	(2)	(6)	(5)	(2)	(45)	
9220004	Admin Exp Trnsf to ABD	0	(3)	0		0	0	0	0	0	0	0	0	0	
9220125	SLA Expense Transfers GS	0	0	0	0	0		0	0		0	0	0		
9220127	SLA Expense Transfers IT	120	123		147	138	210	73	127	90	150	141	156		l
9230001	Outside Svcs Empl - Nonassoc AEPSC Billed to Client Co	(14)	30		91	(75)	393	353	413	477	446	531	203		
9230003		22	28		26	26	26	35	25	25 122	26	27	27		
9240000 9250000	Property Insurance Injuries and Damages	64	55		48	42	42	23	23	122	53	53	64		
9250001	Safety Dinners and Awards	0	0		0	0		0	0		0	0	0		
9250002	Emp Accdent Prvntion-Adm Exp	1	1		0	2	1	8	0		1	0	2	21	
9250003	Emp Accdnt Prvntion-Exp Trnsf	0	0	0	· 0	0	0	0	0		0	0	0		l
9250004	Injuries to Employees	0	0	0	0	0	0	0	0	0	0	0	0 (112)		∦I
9250006	Wrkrs Cmpnstn Pre&Slf Ins Prv	21	18		78	49		62	3	8	53	23	(113)		II
9250007	Prsnal Injries&Prop Dmage-Pub	24	0		3	0	0	1	1	0	0	0	22	7	[
9260000	Employee Pensions & Benefits	1	0		0	0	0	1	11	1	2	2	2	N	
9260001	Edit & Print Empl Pub-Salaries	7	0	0	0	0	0	0		2	3	2	2	36	
9260002	Pension & Group Ins Admin	5	5	4	6	3	2	1 39		and the second s	46	64	46		[]
9260003	Pension Plan	(49)	(49)		(49)	(49)		10			11	12	12		l
9260004	Group Life Insurance Premiums	10	10		10		<u>11</u> 220	259	249		247	244	246		[]
9260005	Group Medical Ins Premiums	232	238		234	232	0	259	249	240	0	0	0		
9260006	Physical Examinations	0	0	0	0			15		19	24	19	17		
9260007	Group L-T Disability Ins Prem	18	19		17	17		17	15		14	14	14		
9260009	Group Dental Insurance Prem	22	18		1	1/	0		13	0	0	0	0	7	
9260010	Training Administration Exp	4	0		6	0	- [	<u> </u>	0	ŏ	- O	0	0		1
9260012	Employee Activities	<u>0</u>	0		1	0	· 3	0	1	1	0	0	0	9	
9260014	Educational Assistance Pmts	72	72	(209)	72	(178)		72	72	72	72	72	(330)	) (69)	
9260019	Employee Benefit Exp - COLI	337	337		337	337	337	319			304	275	304	3,847	
9260021	Postretirement Benefits - OPEB Savings Plan Contributions	40	73		113	69	00	69		129	111	75	91		
9260027		40	0			0		0			0	0		22	
9260036 9260037	Deferred Compensation Supplemental Pension	0						2	1	1	1	2	1	24	
9260037 9260040	SFAS 112 Postemployment Benef	0			0		0	0	0	0		23	22		
9260040	Frg Ben Loading - Pension	10			22	14	16	12	15	14		(15)		124	
9260050	Frg Ben Loading - Grp Ins	(88)			(154)			(89)	) (111		) (153)	(119)			/
9260052	Frg Ben Loading - Savings	(23)			(39)		(26)	(22)	) (27	(25	(37) (171)	(30)	(23	(331)	2
9260052	Frg Ben Loading - OPEB	(97)	(117	(115)	(171)	(109	) (111)	(101)	) (124	(127		(133			)
9260055	IntercoFringeOffset- Don't Use	(66)	(75		(118)	(76	(65)	(57				(88)	(87	) (1,002	
9260056	Fidelity Stock Option Admin	0			0	0	0	0	0			0			
9260057	Postret Ben Medicare Subsidy	0	0	0	0	0	0	0				0			
9270000	Franchise Requirements	11		10	11	11	12	12	11	25	11	11	12	150	H
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9280001	Regulatory Commission Exp-Adm	12	12	118	21	21	21	20	21	21	21	20	21	329	
9280002	Regulatory Commission Exp-Case	0	0	0	0	0	0	0	0	0		3	0	60	
9301000	General Advertising Expenses	40	1	2	2		6	2	<u>24</u> 0	(25)		0	ŏ	0	
9301001	Newspaper Advertising Space	0	0	0	0	0	0	0	0	0	0			ŏ	
9301002	Radio Station Advertising Time	0	0	0	0		0	0	0	0		<u>0</u>	1	1	
9301003	TV Station Advertising Time	0	0	<u> </u>	0	0	0	0	0	0		Ö	Ö	0	
9301004	Newspaper Advertising Prod Exp	0	0	<u>0</u>	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	
9301006	Spec Corporate Comm Info Proj	0	U	(1)			0	0	Ő	0	0	0	0	0	
9301008	Direct Mail and Handouts	(1)			8	1	0	0	0	0	0	0	0	12	
9301009	Fairs, Shows, and Exhibits		0		0		5	0	Ō	0	0	0	0	5	
9301010	Publicity	0	0			0	0	0	0	0	0	0	0	0	
9301011	Dedications, Tours, & Openings	0	0	<u>0</u>	0	0	0	Ó	0	0	0	0	0	0	
9301014	Video Communications	16	3	3	6	3	14	5	2	6	2	2	9	71	
9301015	Other Corporate Comm Exp Misc General Expenses	40	10	5	18	(138)	16	10	90	6	38	5	15	115	
9302000 9302003	Corporate & Fiscal Expenses	2	4	4	0	0	8	7	0	1	1	0	1	28	
9302003	Research, Develop&Demonstr Exp		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	
9310000	Rents	1	1	2	2	1	1	2	1	1	1	1	1	15	
9310001	Rents - Real Property	3	8	8	8	13	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	
9310003	Rents - Real Property - Assoc	16	16	16	16	16	16	16	16	16	115	41	40	340	
9350000	Maintenance of General Plant	0	0	25	1	(1)	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	l
9350002	Maint of Structures - Leased	2	1	2	1	2	3	1	4	4	10	2			
9350009	Maint of Microwave Equipment	0	0	0	0	0	0	0	0	0	0	0	0	15	
9350012	Maint of Data Equipment	3	3	0	0	0	9	0	0	0	0 100	84	58	1.318	
9350013	Maint of Cmmncation Eq-Unall	96	171	94	144	119	212	<u>63</u> 0	<u>91</u> 0	86	100	0	<u></u> 0	1,518	
9350015	Maint of Office Furniture & Eq	0	0	9	1	0	5			<u>_</u>					
9350017	Maint of Misc General Property	-		<b>i</b>	<u> </u>			-		29,857	28,885	31,181	35,082	365,370	
	TOTAL OPERATING EXPENSES	33,011	30,343	27,272	27,529	27,396	30,228	33,145	31,441	29,007	20,003	51,101	33,002	000,010	
			2- d Marath	2rd Manth	4th Month	Sth Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month		
	ccount Number and Account Title	1st Month	2nd Month	3rd Month	401 20000		ourmonar							Total (Sum Across Rows)	
	ncrease (Decrease)		•	September	October	November	December	January	February	March	April	May	June	(Saw Actors Kows)	
		July	August	(377)	(390)	(370)	(377)	(391)	(392)	(366)	63	65	65	(3,394)	
4030001	Depreciation Exp	(549)	(375) 430	429	431	431	431	431	432	433	6	8	7	3,898	
4031002	Depr Exp - Removal Cost	429	110		(9)	205	82	43	30	26	21	19	21	762	
4040001	Amort, of Plant														
										(1)	0	1	0	0	1
4060001	Amort of Pit Acq Adj	0	0	0	0	(1)	0	1	0	(1) 14			<u>0</u> 16	0 	
4060001 4073000	Amort of Pit Acq Adj Regulatory Debits	0	0		0	(1) (1)	0 (9)	<u> </u>	0	(1) 14 48	0 15 9	1 15 27	16		
4060001 4073000 4081002	Amort of Plt Acq Adj Regulatory Debits FICA	0 0 (9)	0 0 (60)	0 (1) 1	0 (1) 77	(1) (1) 6	0	1	0	14	15	15		79	
4060001 4073000 4081002 4081003	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax	0 0 (9) 0	0 0 (60) (10)	0 (1) 1 0	0 (1) 77 0	(1) (1) 6 0	0 (9) 10	1 17 29	0 14 20	14 48	15 9	<u>15</u> 27	16 (8) 0 0	79 150 (6) 0	
4060001 4073000 4081002 4081003 408100500	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes	0 0 (9) 0	0 0 (60) (10) 0	0 (1) 1 0 0	0 (1) 77	(1) (1) 6	0 (9) 10 0	1 17 29 3	0 14 20 0	14 48 0	15 9 0	15 27 1 0 0	16 (8) 0 0 0	79 150 (6) 0 (86)	
4060001 4073000 4081002 4081003 408100500 408100500	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes	0 (9) 0 0 0	0 0 (60) (10) 0 0	0 (1) 1 0 (86)	0 (1) 77 0 0 0	(1) (1) 6 0 0 0 0	0 (9) 10 0 0	1 17 29 3 0	0 14 20 0 0	14 48 0 0	15 9 0 0 0 0	15 27 1 0 0 (97)	16 (8) 0 0 0 0	79 150 (6) 0 (86) (3,362)	
4060001 4073000 4081002 4081003 408100500 408100500 408100502	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes	0 (9) 0 0 0 (525)	0 (60) (10) 0 (525)	0 (1) 0 0 (86) (610)	0 (1) 77 0 0 0 0 (534)	(1) (1) 6 0 0	0 (9) 10 0 0	1 17 29 3 0 0	0 14 20 0 0 0 0 0 (571)	14 48 0 0 0 (2) (571)	15 9 0 0 0 0 (571)	15 27 1 0 0 (97) (646)	16 (8) 0 0 0 0 0 (571)	79 150 (6) 0 (86) (3,362) (71)	
4060001 4073000 4081002 4081003 408100500 408100500 408100502 408100503	Amort of Pit Acq Adj Regulatory Debits FiCA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes	0 (9) 0 0 (525) 571	0 (60) (10) 0 (525) 571	0 (1) 0 (66) (610) 574	0 (1) 77 0 0 0	(1) (1) 6 0 0 0 (535)	0 (9) 0 0 0 (534)	1 17 29 3 0 0 0 0	0 14 20 0 0 0 0 0 (571) 586	14 48 0 0 0 0 (2)	15 9 0 0 0 0 (571) 587	15 27 1 0 0 (97) (646) 587	16 (8) 0 0 0 (571) 586	79 150 (6) 0 (86) (3,362) (71) 3,519	
4060001 4073000 4081002 4081003 408100500 408100500 408100502 408100503 408100504	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes	0 (9) 0 0 (525) 571 0	0 (60) (10) 0 (525) 571 0	0 (1) 0 (66) (610) 574 0	0 (1) 77 0 0 0 (534) 571	(1) (1) 6 0 0 0 (535) 571	0 (9) 0 0 0 (534) 571	1 17 29 3 0 0 0 (570) (570)	0 14 20 0 0 0 0 0 (571)	14 48 0 0 (2) (571) 586 4	15 9 0 0 0 (571) 587 (3)	15 27 0 (97) (646) 587 0	16 (8) 0 0 0 (571) 586 0	79 150 (6) (3,362) (71) 3,519 18	
4060001 4073000 4081002 408100500 408100500 408100501 408100502 408100503 408100504 4081007	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes State Unemployment Tax	0 (9) 0 (525) 571 0 0 0	0 0 (60) (10) 0 (525) 571 0 0 11	0 (1) 0 (86) (610) 574 0 0	0 (1) 77 0 0 0 (534) 571 1 1	(1) (1) 6 0 (535) 571 0	0 (9) 0 0 0 (534) 571 0	1 17 29 3 0 0 0 0 (570) 586	0 14 20 0 0 0 (571) 586 2 2 0	14 48 0 0 (2) (571) 586 4 0	15 9 0 0 0 (571) 587 (3) 0	15 27 1 0 0 (97) (646) 587 0 0 0	16 (8) 0 0 0 0 (571) 586 0 0 0	79 150 (6) 0 (86) (3,362) (71) 3,519 18 (5)	
4060001 4073000 4081002 4081003 408100500 408100500 408100502 408100502 408100504 408100504 4081007	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes State Unemployment Tax State Unemployment Tax	0 (9) 0 0 (525) 571 0	0 0 (60) (10) 0 (525) 571 0 11	0 (1) 0 (86) (610) 574 0 0 0 0	0 (1) 77 0 0 (534) 571 1 0 0 0	(1) (1) 6 0 0 (535) 571 0 0 0 0 (1)	0 (9) 0 0 (534) 571 0 0 0 (5) 13	1 17 29 3 0 0 (570) 586 4 0 0 0 0	0 14 20 0 0 0 0 (571) 586 2 0 0 0	14 48 0 0 (2) (571) 586 4 0 0 0	15 9 0 0 0 0 (571) 587 (3) 0 0 0	15 27 1 0 0 (97) (646) 587 0 0 0 0	16 (8) 0 0 0 0 0 0 (571) 586 0 0 0 0 0	79 150 (6) 0 (3,362) (71) 3,519 18 (5) (14)	
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4060001 4073000 4081002 4081002 408100501 408100501 408100502 408100502 408100502 408100502 408100502 408100803 408100803 408100805 408100805 408101702 408101702 408101702 408101705 408101702 408101702 408101705 408101705 408101705 408101705 408101705 408101804 408101804 408102905 4081033 4081035 40810200 409100200 409100200 409100200 409100200 409100200 409100200	Amort of Pit Acq Adj Regulatory Debits FICA Federal Unemployment Tax Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes Real & Personal Property Taxes State Franchise Taxes State State States State States Taxes State States State States State Sales and Use Taxes State Sales and Use Taxes Real/Pers Prop Tax-Cap Leases Real/Pers Prop Tax-Cap Leases Fringe Benefit Loading - FUT Fringe Benefit Loading - FUT Fringe Benefit Loading - SUT Real Prop Tax-Cap Leases Income Taxes, UOI - State Income Taxes, UOI - State Income Taxes, UOI - State Income Taxes, UOI - State	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (1) 1 0 0 (610) 574 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (1) (1) 77 0 0 0 (534) 571 1 1 0 (6) (6) (6) 12 0 0 0 0 0 0 0 0 0 0 0 0 0	(1) (1) (1) (6 0 0 0 (535) 571 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 9) 0 0 0 0 0 0 0 0 0 0 0 0 0	1 1 17 29 3 3 0 0 0 0 (570) 586 4 0 0 0 (6) 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0	0 14 20 0 0 0 0 0 0 0 (571) 586 2 0 0 0 0 0 0 0 0 0 0 0 0 0	14 48 0 0 (2) (571) 586 4 0 (6) 8 8 0 0 0 0 0 0 0 0 0 0 0 0 0	15           9           0	15           27           1           0	16           (8)           0	79 150 (6) 0 (85) (3,362) (71) 3,519 18 (51) (14) 17 48 0 0 0 0 (528) 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 (14) 17 48 504 0 0 0 (14) 17 48 504 0 0 0 (14) 17 18 504 0 0 0 (14) 17 18 504 0 0 0 (15) 88 (16) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 10 (17) 11 11 11 11 11 11 11 11 11 1	
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KPSC Case No. 2005-00341 Commission Staff First Set Data Request Item No. 23a Page 8 of 18

