KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 1 of 11

	of Respondent ky Power Company	This Report Is: (1) An Original	(Date of Report Mo, Da, Yr)	Year/Perion	od of Report 2013/Q4
entuc		(2) X A Resubmission		14/23/2014		
		THER REGULATORY ASSI			I. I. I. a. a. i. i.	
Mino clas	ort below the particulars (details) called for or items (5% of the Balance in Account 182 ses. Regulatory Assets being amortized, show p	2.3 at end of period, or an	ory assets, inc nounts less tha	luding rate orde in \$100,000 whi	er docket number ch ever is less), r	nay be grouped
ne	Description and Purpose of	Balance at Beginning	Debits	CRE	DITS	Balance at end of
lo.	Other Regulatory Assets	of Current		Written off During the	Written off During	Current Quarter/Year
		Quarter/Year		Quarter /Year Account	the Period Amount	
	(a)	(b)	(c)	Charged (d)	(e)	(f)
1 [Deferred Storm Expense	11,746,110		593	4,698,444	7,047,666
2 1	Kentucky PSC Case No. 2009-00352					
3 /	Amortz period: July 2010 - June 2015					
4						
5 1	Deferred Storm Expenses - 2012	12,146,000				12,146,000
6						
7	SFAS 109 Deferred FIT	86,311,032	14,464,355	Various	14,514,241	86,261,146
8						
9	SFAS 109 Deferred SIT	42,344,691	29,918,678	Various	2,923,982	69,339,387
10						
11	Post In-Service AFUDC Hanging Rock/	665,640		406	33,408	632,232
12	Jefferson 765 KV Line					
13	Amortz period: Dec 1984 - Nov 2032					
14						
15	Depreciation Expense - Hanging Rock/	103,729		406	5,208	98,52
16	Jefferson 765 KV Line					
17	Amortz period: Dec 1984 - Nov 2032					
18						
19	Deferred DSM Expense	1,589,323	4,692,898	456, 908	5,368,465	913,75
20	· · · · · · · · · · · · · · · · · · ·				(1)	
21	Deferred Carbon Management Research	175,010	250,000	188, 506	299,996	125,01
22	Kentucky PSC Case 2008-00308 & 2009-00459					
23	Amortz period: July 2010 - June 2018					
24			-			
25	Deferred Equity Carrying Charge	(107,685)	22,42	8 407	111	-85,36
26	Data adata data da ana ana ana ana ana ana ana ana ana			1		
27	BridgeCo Transmission Org Funding	265,003		407, 421	44,111	220.89
28	Amortz period: Jan 2005 - Dec 2019			1		
29	FERC Docket AC04-101-000					
30	TENO DOUNCE AGOT TO 1-000				 	
31	PJM Integration Payments	274,003		407, 421	132,204	141,79
		27 1,000		107, 121		
32	FERC Docket EL05-74-000			1		
33	1 ENO DUCKET ELUG-17-000			1	1	
34	Other P IM Integration	279,976		407, 421	46,60	3 233,33
	Other PJM Integration	213,310		701,721	70,000	200,0
36				+	+	
37	FERC Docket AC04-101-000			+	+	
38	0 1 01 570 8144 0444	140 257	110.44	17 407 404	108,10	7 150.6
39	 	148,357	1 19,44	407, 421	100,10	7 159,6
40				-	+	-
41	FERC Docket AC04-101-000					
42					1	-
43				-		-
	1			1	1	

KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 2 of 11

31116	of Respondent	This Report Is: (1) An Original		Date of Report Mo, Da, Yr)	1	od of Report 2013/Q4
entu	cky Power Company	(2) X A Resubmission		14/23/2014	End of	2013/04
	0.	THER REGULATORY ASS		32.3)	30000	
Min cla	oort below the particulars (details) called for for items (5% of the Balance in Account 182 sses. Regulatory Assets being amortized, show p	.3 at end of period, or ar	tory assets, inc mounts less tha	luding rate orde in \$100,000 whi	r docket number ch ever is less), i	, if applicable. may be grouped
ne	Description and Purpose of	Balance at Beginning	Debits	CRE	DITS	Balance at end of
lo.	Other Regulatory Assets	of Current		Written off During the	Written off During	Current Quarter/Year
		Quarter/Year		Quarter /Year Account Charged (d)	the Period Amount	(0)
\rightarrow	(a)	(b)	(c)		(e) 23,087	(f)
\rightarrow	Alliance RTO Deferred Expense	138,700		407, 421	23,007	115,613
2	Amortz period: Jan 2005 - Dec 2019					. <u> </u>
3	FERC Docket AC04-101-000					
4	0540 446 Park Familian and Park P	5,229,713	2,623,080	Marious	3,323,024	4,529,769
5	SFAS 112 Post Employment Benefit	3,229,713	2,023,000	various	3,323,024	4,529,709
6	SCAC 450 Semilar and Association for Defined	52,048,201	40,938,845	Various	60,528,936	32,458,110
7	SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans	32,040,201	70,000,070	+ dilous	30,020,000	J2,400,110
8	Denent Pension and Oniai Postetitent Pidris					
	Unrealized Loss on Forward Commitments		12,625,503	Various	12,625,222	281
10	OTHER DESIGNATION OF THE OTHER DESIGNATION OF		10,000,000	Terrord	, 2,020,222	20
11	Carbon Capture FEED Study	872,859		426	872,859	
13	Ouroun output of EED olday			125		
14	SFAS 106 Medicare Subsidy		5,307,191	926	2,924,371	2,382,820
15	or restriction and the second	St. 1864				
16						
17						
18				1		
19						
20						
21						
22						
23	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
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_30						
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32				1	-	
_33						
34				 		
35						-
36						
_ 37				+	 	-
_ 38				+	+	+
_ 39					+	-
_40					1	-
41				+		
42				+		
43				Registerensisten	100.000	
44	I TOTAL:	214,230,662	110,962,42	5 Interest of the last	108,472,37	9 216,720,7

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Name of Respondent		Date of Report (Mo. Da. Yr)	Year/Period of Report
Kentucky Power Company	(1) An Original (2) <u>X</u> A Resubmission	04/23/2014	2013/Q4
	FOOTNOTE DATA		

Schedule Page: 232.1 Line No.: 7 Column: c
Amount includes Regulatory Assets associated with the Mitchell Plant transfer at 12/31/2013.

FERC FORM NO. 1 (ED. 12-87)

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	of Respondent cky Power Company	(1)	Report Is: X An Original		Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2014/Q4
		(2)	A Resubmission		11		
			REGULATORY ASS				
. Mir y cla	oort below the particulars (details) called for for items (5% of the Balance in Account 182 sses. Regulatory Assets being amortized, show p	.3 at e	end of period, or a				
	Description and Purpose of	Jenou	Balance at Beginning	Debits	CBE	EDITS	Balance at end of
ne Io.	Other Regulatory Assets		of Current	Debits	Written off During the	Written off During	Current Quarter/Year
			Quarter/Year		Quarter /Year Account	the Period Amount	
	(a)		(b)	(c)	Charged (d)	(e)	(f)
1	Deferred Storm Expense		7,047,666		593	4,698,444	2,349,222
2	Kentucky PSC Case No. 2009-00352						
3	Amortz period: July 2010 - June 2015						
4							
_5	Deferred Storm Expenses - 2012		12,146,000				12,146,000
6							
7	SFAS 109 Deferred FIT		86,261,146	13,512,985	various	13,279,681	86,494,450
8			<u></u>				
9	SFAS 109 Deferred SIT		69,339,387	5,559,753	283.3	1,389,785	73,509,355
10							
11	Post In-Service AFUDC Hanging Rock/		632,232		406	33,408	598,824
12	Jefferson 765 KV Line						
13	Amortz period: Dec 1984 - Nov 2032				ļ		
_14							
15	Depreciation Expense - Hanging Rock/		98,521		406	5,208	93,313
16	Jefferson 765 KV Line						
_17	Amortz period: Dec 1984 - Nov 2032						
18	(8)						
19	Deferred DSM Expense		913,756	5,200,27	4 456, 908	5,756,608	357,422
20							
_21	Deferred Carbon Management Research		125,014	500,00	0 188, 506	549,996	75,018
_22	Kentucky PSC Case 2008-00308 & 2009-00459					ļ	
_23	Amortz period: July 2010 - June 2018						
_24							
_25	Deferred Equity Carrying Charge		(85,368)	22,42	8		-62,940
_26					<u> </u>		
27	BridgeCo Transmission Org Funding		220,892		407, 421	30,039	190,853
_28	Amortz period: Jan 2005 - Dec 2019		<u> </u>				
_29	FERC Docket AC04-101-000				ļ	<u> </u>	
30			ļ		ļ		
31	T		141,799		407, 421	141,799	9
_ 32						1	
33					-	 	
34					 		
35			233,373		407, 421	31,737	201,636
36					-	1	
_ 37			 				
38	 						
39			159,697	58,7	09 407, 421	92,21	126,188
40	 				1	-	
4	 		1		-	+	-
_42				!	-	1	
4;	3		 		 		
_				<u> </u>			<u> </u>

