



**American Electric Power**  
1 Riverside Plaza  
Columbus, OH 43215-2373  
AEP.com

June 26, 2017

Commonwealth of Kentucky  
Public Service Commission  
211 Sower Boulevard  
P.O. Box 615  
Frankfort, KY 40602-0615

Please find enclosed May 2017 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-9	Income Statement
1-3	Details of Operating Revenues
4-8	Operating Expenses – Functional Expenses
9	Detail Statement of Taxes

Balance Sheet:

10	Balance Sheet – Assets & Other Debits
10-11	Balance Sheet – Liabilities & Other Credits
11-12	Deferred Credits
12	Statement of Retained Earnings

Utility Property:

13-14	Electric Property & Accum Prov for Depr & Amrtz
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Sincerely,

A handwritten signature in blue ink that reads 'Jerri L Ruggiero'.

Jerri L Ruggiero  
Manager –Regulated Accounting

American Electric Power

INCOME STATEMENT

GLS8016  
 YTD May 2017  
 05/09/2017 15:29

GLS8016 YTD May 2017 05/09/2017 15:29	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	Layout: GLS8016	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
			GLS8016 Actual	YTD May 2017 Actual	110 Actual	117 Actual	117 Actual	180 Actual		
988 V2017-05-31										
		<b>REVENUES</b>								
4400001	Residential Sales-W/Space Htg		53,799,166	53,799,166						
4400002	Residential Sales-W/O Space Ht		22,827,731	22,827,731						
4400005	Residential Fuel Rev		24,518,611	24,518,611						
A	<b>Revenue - Residential Sales</b>		<b>101,145,508</b>	<b>101,145,508</b>						
4420001	Commercial Sales		34,885,480	34,885,480						
4420005	Sales to Pub Auth - Schools		6,107,143	6,107,143						
4420007	Sales to Pub Auth - Ex Schools		6,749,936	6,749,936						
4420013	Commercial Fuel Rev		14,804,644	14,804,644						
A	<b>Revenue - Commercial Sales</b>		<b>62,547,203</b>	<b>62,547,203</b>						
B	<b>Revenue - Industrial Sales - Affiliated</b>									
4420002	Industrial Sales (Excl Mines)		28,523,334	28,523,334						
4420004	Ind Sales-NonAffiliated (Mines)		9,915,096	9,915,096						
4420016	Industrial Fuel Rev		29,689,738	29,689,738						
A	<b>Revenue - Industrial Sales - NonAffiliated</b>		<b>68,128,169</b>	<b>68,128,169</b>						
A	<b>Revenue - Gas Products Sales</b>		<b>68,128,169</b>	<b>68,128,169</b>						
A	<b>Revenue - Gas Transportation &amp; Storage Sales - Affiliated</b>									
B	<b>Revenue - Gas Transportation &amp; Storage Sales - NonAffiliated</b>									
4440000	Public Street/Highway Lighting		701,768	701,768						
4440002	Public St & Hwy Light Fuel Rev		130,983	130,983						
A	<b>Revenue - Other Retail Sales</b>		<b>832,751</b>	<b>832,751</b>						
B	<b>Revenue - Other Retail Sales - Affiliated</b>									
	<b>Revenue - Retail Sales</b>		<b>232,653,631</b>	<b>232,653,631</b>						
4560043	Oth Elec Rv - Trn-Aff-Tmf Price		0	0						
4561033	PJM NITS Revenue - Affiliated		21,014,635	21,014,635						13,690,810
4561034	PJM TO Adm. Serv Rev - Aff		335,677	335,677						21,014,635
4561035	PJM Affiliated Trans NITS Cost		(16,270,437)	(16,270,437)						335,677
4561036	PJM Affiliated Trans TO Cost		(248,429)	(248,429)						0
4561059	Affl PJM Trans Enhancement Rev		592,782	592,782						592,782
4561060	Affl PJM Trans Enhancement Cost		(465,007)	(465,007)						0
4561068	PJM OATT 205 Trans Rev - Affl		(316,122)	(316,122)						790,305
4561069	PJM OATT 205 Trans Cost-Affl		495,088	495,088						0
4470150	<b>Revenue - Transmission-Affiliated</b>		<b>5,138,187</b>	<b>5,138,187</b>						<b>36,424,208</b>
4470205	Transm Rev-Dedic. Whlnt/Mun		52,121	52,121						469,207
4470206	PJM Trans loss credits-OSS		38,717	38,717						0
4470209	PJM Transm loss charges-OSS		(185,104)	(185,104)						0
4561002	RTO Formation Cost Recovery		8,538	8,538						60,564
4561005	PJM Point to Point Trans Svc		212,034	212,034						0
4561006	PJM Trans Owner Admin Rev		95,643	95,643						58,643
4561007	PJM Network Intlg Trans Svc		2,468,372	2,468,372						2,468,372
4561019	Oth Elec Rev Trans Non Affl		21,066	21,066						21,066
4561028	PJM Pow Fac Cre Rev Whl Cus-NA		2,317	2,317						2,317
4561029	PJM NITS Revenue Whl Cus-NA		1,227,493	1,227,493						1,227,493
4561030	PJM TO Serv Whl Cus-NA		19,362	19,362						19,362
4561058	NonAffl PJM Trans Enhncmt Rev		758,128	758,128						758,128
4561061	NAFF PJM RREP Rev for Whl-FR		34,103	34,103						34,103
4561067	PJM OATT 205 TransRev-NonAffl		138,190	138,190						138,190
A	<b>Revenue - Transmission-NonAffiliated</b>		<b>4,863,977</b>	<b>4,863,977</b>						<b>5,257,445</b>
B	<b>Revenue - Transmission</b>		<b>9,992,165</b>	<b>9,992,165</b>						<b>41,681,652</b>
	<b>Revenue - Resale-Affiliated</b>									
4470005	Sales for Resale-Bookout Sales		1,992,018	1,992,018						0
4470010	Whlnt/Muni/Prb Ath Fuel Rev		(1,601,272)	(1,601,272)						0
4470027	Whlnt/Muni/Prb Ath Fuel Rev		892,213	892,213						0
4470033	Whlnt/Muni/Prb Ath Base Rev		1,097,564	1,097,564						0
4470062	Financial Electric Realized		(580,946)	(580,946)						0
4470069	PJM Energy Sales Margin		694,726	694,726						0
4470098	PJM Oper Reserve Rev-OSS		26,114	26,114						0
4470100	Capacity Cr. Net Sales		1,180,613	1,180,613						0
4470103	PJM FTR Revenue-OSS		110,049	110,049						0
4470107	PJM Energy Sales Cost		6,639,916	6,639,916						0
4470110	PJM NITS Purch-NonAff		(1)	(1)						0
4470112	PJM TO Adm. Exp - NonAff		31	31						0
4470115	Non-Trading Bookout Sales-OSS		96,282	96,282						0
4470116	PJM Meter Corrections-OSS		40,949	40,949						0
4470126	PJM Meter Corrections-LSE		447,965	447,965						0
4470128	PJM Incremental Imp Cong-OSS		(90,528)	(90,528)						0
4470131	Non-Trading Bookout Purch-OSS		(74,270)	(74,270)						0