		<del> </del>	B			(7.0)						0	(67)	1
4114001 ITC Adj, Utility Oper - Fed	1	1	1	0	0	(70) 0	0	0	0		0	0	<u>(67)</u> 0	
4116000 Gain From Disposition of Plant 4265009 Factored Cust A/R Exp - Affil	14	12		17	15	26	33		43	47	55	46	355	
4265009 Factored Cust A/R Exp - Affil 4265010 Fact Cust A/R-Bad Debts-Affil	3	(21		(61)	18	13	9	(7)	(30)	(42)	(38)	(47)	(213)	
5000000 Oper Supervision & Engineering	143	112		212	124	122	127	168	60	(22)	44	6	1,218	
5010000 Fuel	7	23	12	(7) 2,503	16	13	(6) 921	(5) 2,758	2	7	(20)	(20)	22	
5010001 Fuel Consumed	1,821	974			(519)	1,968			7,515	2,868	476	3,646	28,491 119	
5010003 Fuel - Procure Unload & Handle	26	12		37	(7)	44	(61)	(31) (2,809)	(1,788)	47 1,891	(98) 885	(11) (4,229)	(4,155)	
5010005 Fuel - Deferred	(1,421)	1,164	3,496	(1,778)	(54)	0	382	(2,609)	(1,788)		0	(4,229)		
5010013 Fuel Survey Activity	72	(11		215	153	113	165	10	(134)	40	(4)	(12)	563	
5010019 Fuel Oil Consumed 5020000 Steam Expenses	(459)	(264		(391)	(99)	(120)	(103)		(12)	(18)	11	24	(1,739)	
5020002 Urea Expense	146	200		. 7	0	8	0	0	0	64	213	112	917	
5050000 Electric Expenses	(7)			(13)	4	(6)	(8)	(2)	(1)	(2)	(3)	2	(43)	
5060000 Misc Steam Power Expenses	41			45	45	136	38	123	218	5	(85)	41	724	[
5060002 Misc Steam Power Exp-Assoc	1	(7	(5)	9	0	1	0	0		(1)	(1)	0	(3)	
5060003 Removal Cost Expense - Steam	0 (105)	0 (58		0 (49)	(205)	(80)	(209)		235	(265)	(42)	(109)	(845)	
5090000 Allowance Consumption SO2 5090002 Allowance Expenses	(105)	15		0	0	16	0	0	1	1	(1)	0	32	
5090003 CO2 Allowance Consumption	0	0		0	0	0	0		2	1	2	1	9	
5100000 Maint Supv & Engineering	(17)	(8)	5	(22)	56	49	3		(10)	(26)	(14)	9	3	
5110000 Maintenance of Structures	(34)	(8)	3	26	(7)	(22)	192	(12)	30	12	(19)	<u>57</u> 331	<u> </u>	
5120000 Maintenance of Boiler Plant	(145)	315	(156)	(170)	862 (192)	<u>327</u> 573	122 52	(230)	(933) (68)	<u>33</u> (157)	(345)	141	790	
5130000 Maintenance of Electric Plant	(27)	(29	(57)	308 (29)	(192) (16)	(48)	28		4	(137) R	(9)	128	183	[
5140000 Maintenance of Misc Steam Plt 5280000 Maint Supy & Engineering	158	(29			0	0	20	0		0	0	0	0	
5550001 Purch Pwr-NonTrading-Nonassoc	(12)	0	1	(2)	0	4	0	(1)		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		(7)	(13)	(8)	695	1,723	1,546	1,609	1,772	2,041	9,369	
5550005 Purchased Power - Pool Energy	326			(2,010)	2,125	2,351	2,465	122	(695)	654 (2)	2,044	<u>600</u> 69	<u> </u>	
5550010 Interchange In - Nonassociated	(2)		20	16	0	15	(6)	4	.g	<u> </u>	19	0	77	
5550011 Interchange Out-Nonassociated 5550027 Purch Pwr-Non-Fuel Portion-Aff	(7)	0		10	0	0	3,379		3,241	3,121	3,237	3,181	18,947	
5550021 Purchased Gas Conversion-Affi	0	(336		(21)	(3)	1	0	0	0	0	0	0	(363)	
5550032 Gas-Conversion-Mone Plant	91	(579		1	19	10	32	112	163	(2)	(58)	78	(25)	
5550034 Pool Purch-Optimization-Affil	2	0		25	35	(30)	247	275	231	15	(184)	499	1,115	
5550035 PJM Normal Purchases (non-ECR)	0			1,893	(897)	<u>108</u> 658	215		<u> </u>	<u>124</u> 346	93 (66)	<u>15</u> 343	<u>1,840</u> 1,820	
5550038 Buckeye Excess Energy-OSS	0		0	0	0	12	153	(11)	(1)		00)	1		
5550039 PJM Inadvertent Mtr Res-OSS 5550040 PJM Inadvertent Mtr Res-LSE	0	8		0	0	44	4	(42)	(5)	4	(6)	8	7	
5550040 PJM Ancillary ServSync	0		0	0	0	118	72	21	(5)	10	14	(11)	258	
5550042 PJM OATT AncillReactive	0	0	0	0	0	37	(5)	38	56	18	45	41	230	
5550043 PJM OATT Ancill Black	0	0	0	0	0	11	0	3		1	0	0	7 (133)	
5550044 Realiz. Sharing-555 Optim.	0	0		0	0	0	(18)		(21)	(1)	(19)	(49)	(133) (68)	
5550045 Realiz. Sharing-PJM OSS PP 5550046 Purch Power-Fuel Portion-Affil	0	0		0	0	0	3,660		3,556	3,446	2,775	3,749	20,510	
5550048 Buckeye Excess Energy-LSE	0		0	0	0	0	0		330	0	351	66	747	
5560000 Sys Control & Load Dispatching	5	4	10	9	9	9	5	9	(5)	3	1	0	59	
5560002 PJM Admin.Services-OSS	0		0		30	38	53	51	7	91	33	31	364	
5560003 PJM Admin.Services-LSE	0		0	226	231	244	261	252	311	235	228	228	2,216	
5560004 Realiz. Sharing-PJM OSS Admin	0	(106	) (2)	(65)	0 176	0(14)	(7)	96	0 (383)	(9) 226	(3)	(3) 70	(26)	
5570000 Other Expenses 5570006 PJM Trans.Mkt Expan. Exp.	111	(100	(2)	83	84	(110)	(23)	8		0	0	0	67	
5600000 Oper Supervision & Engineering	(3)			(5)	(1)	(4)	(2		(2)	(17)	(3)	(12)	(62)	
5610000 Load Dispatching	3	0		3	(1)		5	1 1	(4)	0	(5)	(11)		
5620001 Station Expenses - Nonassoc	(19)			(2)	(1)	(2)	(1)	(2)		<u>6</u> (31)	(29)	(4)		
5630000 Overhead Line Expenses	25		(11)	10	<u>26</u> 0	41	(1)	0	(21)	(31)	(29)	(1)	(1)	
5640000 Underground Line Expenses 5650002 Transmssn Elec by Others-NAC	0			0	0	0	0	0	2	(2)	(2)	18	12	
5650002 Transmssn Elec by Others-NAC 5650003 AEP Trans Equalization Agmt			(24)	(30)	(30)	(29)	104	351	324	324	324	324	1,555	
5660000 Misc Transmission Expenses	(35)	(19	)15	48	(19)	70	3			(97)	(28)	(28)		
5670001 Rents - Nonassociated	0	0	0	0	0	(2)				0	0	0		
5680000 Maint Supy & Engineering	(1)	(2		(2)	(1)	1	(1)			(10)	(10)	(2)	<u>(41)</u> (8)	
5690000 Maintenance of Structures	11	1 (8	(5)	0	<u>0</u> 35	( <u>1)</u> 39	(5	(1)			(2)	(59)	129	
5700000 Maint of Station Equipment 5710000 Maintenance of Overhead Lines	17 234	(116	) (5)	(39)	(86)	(24)	(80		(11)		235	30	128	
5720000 Maint of Underground Lines	- 234		0	0	(1)		0	0		0	0	0	(1)	
5730000 Maint of Misc Trnsmssion Plt	0	0	(1)	0	0	. 2	0	1	1	4	1	0	8	
5800000 Oper Supervision & Engineering	(4)	3		12	(1)		0			8	15	(5)	76	
5810000 Load Dispatching	2	3		4 (10)		<u>13</u> 3	2	4 (8)		(13)	(3)	4	45	
5820000 Station Expenses 5830000 Overhead Line Expenses	15		) 6 (58)	<u>(10)</u> 27	<u> </u>	(20)	(20				(14)			
5830000 Overhead Line Expenses 5840000 Underground Line Expenses	(37)	1	(58)	0	(20)	(20)	2	1	(1)	0	0	0		
5850000 Street Lighting & Signal Sys E	1	1	1	1	3	1	1	(2)	0	0	(2)	(1)	4	
5860000 Meter Expenses	(4)			67	44	0	20	13	22	15	(50)	(28)	101	
5870000 Customer Installations Exp	0	(8	) (7)	(5)		8	7			19	7	17	63	
5880000 Miscellaneous Distribution Exp	60		(54)	(116)										
5890001 Rents - Nonassociated	5			2	<u>0</u> 0		(3		1					
5890002 Rents - Associated	0	<u></u>	<u>a</u> 0	<u>u U</u>	uU	u <u> </u>	<u>0</u> 0	P/		8 /	/	u	43 ]	I