KPSC Case No. 2017-00179
KIUC's First Set of Data Requests
Dated August 14, 2017
Item No. 33
Attachment 1
Page 5 of 11

ky Power Company		X An Original	,	Mo, Da, Yr)	End of	2014/Q4
	(2)	A Resubmission		//		
		REGULATORY ASS				
r items (5% of the Balance in Account 182 ses.	2.3 at e	nd of period, or ar	tory assets, inc nounts less tha	luding rate orde in \$100,000 whi	er docket number ich ever is less), i	, if applicable. may be grouped
			Debits	CRE	DITS	Balance at end of
	ľ	of Current	1	Written off During the	Written off During	Current Quarter/Year
	l	Quarter/Year		Quarter /Year Account	the Period Amount	
(a)		(b)	(c)	Charged (d)	(e)	(f)
				407, 421	15,722	99,891
ERC Docket AC04-101-000						
		4 570 700	727 010	Mariana	740 580	4,526,999
SFAS 112 Post Employment Benefit		4,329,709	737,010	Valious	740,300	4,320,333
					04 040 704	20,400,00
SFAS 158 Employers' Accounting for Defined		32,458,110	88,613,065	Various	84,610,781	36,460,394
Benefit Pension and Other Postretirement Plans						
Unrealized Loss on Forward Commitments		281	7,903,213	Various	6,068,138	1,835,35
SFAS 106 Medicare Subsidy		2,382,820		926	216,620	2,166,20
Asset Retirement Obligations			8.287.118			8,287,11
Asset Neurement Obligations						
ATRILL IN B		 	7 564 051	Various	6 940 674	623.37
		-	7,304,03	Valious	0,540,014	020,01
Kentucky PSC Case No. 2012-00578		-		<u> </u>		
		+				
		+			 	
				+	+	
					-	
		+			1	-
				-		
			1			
		1				
				+	+	+
			 			