**INCOME STATEMENT**

American Electric Power

GLS8016  
 YTD May 2017  
 06/08/2017 15:29

Account	GL ACCT SEC	Business Units	SEGMENT	COMB	Kentucky Power Int Conso		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
					GLS8016		110		117		180	
					Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017
Layout: GLS8016												
Business Units: SEGMENT_COMB												
4470143			Financial Hedge Realized		195,558	0	0	0	0	195,558	0	0
4470168			Interest Rate Swap-Power		43	0	0	0	0	43	0	0
4470175			OSS Sharing Reclass - Retail		(4,052,572)	0	0	0	0	(4,052,572)	0	0
4470178			OSS Sharing Reclass-Reduction		4,052,572	0	0	0	0	4,052,572	0	0
4470214			PJM 30m Suppl Reserve CR OSS		(48,371)	0	0	0	0	(48,371)	0	0
4470215			PJM 30m Suppl Reserve CH OSS		4,023	0	0	0	0	4,023	0	0
4470220			PJM Regulation - OSS		(10,152)	0	0	0	0	(10,152)	0	0
4470221			PJM Spinning Reserve - OSS		(3,565)	0	0	0	0	(3,565)	0	0
4470222			PJM Reactive - OSS		(329,377)	0	0	0	0	(329,377)	0	0
4470223			PJM Hourly Net Purch -FERC		(2,999,532)	0	0	0	0	(2,999,532)	0	0
5550080					7,680,070	-	-	-	-	7,680,070	-	-
<b>Revenue - Resale-NonAffiliated</b>												
A			Revenue - Resale-NonAffiliated		7,680,070	-	-	-	-	7,680,070	-	-
A			Revenue - Resale-Realized		-	-	-	-	-	-	-	-
A			Revenue - Resale-Risk Mgmt MTM		-	-	-	-	-	-	-	-
A			Revenue - Resale-Risk Mgmt Activities		-	-	-	-	-	-	-	-
<b>Revenue - Sales for Resale</b>												
4470074			Sale for Resale-Aff-Trfd Price		0	0	0	0	0	0	0	0
4540001			Rent From Elect Property - Af		306,027	354,148	0	0	0	171,957,929	150,328	0
4560001			Oth Elect Rev - Affiliated		16,874	0	0	0	0	16,874	0	0
<b>Revenue - Other Ele-Affiliated</b>												
B			Revenue - Other Ele-Affiliated		322,901	354,148	0	0	0	171,974,804	160,328	0
4500000			Forfeited Discounts		1,955,633	1,955,633	0	0	0	1,955,633	0	0
4510001			Misc Service Rev - NonAffli		316,044	310,396	0	0	0	31,788	5,648	0
4540002			Rent From Elect Property-MAC		1,250	0	0	0	0	1,250	0	0
4540005			Rent from Elec Prop-Pole Atch		2,080,411	2,080,411	0	0	0	2,080,411	0	0
4590007			Oth Elect Rev - DSM Program		7,265,277	7,265,277	0	0	0	7,265,277	0	0
<b>Revenue - Other Ele-NonAffiliated</b>												
4118002			Revenue - Gas		11,662,978	11,622,967	0	0	0	31,788	8,223	0
4118008			Comp Allow Game Title IV SO2		39	0	0	0	0	39	0	0
4118010			Comp Allow Gain CSA&P Seas NOx		57,310	0	0	0	0	57,310	0	0
			Emission Allow KY Env Sturch		(6,358)	0	0	0	0	(6,358)	0	0
<b>Gain/(Loss) on Allowances</b>												
A			Revenue - Other Ele-NonAffiliated		48,991	0	0	0	0	48,991	0	0
D			Revenue - Other Opr Electric		11,711,969	11,622,967	0	0	0	80,779	8,223	0