								n	n					
5900000 Maint Supv & Engineering	0	1	1	0	0	0	0	0	(5)	(1)	(1)	0	(12)	
5910000 Maintenance of Structures	· <u>1</u>	0	(6) 12	(1)	(1)	(2)	0	(52)	19	(1)	(2)	(17)		
5920000 Maint of Station Equipment	(20)	(53)		(21)	376	(41) (153)	(3) (54)	(118)	(529)	(469)	2	(1,626)	(2,798)	
5930000 Maintenance of Overhead Lines	(617)	4		702	132	(153)	(34)	(3)		(400)	3	(4)	27	
5940000 Maint of Underground Lines	11		<u>6</u> 30		20		(6)	(18)	(23)	(24)	(14)	(108)		
5950000 Maint of Lne Trnf, Rglators&Dvi	<u>45</u>	29 5	50		8	4	6	4	(3)	13	(3)	(1)		
5960000 Maint of Strt Lghtng & Sgnal S			3		(1)	(2)	5	(4)	(3)	2	2	3	8	
5970000 Maintenance of Meters	0	(16)		(9)	(16)	(12)	(27)	48	(4)	(12)	(18)	(11)	(83)	
5980000 Maint of Misc Distribution Plt 9010000 Supervision - Customer Accts		6		13	19	14	(2)	<u> </u>		(7)	(6)	(7)	53	
9010000 Supervision - Customer Accts 9020000 Meter Reading Expenses	15	3	(5)	(3)	7	11	(4)	(1)	3	(3)	10	(10)	23	
9020000 Meter Reading Expenses		0	0	0	0	0	0	0		0	0	0	0	
9020002 Meter Reading - Regular		(18)	(8)	58	46	1	(28)	(34)	1	(83)	(32)	(33)	(128)	
9020003 Meter Reading - Large Power		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			
9030000 Cust Records & Collection Exp	(13)	(10)	(18)	(11)	(3)	(2)	(1)	0	4	0	0	(7)		
9030001 Customer Orders & Inquiries	135	113	27	63	72	84	18	(74)	(17)	75	(36)	(216)		
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)		
9030004 Cashiering	4	1	1	5	12	0	4	(2)	(5)	(3)	(3)	(7)	7	
9030005 Collection Agents Fees & Exp	(1)	(3)	0	0	(1)	0	1	0	11	1	2	0	0	
9030006 Credit & Oth Collection Activi	(11)	(19)	(16)	(23)	(4)	(8)	5			(2)	(5)	6	(87)	
9030007 Collectors	14	23	21	37	16		2	5		(15)	(1)			
9030009 Data Processing	7	6	10	13	8	16	2	(2)	(1)	(5)	(1)	(1)		
9040000 Uncollectible Accounts	0	(5)	0	0	0	(2)	0		20	0	0	0		
9040003 Uncoll Accts-Power Trading	3	0	0	0	0	0	0		0	0	0	3		
9040007 Uncoll Accts - Misc Receivable	(29)	74	(10)	13	(1)	(5)	3	(9)		230	(193)	(74)		
9050000 Misc Customer Accounts Exp	0	0	0	(1)	0	0	0			(1)	( <u>1</u> )	(1)	(4) 155	
9070000 Supervision - Customer Service	4	5	8	34	33_	26	8	8		12	5			
9070001 Supervision - DSM	0	0	0	0	0	(1)	0			12	5	8	(1)	
9080000 Customer Assistance Expenses	11	10		3	8	0	<u> </u>			12	0	0		
9080001 DSM-Customer Advisory Grp	0	0	0	(5)	(1)	0	0		amount and a second and	0	0			
9080008 Cust Assistnce - M&CS Trning	0	0	0	0	(14)	(21)				(5)		8		
9080009 Cust Assistance Expense - DSM	11	11		(15)	0	(21)	(23)	3	(13)	2		2	29	
9090000 Information & Instruct Advrtis	7	13		(37)	(23)	(18)		0	0	(1)		0		
9100000 Misc Cust Svc&Informational Ex	(23)	(25)	(26)	0	0	0		- N		0	0		0	
9110002 Supervision - Comm & Ind	0	0		1	1	0	0			(2)	0			
9120000 Demonstrating & Selling Exp	0	0		<u>`</u>	Ó Ó	0	0			0	0			
9120003 Demo & Selling Exp - Area Dev	(63)	(182)		(43)	750	(763)	73			11	10	658	50	
9200000 Administrative & Gen Salaries 9200003 Admin & Gen Salaries Trnsfr	0	0	0	0	0	0	. 0			0	0	0	0	
9200004 I C Adjustments	0	0		0	0	0	0	0		0			0	
9210001 Off Supl & Exp - Nonassociated	(52)	(5)		96	19	(45)	(31)	) 90	75	28		43		
9210002 Off Supl & Exp - Associated	0	0		0	(1)	0	(2		(3)	(2)	(2)			
9210003 Office Supplies & Exp - Trnsf	0	0		0	0	0	0	· 0	00	0	0	0		
9210004 Office Utilites	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	
9220000 Administrative Exp Trnsf - Cr	0	0	0	0	0	(159)	(115			29	0		(157)	
9220001 Admin Exp Trnsf to Costrction	(29)	29	(60)	21	(9)		(6)			(2)	(15)		(118)	
9220002 Admin Exp Trnsf Const-Mngerial	0	0	0	0	0	0	0		0	0	0			
9220003 Admin Exp Trnsf Non-Utilty Acct	<u> </u>	0	0	0 (1)	0	0	0				3		19	[]
9220004 Admin Exp Trnsf to ABD	5	0	5	(1)	(12)	(10)	(8)			(30)	(33)			
9220125 SLA Expense Transfers GS	0	0	0	(33)	(12)	(10)	(0)	7	0	(30)	0		0	
9220127 SLA Expense Transfers IT	0			102	132	313	22			(12)	(14)			
9230001 Outside Svcs Empl - Nonassoc	<u>129</u> 301	505		512	346	14	(147			1	(201)	(11)		
9230003 AEPSC Billed to Client Co		(5)		1	1	1	(5		2	(1)		(1)		
9240000 Property Insurance 9250000 Injunes and Damages	17	79	41	41	41	39	43	44	(54	21	20		337	
9250000 Injuries and Damages 9250001 Safety Dinners and Awards	0	/5				0	0	0		0	0		0	
9250002 Emp Accdent Prvntion-Adm Exp	0	2		4	4	3	(6)	3	(4)	(1)		0	6	
9250002 Emp Account Prvntion-Adm CAP 9250003 Emp Account Prvntion-Exp Trnsf	0	0	0	0	0	0	0			0	0		0	
9250003 Ellip Accont Frynion-Exp Trist 9250004 Injuries to Employees	0	1	0	0	0	0	0	0	0	0	0			
9250006 Wrkrs Cmpnstn Pre&Sif Ins Prv	(45)	(22)		(62)	(55)	52	(62		2	7	38			l
9250007 Prsnal Injries&Prop Dmage-Pub	(22)	(1)		(3)	1	2	(1		0	0	1	(22)		L
9260000 Employee Pensions & Benefits	(1)	1	1	0	1	3	(1		0	0	0	(1)		l
9260001 Edit & Print Empl Pub-Salaries	(6)	2	2	2	1	1	1	1	1	1	0		6	
9260002 Pension & Group Ins Admin	(4)	(5)	(3)	(5)	(2)	0				(1)	11		(5)	
9260003 Pension Plan	95	95	95	95	95	95	B	69		78	60			I
9260004 Group Life Insurance Premiums	2	2		3		1	2	(9	)(14 30	(11)	(12)	(2)	(33)	
9260005 Group Medical Ins Premiums	12	6		8								34	232	
9260006 Physical Examinations	0			0	0					1	0			
9260007 Group L-T Disability Ins Prem	4			(13)						(8)		( <u>1</u>		
9260009 Group Dental Insurance Prem	(8)			(3)	(3)					3	3	3		
9260010 Training Administration Exp	(4)			(1)		0					0			I
9260012 Employee Activities	0		0	(6)						8	0			J
9260014 Educational Assistance Pmts	0	0		(1)			1 <u>1</u>							I
9260019 Employee Benefit Exp - COLI	(68)	(72)	209	(72)						(42)				
9260021 Postretirement Benefits - OPEB	(33)	(33)		(33)	(33)	(33)	(25							
9260027 Savings Plan Contributions	33	4	1	u 0	<u>ı 4</u>	<u>n</u> []	14		<u> </u>	u 4	<u>i</u> 15	<u> </u>		
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						0.1	(40)	0	0			0	0	(47)	1
9260036	Deferred Compensation	0					<u>(49)</u> (15)	(1)	1			<u>0</u>	1	(7)	
9260037	Supplemental Pension		<u>_</u>		23	22	22	(60)				(23)	(22)	(91)	
9260040	SFAS 112 Postemployment Benef	22	22	22			(30)	(43)	(56)	(54)	(94)	(41)	(37)	(499)	
9260050	Frg Ben Loading - Pension	(21)	(26)	(26)	(43)	(28)		(43)	(6)	(34)	(30)	(19)	(27)	(184)	
9260051	Frg Ben Loading - Grp Ins	(5)	()	(13)	(29)	(16)	(32)	(6)		(16)	(15)	(13)	(13)	(88)	
9260052	Frg Ben Loading - Savings	(1)	1	0	(4)	(6)	(3)	24	20	25	29	27	23	133	
	Frg Ben Loading - OPEB	(11)	9	6	(3)	(1)	(15)	(4)	(9)	(5)		15	17	(39)	
9260055	IntercoFringeOffset- Don't Use	(21)	(15)	(7)	(11)	(7)	(3)		(9)		0			(00)	
9260056	Fidelity Stock Option Admin	0	0	0	0	0		(54)	(54)	46	(61)	(61)	31	(602)	
9260057	Postret Ben Medicare Subsidy	(75)	(75)	(75)	(75)	(75)	(74)			(13)	(01)	0	0	(14)	
9270000	Franchise Requirements	0	(1)	2	0	Ō	0	· (1)	(1)		(21)	(20)	(21)	(300)	
9280001	Regulatory Commission Exp-Adm	9	(8)	(114)	(21)	(21)	(21)	(20)	(21)	(21)	<u> </u>	(20)	(21)	(300)	
9280002	Regulatory Commission Exp-Case	0	0	2	0	0	0	0	(20)			(2)		(45)	
9301000	General Advertising Expenses	(40)	0	0	1	(1)	(2)	(2)	(20)	25	(4)	(2)	0	19	
9301001	Newspaper Advertising Space	0	0	0	0	0	19	<u> </u>			<u> </u>	0	0	19	
9301002	Radio Station Advertising Time	0	0	0	0	0	0	0	<u> </u>	0		0	(1)	(1)	
9301003	TV Station Advertising Time		0	0	0	0	0	0	0	0	0		(1)	0	
9301004	Newspaper Advertising Prod Exp	0	0	0	0	0	0	0		0	0		0	<u> </u>	
9301005	Radio &TV Advertising Prod Exp	0	0	0	0	0	0	0	0	0		0	0	<u>v</u>	
9301006	Spec Corporate Comm Info Proj	0	0	1	0	0	0	0	0	0	0	0			
9301008	Direct Mail and Handouts	1	(1)	1	(1)	0	0	0	0			0	<u> </u>		
9301009	Fairs, Shows, and Exhibits	(1)	0	(1)	(8)	(1)	1	0	0	0	(1)	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		
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	(5)	2	(1)	(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)	<u> </u>	0	(1)		1	(1)	1	
9302004	Research, Develop&Demonstr Exp	0	0	0	0	0	0	0		0	0	0	0	0	
9302007	Assoc Business Development Exp	23	135	(92)	161	(45)	44	(4)		(195)		(17)	25	(18)	Ì
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	5	
9310002	Rents - Personal Property	(11)	(5)	(28)	3	2	(6)	4	5	(2)		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		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)	(126)	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	-			-	-	-	-	-	-	-	-	-	•	
	TOTAL OPERATING EXPENSES	2,124	3,319	4,513	3,416	4,015	10,290	5,359	2,427	8,586	8,605	5,882	3,476	62,012	
				Law and the second s	1			1	1						