TOTAL:		216,720,708	137,959,4	06	124,601,4	38 230,078,
	ort below the particulars (details) called for items (5% of the Balance in Account 182 ses. Regulatory Assets being amortized, show Description and Purpose of Other Regulatory Assets (a) Illiance RTO Deferred Expense Imortz period: Jan 2005 - Dec 2019 ERC Docket AC04-101-000 SFAS 112 Post Employment Benefit SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans Unrealized Loss on Forward Commitments SFAS 106 Medicare Subsidy Asset Retirement Obligations ATR Under Recovery Kentucky PSC Case No. 2012-00578	ort below the particulars (details) called for concer items (5% of the Balance in Account 182.3 at eases. Regulatory Assets being amortized, show period Description and Purpose of Other Regulatory Assets (a) Illiance RTO Deferred Expense Imortz period: Jan 2005 - Dec 2019 IERC Docket AC04-101-000 SFAS 112 Post Employment Benefit SFAS 158 Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans Unrealized Loss on Forward Commitments SFAS 106 Medicare Subsidy Asset Retirement Obligations ATR Under Recovery Kentucky PSC Case No. 2012-00578	ort below the particulars (details) called for concerning other regular items (5% of the Balance in Account 182.3 at end of period, or ar ses. Aregulatory Assets being amortized, show period of amortization. Description and Purpose of Other Regulatory Assets (a) Balance at Beginning of Current Quarter/Year (b) Alliance RTO Deferred Expense (a) Alliance RTO Deferred Expense Into State Into Deferred Expense Into Deferred Expense Into State Into Deferred Expense Into De	In below the particulars (details) called for concerning other regulatory assets, incr items (5% of the Balance in Account 182.3 at end of period, or amounts less the ses. Regulatory Assets being amortized, show period of amortization. Description and Purpose of Other Regulatory Assets (a) Balance at Baginning of Current Quarter/Year (b) (c) Illiance RTO Deferred Expense 115,613 Immortz period: Jan 2005 - Dec 2019 ERC Docket AC04-101-000 SFAS 112 Post Employment Benefit 4.529,769 737,810 SFAS 158 Employers' Accounting for Defined 32,458,110 88,613,065 Genefit Pension and Other Postretirement Plans Junealized Loss on Forward Commitments 281 7,903,213 ASSET 106 Medicare Subsidy 2,382,820 ASSET Retirement Obigations 8,287,118 ATR Under Recovery 7,584,05 Kentucky PSC Case No. 2012-00578	Int below the particulars (details) called for concerning other regulatory assets, including rate order items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 whises. Regulatory Assets being amortized, show period of amortization. Description and Purpose of Other Regulatory Assets (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Int below the particulars (details) called for concerning other regulatory assets, including rate order docket number, it items (6% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), it is experienced by the particulars (6% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), it is experienced by the particulars (6% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), it is experienced by the particulars (6% of the Balance in Account 182.3 at end of period or amounts less than \$100,000 which ever is less), it is experienced by the particular of the period and purpose of Other Regulatory Assets (8% of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182.3 at each 182 miles (182 miles of the Particular 182 miles (

KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 6 of 11

	f Respondent	This Report Is: (1) An Original	1 -	Date of Report (Mo, Da, Yr)	Year/Perio	od of Report 2015/Q4
entuci	ky Power Company	(2) X A Resubmission		05/02/2016		
		THER REGULATORY AS				** P 1-1-
Mino clas	ort below the particulars (details) called for or items (5% of the Balance in Account 182 ses. Regulatory Assets being amortized, show	2.3 at end of period, or	atory assets, inc amounts less th	cluding rate orde an \$100,000 wh	er docket number, ich ever is less), r	nay be grouped
		Balance at Beginning	Debits	CRI	EDITS	Balance at end of
ne o.	Description and Purpose of Other Regulatory Assets	of Current	Debits	Written off During the	Written off During	Current Quarter/Year
٠. ا	Office (Cogulatory / 1990to	Quarter/Year		Quarter /Year Account	the Period Amount	
	(a)	(b)	(c)	Charged (d)	(e)	(f)
1 [Deferred Storm Expense	2,349,222		593	2,349,222	
	Kentucky PSC Case No. 2009-00352					
-	Amortz period: July 2010 - June 2015					
4	Silote period. daily 2010 - valid 2010					
_	Deferred Storm Expenses	12,146,000	4,377,336	503	1,214,600	15,308,736
$\overline{}$,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
_	Kentucky PSC Case No. 2014-00396				 	
7	CEAR 400 Deferred FIT	86,494,450	10 231 87	190,282-3	26,083,456	79,642,868
	SFAS 109 Deferred FIT	00,494,430	19,231,01	130,202-3	20,000,430	1 3,042,000
9		70.500.055	42 474 20	7 000	5,684,632	81,299,120
_	SFAS 109 Deferred SIT	73,509,355	13,474,39	7 283	5,004,032	01,299,120
11				1	22.400	505.440
12	Post In-Service AFUDC Hanging Rock/	598,824		406	33,408	565,416
13	Jefferson 765 KV Line					
14	Amortz period: Dec 1984 - Nov 2032					
15						
16	Depreciation Expense - Hanging Rock/	93,313	3	406	5,208	88,105
17	Jefferson 765 KV Line					
18	Amortz period: Dec 1984 - Nov 2032					
19						
20	Deferred DSM Expense	357,42	2 7,357,45	7 456,908	3,382,486	4,332,39
21						11
22	Deferred Carbon Management Research	75,01	8 200,00	00 188,506	275,018	
23	Kentucky PSC Case 2008-00308 & 2009-00459					
24	Amortz period: July 2010 - June 2018					
\rightarrow	Amortz period. July 2010 - Julia 2010			-		
25	RTO Deferred Equity Carrying Charge	(62,94)) 12,5	88		-50,35
26	RTO Deferred Equity Carrying Charge	(02,341	12,0	551	 	33,3
_27		190,85	:2	407 421	32,47	158,38
_28	BridgeCo Transmission Org Funding	150,00	131	407,421	32,41	130,00
_29	Amortz period: Jan 2005 - Dec 2019		+	-	+	
_30	FERC Docket AC04-101-000		 	-	+	
_31				1		1070
32	Other PJM Integration	201,63	36	407,421	34,30	5 167,33
_33	Amortz period: Jan 2005 - Dec 2019					-
34	FERC Docket AC04-101-000					-
35		Н				ļ. ———
36	Carrying Charges - RTO Startup Costs	126,1	88	407,421	21,46	9 104,7
37	Amortz period: Jan 2005 - Dec 2019		V.			
38						
39						
40		99,8	91	407,421	16,99	5 82,8
41					<u> </u>	
			+			
42			+	+		
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KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 7 of 11