C			Revenue Merchandising & Contract Work		12,034,870	11,977,115	0	0	0	172,055,583	168,552	0
<b>Revenues Non-Utility Operations - Affiliated</b>												
4170004			Rev from Non-Util Oper NonAff		80,689	80,689	0	0	0	80,689	0	0
<b>Revenues Non-Utility Operations - NonAffiliated</b>												
D			Revenues from Non-Utility Operations		80,689	80,689	0	0	0	80,689	0	0
<b>Non-Operating Rental Income - Affiliated</b>												
C			Non-Operating Rental Income		14,125	13,500	0	0	0	625	0	0
4180001			Non-Operating Rental Income		(1,730)	0	0	0	0	(1,730)	0	0
4180003			Non-Operating Rental Inc-Depr		(2,779)	0	0	0	0	(2,779)	0	0
4180005			Non-Operating Rental Income		9,616	13,500	0	0	0	(1,106)	(2,779)	0
<b>Non-Operating Misc Income -Affiliated</b>												
C			Non-Operating Misc Income -Affiliated		889	264	0	0	0	473	153	0
4210002			Misc Non-Op Inc-NonAff- Rents		4,039	0	0	0	0	4,039	0	0
4210005			Misc Non-Op Inc-NonAsc-Timber		180,207	283	0	0	0	179,924	0	0
4210007			Misc Non-Op Inc - NonAsc - Oth		185,135	547	0	0	0	184,436	163	0
<b>Non-Operating Misc Income - NonAffiliated</b>												
D			Non-Operating Misc Income		185,135	547	0	0	0	184,436	163	0
4540004			Rent From Elect Prop-ABD-Nonaff		30,479	30,479	0	0	0	30,479	0	0
4590015			Other Electric Revenue - ABD		59,086	59,086	0	0	0	59,086	0	0
<b>Associated Business Development Income</b>												
D			Revenue - Other Opr - Other		365,005	184,301	0	0	0	183,331	(2,626)	0
(C)			Memo: Revenue-Oth Opr-Oth Aff		365,005	184,301	0	0	0	183,331	(2,626)	0
(D)			Memo: Revenue-Oth Opr-Oth Non		0	0	0	0	0	0	0	0
<b>Revenue - Other Operating</b>												
4491002			Prov Rate Refund-Nonaffiliated		12,399,876	12,161,416	0	0	0	172,238,913	155,925	0
4491003			Prov Rate Refund - Retail		(1,067,224)	0	0	0	0	(1,067,224)	0	0
4491004			Provision for Rate Refund - NonAffiliated		22,745	0	0	0	0	22,745	0	0
<b>Provision for Rate Refund - Affiliated</b>												
B			Provision for Rate Refund - Affiliated		(849,031)	0	0	0	0	(849,031)	0	0
4210031			Prov Rate Refund - Affiliated		195,448	0	0	0	0	195,448	0	0
			Provision for Rate Refund		(849,031)	0	0	0	0	(849,031)	0	0
			Pvt Sales Outside Svc Tenity		1,810	0	0	0	0	1,810	0	0
A			Revenue - Power Sales		1,810	0	0	0	0	1,810	0	0
<b>TOTAL OPERATING REVENUES</b>												
					261,878,520	244,815,047	0	0	0	161,922,116	40,985,548	0
(A)			Memo: GT/D Revenue		255,856,978	244,276,597	0	0	0	7,359,192	4,221,188	0
(B)			Memo: Other Affiliated Revenue		5,656,537	354,148	0	0	0	154,379,993	36,769,985	0
(C)			Memo: Revenue-Oth Opr-Oth Aff		-	-	0	0	0	-	-	0



