



Report ID: GLC7501

JOURNAL ENTRY DETAIL REPORT

Page No. 1
Run Date 1/6/2014
Run Time 4:43:27PM

Unit: RB181
Journal ID: SEP_PEN158
Date: 12/31/2013
Journal status: V
Description: To Transfer Pension FAS158 for Mitchell

Ledger Group: ACTUALS
Source: ONL
Reversal: N
Reversal Date:

Foreign Currency: USD
Rate Type: CRRNT
Effective Date: 12/31/2013
Exchange Rate: 1.00
Trans-Ref Num: NONREC

NAME/DATE
PREPARED JST 1/6/14
REVIEWED RGO 1/1/14
POSTED RGO 1/6/14

Line #	Unit	Account	Department	State/Manufact	Product	Affiliate	Project Br	Stat	Project	Work Order	Stat/Doc Amt	Rate Type	Rate	Cost Comp	Foreign Amount	AGM/Activity	Sub-Cat	Base Amount
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RB117																			
Total Lines: 3																			
Total Base Debits: 28,806,804.00																			
Total Base Credits: 28,806,804.00																			
4	RB117	1650014	10894									CRRNT	1,000,000,000		28,806,804.00	USD		-28,806,804.00	USD
Description: FAS 158 Qual Contra Asset																			
Reference:																			
5	RB117	1823165	10894									CRRNT	1,000,000,000		19,402,589.00	USD		19,402,589.00	USD
Description: REG ASSET FAS 158 QUAL PLAN																			
Reference:																			
6	RB117	1290000	10894									CRRNT	1,000,000,000		9,404,215.00	USD		9,404,215.00	USD
Description: Pension Net Funded Position																			
Reference:																			
RB181																			
Total Lines: 3																			
Total Base Debits: 28,806,804.00																			
Total Base Credits: 28,806,804.00																			
1	RB181	1650014	10894									CRRNT	1,000,000,000		28,806,804.00	USD		28,806,804.00	USD
Description: FAS 158 Qual Contra Asset																			
Reference:																			
2	RB181	1823165	10894									CRRNT	1,000,000,000		-19,402,589.00	USD		-19,402,589.00	USD
Description: REG ASSET FAS 158 QUAL PLAN																			
Reference:																			
3	RB181	1290000	10894									CRRNT	1,000,000,000		-9,404,215.00	USD		-9,404,215.00	USD
Description: Pension Net Funded Position																			
Reference:																			

As recorded in the General Ledger (Pension)

	1650010	1650014	2190006	1823165	1900009	2283016	1290000
701 (181) Kentucky Power Co. - Mitchell Actives	15,361,624	(15,361,624.00)	-	9,573,284.00	-	-	5,788,340.00
702 (181) Kentucky Power Co. - Mitchell Inactives	13,445,180	(13,445,180.00)	-	9,829,305.00	-	-	3,615,875.00
	28,806,804	(28,806,804)		19,402,589			9,404,215

As recorded in the General Ledger (OPEB)

	2190007	1823166	1900009	1290000
701 (181) Kentucky Power Co. - Mitchell Actives	0	(1,288,397)	0	1,288,397
702 (181) Kentucky Power Co. - Mitchell Inactives	0	(2,050,278)	0	2,050,278
	0	(3,338,674)	0	3,338,674

Original Journal Entry for Pension:

BU	Journal ID	Journal Date	Account	Amount	Line Descr
RB181	SEP_PEN158	12/31/2013	1650014	28,806,804.00	Transfer Pension FAS158
RB181			1823165	(19,402,589.00)	Transfer Pension FAS158
RB181			1290000	(9,404,215.00)	Transfer Pension FAS158
RB117			1650014	(28,806,804.00)	Transfer Pension FAS158
RB117			1823165	19,402,589.00	Transfer Pension FAS158
RB117			1290000	9,404,215.00	Transfer Pension FAS158

Original Journal Entry for OPEB:

BU	Journal ID	Journal Date	Account	Amount	Line Descr
RB181	SEP_PRW158	12/31/2013	1823166	3,338,674.29	Transfer OPEB FAS158
RB181			1290000	(3,338,674.29)	Transfer OPEB FAS158
RB117			1823166	(3,338,674.29)	Transfer OPEB FAS158
RB117			1290000	3,338,674.29	Transfer OPEB FAS158

Reclassification to 50% AOCI:

BU	Journal ID	Journal Date	Account	Amount	
RB117	SEP_158	12/31/2013	1823165	(9,701,294.50)	pension
RB117			1823166	1,669,337.14	OPEB
RB117			2190006	6,305,841.43	Pension
RB117			2190007	(1,085,069.14)	OPEB
RB117			1900009	3,395,453.07	pension
RB117			1900009	(584,268.00)	OPEB

2,811,185.07



Report ID: GLC7501

AEP Financials

JOURNAL ENTRY DETAIL REPORT

Page No. 1
Run Date 1/14/2014
Run Time 11:41:11AM

Unit: RB117
Journal ID: SEP_158
Date: 12/31/2013
Journal status: V
Description: To reclassify Mitchell benefits to 50% AOCI

Ledger Group: ACTUALS
Source: ONL
Reversal: N
Reversal Date:

Foreign Currency: USD
Rate Type: CRRNT
Effective Date: 12/31/2013
Exchange Rate: 1.00
Trans Ref Num: NONREC

NAME/DATE

PREPARED HST 1/14/14
REVIEWED [Signature]
POSTED [Signature]

1/11/14
1/15/14
1.14.14

Line#	Unit	Account	Department	State/Jurisdiction	Product	Affiliate	Project/Bt	Stat	Project	Statistics Amt	Rate Type	Rate	Cost Comp	Foreign Amount	ABM/Activity	Sub-Cat	Base Amount
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Total Lines: 5																	
Total Base Debits: 10,786,363.64																	
Total Base Credits: 10,786,363.64																	
1	RB117	1823165	99900								CRRNT	1,00000000		-9,701,294.50	USD		-9,701,294.50
Description: REG ASSET FAS 158 QUAL PLAN																	
2	RB117	1823166	99900								CRRNT	1,00000000		1,669,337.14	USD		1,669,337.14
Description: REG ASSET FAS 158 OPEB PLAN																	
3	RB117	2190006	99900								CRRNT	1,00000000		6,305,841.43	USD		6,305,841.43
Description: OCI-Min Pen Liab FAS 158-Qual																	
4	RB117	2190007	99900								CRRNT	1,00000000		-1,085,069.14	USD		-1,085,069.14
Description: OCI-Min Pen Liab FAS 158-OPEB																	
5	RB117	1900009	99900								CRRNT	1,00000000		2,811,185.07	USD		2,811,185.07
Description: ADIT Federal - Pension OCI NAI																	