Operating Expenses

Percent Increase (Decrease) Over Prior Year

Acct	Descr	2000	2001	2002	2003	2004	<u>Test Year</u>
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	2,022,200.20	2,000,000,00		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	1,000,010,14	0,410,002.04	4,440,070,02	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31,468,86	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
51100000	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
5120000	Maintenance of Bolier Flant	1,883,139.52	571,171.88	4,290,079.16	1,303,682.34	1,771,566,79	1,949,977.67
5130000	Maintenance of Electric Plant Maintenance of Misc Steam Plt	579,100.85	646,272.17	504,183.95	477,503.62	379,127.26	516,962.02
5140000	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
5550002	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
5550004	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
5550010	Interchange Out-Nonassociated	(27,495,55)	(42,198.30)	(10,126.10)	(169,662.50)	(43,120.00)	(16,957.50
	Purchased Power - Bookouts	(21,450.00)	1,246,406,173.63	(10,120.10)	(100,002.00)	(10,120.00)	
5550012	Purchased Power - Options		8,131,875.06				
5550013	Purch Pwr-Non-Fuel Portion-Aff		0,101,070.00				18,946,601.17
5550027	Purchased Gas Conversion-Affi				362,583.54		10,010,001.11
5550031 5550032	Gas-Conversion-Mone Plant				1,028,975.04	1,422,831,35	1,747,732.19
5550032	Pool Purch-Optimization-Affil				1,020,010.04	472,368.95	1,555,321.22
5550035	PJM Normal Purchases (non-ECR)	<u> </u>				1,103,767,77	1,840,474,38
		<u> </u>				658,087,14	1,820,053.60
5550038	Buckeye Excess Energy-OSS					11.576.74	3,827.5
5550039	PJM Inadvertent Mtr Res-OSS					44,113.36	7,366.56
5550040	PJM Inadvertent Mir Res-LSE					118,433.68	259,349.5
5550041	PJM Ancillary ServSync					36,928.53	230,259.5
5550042	PJM OATT Ancill-Reactive					1,307.69	7,427.10
5550043	PJM OATT Ancill Black					1,307.03	(132,875.00
5550044	Realiz. Sharing-555 Optim.						(67,572.00
5550045	Realiz. Sharing-PJM OSS PP	[					20,510,428.00
5550046	Purch Power-Fuel Portion-Affil						747,074.72
5550048	Buckeye Excess Energy-LSE	000 005 01	F04 224 07	106 161 20	112,313.98	241,726.77	254,371.37
5560000	Sys Control & Load Dispatching	398,635.91	501,331.87	106,161.32	112,313,98	97,438.22	364,374.28
5560002	PJM Admin.Services-OSS					700.678.71	
5560003	PJM Admin.Services-LSE					100,678.71	2,215,549.9
5560004	Realiz. Sharing-PJM OSS Admin			0.110 700 07	0.001.010.01	0.504 440.07	(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	66,033.1
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	423,544.4
5620000	Station Expenses	295,778.90					
5620001	Station Expenses - Nonassoc	641.07	200,998.84	426,388.60	192,643.87	143,601.76	155,683.1
5630000	Overhead Line Expenses	143,207.96	235,376.03	227,449.55	302,264.91	500,075.76	407,215.4
5640000	Underground Line Expenses	1.27	63,69	5.63	39.95	531.40	169.3
5650000	Trnsmssion of Elect by Others	364.00	0.00				
5650001	Transmssn Elec by Others-Assoc	732,738.76	720,290.87	5,832.00	439.00		
5650002	Transmssn Elec by Others-NAC	933,048.00	900,399.50	102,831.32	107,250.98	111,203.90	125,591.5
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
	Tran Elec by Oth-Aff-Trn Price	1			(443.00)		

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)
(259.07)	(157.93)		399.90	(400.93)
	N/ N/	N.M.		
	N.M.	N.M.	(00.01)	F 17
	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)
	t		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
	(21.99)	(5.29)	(20.60)	36.36
11.60				
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
			<u>N.M.</u>	467.96
				N.M.
				N.M.
]		L		N.M.
				N.M.
25.76	(78.82)	5.80	115.22	5.23
			N.M.	273.95
			N.M.	216.20
			L	<u>N.M.</u>
27.49	(47.80)	(11.66)	16.55	1.41
		1	N.M.	17.26
(16.29)	(12.02)	(27.56)	(1.17)	(11.42)
130.13	19.00	(18.54)	(2.61)	(3.47)
			<u>`````````````````````````````````</u>	1
31,253,65	112.13	(54.82)	(25.46)	8.41
64.36	(3.37)	32.89	65.44	(18.57)
		609.07	1,230,19	(68.14)
4,914,96	(91.15)	10.600	1,230.19	(00.14)
(100.00)	(00.10)	(02.47)	<u> -</u>	
(1.70)	(99.19)	(92.47)	L	
(3.50) (22.83)	(88.58)	4.30	3.69	12.94
	15.41	5.13	7.60	(28.85)

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Operating Expenses

Percent Increase (Decrease) Over Prior Year

Acct	Descr	2000	2001	2002	2003	2004	Test Year
5660000	Misc Transmission Expenses	889,123.53	1,302,025.79	872,835.13	962,380.34	1,042,822.34	1,026,101.19
5660001	Maps and Records	46,369.74	0.00				
660002	Env Pollution Control Expenses	4,907.42	0.00				
5670001	Rents - Nonassociated	1,625.66	2,901.32		1,733.82	3,159.00	1,625.6
5670002	Rents - Associated	146,921.00	73,884.00	(14,568.00)			
5680000	Maint Supv & Engineering	134,519,70	73,395.72	135,608.52	115,233.68	123,712.62	90,532.9
5690000	Maintenance of Structures	18,624,15	1,237.67	485.05	13,064.79	10,853,35	7.897.6
5700000	Mainteriance of Structures	182,500.27	507,840.10	398,305.26	533,263.87	698,790.11	730,222.9
	Maint of Sta Circuit Breakers	187,822.61	307,040.10	000,000.20	000,200.01	000,100.11	(00,LLL.0
5700001		97,515.22					
5700002	Maint of Station Transformers	10,451,09					
5700003	Maint of Buss and Disconnects						
5700004	Doble Test Station Equipment	311.13	1,533,483.28	1,690,090.03	1,660,872.41	1,300,271.21	1,551,587.9
5710000	Maintenance of Overhead Lines	76,820.84	1,533,483.28	1,690,090.05	1,000,072.41	1,300,271.21	1,001,007.9
5710001	Tree and Brush Control	1,048,546.41					nu <u>u nuun</u>
5710002	Maint of Towers and Fixtures	40,071.59					
5710004	Maint of Pols&Fxtrs-Grndine Tr	4.35					
5710005	Maint of Pols&Fxtrs-All Other	176,820.85					
5710006	Maint of OvhdCndctors & Dvice	224,945.96					
5720000	Maint of Underground Lines	1,918.24	3,103.89	58.56	615.26		(1.2
5730000	Maint of Misc Trnsmssion Pit	37,160.22	8,487.98	5,830.37	1,288.29	1,983.59	8,447.2
5800000	Oper Supervision & Engineering	1,294,905.97	834,494.79	982,288.10	941,672.66	861,900.30	892,445.7
5810000	Load Dispatching	169,492.83	88,488.37	246,790.59	253,962.66	332,738.16	340,225.9
5820000	Station Expenses	182,850.74	116,979.54	155,621.00	182,781.09	236,890.73	207,238.4
5830000	Overhead Line Expenses	199,273.48	524,199.24	588,024.02	290,311.40	172,972.38	71,124.9
5830001	Chk Line Trnsfrmer Loads&Vitgs	10,320,59		1			
5830002	Installing Line Transformers	294,630.31					
5830003	Inst Line Transformers-Credit	(242,555.03)					
5830004	Remove/Reset Line Trnsfrmers	110,667.77					
5830005	Removing Line Trnsfrmers - Cr	(70,656.81)					
5840000	Underground Line Expenses	11,388.81	193,922.51	22,808,42	25,763.43	30,162.37	30,991.9
5850000	Street Lighting & Signal Sys E	1,281,08	169,487.35	105,155,49	82,708.39	14,090.92	11,447.2
	Meter Expenses	173,128.46	300,228.48	331,222,54	288,507.97	518,466.21	508,322.5
5860000	Meter Expenses - Supervision	41,644.25	300,220.40	331,222.04	200,307.37	010,400.21	000,022.0
5860001	Meter Expenses - Off Sal & Exp	57,200.92					
5860002		251,693.87					
5860003	Installing Meters			ł			
5860004	Testing & Installing Mtrs - Cr	(134,515.17)				+·	
5860005	Rmve/Reset Mtrs - Normal Oper	41,662.96					
5860006	Remove Meters - Credit	(258,642.59)				·	·····
5860007	Dscnnct/Rcnnct Mtrs-Ini/Termnt	69,085.04					
5860008	Testing New Meters	19,105.40					
5860009	Testing Old Mtrs - Single Phas	19,818.81					
5860010	Testing Old Meters-Poly Phase	38,064.64					
5870000	Customer Installations Exp	93,058,72	244,464.52	180,026.52	178,421.49	197,029.64	267,029.4
5870001	Invstgte/Adjust Serv Complaint	169,651.87					
5870003	Radio & TV Interference Work	8,796.82					
5870004	Serv Heat Pumps - Direct Csts	0.00			1		
5870005	Ser E-Heat - Oth Than Heat Pmp	0.00					
5870006	Serv Res/Comm Appl-Drect Cst	65.60					
5870009	Ser Cust Htg&Appl Instils-Indr	0.00					
5880000	Miscellaneous Distribution Exp	3,087,168.23	3,860,923.79	4,923,769.55	2,688,931.60	2,699,273.67	2,697,924.0
5880001	Maps and Records	203,225.11					
5880002	Misc Dist Exp - Env Poll Cntl	56,901.81					
5890000	Rents	1,370,751,94				t	
5890001	Rents - Nonassociated	1,496.06	1,160,490.82	1,355,954.87	1,242,379.38	1,300,910.73	1,330,001.0
890002	Rents - Associated	277,763,00	120,768.00	(45,000.00)			43,962.0
5900000	Maint Supv & Engineering	102,631.03	17,070.68	(11,497.96)	2,585,02	19,928.00	12,378.0
5910000	Maintenance of Structures	5.836.47	5,699.30	526.18	34,685,87	10,277,07	7,643.4
		28.50	3,033.00	520.10	04,000,07	10,211.01	1,040.4
5910002	Maint of Stretures - Env Poll		214 052 40	E74 204 E5	245 004 07	742 477 44	674 675 (
5920000	Maint of Station Equipment	150,495.54	314,853.16	574,381.55	345,921.67	743,177.14	671,675.9
5920001	Maint of Station Circuit Break	89,476.15	ł			h	
5920002	Maint of Sta Trnsfrmers/Rglato	250,182.32					
5920003	Maint of Sta Buses & Dscnnects	5,501.81					
5920004	Doble Testing Sta Equipment						

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2001	2002	2003	2004	Test Year
46.44	(32.96)	10.26	8.36	(1.60)
(100.00)				
(100.00)				
78.47		<u>N.M.</u>	82.20	(48.54)
(49.71)	(119.72)			
(45.44)	84.76	(15.02)	7.36	(26.82)
(93.35)	(60.81)	2,593.49	(16.93)	(27.23)
178.27	(21.57)	33.88	31.04	4.50
1,896.18	10,21	(1.73)	(21.71)	19.33
			······································	·····
61.81	(98.11)	950.65		N.M.
(77.16)	(31.31)	(77.90)	53.97	325.86
	17.71			325.66
(35.56)		(4,13)	(8.47)	
(47.79)	178.90	2.91	31.02	2.25
(36.02)	33.03	17.45	29.60	(12.52)
163.06	12.18	(50.63)	(40.42)	(58.88)
1,602.75	(88.24)	12.96	17.07	2.75
13,130.04	(37.96)	(21.35)	(82.96)	(18.76)
73.41	10.32	(12.90)	79.71	(1.96)
	- <u></u>			
	**************************************			
462.70	(26.26)	(0.89)	10.43	35.53
162.70	(26.36)	(0.69)	10,43	
	······································			
25.06	27.53	(45.39)	0.38	(0.05)
	*******			
77,469.80	16.84	(8.38)	4.71	2.24
(56.52)	(137.26)	<u> </u>		N.M.
(83.37)	(167.36)	(122.48)	670.90	(37.89)
	(90.77)	6,492.04	(70.37)	(25.63)
(2.35)				
109.21	82.43	(39.77)	114.84	(9.62)