**INCOME STATEMENT**

American Electric Power

GLS8016  
 YTD May 2017  
 05/02/2017 15:29

Account	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	GLS8016		110		117		180	
	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017
OPERATING EXPENSES								
5000000	1,749,510	4,379	1,743,810	1,321				
5000001	41,202	0	41,202	0				
5020000	503,295	0	503,295	0				
5050000	5,875	0	5,875	0				
5060000	2,694,340	374	2,693,964	2				
5060002	15,425	0	15,425	0				
5060003	(496)	(17)	(467)	(13)				
5060012	2,638,101	0	2,638,101	0				
5060013	240,488	0	240,488	0				
	<b>7,887,739</b>	<b>4,736</b>	<b>7,881,693</b>	<b>1,310</b>				
5500000	-	-	-	-				
5570000	271,789	0	271,789	0				
5570007	495,141	0	495,141	0				
5570008	21,616	21,616	0	0				
5757000	104	104	0	0				
5757001	32,902	0	32,902	0				
5800000	431,236	0	431,236	0				
	<b>1,252,789</b>	<b>21,720</b>	<b>1,231,068</b>	<b>6,369</b>				
5810000	636,782	1,644	638,426	628,749				
5810001	1,460	0	1,460	1,460				
5810002	192,168	2,785	194,953	182,672				
5810003	36,377	0	36,377	36,377				
5810004	453,752	0	453,752	0				
5810005	34,641	1,135	36,776	30,762				
5810006	0	0	0	0				
5810007	13,368	0	13,368	0				
5810008	134,240	0	134,240	0				
5820001	81,157	1	81,158	81,155				
5830000	98,409	8	98,417	98,392				
5850002	53,089	0	53,089	0				
5850007	0	13,690,810	0	0				
5850012	1,881,575	0	1,881,575	0				
5850016	8,876,249	0	8,876,249	0				
5850019	2,757,322	0	2,757,322	0				
5850020	(722,921)	0	(722,921)	0				
5850050	687,678	0	687,678	0				
5850000	308,712	4,856	313,568	295,685				
5870001	250	0	250	250				
5870002	(127,619)	0	(127,619)	0				
	<b>16,396,690</b>	<b>13,704,239</b>	<b>14,194,757</b>	<b>1,389,954</b>				
5800000	431,529	394,597	426,926	6,887				
5810000	420	730	(310)	0				
5820000	59,927	59,221	0	706				
5830000	137,802	137,532	0	270				
5840000	48,653	48,653	0	0				
5850000	78,240	78,240	0	0				
5860000	402,542	402,218	99	225				
5870000	48,595	48,593	0	2				
5880000	1,136,471	1,117,007	13,135	6,328				
5890001	631,236	631,236	0	0				
	<b>2,976,415</b>	<b>2,916,028</b>	<b>41,260</b>	<b>16,107</b>				
9010000	73,221	73,167	43	11				
9020000	4,336	4,103	190	43				
9020002	135,691	135,691	0	0				
9020003	23,485	23,485	0	0				
9030000	162,208	160,782	(82)	1,508				
9030001	1,095,429	1,093,721	1,399	309				
9030002	10,366	10,021	10	335				
9030003	260,176	260,176	0	0				
9030004	49,205	49,291	(55)	(31)				
9030005	24,079	24,079	0	0				
9030006	446,511	446,507	3	1				
9030007	122,732	122,732	0	0				
9030008	75,954	75,954	0	0				
9040007	47,113	15,410	0	31,702				