	of Respondent	This (1)	Report Is:			ite of Report o, Da, Yr)		od of Report 2015/Q4
entu	cky Power Company		X A Resubmission	1		/02/2016	End of	2010/Q4
	0.		REGULATORY ASS		182	.3)		
Re	port below the particulars (details) called for	conce	rning other regula	atory assets, in	nclu	iding rate orde	r docket number,	if applicable.
	or items (5% of the Balance in Account 182	2.3 at e	end of period, or a	mounts less t	han	\$100,000 whi	ch ever is less), r	nay be grouped
•	sses.		-6titi					
$\overline{}$	Regulatory Assets being amortized, show	period	Balance at Beginning	Dabita	_	CPI	DITS	Balance at end of
ne lo.	Description and Purpose of Other Regulatory Assets		of Current	Debits	V	Vritten off During the	Written off During	Current Quarter/Year
.	· ·		Quarter/Year			uarter /Year Account	the Period Amount	
İ	(a)		(b)	(c)		Charged (d)	(e)	(f)
1	SFAS 112 Post Employment Benefit		4,526,999	637,01	10 V	/arious	607,065	4,556,944
2								
3	SFAS 158 Employers' Accounting for Defined		36,460,394	21,945,67	73 V	/arious	5,719,180	52,686,887
4	Benefit Pension and Other Postretirement Plans							
5				·				
6	Unrealized Loss on Forward Commitments		1,835,356	3,507,7	58 V	/arious	5,179,409	163,705
7								
8	SFAS 106 Medicare Subsidy		2,166,200		9	926	216,620	1,949,580
9								
10	Asset Retirement Obligations		8,287,118	14,471,4	48 \	Various	22,758,566	
11								
12	Asset Transfer Rider Under Recovery		623,377	7,898,6	i01 \	Various	8,521,978	
13	Kentucky PSC Case No. 2012-00578							
14	Kentucky PSC Case No. 2014-00396				\perp			
15					\perp			
_16	Under Recovery of PJM True-Up			107,4	۱73 ۱	Various		107,473
_17					_			
18	Cost of Removal-Big Sandy Coal			4,249,3	319		66,401,618	-62,152,29
19	Kentucky PSC Case No. 2014-00396				_			
20					\perp			
21	NBV - AROs Retired Plants			65,670,6	606	108	7,640,012	58,030,59
_22	Kentucky PSC Case No. 2014-00396		ļ					
_23					4			
24	M&S - Retiring Plants			4,627,	404	154	142,417	4,484,98
_ 25	Kentucky PSC Case No. 2014-00396				_			
26					\dashv		ļ	
_27	Unrecovered Plant - Big Sandy		ļ	255,341,	849		ļ	255,341,84
_28	Kentucky PSC Case No. 2014-00396				-			
_ 29			 					
30			ļ	1,331,	,253	506	26,624	1,304,62
31					-			
32			1		050		4	
33			-	872	,858	506	17,457	855,40
34	<u> </u>		 		_		 	-
_3			-	7.040	040		+	70/00
36				7,640	,012		+	7,640,01
_3			+	 			+	
3			1	400	920	407	4 077 07	000 =
3				423	,838	40/	1,077,37	-653,54
_4				+			+	-
4			 					
_4			+	744	1,460	506	 	744,4
_4	3 Kentucky PSC Case No. 2014-00396			-		 	-	-
						ļ		