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#### Operating Expenses

Percent Increase (Decrease) Over Prior Year

Acct	Descr	2000	<u>2001</u>	2002	2003	2004	Test Year
930001	Tree and Brush Control	2,860,948.15	1				
930002	Maint of Pols, Twrs&Fxtres-Grnd	347,810,76					
930003	Maint of Pols, Twrs&Fxtres-Oth	910,090.21					
5930004	Maint of OvhdCndctors & Dvice	2,479,920.19					
5930005	Maint of Line Rclsers&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				T	
5950000	Maint of Lne Trnf.Rglators&Dvi	433,947.14	391,243.79	172,764.60	308,013.05	800,198.44	605,456.0
5960000	Maint of Strt Lghtng & Sgnal S	38,35	33,750.98	27,083.34	5,431.78	71,655.17	86,644.6
5960000	Maint Strt Lghtng&Sgnals-OVH	34,744.58	00,700,00				
		1,430.06					
5960002	Maint Strt Lghtng&Sgnals-UNG	113,531.56	97,498,68	97,295.32	72,810.59	65,099.62	70,803.8
5970000	Maintenance of Meters	455.082.47	217,232.18	227,153.25	533,167.65	492,889.38	469,543.2
5980000	Maint of Misc Distribution Plt		250,170.05	364.447.82	405.263.72	495,738.49	481,961.6
9010000	Supervision - Customer Accts	229,083.02				127,276.76	122,573.1
9020000	Meter Reading Expenses	121,117.31	164,604.50	139,634.91	109,992.38	121,210.10	37.9
9020001	Customer Card Reading	5,031.48	2,827.08	86.43	1,800,684.14	1,983,022.80	1,771,990.1
9020002	Meter Reading - Regular	1,416,439.66	1,268,331.36	1,584,014.40			35,420.8
9020003	Meter Reading - Large Power	49,872.21	49,851.41	39,601.86	35,089.10	35,577.61	
9020004	Read-in & Read-Out Meters	131,385.30	151,187.34	146,452.72	199,867.53		137,792.5
9030000	Cust Records & Collection Exp	2,363,190.09	1,905,448.02	984,967.04	685,217.70	523,478.31	519,554.7
9030001	Customer Orders & Inquiries	2,345,038.70	2,537,063.95	2,396,073.17	2,430,135.07	3,309,051.07	3,058,111.4
9030002	Manual Billing	41,225.50	25,070.28	23,548.43	22,974.52	27,585.04	28,800.1
9030003	Postage - Customer Bills	645,513.34	660,309.76	766,652.30	707,980.10	684,586.47	600,968.9
9030004	Cashiering	299,204.74	391,231.00	148,614.85	116,994.55	162,257.46	145,240.7
9030005	Collection Agents Fees & Exp	164,239.86	7,156.25	173,829.25	119,026.52	124,096.96	128,658.1
9030006	Credit & Oth Collection Activi	661,480.64	844,870.83	845,860.78	575,455.92	482,821.88	477,638.9
9030007	Collectors	278,480.31	533,467.37	561,404.06	499,675.34	657,056.45	629,960.7
9030009	Data Processing	35,374.97	28,705.90	38,706.25	37,116.15	140,306.19	132,652.2
9040000	Uncollectible Accounts	(131,354,74)				(26,812.48)	(7,246.6
9040003	Uncoll Accts-Power Trading			(47,329.07)		(3,234.75)	3,689.9
9040007	Uncoll Accts - Misc Receivable			351,190.48	(354,661.68)	48,517.53	(16,768.2
9050000	Misc Customer Accounts Exp	110,384.15	99,580.87	129,581.01	19,596,41	18,730,71	15,975.5
9070000	Supervision - Customer Service	278,045.60	239,759.96	130,921.95	121,290.62	266,611.66	310,305.2
9070001	Supervision - DSM	88,051.50	469.12	48,668.08	2,142.89	691.44	588.3
9080000	Customer Assistance Expenses	755,744.84	707,800.86	254,566.79	234,548.78	281,741.05	343,763.0
9080001	DSM-Customer Advisory Grp	61.18		6,564,44	5,990.27	1,988.38	
9080003	DSM Shr - New Swtch Rev&Exp	22,261.73	67.00			T	
9080007	Cust Assistnce Exp - DSM - Res	4.39	0.00				
9080008	Cust Assistnce - M&CS Trning	10,722,47	1,473.06				103.8
9080009	Cust Assistance Expense - DSM	894,431,23	587,967.79	573,945.51	556,246,49	670,352.63	602,521.9
9080010	Cust Asst-Off-Pk Strge Wtr Htr	001,101.20					
9080013	Cust Assistance Exp - RIF Prgm		67.85	34.57			
9090000	Information & Instruct Advrtis	1,181.53	01.00	466.44	775.12	95,140,91	103,610.4
90900005	Deregulation Consumer Educat	1,101.00	0,19	14.00			
	Misc Cust Svc&Informational Ex	(1,729.86)	195,928.45	171,934.54	332,390.87	1,819.28	1,936.6
9100000		23.04	229.66	23.53	002,000.01		.,
9100001	Misc Cust Svc & Info Exp - RCS	5,158.31	1,150.75	220.17			
9110000	Supervision - Sales Expenses Supervision - Residential	1,674.11	1,100.70	220.17			
9110001		22,484.65	267.73	118.25	24,49	25.40	25.2
9110002	Supervision - Comm & Ind		201.13	110.20	27.73		20.2
9110003	Supervision - Area Dvelopment	4,208.87	4 000 00	751.93	5,948.67	10,441,48	4,649,2
9120000	Demonstrating & Selling Exp		1,028.98		0,940.0/	10,441.40	4,043.2
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		702.02	070 (
9120003	Demo & Selling Exp - Area Dev	31,943.32	10.63	2,016.27	859.27	703.33	876.0
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				

2001	2002	2003	2004	Test Year
		(00 50)		(1.07)
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 15.71	(2.78) (3.70)
35.91 (43.81)	(15.17) (96.94)	(21.23)	15./1	(3.70) 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)	<u>(30.43)</u> 1.42	(23.60) 36.17	(0.75) (7.58)
8.19 (39.19)	(5.56) (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 (1.07)
27.72 91.56	0.12	(31.97) (11.00)	(16.10) 31.50	(4.12)
(18.85)	34.84	(4.11)	278.02	(5.46)
(10.00)			N.M.	(72.97)
	N.M.		N.M.	(214.07)
(0.70)	N.M.	(200.99)	(113.68)	(134.56) (14.71)
(9.79) (13.77)	30.13 (45.39)	(84.88) (7.36)	(4.42)	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)
	(10 55)			
N.M	(49.05) N.M.	66.18	12,174.36	8,90
N.M	7,268.42	00.10		N.M.
(11,426.26)	(12.25)	93.32	(99.45)	6.45
896.79	(89.76)			N.M.
(77.69)	(80.87)	<u></u>	<u></u>	N.M. N.M.
(98.81)	(55.83)	(79.29)	3,71	(0.43)
		(, 0,20)		N.M.
N.M	(26.92)	691.12	75.53	(55.47)
(22.37)	(10.98)			N.M.
(94.70)	(99.84)	(67.29)	(18.15)	N.M. 24.56
(99.97)	18,867.77	(57.38)	(10,15)	24.56 N.M.
(85.86)	(30.17)	(27.54)		
				N.M.
			ļ	N.M.
010 00	N.M.	(75.96)		
218.88				1

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Operating Expenses

Percent Increase (Decrease) Over Prior Year

Acct	Descr	2000	2001	2002	2003	2004	<u>Test Year</u>
9160009	CMP - Allow to Cust Non Emp	767.30					
9160013	CMP - Dealer Devel Program	59,794.00		*			
9160015	CMP - Employee Install Allow	0.00					
9160020	GSP - Dealer Training/Certif	27.42					
9160028	Misc Sales Exp - Comm&Ind	999.76					
200000	Administrative & Gen Salaries	5,457,318.47	6,924,909.09	8,963,854.15	7,479,530.76	6,446,547.23	7,074,462.76
200003	Admin & Gen Salaries Trnsfr	(2,409.04)	1,015.99	1,964.24	7.50		31.46
200004	I C Adjustments	0.48	4,791.35	1,041.77	167.08		
9210000	Office Supplies and Expenses	313,784.12		1			
9210001	Off Supl & Exp - Nonassociated	2,305,912.80	2,984,789.93	2,383,597.66	991,857.21	640,681.91	865,204.78
21000101	Off Supl & Exp - Nonassociated			54.86			
210002	Off Supl & Exp - Associated	7,907.04	9,061.21	26,562.97	39,808.34	27,960.00	13,980.00
9210003	Office Supplies & Exp - Trnsf	8,143.03	8,001.36	3,331.77	1,098.27	1,064.34	604.3
9210004	Office Utilites		0.81	3.03		38.05	
9210005	Cellular Phones and Pagers			0.87	18.49		
220000	Administrative Exp Trnsf - Cr	925.98	(3,068.14)	(336,10)	(215.86)	(159,320.04)	(158,034.1
220001	Admin Exp Trnsf to Costrction	(206,784.00)	(213,706,89)	(202,535.00)	(202,286.00)	(269,343.00)	(332,744.0
220002	Admin Exp Trnsf Const-Mngerial			19.50	2.50		~~~~
220003	Admin Exp Trnsf Non-Utilty Acct					42.09	42.0
220000	Admin Exp Trnsf to ABD	(39,317.34)	(65,102.15)	(39,112.01)	(43,915.41)	(31,572.10)	(25,151.4
9220125	SLA Expense Transfers GS	1				(55,018.16)	(213,992.7
9230000	Outside Services Employed	32,728,77				/	
9230000	Outside Svcs Empl - Nonassoc	1,818,466.93	2,262,914.52	2,479,091.37	1,808,940.76	2,478,800.86	2,722,598.4
9230001	Outside Svcs Empl - Assoc	1	2,064.34	141.54			
923000202	Outside Svcs Empl - Assoc		2,001,01	242.86	·		······································
923000202	AEPSC Billed to Client Co	2,826,698,42	256,488,98	1,045,322.20	692,682,96	4,762,987,96	4.083,410.2
9240000	Property Insurance	301,313.27	306,211.45	428,952.47	388,920,21	315,459,66	314,058.4
9250000	Injuries and Damages	1,106.29	(43,264.84)	203,601,76	606,077.87	889,060.62	968,341.2
9250001	Safety Dinners and Awards	2,451.83	9,987,38	67,586.77	178.66	104.10	189.8
9250007	Emp Accdent Pryntion-Adm Exp	303,881.13	142,672.83	66,008.28	18,158.16	34,102,43	28,349.7
9250002	Emp Account Pryntion-Exp Trnsf	000,001.10	14.77	00,000.20	8,25		
9250003	Injuries to Employees	2,755.78	14.33	188.79	191.46	1,037.45	1,037.4
9250006	Wrkrs Cmpnstn Pre&Sif Ins Prv	288,407,41	511,292,45	1,364,043.78	363,643.55	10,638.44	115,469.8
9250008	Prsnal Injries&Prop Dmage-Pub	437,044.32	1,092,838.53	429,255,46	27,232.56	27,421,45	9,192.5
9260000	Employee Pensions & Benefits	273,788.76	(185,306.09)	115,445.54	(16,779.91)	10,088.07	11,472.3
9260001	Edit & Print Empl Pub-Salaries	64,577.57	66,237.26	36,383.36	13,158,30	16,856.38	21,791,7
9260007	Pension & Group Ins Admin	286,269.69	175,290.48	139,739.61	32,077.08	15,438,68	30,332.2
9260002	Pension Plan	(2,074,630.99)	(1,920,181.00)	(1,404,067.33)	(582,318.00)	554,616.00	1,020,805.4
9260003	Group Life Insurance Premiums	401,520.09	306,510.78	166,218.79	38,340.94	140,339.46	93,377.6
9260004		3,486,105,73	3,832,176.64	2,530,612,49	2,960,746.89	2,958,521.46	3,118,484.1
	Group Medical Ins Premiums Physical Examinations	25,552.75	4,249.20	9,758.03	9,113.58	1,873,94	2,520.9
9260006	Group L-T Disability Ins Prem	180,363.53	173,204.46	310,258.78	300,989.20	143,843.50	118,479.5
9260007		183,937.89	235,357,43	199,051.88	215,295.10	174,203.74	184,880.8
9260009	Group Dental Insurance Prem		53,740,12	35,047.30	12,437.62	174,203.74	74.3
9260010	Training Administration Exp	106,007.88	1,264.30	35,047.30	14,431.02	124.12	(4.5
9260011	Employee Assistance Program	7,427.45	44,337.26	19,733.33	16,494.95	50.54	
9260012	Employee Activities	<u>39,325.70</u> 21,284.03	44,337,26	1,752.52	9.057.71	3,518.05	7,783.4
9260014	Educational Assistance Pmts		716,832.01	948,195.56	(113,726.47)	34,386.76	4,150.0
9260019	Employee Benefit Exp - COLI	401,578.25		2.986.152.00	4.042.551.00	3,651,336.00	3,395,427,3
9260021	Postretirement Benefits - OPEB	717,539.00	698,144.00	2,300,102.00	4,042,001.00	3,031,330.00	3,030,427.3
9260022	OPEB Exp Transf - Construction	(222,668.44)	(137,527.62)		7.05		
9260023	OPEB Exp Transf - Retirement	(30,167.41)	(22,581.88)		1.05		
9260024	OPEB Exp Transf - Other Accts	(78,115.02)	(40,169.85)				·····
9260026	Savings Plan Administration	4,533.36	297.23	409.97	89.00	1 050 000 00	1.109.926.8
9260027	Savings Plan Contributions	544,351.27	1,015,585.45	1,008,547.69	1,050,655.43	1,050,296.92	1,109,920,8
9260028	Savings Plan Exp Trnsf - Const	(113,353.25)	(149,817.29)				······
9260029	Savings Plan Exp Trnsf - Retir	(15,497.49)	(25,074.09)				
9260030	Savings Plan Exp Trnsf - Other	(39,946.62)	(46,577.13)				
9260031	Pension Cost Transf - Const	279,252.54	394,178.42			<u> </u>	·····
9260032	Pension Cost Transf - Retire	39,290.32	64,572.85				······································
9260033	Pension Cost Transf - Oth Acct	99,987.67	115,160.75				
9260034	Group Ins Exp Transf - Constr	(856,541.05)	(869,424,97)				
9260035	Group Ins Exp Transf - Other	(418,935.69)	(398,881.64)				
9260036	Deferred Compensation	(26,189.18)	23,497.95	(24,744.48)	24,482.21	(27,018.03)	(24,855.6
	Supplemental Pension			1,791.67	16,254.00	16,188.00	17,593.0