**INCOME STATEMENT**

GLS8016  
YTD May 2017  
06/02/2017 15:29

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	GLS8016		110		117		180	
	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017
Misc Customer Accounts Exp	9,978	9,978	9,978	9,978	0	0	0	0
Supervision - Customer Service	54,499	54,499	54,499	54,499	0	0	0	0
Supervision - DSM	(4)	(4)	(1)	(1)	(2)	(2)	(1)	(1)
Customer Assistance Expenses	342,515	342,515	342,589	342,515	(57)	(57)	(17)	(17)
Cost Assistance Exp - DSM - Ind	140	140	(0)	(0)	140	140	(0)	(0)
Cost Assistance Expense - DSM	5,616,670	5,616,670	5,616,670	5,616,670	(0)	(0)	(0)	(0)
Information & Instruct Advnts	21,684	21,684	5,256	5,256	13,398	13,398	3,030	3,030
Misc Cust Svcs/Informational Ex	58,956	58,956	51,556	51,556	7,475	7,475	924	924
Misc Cust Svc & Info Exp - RCS	814	814	814	814	0	0	0	0
<b>Customer Service and Information Op Exp</b>	<b>8,636,769</b>	<b>8,636,769</b>	<b>8,676,482</b>	<b>8,676,482</b>	<b>22,470</b>	<b>22,470</b>	<b>37,818</b>	<b>37,818</b>
Supervision - Comm & Ind	134	134	134	134	0	0	0	0
Demonstrating & Selling Exp	18,785	18,785	18,785	18,785	0	0	0	0
Demo & Selling Exp - Res	1,348	1,348	1,348	1,348	0	0	0	0
Advertising Expenses	1,610	1,610	1,071	1,071	439	439	100	100
Advertising Exp - Residential	1,034	1,034	1,034	1,034	0	0	0	0
<b>Sales Expenses</b>	<b>22,911</b>	<b>22,911</b>	<b>22,372</b>	<b>22,372</b>	<b>439</b>	<b>439</b>	<b>100</b>	<b>100</b>
<b>Memo: Insurance (9240 9250)</b>	<b>1,602,968</b>	<b>1,602,968</b>	<b>858,241</b>	<b>858,241</b>	<b>691,005</b>	<b>691,005</b>	<b>53,711</b>	<b>53,711</b>
Administrative & Gen Salaries	3,036,165	3,036,165	1,713,477	1,713,477	1,603,744	1,603,744	518,944	518,944
Off Supl & Exp - Nonassociated	371,094	371,094	198,694	198,694	136,815	136,815	35,585	35,585
Office Supplies & Exp - Trnf - Cz	20	20	12	12	8	8	0	0
Administrative Exp Trnf - Cz	(373,640)	(373,640)	(209,411)	(209,411)	(0)	(0)	(0)	(0)
Admin Exp Trnf to Craftcton	(101)	(101)	(101)	(101)	0	0	0	0
Admin Exp Trnf to ABD	647,000	647,000	236,849	236,849	309,955	309,955	100,196	100,196
Outside Svcs Empl - Nonassoc	(478,499)	(478,499)	(159,548)	(159,548)	(193,857)	(193,857)	(124,994)	(124,994)
AEPSC Billed to Client Co	300,929	300,929	66,240	66,240	197,241	197,241	37,448	37,448
Proctory Insurance	548,161	548,161	327,661	327,661	205,523	205,523	14,976	14,976
Injuries and Damages	2,976	2,976	2,975	2,975	1	1	0	0
Safety Dinners and Awards	1,714	1,714	988	988	701	701	26	26
Emp Accident Privition-Adm Exp	522,157	522,157	569,711	569,711	(48,863)	(48,863)	1,309	1,309
Wkrs Cmgnsh PrtSflf Ins Ptv	340,165	340,165	536	536	339,623	339,623	7	7
