





















Kentucky Power Company						
Trial Balance						
For the Year Ended December 31, 2012						
Account Number	Description	Pr Yr Ending Balance	Yearly Activity	Debits	Credit	Current Yr Balance
9250002	Emp Accdent Prvntion-Adm Exp	9,508.20	(327.79)	0.00	(327.79)	9,180.41
9250004	Injuries to Employees	74,894.28	(42,431.90)	0.00	(42,431.90)	32,462.38
9250006	Wrkrs Cmpnstin Pre&Slf Ins Prv	501,566.88	(416,634.04)	0.00	(416,634.04)	84,932.84
9250007	Prsnal Injries&Prop Dmage-Pub	73,610.62	(67,753.91)	0.00	(67,753.91)	5,856.71
9250010	Frg Ben Loading - Workers Comp	(174,781.22)	(83,916.10)	0.00	(83,916.10)	(258,697.32)
9260000	Employee Pensions & Benefits	9,067.13	(2,511.66)	0.00	(2,511.66)	6,555.47
9260001	Edit & Print Empl Pub-Salaries	37,068.38	(6,295.60)	0.00	(6,295.60)	30,772.78
9260002	Pension & Group Ins Admin	29,740.00	2,118.92	2,118.92	0.00	31,858.92
9260003	Pension Plan	2,894,000.04	350,941.08	350,941.08	0.00	3,244,941.12
9260004	Group Life Insurance Premiums	133,843.83	7,892.99	7,892.99	0.00	141,736.82
9260005	Group Medical Ins Premiums	3,985,141.13	4,872.82	4,872.82	0.00	3,990,013.95
9260007	Group L-T Disability Ins Prem	178,026.43	(165,190.43)	0.00	(165,190.43)	12,836.00
9260009	Group Dental Insurance Prem	225,589.87	3,443.18	3,443.18	0.00	229,033.05
9260010	Training Administration Exp	6,845.59	(7,552.02)	0.00	(7,552.02)	(706.43)
9260012	Employee Activities	5,816.99	(1,210.53)	0.00	(1,210.53)	4,606.46
9260014	Educational Assistance Pmts	10,398.65	2,493.85	2,493.85	0.00	12,892.50
9260021	Postretirement Benefits - OPEB	2,387,468.02	(944,966.98)	0.00	(944,966.98)	1,442,501.04
9260026	Savings Plan Administration	0.00	58.85	58.85	0.00	58.85
9260027	Savings Plan Contributions	1,440,190.53	92,754.66	92,754.66	0.00	1,532,945.18
9260036	Deferred Compensation	26,067.46	(2,614.10)	0.00	(2,614.10)	23,453.36
9260037	Supplemental Pension	999.96	(278.02)	0.00	(278.02)	721.94
9260050	Frg Ben Loading - Pension	(1,116,707.68)	(231,910.38)	0.00	(231,910.38)	(1,348,618.06)
9260051	Frg Ben Loading - Grp Ins	(1,833,873.07)	(139,797.21)	0.00	(139,797.21)	(1,973,670.28)
9260052	Frg Ben Loading - Savings	(512,715.56)	(103,321.84)	0.00	(103,321.84)	(616,037.40)
9260053	Frg Ben Loading - OPEB	(608,471.17)	(267,293.27)	0.00	(267,293.27)	(875,764.44)
9260055	IntercoFringeOffset- Don't Use	(1,125,917.30)	(36,684.95)	0.00	(36,684.95)	(1,162,602.25)
9260056	Fidelity Stock Option Admin	248.88	(248.88)	0.00	(248.88)	0.00
9260057	Postret Ben Medicare Subsidy	(848,237.03)	1,400,663.03	1,400,663.03	0.00	552,426.00
9260058	Frg Ben Loading - Accrual	(13,487.88)	25,388.31	25,388.31	0.00	11,900.43
9270000	Franchise Requirements	190,119.37	(44,223.88)	0.00	(44,223.88)	145,895.49
9280000	Regulatory Commission Exp	3.02	(6.49)	0.00	(6.49)	(3.47)
9280001	Regulatory Commission Exp-Adm	(21.45)	17.11	17.11	0.00	(4.34)
9280002	Regulatory Commission Exp-Case	8,468.84	147,485.11	147,485.11	0.00	155,953.95
9301000	General Advertising Expenses	5,561.61	2,763.52	2,763.52	0.00	8,325.13
9301001	Newspaper Advertising Space	14,903.18	(1,702.37)	0.00	(1,702.37)	13,200.81
9301002	Radio Station Advertising Time	2,770.00	(20.00)	0.00	(20.00)	2,750.00
9301003	TV Station Advertising Time	513.34	(513.34)	0.00	(513.34)	0.00
9301006	Spec Corporate Comm Info Proj	0.00	0.28	0.28	0.00	0.28
9301010	Publicity	850.06	427.67	427.67	0.00	1,277.73
9301011	Dedications, Tours, & Openings	0.00	0.55	0.55	0.00	0.55
9301012	Public Opinion Surveys	21,357.66	(18,750.58)	0.00	(18,750.58)	2,607.08
9301014	Video Communications	34.50	(21.70)	0.00	(21.70)	12.80
9301015	Other Corporate Comm Exp	24,341.03	15,952.96	15,952.96	0.00	40,293.99
9302000	Misc General Expenses	336,462.75	(169,647.13)	0.00	(169,647.13)	166,815.62
9302003	Corporate & Fiscal Expenses	24,191.55	(3,703.78)	0.00	(3,703.78)	20,487.77
9302004	Research, Develop&Demonstr Exp	18,874.36	(15,876.59)	0.00	(15,876.59)	2,997.77
9302006	Assoc Bus Dev - Materials Sold	15,340.61	24,458.36	24,458.36	0.00	39,798.97
9302007	Assoc Business Development Exp	89,010.98	(28,641.21)	0.00	(28,641.21)	60,369.77
9302458	AEPSC Non Affiliated expenses	0.00	33.57	33.57	0.00	33.57
9310000	Rents	300.00	(280.47)	0.00	(280.47)	19.53
9310001	Rents - Real Property	86,802.40	8,431.25	8,431.25	0.00	95,233.65
9310002	Rents - Personal Property	38,985.92	(10,131.11)	0.00	(10,131.11)	28,854.81
9350000	Maintenance of General Plant	0.00	6.31	6.31	0.00	6.31
9350001	Maint of Structures - Owned	622,164.82	(101,998.45)	0.00	(101,998.45)	520,166.37
9350002	Maint of Structures - Leased	106,721.73	(44,667.68)	0.00	(44,667.68)	62,054.05
9350007	Maint of Radio Equip - Owned	69.79	(69.79)	0.00	(69.79)	0.00
9350013	Maint of Cmmncation Eq-Unall	1,069,892.52	(73,692.16)	0.00	(73,692.16)	996,200.36
9350015	Maint of Office Furniture & Eq	2,186.43	(2,031.33)	0.00	(2,031.33)	155.10
9350023	Site Communications Services	0.00	170.66	170.66	0.00	170.66
9350024	Maint of DA-AMI Comm Equip	183.23	(100.86)	0.00	(100.86)	82.37
	<b>NET INCOME - EARN FOR CMMN STK</b>	<b>(42,373,948.29)</b>	<b>(8,604,504.91)</b>	<b>0.00</b>	<b>(8,604,504.91)</b>	<b>(50,978,453.21)</b>
	<b>PREF STK DIVIDEND REQUIREMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>