2001	2002	2003	2004	Test Year
26.89	29.44	(16.56)	(13.81)	9.74
(142.17)	93.33	(99.62)		N.M.
998,097.92	(78.26)	(83.96)	(100.00)	
29.44	(20.14)	(58.39)	(35.41)	35.04
23.44	N.M.	(00.00)	(00.41)	
14.60	193.15	49.86	(29.76)	(50.00)
(1.74)	(58.36)	(67.04)	(3.09)	(43.22)
N.M	274.07		N.M.	
	N.M.	2,032.53	70 700 00	(0.04)
(431.34)	(89.05)	(35.78) (0.12)	73,708.83 33.15	(0.81) 23.54
3.35	(5.23) N.M.	(87.19)	33.15	23.54
	19.191.	(07.15)	N.M.	0.00
65.58	(39.92)	12.28	(28.11)	(20.34)
			N.M.	288.95
24.44	9.55	(27.03)	37.03	9.84
N.M	(93.14)			
(90,93)	N.M. 307.55	(33.73)	587.61	(14.27)
1.63	40.08	(9.33)	(18.89)	(0.44)
(4,010.80)	(570.59)	197.68	46.69	8.92
307.34	576.72	(99.74)	(41.73)	82.33
(53.05)	(53.73)	(72.49)	87.81	(16.87)
N.M		N.M.		
(99.48)	1,217.42	1.42	441.87	0.00
77.28	166.78	(73.34)	(97.07)	985.40
150.05 (167.68)	(60.72) (162.30)	(93.66) (114.53)	0.69 (160.12)	(66,48)
2.57	(45.07)	(63.83)	28.10	29.28
(38.77)	(20.28)	(77.05)	(51.87)	96.47
(7.44)	(26.88)	(58.53)	(195.24)	84.06
(23.66)	(45.77)	(76.93)	266.03	(33.46)
9,93	(33.96)	17.00	(0.08)	5.41
(83.37)	129.64	(6.60)	(79.44)	34.53 (17.63)
(3.97) 27.95	79.13 (15.43)	(2.99) 8.16	(52.21) (19.09)	6,13
(49.31)	(34.78)	(64.51)	(99.00)	(40.08)
(82.98)			1	(10,00)
12.74	(55.49)	(16.41)	(99.69)	
(79.80)	(59.24)	416.84	(61.16)	121.24
78.50	32.28	(111.99)	(130.24)	(87.93)
(2.70)	327.73	35.38	(9.68)	(7.01)
(38.24)		N.M.		
(25.14) (48.58)		IN.IVI.		
(93.44)	37.93	(78.29)	<u> </u>	
86.57	(0.69)	4.18	(0.03)	5.68
32.17			<u> </u> , <u></u>	
61.79				
16.60				
41.15			ļ	ļ
64.35				·
15.17			<u> </u>	<b> </b>
1.50 (4.79)			<u> </u>	
(189.72)	(205.30)	(198.94)	(210.36)	(8.00)
	N.M.	807.20	(0.41)	8.68

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Operating Expenses

.

Percent Increase (Decrease) Over Prior Year

Acct	Descr	2000	2001	2002	2003	2004	Test Year
260040	SFAS 112 Postemployment Benef	2,988.69				178,917.00	(44,732.00)
260050	Frg Ben Loading - Pension	2,000.00		587,506.84	218,735.51	(49,632.45)	(375,545.00)
260051	Frg Ben Loading - Grp Ins			(1,315,256.25)	(1,286,593.31)	(1,425,676.01)	(1,507,471.59
260052	Frg Ben Loading - Savings			(352,579.42)	(337,368.84)	(340,825.60)	(417,229.15)
260053	Frg Ben Loading - OPEB			(927,810.10)	(1,388,555.30)	(1,501,905.63)	(1,355,211.19
260055	IntercoFringeOffset- Don't Use			(520,516.96)	(837,594.29)	(1,066,410.28)	(1,040,632.99
260056	Fidelity Stock Option Admin			020,010.00/	(001,001.20)		(2.15)
260057	Postret Ben Medicare Subsidy					(689,957.74)	(843,367,40
270000	Franchise Requirements	116,231.00	125,106.19	125,461.12	172,145,92	151,836.34	135,681.51
280000	Regulatory Commission Exp	46,891.30	120,100.10	120,401.12	172,140,02	101,000.04	100,001.01
280001	Regulatory Commission Exp-Adm	271,166.08	136,529.53	141,891.42	275,987.74	153,201.00	28,461.00
280002	Regulatory Commission Exp-Case	56,921.05	100,020.00	60,000.00	210,001.14	1,750.00	1,750.00
2900002	Duplicate Charges - Credit	00,021.00	68,88	00,000,00	·····	1,700.00	1,700.00
301000	General Advertising Expenses	12,661.96	3,697.08	17,311.54	78,180.32	16,811.02	15,278.65
9301000	Newspaper Advertising Space	7,539.62	13,263.92	(1,104.09)	3,169.52	20,733.23	19,788.27
301001	Radio Station Advertising Time	0.00	13,203.92	0.73	87.25	20,733.23	19,700.27
		3,309.46	3,235.71	0.73	15,673.93	1,000.00	
301003	TV Station Advertising Time	630.19	3,233.71		10,073.93	17.82	17.82
301004	Newspaper Advertising Prod Exp				313.61	3.17	17.02
301005	Radio &TV Advertising Prod Exp	155.29		00011			4 405 00
301006	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			
301008	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
301011	Dedications, Tours, & Openings	9.71	316.82			71.86	
9301012	Public Opinion Surveys		39,394.48	1,990.87			
301013	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
301015	Other Corporate Comm Exp	61,319.99	83,121.36	70,263.33	69,331.77	57,845.03	56,628.75
302000	Misc General Expenses	898,782.39	293,300.59	383,288.69	87,122.94	271,153.10	303,748.80
302003	Corporate & Fiscal Expenses	143,578.67	832,175.72	42,082.39	27,566.78	28,106.34	28,480.85
302004	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				
302007	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
302009	Misc General Exp - Assoc	1,418.81	30.19				
310000	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
310003	Rents - Real Property - Assoc	367,152.00	467,676.00	4,674.12	190,026,12	489,507.96	507,089.70
350000	Maintenance of General Plant	197,532.07	104,027.95	5,979.08	25,832.72	489.84	305.43
350001	Maint of Structures - Owned	672,350.70	568,091.38	497,558.62	368,549.50	373,592.33	456,865.02
350002	Maint of Structures - Leased	78,664.86	82,460.94	65,644.86	28,493.86	104,547.73	203,212.78
350003	Maint of Prorty Held Fture Use	77.36					
350004	Maint Rntal Strctrs Inact Coal	2.92					
350005	Maint of Lightwave Equipment	12,483.85	431,24				
350006	Maint of Carrier Equipment	294.56	0.00	·			
350007	Maint of Radio Equip - Owned	4,500.44	830.20	110.40			
350008	Maint of Radio Equip - Conned	173,907.36	4,716.76	799,50			
350008	Maint of Microwave Equipment	25,872.03	387.72	7.27	14.43		
350010	Maintenance of Circuits	11,487.27	0.00	1.21			
			1,096.90	5.93			
350011	Maint of PABX Boards/Key Equip	91,125.88 52,884.37	269.32	1,692.16	14,798.79	(10.34)	29,59
350012	Maint of Data Equipment					1.015.067.59	1,018,309.28
350013	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
350014	Maint Supv & Eng-Cmmun Eq	190,213.24	3,562.55	2.38	15 070 07		0 75 4 5 5
350015	Maint of Office Furniture & Eq	36,503.75	39,639.68	10,833.96	15,272.27	15.00	2,754.38
350016	Maintenance of Video Equipment	114.11	32.27	24.52			
9350017 9350018	Maint of Misc General Property	(34,477.68)	(6,468.47)	(3,880.44)	(4,258.18)		
	Maint of Gen Prop-Env Poll Ctr	26,833.92	1				

2001	2002	2003	2004	Test Yea
			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
			N.M.	22.23
7.64	0.28	37.21	(11.80)	(10.64)
1.04	0.20	51.21	(11.00)	(10.04)
(40.05)	3,93	94.51	(44.40)	(81.42)
(49.65)		94.51	(44.49)	(81.42)
	N.M.		<u>N.M.</u>	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	(0.00)	01.00	(0.70)
	876.74	(66.90)	(65.94)	(45.22)
(51.63)				
(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)	1.00	N.M
	0.00	(50.57)		14.101
(100.00)	(4.4.67)	05.04	05.05	(40.00)
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)	100,121			
(98.80)	(99.46)			
		774 55	(100.07)	1000 475
(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
	(24.01)	1		
(71.72)				
(71.72) (81.24)	(40.01)	9.73		

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		,		Kentucky Power Comp Case No. 2005-0034	•					
			10	alysis of Salaries and V						
		Eo		Years 2002 through 20		Voor			(	
		FUI	the Galerida	"000 Omitted"	04 and the rest	Ical				
	I			Calendar Years Prio	r to Test Year			Test		
		3rd = 20	02	$\frac{1}{2}$ and -		1st = 20	04	Year		
			%	Amount	%	Amount	%	Amount	%	Kentucky
	Item	Amount	70	Amount		Allount				Jurisdictional
Line			<i>.</i> .	(1)	(.)		()	(h)	(i)	Amount
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)		<u> </u>	Anount
1.	Wages charged to expense						1,91	8,305	4.98	9.034
2.	Power Production Expense	6,703		7,763	15.81	7,911		1,336	(4.57)	9,03
3.	Transmission Expense	1,362	·····	1,467	7.71	1,400	(4.57)	4,996	(10.90)	5,499
4.	Distribution Expense	5,660		5,863	3.59	5,607	(4.37)	1,764	8.49	1,946
5.	Customer Accounts Expense	1,691		1,671	(1.18)	1,626		469	36.73	517
6.	Customer Service and Information	317		299	(5.68)	343	14.72	409		517
7.	Sales Expense	0		0						
8.	Administrative and General Expenses:			<u> </u>				1,180	7,18	
_	(a) Administrative and General Salaries	1,099		1,079	(1.82)	1,101	2.04		7.18	(
	(b) Office Supplies and Expense	0		0		0		44		l l
	(c) Administrative Expense transferred -							(0.0.1)		
_	credit	0		(216)	N.M.	(289)	33.80	(356)	23.18	C
	(d) Outside services employed	Ó		0		0		0		
	(e) Property insurance	0		0		0		0		
	(f) Injuries and damages	88		2	(97.73)	1	(50.00)	2	100.00	(
	(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)	(
	(I) Maintenance of general plant	606		675	11.39	680	0.74	718	5.59	(
0	Total Administrative and General									
8.	Expenses - L8(a) through L8(I)	1,995		1,715	(14.04)	1,670	(2.62)	1,737	4.01	(
0	Total Salaries and Wages charged									
9.	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	(
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		0.678
14.	Ratio of Salaries and wages capitalized to total wages (L10/L12)	0.2989		0.3173		0.2972		0.3215		0.321
15.	Ratio of Other Salaries and wages to total wages (L11/L12)	0.1354		0.0346		0.0510		0.0534		0.000

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		Fc	Analysis	Kentucky Power Com Case No. 2005-003 of Salaries and Wage Years 2002 through 2 "000 Omitted"	41 es - Overtime 004 and the Test	Year				
				Calendar Years Pri	or to Test Year			Test		
		3rd = 2	002	2nd = 2	003	1st = 2	2004	Year		
	Item	Amount	%	Amount	%	Amount	%	Amount	%	Kentucky
	Rein	yunoun				- HIGGIN				Jurisdictional
Line No.	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)	(i)	Amount
	(a) Wages charged to expense	(6)	(0)	<u>(u)</u>	(e)					///////////////////////////////////////
	Power Production Expense	1,145		1,437	25.50	1,331	(7.38)	1,408	5.79	1,397
		1,145		1,437	15.07	110	(34.52)	112	1.82	110
3.	Transmission Expense	1,720		2,302	33.84	1.809	(21.42)	1,541	(14.81)	1,543
	Distribution Expense			56	19.15	73	30.36	68	(6.85)	68
	Customer Accounts Expense	47		0	(100.00)	1	#DIV/0!	1	0.00	1
	Customer Service and Information	1		0	(100.00)	0	#010/01	0	0.00	1
	Sales Expense									
	Administrative and General Expenses:				(10.00)		(05.00)		0.00	
	(a) Administrative and General Salaries	7		4	(42.86)	3	(25.00)	3	0.00	0
L	(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
	(i) Duplicate charges - credit	0		0		0		0		0
	(k) Miscellaneous general expense	13		23	76.92	32	39.13	15	(53.13)	0
	(I) Maintenance of general plant	32		44	37.50	33	(25.00)	36	9.09	0
	Total Administrative and General									
8.	Expenses - L8(a) through L8(l)	55		71	29.09	68	(4.23)	54	(20.59)	0
	Total Salaries and Wages charged									
9.	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
	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
	Ratio of Salaries and wages charged to	7,020		0,004				1,002	(0.20/	-1010
	expense to total wages (L9/L12)	0.6877		0.7289		0.6871		0,7026		0.7906
	Ratio of Salaries and wages capitalized	0.0077		0.1203		0.0071		0.1020		0.,000
14.		0.2772		0.2026		0.2092		0,1840	1	0.2094
<u> </u>	to total wages (L10/L12)	0.2172		0.2020		0.2092		0, 1040		0.2034
	Ratio of Other Salaries and wages to total wages (L11/L12)	0.0351		0.0685		0.1037		0.1134		0.0000
Note: S	Show percent increase of each year over the	he prior year in Colu	ımns (c), (e), (g)	), and (I)						