Prenal Injries&Prop Damage-Pub	(113,145)	(113,145)	1,681	(109,870)	(3,220)	(3,220)	(55)	(55)
Fig Ben Loading - Workers Comp	5,178	5,178	1,681	1,681	3,487	3,487	0	0
Employee Penstons & Benefits	9,890	9,890	3,985	3,985	4,547	4,547	1,358	1,358
Edit & Print Emg Pub-Salaries	8,155	8,155	3,779	3,779	4,255	4,255	121	121
Penson & Group Ins Admin	954,067	954,067	668,742	668,742	243,690	243,690	41,636	41,636
Pension Plan	60,951	60,951	34,256	34,256	26,504	26,504	190	190
Group Life Insurance Premiums	1,714,594	1,714,594	1,027,309	1,027,309	681,948	681,948	5,336	5,336
Group Medical Ins Premiums	1	1	0	0	0	0	1	1
Physical Examinations	101,303	101,303	51,049	51,049	46,103	46,103	4,151	4,151
Group L-T Disability Ins Prem	92,495	92,495	56,251	56,251	35,688	35,688	556	556
Group Dental Insurance Prem	1,598	1,598	1,258	1,258	273	273	67	67
Training Administration Exp	7,948	7,948	3,091	3,091	4,042	4,042	815	815
Employee Activities	7,183	7,183	4,841	4,841	2,140	2,140	202	202
Educational Assistance Pmts	(920,862)	(920,862)	(489,529)	(489,529)	(346,365)	(346,365)	(84,968)	(84,968)
Postretirement Benefits - OPEB	695,474	695,474	409,998	409,998	284,405	284,405	1,071	1,071
Savings Plan Contributions	52	52	52	52	0	0	0	0
Deferred Compensation	3,716	3,716	3,713	3,713	3	3	0	0
Supplemental Pension	(73,563)	(73,563)	811	(74,490)	(51,746)	(51,746)	116	116
SFAS 112 Postemployment Benef	(398,974)	(398,974)	(346,701)	(346,701)	(165,070)	(165,070)	(292)	(292)
Fig Ben Loading - Pension	(832,350)	(832,350)	(666,188)	(666,188)	(50,122)	(50,122)	(269)	(269)
Fig Ben Loading - Gp Ins	(243,315)	(243,315)	249,113	(193,315)	48,695	48,695	358	358
Fig Ben Loading - Savings	(214,311)	(214,311)	(177,037)	(177,037)	(37,275)	(37,275)	0	0
Fig Ben Loading - OPEB	(0)	(0)	(0)	(0)	0	0	0	0
InterCompOfficr-Dont Use	10,944	10,944	11,857	11,857	(704)	(704)	(209)	(209)
Postret Ben Medicare Subsidy	90,258	90,258	53,992	53,992	29,669	29,669	6,597	6,597
Fig Ben Loading - Accrual	58,615	58,615	58,615	58,615	0	0	0	0
Amort-Post Retirement Benefit	6	6	2	2	3	3	1	1
Franchise Requirements	6	6	2	2	0	0	0	0
Regulatory Commission Exp	1,541,230	1,541,230	379,176	379,176	918,712	918,712	243,342	243,342
Regulatory Commission Exp-Adm	9,380	9,380	16	16	17	17	9,347	9,347
Regulatory Commission Exp-Case	5,116	5,116	5,019	5,019	79	79	18	18
Reg Com Exp-FERC Trans Cases	63,333	63,333	15,366	15,366	39,072	39,072	8,896	8,896
General Advertising Expenses	204	204	60	60	122	122	22	22
Newspaper Advertising Space	27,911	27,911	27,911	27,911	0	0	0	0
Publicity	(954)	(954)	4,487	4,487	0	0	0	0
Public Opinion Surveys	5,284	5,284	5,284	5,284	268	268	529	529
Video Communications								
Other Corporate Comm Exp								

