

Kentucky Power Company
Statement of Electric Plant In Service
For the Test Year October 1, 2013 Through September 30, 2014
(Total Company)

Line No.	Account Number	Title of Accounts	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
		<u>Intangible Plant</u>					
30200	- Franchises and Consents	Intangible Plant	52,919.18	0.00	0.00	0.00	52,919.18
30300	- Intangible Property	Intangible Plant	19,667,819.99	3,793,483.92	(5,357,017.02)	252,892.72	18,357,179.61
		Total Intangible Plant	19,720,739.17	3,793,483.92	(5,357,017.02)	252,892.72	18,410,098.79
		<u>Production Plant:</u>					
		<u>Steam Production</u>					
31000	- Land - Coal Fired	Steam Generation Plant	1,748,519.18	0.00	0.00	604,590.46	2,353,109.64
31010	- Land Rights - Coal Fired	Steam Generation Plant	5,420.00	0.00	0.00	0.00	5,420.00
31100	- Structures, Improvemnt-Coal	Steam Generation Plant	43,276,056.12	9,793,417.67	(46,017.09)	42,000,196.16	95,023,652.86
31200	- Boiler Plant Equip-Coal	Steam Generation Plant	369,818,417.62	70,258,547.16	(1,870,632.93)	773,835,094.12	1,212,041,425.97
31400	- Turbogenerator Units-Coal	Steam Generation Plant	109,277,908.68	4,325,991.33	(1,712,848.83)	53,295,696.01	165,186,747.19
31500	- Accessory Elect Equip-Coal	Steam Generation Plant	16,435,057.49	535,865.57	(10,063.33)	17,080,670.70	34,041,530.43
31600	- Misc Pwr Plant Equip-Coal	Steam Generation Plant	8,682,207.03	140,377.20	(16,506.48)	7,693,411.08	16,499,488.83
31700	- ARO Steam Production Plant	Steam Generation Plant	3,614,563.35	42,577,812.63	0.00	12,794,121.74	58,986,497.72
		Total Steam Generation Plant	552,858,149.47	127,632,011.56	(3,656,068.66)	907,303,780.27	1,584,137,872.64
		<u>Transmission Plant</u>					
35000	- Land	Transmission Plant - Electric	3,244,231.49	594,548.13	0.00	0.00	3,838,779.62
35010	- Land Rights	Transmission Plant - Electric	26,149,705.09	1,199,998.74	0.00	0.00	27,349,703.83
35200	- Structures and Improvements	Transmission Plant - Electric	6,642,863.42	0.00	(6,195.00)	72,116.48	6,708,784.90
35300	- Station Equipment	Transmission Plant - Electric	168,589,377.19	14,672,391.72	(3,641,314.76)	9,512,983.10	189,133,437.25
35400	- Towers and Fixtures	Transmission Plant - Electric	94,474,423.21	76,306.72	0.00	0.00	94,550,729.93
35500	- Poles and Fixtures	Transmission Plant - Electric	71,230,402.05	6,237,976.26	(162,650.68)	0.00	77,305,727.63
35600	- Overhead Conductors, Device	Transmission Plant - Electric	120,860,194.78	2,712,488.40	(6,208.79)	304,364.53	123,870,838.92
35610	- ROW Clearing OVH Conductors	Transmission Plant - Electric	0.00	304,364.53	0.00	(304,364.53)	0.00
35700	- Underground Conduit	Transmission Plant - Electric	11,590.00	0.00	0.00	0.00	11,590.00
35800	- Undergrnd Conductors Device	Transmission Plant - Electric	106,066.00	0.00	0.00	0.00	106,066.00
		Total Transmission Plant - Electric	491,308,853.23	25,798,074.50	(3,816,369.23)	9,585,099.58	522,875,658.08
		<u>Distribution Plant</u>					
36000	- Land	Distribution Plant - Electric	2,150,608.24	0.00	0.00	0.00	2,150,608.24
36010	- Land Rights	Distribution Plant - Electric	5,295,714.89	49,841.49	0.00	0.00	5,345,556.38
36100	- Structures and Improvements	Distribution Plant - Electric	4,372,005.84	0.00	0.00	0.00	4,372,005.84
36200	- Station Equipment	Distribution Plant - Electric	78,483,424.88	11,920,189.28	(754,814.08)	428,269.68	90,077,069.76
36400	- Poles, Towers and Fixtures	Distribution Plant - Electric	178,828,948.88	6,678,167.37	(945,020.75)	(19,918.00)	184,542,177.50
36500	- Overhead Conductors, Device	Distribution Plant - Electric	174,990,213.11	15,861,283.97	(2,524,600.49)	32,545.38	188,359,441.97
36600	- Underground Conduit	Distribution Plant - Electric	6,290,292.96	474,162.85	(2,570.72)	0.00	6,761,885.09
36700	- Undergrnd Conductors, Device	Distribution Plant - Electric	9,664,834.96	501,073.62	(76,535.93)	0.00	10,089,372.65
36800	- Line Transformers	Distribution Plant - Electric	117,147,708.95	6,367,619.04	(1,181,077.34)	(12,627.38)	122,321,623.27
36900	- Services	Distribution Plant - Electric	52,809,926.09	2,809,189.82	(298,559.21)	0.00	55,320,556.70
37000	- Meters	Distribution Plant - Electric	24,528,966.05	954,403.49	(539,856.63)	(428,269.68)	24,515,243.23
37100	- Installs Customer Premises	Distribution Plant - Electric	19,807,350.89	1,313,357.07	(1,147,942.00)	0.00	19,972,765.96

37300 - Street Lghtng & Signal Sys	Distribution Plant - Electric	3,310,668.60	181,298.53	(66,119.10)	0.00	3,425,848.03
	Total Distribution Plant - Electric	677,680,664.34	47,110,586.53	(7,537,096.25)	(0.00)	717,254,154.62
	General Plant					
38900 - Land	General Plant	1,487,347.13	0.00	0.00	0.00	1,487,347.13
38910 - Land Rights	General Plant	37,383.87	0.00	0.00	0.00	37,383.87
39000 - Structures and Improvements	General Plant	21,142,467.18	608,549.21	(255,812.90)	0.00	21,495,203.49
39100 - Office Furniture, Equipment	General Plant	1,687,332.81	(4,000.00)	0.00	0.00	1,683,332.81
39200 - Transportation Equipment	General Plant	14,767.60	0.00	0.00	0.00	14,767.60
39300 - Stores Equipment	General Plant	164,548.38	0.00	0.00	0.00	164,548.38
39400 - Tools	General Plant	3,553,695.85	50,072.57	0.00	0.00	3,603,768.42
39500 - Laboratory Equipment	General Plant	141,764.70	0.00	0.00	0.00	141,764.70
39600 - Power Operated Equipment	General Plant	5,931.29	0.00	0.00	0.00	5,931.29
39700 - Communication Equipment	General Plant	6,900,234.89	259,220.81	(381,669.00)	0.00	6,777,786.70
39716 - AMI Communication Equipment	General Plant	704,668.43	215,582.49	(4,562.03)	0.00	915,688.89
39800 - Miscellaneous Equipment	General Plant	1,067,438.48	503,676.76	(1,822.00)	0.00	1,569,293.24
39919 - ARO General Plant	General Plant	81,054.35	0.00	0.00	0.00	81,054.35
	Total General Plant	36,988,634.96	1,633,101.84	(643,865.93)	0.00	37,977,870.87
	Total Electric Plant in Service	1,778,557,041.17	205,967,258.35	(21,010,417.09)	917,141,772.57	2,880,655,655.00