KPSC Case No. 2005-00341 Commission Staff First Set Data Request Item No. 23c Page 18 of 18

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KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 2005 Item No. 24 Page 1 of 4

# 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

KPSC Case No. 2005-00341 Commission Staff First Set Data Ret Order Dated September 21, 2005 Item 24 a & b Page 2 of 4

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title06302005 Administrative Assistant III	Data T Sum of regular	otal 1758
Administrative Associate	Sum of ot Sum of regular	32554.5
	Sum of ot	393.7 6221.5
Administrative Associate I	Sum of regular Sum of ot	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	964 0
Coal Equipment Operator-Sr	Sum of ot Sum of regular	19650.5
Control Technician	Sum of ot Sum of regular	2548.5
Control Technician-Sr	Sum of ot Sum of regular	306.5 20514
	Sum of ot	5078.8 1792
Coordinator I	Sum of regular Sum of ot	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	5398 3.5
Customer Services Rep I	Sum of ot Sum of regular	5204
Customer Services Rep II	Sum of ot Sum of regular	90 908
Customer Services Rep III	Sum of ot Sum of regular	1684
	Sum of ot	0
Dir Distr Region Opers	Sum of regular Sum of ot	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	1811
Driver-Ground Worker	Sum of ot Sum of regular	48 1567
Energy Production Manager II	Sum of ot Sum of regular	420.95
	Sum of ot Sum of regular	0 9539
Engineer I	Sum of ot	606
Engineering Technologist 1	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	11074 967.5
Field Revenue Specialist	Sum of ot Sum of regular	13354
Fleet Services Coordinator I	Sum of ot Sum of regular	<u>1447.6</u> 1884
Fleet Supervisor	Sum of ot Sum of regular	1752
	Sum of ot	7070
Fleet Technician A	Sum of regular Sum of ot	811.5
Fleet Technician B	Sum of regular Sum of ot	1552
Graphics Technician 1	Sum of regular Sum of ot	2792
Intern Student Engineering	Sum of regular Sum of ot	156
IT Field Operations Supervisor	Sum of regular	1939
IT Support Technician I	Sum of ot Sum of regular	8972
IT Support Technician II	Sum of ot Sum of regular	542 1804
Lead Fleet Technician	Sum of ot Sum of regular	6827.5
	Sum of ot	208.5
Line Crew Supervisor - NE	Sum of regular Sum of ot	30898.3 9750.3
Line Mechanic-A	Sum of regular Sum of ot	70059
Line Mechanic-B	Sum of regular Sum of ot	2710. 841.
Line Servicer	Sum of regular	40925.3
Maintenance Machinist	Sum of ot Sum of regular	16584.3
Maintenance Mechanic	Sum of ot Sum of regular	2137
	Sum of ot Sum of regular	3254. 19782
Maintenance Welder	Sum of ot	332
	Sum of regular	1703.5
Meter Electrician Supv-Ne Meter Electrician-A	Sum of ot Sum of regular	7.9

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

KPSC Case No. 2005-00341 Commission Staff First Set Data Rei Order Dated September 21, 2005 Item 24 a & b Page3 of 4 parts\_c\_and\_d

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Title	Avo Annual Bate	Avg Increase %	Increase Date	
Administrative Assistant III Administrative Associate	48900 39158-22727	1.875 2.91905	4/1/2005 4/1/2005	
Administrative Associate	39158.22727	3.13575	4/1/2005	
Administrative Associate 1 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 Customer Services Engineer III	83900 79966.66667	2.819 2.880333333	4/1/2005 4/1/2005	
Customer Services Rep I	67466 66667	3.5956666667	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	0.691	4/1/2005	one employee - no increase during test year
Energy Production Manager II Engineer I	101400 82466-66667	3.681 2.787166667	4/1/2005	
Engineering Technologist I	71650	2./8/10000/	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 IT Field Operations Supervisor	44302 79300	2.998666667 3.504	4/1/2005 4/1/2005	
IT Support Technician I	56889.6	3.504	4/1/2005	
IT Support Technician II	59931	3.4474	4/1/2000	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 Meter Electrician Supy-Ne	57812.8 62176	2.758923077	5/1/2005 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 Performance & Ih Technician	64427 51438.4	3.272 2.785	4/1/2005 5/1/2005	
Performance & In Technician-Sr	57740.8	2.815	5/1/2005	
Plant Manager II	131900	2.966	4/1/2005	
Pit 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 Revenue Protection Coord II	63800 58800	4.934 3.158	4/1/2005 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 Sr Engineering Technologist	74950	2.89 2.853	4/1/2005	
Sr Equipment Specialist	75700 69175	2.853	4/1/2005 4/1/2005	
Sr Regulatory Consultant	84400	2.02275	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 Stores Attendant-Senior	44761_6 46862_4	2.819 2.783	5/1/2005 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 Transmission Line Crew Supv-NE	57211 65953 33333	3.6995 2.640333333	4/1/2005 4/1/2005	
Transmission Line Crew Supvine Transmission Line Mechanic-A	55494.4	2.640333333	5/1/2005	
Unit Operator	57149.73333	2.736166667	5/1/2005	
Utility Forester I	64150	2.8155	4/1/2005	

KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 2005 Item No. 25 Page 1 of 9

# 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

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests Order dated September 21, 2005 Item No. 25 Page 2 of 9

#### 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 Mollette (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).

#### WITNESSETH:

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

KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests Order dated September 21, 2005 Item No. 25

the various customer classes served by Kentucky Power and ge 3 of 9 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 Sattlement 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

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests Order dated September 21, 2005 A accordance with the 4 of 9

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shall be paid with interest calculated in accordance wipage 4 of 9 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 ratain such miscellaneous service charges and late payment charges at the levels that existed immediately prior to the March 27th Rate Application.

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests

(8) This Settlement Agreement shall not det det find the man 22/2005 Rem No. 25 Page 5 of 9 Page 5 of 9

- (a) The Depreciation Study and corresponding depreciation rates; and
- (b) The flowback of unprotected DFIT over a 5-year period.

However, this Settlement Agreement shall settle and resolve all issues in the current rate proceeding except those specifically set forth below:

- (a) The proposal of the LIRC for the LIRAR plan as set forth in LIRC's prefiled testimony;
- (b) The proposal of the KIUC to reduce the Interruptible (IRP) tariff minimum demand from 5,000 kw to 3,000 kw.

Issue (a) will be tried immediately and issue (b) may, at the request of the KIUC, or at the request of Xentucky Power, be submitted to the Commission for separate adjudication by Notice to all parties within 30 days of the date of this Settlement Agreement. Thereafter the Commission shall cause any such issue, if so requested, to be set for hearing and litigated separate and apart from the instant rate proceeding, but without otherwise affecting the terms of this Settlement Agreement or the unrelated tariffs to be filed pursuant thereto.

(9) The proposed tariff for pole attachments of CATV shall be withdrawn and the tariffs currently in effect shall not be amended until the Company's next general rate case.

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests

(10) The tariffs, including the terms and conditions No.25 Page 6 of 9 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 <u>ab initio</u> 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.

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests

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(13) This Settlement Agreement shall inure to the Benefot of Page 7 of 9 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

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KPSC Case No. 2005-00341 Commission Staff 1st Set Data Requests Order dated September 21, 2005 KENTUCKY ATTORNEY GENERALNO. 25 UTILITY & RATE INTERVENTION DIVISION

By:

KENTUCKY INDUSTRIAL UTILITY CUSTOMERS

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

ma By

ARMCO STEEL COMPANY, LP

By:

KENTUCKY LOW INCOME RESIDENTIAL CUSTOMERS

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

By:

KENTUCKY CABLE TELEVISION ASSOCIATION,

INC. By

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Rate		
Class	Total 1	Total Dollars
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	1.7787%	204.551
Total		\$11,500,000

# EXHIBIT 1

KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 220 Item No. 26 Page 1 of 8

# 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 Utilitity" 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

KPSC Case No. 2005-00341 Commission Staff First Set Data Request Order Dated September 21, 2005 Item No. 26(a)(7) Page 3 of 8

Reconciliation of Book Net Income and Federal Taxable Income

				Total Company	Non-	Opera	ling
Line No.	ltem (a)		Total Company (b)	Non- Operating (c)	Recurring & Other (d)	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 3 4 5 6 7 8 9	Add Income Taxes: Federal Income Tax - Current Federal Income Tax - Deferred Depreciation Federal Income Tax - Deferred Other Investment Tax Credit Adjustment Federal Income Taxes Charged to Other Income and Deductions State Income Taxes State Income Taxes Charged to Other Income and Deductions	(1) (2) (1) (1) (1)	(4,344,492) 1,012,632 10,833,064 (1,232,876) 20,821 (539,882) 0	20,821 0 0	(8,863,601) (287,261) 7,183,144 (64,192) (1,536,828) 0	4,668,094 1,286,894 3,613,397 (1,156,997) 1,030,001 0	(148,985) 12,999 36,523 (11,687) (33,055) 0
10	Total	-	28,305,502	(1,785,887)	(2,069,468)	32,435,113	(274,256)
11 12 13 14 15 16 17 18 19 20 21 22 23	Flow Through Items: BK VS TAX DEPR - FLOW THROUGH DEFD TAX GAIN-FIBER OPTIC LINE-REG ASSET AOFUDC-HRJ POST IN-SERV NON-DEDUCT MEALS AND T&E NON-DEDUCT FINES & PENALTIES NON-DEDUCT LOBBYING MEMBERSHIP DUES REMOVAL COSTS ACCRUED NON-DEDUCTIBLE PENALTIES MANUFACTURING DEDUCTION AOFUDC SFAS 106 - POST RETIRE BEN MEDICARE	(2)	7,086,000 773 11,364 34,795 53,571 86,887 11,303 (5,315,000) (307,000) (318,000) (322,047) (843,367)	53,571 86,887 11,303 (307,000)	773 318,000 (322,047)	7,015,140 11,205 34,482 0 0 (5,261,850) 0 (627,096) 0 (835,777)	70,860 159 313 0 0 (53,150) 0 (8,904) 0 (7,590)
24	Book Taxable Income	-	28,484,781	(1,941,126)	(2,072,742)	32,771,217	(272,568)
25	Differences Between Book Taxable Income and Taxable Income per Ta	ax Retu	irn:				
26 27 28 29 30 31 32 33 34	CHARITABLE CONTRIBUTION CARRYFWD ABFUDC-HRJ POST IN-SERV WSEC 481 PENS/OPEB ADJUSTMENT INT EXP CAPITALIZED FOR TAX CUST ADV INC FOR TAX PROVS POSS REV REFDS DEFD TAX GAIN-FIBER OPTIC LINE MTM BK GAIN-BIL-TAX DEFL MARK & SPREAD - DEFL - 283		490,355 22,044 208 470,138 1,030 83,475 6,116 456,412 1,056,914	490,355 456,412 1,056,914	6,116	0 22,044 206 465,437 1,030 82,724	0 2 4,701 0 751
35 36 37 38 39 40 41 42 43 44 45 46 47 48 950 51 52 54 55 56 57 58 99 60 61 62	MARK & SPREAD - DEFL - 190 ACCRUED BK PENSION EXPENSE SUPPLEMENTAL EXECUTIVE RETIREMENT ACCRD BK SUPP SAVINGS PLAN EXP REG ASSET-UNREAL LOSS FWD CMMT PROV-TRADING CREDIT RISK-A/L ACCRUED VACATION PAY ACCRUED STATE INCOME TAX EXP BK DEFL DEMAND SIDE MGT EXP BOOK > TAX BASIS - EMA-A/C 283 REG ASSET-UNREAL MTM GAIN-DEFL REG ASSET - DEFERRED EQUITY CARRYING CAPITALIZED SOFTWARE COST - BOOK BK AMORT - LOSS ON REACQ DBT SFAS 106 - POST RETIRE BEN BK DEFL - MERGER COSTS REG ASSET - SFAS 109 DSIT LIAB REG ASSET - ACCRUED SFAS 112 BK VS TAX DEPR - NORM ABFUDC DEFD FUEL - NET PERCENT REPAIR ALLOWANCE TAX AMORT POLUTION CONT CAPITALIZED RELOCATION COSTS MTM BK GAIN-A/L-TAX DEFL PROV WORKER'S COMP BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK-B/L	(2)	1,543,561 679,390 20,308 73,850 175,555 58,201 136,066 96,504 2,783,945 1,852,512 3,349,642 223,073 1,134,543 81,206 731,275 534,445 7,233,000 205,868 (6,073,368) (293,816) (4,802,865) (300,000) (12,048,000) (12,048,000) (189,000) (5,261,529) (205,320) (586,005) (114,254)	(114,254)		673,275 20,125 73,185 173,273 57,444 134,841 95,635 2,758,889 1,828,429 3,306,097 219,950 1,123,198 80,394 724,694 529,635 7,167,903 204,015 (6,012,634) (290,878) (4,802,865) (297,000) (11,879,328) (187,110) (5,193,129) (203,472) (586,005)	6,115 183 665 2,282 757 1,225 869 25,056 24,083 43,545 3,123 11,345 812 6,581 4,810 65,097 1,853 (60,734) (2,938) 0 (3,000) (168,672) (1,890) (68,400) (1,848) 0 (200)
63 64 65 66 67 68 69 70 71 72 73 74 75	DEFD COMPENSATION-BK EXPENSE ACCRUED RTO CARRYING CHARGES REG ASSET-DEFERRED RTO COSTS DEFD BK CONTRACT REVENUE BOOK > TAX BASIS - EMA-283 B/L DEFD TX GAIN-INTERCO SALE-EMA DEFD TX GAIN-IPEA AUCTION ADVANCE RENTAL INCOME CAPITALIZED SOFTWARE COSTS-TAX BOOK LEASES CAPITALIZED FOR TAX ACCRD SFAS 112 PST EMPLOY BEN SFAS 109 - DEFD SIT LIABILITY IRS AUDIT SETTLEMENT		(25,082) (149,296) (76,487) (11,022) (47,344) (94,553) (378,982) (25,070) (10,890) (509,479) (250,600) (7,233,000) (11,877)	(47,344)	0	(24,856) (147,206) (75,416) (10,923) (93,324) (374,055) (24,844) (10,781) (504,384) (248,345) (7,167,903) (11,771)	(226) (2,090) (1,071) (99) (1,229) (4,927) (226) (109) (5,095) (2,255) (65,097) (106) (20,055)
76	State Income Taxes		(989,530)	(39,060) 915,103	(2,020,150)	(1,030,001)	(425,670)
77 (1) Note:	Taxable Income See Section V, Workpaper S-10, Page 1 - 3		12,291,040	910,103	12,020,130)	(3)	(420,010)