Account: GL\_ACCT\_SEC Business Units: SEGMENT\_CONS

Layout: GLS8016

06B V2017-05-31



**INCOME STATEMENT**

GLS8016  
YTD May 2017  
06/09/2017 15:29

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	GLS8016		110		117		180	
	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017	Actual	YTD May 2017
Layout: GLS8016 Business Units: SEGMENT_CONS								
5940000	32,054	32,047						
5950000	17,207	17,199						
5960000	1,515	1,515						
5970000	25,373	24,807						566
5980000	35,525	35,525						156
	<b>18,281,928</b>	<b>18,284,385</b>						<b>17,500</b>
9350000	130	32						20
9350001	180,266	179,913						351
9350002	55,449	55,086						361
9350012	(24,391)	(20,034)						(4,357)
9350013	479,262	445,861						33,400
9350015	347,841	188,269						159,571
9350016	41	41						0
9350019	201	201						0
9350024	5,486	5,497						0
	<b>1,044,284</b>	<b>854,866</b>						<b>(189,418)</b>
	<b>31,696,860</b>	<b>19,122,020</b>						<b>1,353,045</b>
	<b>79,781,102</b>	<b>49,696,825</b>						<b>3,699,724</b>
<b>All Other Maintenance and General Maintenance</b>								
<b>Maintenance Expenses</b>								
<b>Total Operational and Maintenance Expenses</b>								
4040001	1,681,042	821,387						326,783
4060001	16,090	16,090						16,090
4073000	1,697,132	821,387						342,873
4073014	57,184	0						57,184
	1,526,247	0						0
	<b>1,583,431</b>	<b>1,526,247</b>						<b>57,184</b>
<b>Amortization</b>								
4030001	3,280,562	821,387						400,057
	33,961,631	12,161,984						6,378,649
	<b>33,961,631</b>	<b>12,161,984</b>						<b>6,378,649</b>
4031001	92,670	0						0
	92,670	0						0
	<b>34,064,301</b>	<b>12,161,984</b>						<b>6,378,649</b>
	<b>37,334,864</b>	<b>12,983,371</b>						<b>6,778,706</b>
<b>Depreciation and Amortization</b>								
<b>Franchise Taxes</b>								
408100810	(208,583)	0						0
408100811	(143,264)	0						0
408100812	(34,114)	0						0
408100816	(14,499)	0						0
408100817	10,143	10,141						2
	<b>(390,316)</b>	<b>(390,318)</b>						<b>2</b>
4081002	1,287,204	761,105						2,090
4081003	7,424	6,164						1,232
4081007	23,219	11,225						11,946
4081033	(444,124)	(351,956)						(82)
4081034	(4,316)	(3,382)						(929)
4081035	(7,688)	(5,386)						(13)
	<b>861,719</b>	<b>417,770</b>						<b>1,665</b>
408102016	(1)	0						0
408102017	2,415,838	0						0
	<b>2,415,837</b>	<b>2,415,837</b>						<b>0</b>
408100515	1,355,591	0						0
408102917	4,980,940	3,069,435						1,770,985
408103817	105,141	91,540						2,263
408200516	10,000	10,000						0
	6,895	1,160						5,735
	<b>6,458,567</b>	<b>3,172,135</b>						<b>1,778,983</b>
408101816	469,500	469,500						0
	<b>469,500</b>	<b>469,500</b>						<b>0</b>
<b>Regulatory Fees</b>								
408101416	1,191	0						0
408101417	1,773	0						0
	<b>2,964</b>	<b>0</b>						<b>0</b>
<b>Production Taxes</b>								
408101916	1,421	1,421						0
408101917	4,048	4,048						0
408102217	200	200						0
	<b>6,269</b>	<b>6,269</b>						<b>0</b>