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	f Respondent	This Report Is: (1) An Original		Date of Report Mo, Da, Yr)	Year/Perio	d of Report 2015/Q4
ntuc	ky Power Company	(2) X A Resubmission		05/02/2016	End of .	
		THER REGULATORY AS	SETS (Account 18			
Rep	ort below the particulars (details) called for	concerning other regula	atory assets, inc	duding rate orde	er docket number,	if applicable.
	or items (5% of the Balance in Account 182	2.3 at end of period, or a	mounts less tha	an \$100,000 whi	ich ever is less), r	nay be grouped
	ses. Regulatory Assets being amortized, show	period of amortization				
e	Description and Purpose of	Balance at Beginning	Debits	CRI	EDITS	Balance at end of
j.	Other Regulatory Assets	of Current		Written off During the	Written off During	Current Quarter/Year
1		Quarter/Year		Quarter /Year Account	the Period Amount	
J.	(a)	(b)	(c)	Charged (d)	(e)	(f)
-	Unrecovered Purchased Power-PPA		232,630	555,254		232,630
-	Kentucky PSC Case No. 2014-00396					
3	Dr. 18 Filmed		2,299,429	402	98,787	2,200,642
-	Deferred Depreciation - Environmental		2,235,425	403	30,107	2,200,042
_	Kentucky PSC Case No. 2014-00396					
7	Carrying Charge - Environmental		4,831,123	421 431	184,947	4,646,176
-	Kentucky PSC Case No. 2014-00396		.,001,120	.=.,	,	1,010,11
9	remany 1 00 0000 no. 2017-00000					
-	CC - Unrec Equity - Environmental		94,542	1823	2,421,069	-2,326,52
_	Kentucky PSC Case No. 2014-00396					
12						
$\overline{}$	Deferred O&M - Environmental		1,676,02	Various	142,547	1,533,47
14	Kentucky PSC Case No. 2014-00396					
15						
16	Deferred Consumable Expense Environmental		294,36	9 502	26,909	267,46
17	Kentucky PSC Case No. 2014-00396			<u> </u>		
18				-	1000	
19	Deferred Property Tax - Environmental		45,13	0 408	1,619	43,51
20	Kentucky PSC Case No. 2014-00396			 	-	
21			4,000,55	0 407		4.000.55
22	BS10R Under Recovery		4,902,55	U 407	-	4,902,55
23	Kentucky PSC Case No. 2014-00396			<u> </u>	 	
24			 	+		
25			 	1	 	
26 27						
28						
29						
30						
31						
32						
33						
34						
35			-			-
36			-	1		
37			1			
38					+	-
39			-	 		-
40			1	+	-	+
41			-	-	+	+
42			-		+	1
43						10
44	TOTAL:	230,078,67	6 448,499,0	08	160,317,47	3 518,260,2

KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 9 of 11

		This Report Is: (1) XAn Original		Date of Report Mo, Da, Yr)	1	of Report 2016/Q4
entu		(2) A Resubmission		11	End of _	2010/04
		IER REGULATORY AS	SETS (Account 18	12.3)		
Min cla	ort below the particulars (details) called for coor items (5% of the Balance in Account 182.3 sses. Regulatory Assets being amortized, show pe	at end of period, or a	atory assets, inc imounts less tha	luding rate orde in \$100,000 wh	er docket number, ich ever is less), r	if applicable. nay be grouped
	Description and Purpose of	Balance at Beginning	Debits	CRI	EDITS	Balance at end of
1e 0.	Other Regulatory Assets	of Current	Debits	Written off During the	Written off During	Current Quarter/Year
		Quarter/Year		Quarter /Year Account	the Period Amount	
	(a)	(b)	(c)	Charged (d)	(e)	<u>(f)</u>
1	Deferred Storm Expense	4,377,336	381,440	593	381,440	4,377,33
2	Kentucky PSC Case No. 2016-00180					
3			-			
4	Deferred Storm Expenses	10,931,400		593	2,429,200	8,502,200
5	Kentucky PSC Case No. 2014-00396					
6	Amortz period: July 2015 - June 2020				L	
7						
8	SFAS 109 Deferred FIT	79,642,868	18,014,937	190,282-3	12,938,503	84,719,30
9			-		<u> </u>	
10	SFAS 109 Deferred SIT	81,299,120	7,857,987	283	597,834	88,559,27
11						
12	Post In-Service AFUDC Hanging Rock/	565,416		406	33,408	532,00
13	Jefferson 765 KV Line					
14	Amortz period: Dec 1984 - Nov 2032					
15						
16	Depreciation Expense - Hanging Rock/	88,105		406	5,208	82,89
17	Jefferson 765 KV Line					
18	Amortz period: Dec 1984 - Nov 2032					
19				ļ	ļ	
20	Deferred DSM Expense	4,332,393	11,582,642	456,908	6,839,714	9,075,32
21						
22	RTO Deferred Equity Carrying Charge	(50,352)	12,588	3		-37,76
23						
24		158,382		407,421	35,099	123,28
25	Amortz period: Jan 2005 - Dec 2019					
26	FERC Docket AC04-101-000				 	
27					07.000	1000
_28		167,331	11	407,421	37,082	130,2
29			-	-	1	
30			1	-	 	
31		40.50	20.00	4 407 404	50.020	
_ 32		104,719	36,07	1 407,421	59,278	81,5
33				-	1	
34			 	-		
_35				407.101	40.07	
_36	1	82,89	р	407,421	18,371	64,5
37					-	-
38			1			
39				201	1000	7
4(SFAS 112 Post Employment Benefit	4,556,94	99,39	98 Various	1,368,07	7 3,288,2
_4						
	2 SFAS 158 Employers' Accounting for Defined	52,686,88	8,751,47	77 Various	3,894,47	7 57,543,8
47	Benefit Pension and Other Postretirement Plans					

KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 10 of 11

Rep Mino	cky Power Company (1)) X An Original				od of Report
Mino clas) A Resubmission	,	(Mo, Da, Yr) //	End of	2016/Q4
Mino clas	OTHE	R REGULATORY ASS	ETS (Account 1)			
Mino	ort below the particulars (details) called for cor				er docket number	if applicable
	or items (5% of the Balance in Account 182.3 a					
FOR						
101	Regulatory Assets being amortized, show peri-					
ne l	Description and Purpose of Other Regulatory Assets	Balance at Beginning of Current	Debits	Written off During the	EDITS Written off During	Balance at end of
٠. ا	Other Regulatory Assets	Quarter/Year	,	Quarter /Year Account	the Period Amount	Current Quarter/Year
	(a)	(b)	(c)	Charged (d)	(e)	(f)
1	Unrealized Loss on Forward Commitments	163,705	1,515,670		3,045,359	-1,365,984
2						
3	Netting of Trading Activities related to					
4	Unrealized Gains/Losses on Forward Commitments					
5	between Regulated Assets/Liabilities		3,521,297	Various	2,141,406	1,379,891
6						_
7	SFAS 106 Medicare Subsidy	1,949,580		926	216,620	1,732,960
8	Amortz period: Jan 2013 - Dec 2024					
9						
10	Under Recovery of PJM True-Up	107,473		Various	107,473	
11						
12	Cost of Removal-Big Sandy Coal	(62,152,299)	20,420,295	i		-41,732,004
13	Kentucky PSC Case No. 2014-00396					
14						
15	NBV - AROs Retired Plants	58,030,594	5,603,792	108	14,692,288	48,942,098
16	Kentucky PSC Case No. 2014-00396					
17						
18	M&S - Retiring Plants	4,484,987		154	581,694	3,903,293
19	Kentucky PSC Case No. 2014-00396					
20						
21	Unrecovered Plant - Big Sandy	255,341,849	1,854,09	5		257,195,944
22	Kentucky PSC Case No. 2014-00396					
23	<u> </u>				<u> </u>	
24	IGCC Pre-Construction Costs	1,304,629		506	53,250	1,251,37
25	Kentucky PSC Case No. 2014-00396					
26						
27	CCS FEED Study Costs	855,401		506	34,914	820,48
28	Kentucky PSC Case No. 2014-00396					
29						
30	Spent AROs - Big Sandy Coal	7,640,012	13,611,87	9 108	2,907,897	18,343,99
31	Kentucky PSC Case No. 2014-00396					
32						
33	- *'	(653,541)	204,93	5 407	2,635,318	-3,083,92
34	Kentucky PSC Case No. 2014-00396					<u> </u>
35						
36	·	744,460	107,54	6 506	11,090	840,91
37	Kentucky PSC Case No. 2014-00396		····			<u> </u>
38					ļ	
39		232,630	457,10	01 555	657,497	32,23
40	Kentucky PSC Case No. 2014-00396				<u> </u>	ļ
41						1
42	Deferred Depreciation - Environmental	2,200,642	1,985,73	31 403	2,496,16	5 1,690,20
_ 43	Kentucky PSC Case No. 2014-00396					ļ