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

Line No.	Depreciation Description	Federal Income Tax Deferred Depreciation
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 eferred preciation 60,000 3,528,000 9,661,368) 7,086,000

1,012,632

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#### Reconciliation of Book Net Income and State Taxable Income

				l otal Company	Non-	Operating	
			Total	Non-	Recurring	Kentucky	Other
Line	Item		Company	Operating	& Other	Retail	Jurisdictional
Э.	(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)
			22,000,200	(1,000,100)	1,400,210	22,000,724	(100,001)
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 7	Investment Tax Credit Adjustment	(1) (1)	(1,232,876) 20,821	20,821	(64,192)	(1,156,997)	(11,687)
8	Federal Income Taxes Charged to Other Income and Deductions State Income Taxes	(1)	(539,882)	20,021	(1,536,828)	1,030,001	(33,055)
9	State Income Taxes Charged to Other Income and Deductions		0	Ő	0	0	(00,000)
-							
10	Total		28,305,502	(1,785,887)	(2,069,468)	32,435,113	(274,256)
		-					
11	Flow Through Items:						
12	BK VS TAX DEPR - FLOW THROUGH	(2)	7,086,000		770	7,015,140	70,860
13	DEFD TAX GAIN-FIBER OPTIC LINE-REG ASSET		773 11,364		773	11 205	159
14	AOFUDC-HRJ POST IN-SERV NON-DEDUCT MEALS AND T&E		34,795			11,205 34,482	313
15 16	NON-DEDUCT FINES & PENALTIES		53,571	53,571		0	0
17	NON-DEDUCT LOBBYING		86,887	86,887		õ	õ
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)	400 355		(835,777) 0	(7,590) 0
24	CHARITABLE CONTRIBUTION CARRYFWD ABFUDC-HRJ POST IN-SERV		490,355 22,044	490,355		22,044	0
25 26	WSEC 481 PENS/OPEB ADJUSTMENT		22,044			22,044	2
26	INT EXP CAPITALIZED FOR TAX		470,138			465,437	4,701
28	CUST ADV INC FOR TAX		1,030			1,030	0
29	PROVS POSS REV REFDS		83,475			82,724	751
30	DEFD TAX GAIN-FIBER OPTIC LINE		6,116		6,116		
31	MTM BK GAIN-B/L-TAX DEFL		456,412	456,412			
32	MARK & SPREAD - DEFL - 283		1,056,914	1,056,914			
33	MARK & SPREAD - DEFL - 190		1,543,561	1,543,561			
34	ACCRUED BK PENSION EXPENSE		679,390			673,275	6,115
35	SUPPLEMENTAL EXECUTIVE RETIREMENT		20,308			20,125	183 665
36	ACCRD BK SUPP SAVINGS PLAN EXP		73,850 175,555			73,185 173,273	2,282
37 38	REG ASSET-UNREAL LOSS FWD CMMT PROV-TRADING CREDIT RISK-A/L		58,201			57,444	757
30	ACCRUED VACATION PAY		136,066			134,841	1,225
40	ACCRUED STATE INCOME TAX EXP		96,504			95,635	869
41	BK DEFL DEMAND SIDE MGT EXP		2,783,945			2,758,889	25,056
42	BOOK > TAX BASIS - EMA-A/C 283		1,852,512			1,828,429	24,083
43	REG ASSET-UNREAL MTM GAIN-DEFL		3,349,642			3,306,097	43,545
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
46	BK AMORT - LOSS ON REACQ DEBT		81,206			80,394	812
47	SFAS 106 - POST RETIRE BEN		731,275 534,445			724,694 529,635	6,581 4,810
48 49	BK DEFL - MERGER COSTS REG ASSET - SFAS 109 DSIT LIAB		7,233,000			7,167,903	65,097
49 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)	D
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-A/L-TAX DEFL		(5,261,529)			(5,193,129) (203,472)	(68,400) (1,848)
58	PROV WORKER'S COMP		(205,320)			(586,005)	(1,646) 0
59 60	BK PROV UNCOLL ACCTS PROV-TRADING CREDIT RISK-B/L		(586,005) (114,254)	(114,254)		(000,000)	v
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) (250,600)			(504,384) (248,345)	(5,095) (2,255)
71 72	ACCRD SFAS 112 PST EMPLOY BEN SFAS 109 - DEFD SIT LIABILITY		(7,233,000)			(7,167,903)	(65,097)
72 73	IRS AUDIT SETTLEMENT		(11,877)			(11,771)	(106)
73	Bonus Depreciation Adjustment		(56,495)			(55,930)	(565)
	<b></b>	•	المتبتغ يتستحسب			l.	
75	Book Taxable Income	-	13,230,083	1,444,518	(2,066,626)	14,311,481	(459,290)
		-					
76	Differences Between Book Taxable Income and Taxable Income per	Fax Ret	um:				
77			0	0	0	0	0
78	Taxable Income		13,230,083	1,444,518	(2,066,626)	14,311,481	(459,290)
(1) Note:	See Section V, Workpaper S-10, Page 1 - 3					(3)	

Total

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

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Line No	Depreciation Description	Federal Income Tax Deferred Depreciation
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	1,012,632

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#### Line No. Kentucky Revenue Franchise Fees paid for Test Year

1	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

9	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	Martin County	10,683,131.99	0.03	320,493.96
12	Pike County	58,673,286.66		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	
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	
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

19	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-QIrly)			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	
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	
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		
36	PAINTSVILLE, CITY OF	33,781.68		
37	PRESTONSBURG, CITY OF	42,190.45		
38	RACELAND, CITY OF	10,824.01	0.25	and the second
39	RUSSELL, CITY OF	19,640.48		
40	SOUTH SHORE, CITY OF	5,734.37		
41	VICCO, CITY OF	3,777.23		
42	WARFIELD, CITY OF	4,531.00		
43	WAYLAND, CITY OF	5,347.03		
44	WEST LIBERTY, CITY OF	13,626.18		
45	WHEELWRIGHT, CITY OF	8,711.95		
46	WHITESBURG, CITY OF	17,633.42		
47	WORTHINGTON, CITY OF	7,963.41		
48	Total	511,791.17		134,197.82

49 Total Franchise Fees Paid

7,906,063.56

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

[		Charged	Charged to	Charged to	Amounts	Amount
Line	Item	Expense	Construction	Oth Accounts (1)	Accrued	Paid
No.	(a)	(b)	(c)	(d)	(e)	(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

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## 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

		12 Months Ended			
		Calenda	r Years Prior to T	est Year	Test Year
Line No.	ltem (a)	2002 (b)	2003 (c)	2004 (d)	12 Mo's Ended Jur 2005 (e)
1.	Operating Income				
2.	Operating Revenues	378,683	416,471	445,487	478,10
3.	Operating Income Deductions				
4.	Operating and Maintenance Expenses:				
5.	Fuel	65,043	74,148	99,456	111,92
6	Other Power Production Expenses	168,754	166,365	173,518	199,91
7.	Transmission Expenses	(468)	(944)	(1,342)	52
8.	Distribution Expenses	19,865	20,740	22,641	19,59
9.	Customer Accounts & Cust Svc Information Expense	9,834	8,664	10,256	9,63
10.	Sales Expense	5	7	11	
11.	Administrative and General Expense	25,916	21,344	23,926	23,82
12.	Gain From Disposition of Plant	(1)	(1)	(1)	(
13.	Factored Cust A/R	2,676	2,374	2,596	2,71
14.	Gain Disposition of Allowances	(5,569)	(1,243)	(2,882)	
15.	Total (L5 through L14)	286,055	291,454	328,179	368,12
16.	Depreciation Expenses	33,194	39,270	43,808	44,42
17.	Amortization of Utility Plant Acquisition Adjustment	39	39	39	3
18.	Taxes Other Than Income Taxes	8,240	8,788	9,144	9,06
19.	Income Taxes - Federal	(1,137)	(7,751)	(4,394)	(4,34
20.	Income Taxes - Other	1,817	(89)	(303)	(54
21.	Provision for Deferred Income Taxes	9,451	21,183	14,926	11,84
22.	Investment Tax Credit Adjustment - Net	(1,173)	(1,168)	(1,233)	(1,23
23.	Total Utility Operating Expenses	336,486	351,726	390,166	427,38
24.	Net Utility Operating Income	42,197	64,745	55,321	50,72
25.	Other Income and Deductions				
26.	Other Income:				
27.	Allowance for Funds Used During Construction	580	970	244	32
28.	Miscellaneous Nonoperating Income	7,282	(6,821)	1,665	45
29.	Total Other Income	7,862	(5,851)	1,909	77
30.	Other Income Deductions:				
31.	Miscellaneous Income Deductions	(752)	(1,054)	(2,181)	(14
32.	Taxes Applicable to Other Income and Deductions:				
33.	Income Taxes and Investment Tax Credits	(1,516)	1,424	(1,827)	(1,10
34	Taxes Other Than Income Taxes	(388)	1,687	2,152	1,20
35.	Total Taxes on Other Income and Deductions	(1,904)	3,111	325	] :
36.	Net Other Income and Deductions	- 5,206	(3,794)	53	65
37.	Interest Charges				
38.	Interest on Long-Term Debt	25,635	26,467	27,051	26,74
39.	Amortization of Debt Expense	458	1,187	1,176	1,20
40.	Other Interest Expense	743	967	1,242	87
41.	Total Interest Charges	26,836	28,621	29,469	28,82
42.	Net Income	20,567	32,330	25,905	22,55
43.	1,000 kwh Sold	1.8755	2.7456	2.1953	1.87

KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 2005 Item No. 28 Page 1 of 2

# 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

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- **198** - 197 - 197

			Case tive Operatio the Calenda And	y Power Company No. 2005-00341 n Statistics - Electi r Years 2002 throu the Test Year tal Company)	ric Operations			raye a	
			Ca	alendar Years Prior	r to Test Year			Test Yea	
Line	Item	2002		2003		2004		6/30/200	
No		Cost	% Inc	Cost	% Inc	Cost	% Inc	Cost	% Inc
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(I)
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:								
	Per Average \$100 of Average Gross Plant in								
22	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%

KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 2005 Item No. 29 Page 1 of 2

# Kentucky Power Company

### REQUEST

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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
	Intangible Plant					
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
	5				+	4.4.4
	Production Plant					
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
	<b>Total Steam Production</b>	\$452,980,568.04	\$7,878,915.58	-\$1,703,694.30	\$0.00	\$459,155,789.32
050	Transmission Plant	AOF 004 000 00	#00 FF0 00	<b>#4 00</b>	<b>*</b> ** ***	005 757 047 00
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
	Distribution Plant					
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
000	General Plant	AD 040 004 00	<b>000 574 40</b>	\$4 000 F70 00	** **	A. 000 077 05
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
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KPSC Case No. 2005-00341 Commission Staff 1<sup>st</sup> Set Data Request Order Dated September 21, 2005 Item No. 30 Page 1 of 23

# 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:

Account	Amount	Purpose/Benefit
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 inadvertantly overlooked when the rate case advertising adustment 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