KPSC Case No. 2017-00179 KIUC's First Set of Data Requests Dated August 14, 2017 Item No. 33 Attachment 1 Page 11 of 11

me	of Respondent	is Report Is: X An Original		Date of Report Mo, Da, Yr)	1	d of Report 2016/Q4
entu	cky Power Company (2			11	End of _	2010/04
-	OTHE	R REGULATORY AS	SETS (Account 18	32.3)		
Rep	port below the particulars (details) called for cor	ncerning other regula	atory assets, inc	luding rate orde	r docket number,	if applicable.
	or items (5% of the Balance in Account 182.3 a	at end of period, or a	mounts less tha	an \$100,000 whi	ch ever is less), r	nay be grouped
	sses. Regulatory Assets being amortized, show peri	od of amortization				
ne	Description and Purpose of	Balance at Beginning	Debits	CRI	EDITS	Balance at end of
0.	Other Regulatory Assets	of Current		Written off During the	Written off During	Current Quarter/Year
		Quarter/Year		Quarter /Year Account	the Period Amount	
4	(a)	(b)	(c)	Charged (d)	(e)	(f)
1		4 040 470	2.740.050	101 101	5.259.052	2 420 400
2	Carrying Charge - Environmental	4,646,176	3,749,056	421,431	5,259,052	3,136,180
3	Kentucky PSC Case No. 2014-00396					
4	CC. Have Faulty Faultramental	(2,326,527)	2,635,178	1823	1,877,694	-1,569,043
5	CC - Unrec Equity - Environmental Kentucky PSC Case No. 2014-00396	(2,323,321)	2,000,170	1023	1,017,007	-1,000,040
7	Nemacky F30 0836 No. 2017-00350					
8	Deferred O&M - Environmental	1,533,474	1,862,144	Various	1,816,596	1,579,022
9	Kentucky PSC Case No. 2014-00396		,	1		
10						
11	Deferred Consumable Expense Environmental	267,460	835,657	502	294,369	808,748
12	Kentucky PSC Case No. 2014-00396)				-
13						
14	Deferred Property Tax - Environmental	43,511	36,588	408	48,860	31,239
15	Kentucky PSC Case No. 2014-00396					
16						
17	BS10R Under Recovery	4,902,550	3,947,16	1 Various	4,951,875	3,897,838
18	Kentucky PSC Case No. 2014-00396			1		
19					5 705 005	
20	Unrecovered Fuel Cost		7,658,39	5 Various	5,735,325	1,923,070
_21			72.67	5 404 400	22,225	54.45
22		-	73,07	6 421,403	22,223	51,45
23			-	+	1	
24			749.85	3 Various	247,038	502,81
26				Valloss		332,31
27						
28						
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_39			-			
40			-		-	
4			+		1	
4					-	+
4			4 44-800-	00	70.471.00	0 557.055.1
4	4 TOTAL :	518,260,21	1 117,566,5	ря	78,471,69	6 557,355,1