**INCOME STATEMENT**

American Electric Power

GLS8016  
 YTD May 2017  
 05/09/2017 15:29

Account: GL_ACCT_SEC Business Units: SEGMENT: CONS	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	GLS8016 Actual	YTD May 2017	110 Actual	YTD May 2017	117 Actual	YTD May 2017	180 Actual	YTD May 2017
LAYOUT: GLS8016								
Memo: SEC Total Operating Expenses								
4180002	9,233	6,269	2,964	2,964				
4180005	9,824,640	4,066,674	3,976,226	3,976,226				
4210039	126,940,606	66,644,870	60,826,826	60,826,826				
4181000	223,141,454	238,602,806	166,126,215	166,126,215				
	38,737,066	6,212,241	3,786,900	3,786,900				
<b>NON-OPERATING INCOME/(EXPENSES)</b>								
4180002	98,039	54,456	14,984	14,984				
4180005	98,039	54,456	14,984	14,984				
4210039	11,591	(58,974)	(86,555)	(86,555)				
4181000	109,630	(4,618)	(83,672)	(83,672)				
4270002	(58,104)	1,122	(73,219)	(73,219)				
4270005	60,626	(3,397)	(166,791)	(166,791)				
4300003	359,767	131,689	84,461	84,461				
4310007	359,767	131,689	84,461	84,461				
4280002	207,805	207,805	0	0				
4280003	207,805	207,805	0	0				
4280006	17,699,461	5,277,625	8,606,540	8,606,540				
4281004	17,699,461	5,277,625	8,606,540	8,606,540				
4290002	727,042	216,789	353,531	353,531				
4290003	727,042	216,789	353,531	353,531				
4300003	18,634,307	6,702,219	8,960,071	8,960,071				
4310007	21,372	107,809	180,246	180,246				
4280002	21,372	107,809	180,246	180,246				
4280003	280,162	41,840	214,133	214,133				
4280006	280,162	41,840	214,133	214,133				
4281004	301,633	149,649	394,379	394,379				
4290002	13,524	0	13,524	13,524				
4290003	13,524	0	13,524	13,524				
4290006	55,464	16,538	26,970	26,970				
4281004	233,634	68,597	113,724	113,724				
4310007	302,622	86,136	164,218	164,218				
4320000	14,021	4,181	6,818	6,818				
4330001	14,021	4,181	6,818	6,818				
4330002	58,176	3	38,102	38,102				
4330003	73,010	73,010	0	0				
4330006	762	380	342	342				
4330007	131,948	73,394	39,444	39,444				
4330000	(246,433)	(90,558)	(57,345)	(57,345)				
	(246,433)	(90,558)	(57,345)	(57,345)				
	19,137,938	6,925,020	9,497,585	9,497,585				
	20,009,360	415,513	(5,774,014)	(5,774,014)				
<b>INCOME TAXES AND EQUITY EARNINGS</b>								
4891001	433,133	(5,246,239)	(468,870)	(468,870)				
4892001	(1,236,216)	(601,206)	(545,512)	(545,512)				
4101001	(806,083)	(5,847,446)	(1,014,382)	(1,014,382)				
4102001	22,978,645	9,422,783	11,662,450	11,662,450				
4110001	2,199,235	573,841	1,467,188	1,467,188				
4112001	(16,509,292)	(3,553,463)	(12,181,168)	(12,181,168)				
4113001	(826,732)	0	121,748	121,748				
4114001	7,842,866	6,443,160	(175)	(175)				
4115001	(425)	(175)	(175)	(175)				
4116001	(425)	(175)	(175)	(175)				
	7,037,346	595,641	(892,809)	(892,809)				
	28,728,925	28,728,925	1,780,640	1,780,640				
	12,269,070	12,269,070	12,269,070	12,269,070				
	12,269,621	12,269,621	12,269,621	12,269,621				

American Electric Power

INCOME STATEMENT

GLS8016  
 YTD May 2017  
 06/08/2017 15:29

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	GLS8016 Actual	YTD May 2017	110 Actual	YTD May 2017	117 Actual	YTD May 2017	180 Actual	YTD May 2017
Layout: GLS8016								
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS								
400100217		429,043	(345,601)	(631,038)	(97,129)	(97,129)	1,405,682	1,405,682
409200217		(220,465)	(107,045)	(107,045)	(97,129)	(97,129)	(16,291)	(16,291)
	Income Taxes DLI - State							
	Inc Tax Oth Inc Ded - State							
	State Current Income Tax	208,678	(452,646)	(452,646)	(726,167)	(726,167)	1,389,381	1,389,381
41101002	Piv Def (T-C) Util/Op Inc-State	480,015	0	0	480,015	480,015	0	0
41110002	State Deferred Income Tax	(844,722)	0	0	(844,722)	(844,722)	0	0
	State Investment Tax Credits	(364,708)	-	-	(364,708)	(364,708)	-	-
	State Income Taxes	(156,128)	(452,646)	(452,646)	(1,092,874)	(1,092,874)	1,389,381	1,389,381
	Local Current Income Tax	-	-	-	-	-	-	-
	Local Deferred Income Tax	-	-	-	-	-	-	-
	Local Investment Tax Credits	-	-	-	-	-	-	-
	Local Income Taxes	-	-	-	-	-	-	-
	Foreign Current Income Tax	-	-	-	-	-	-	-
	Foreign Deferred Income Tax	-	-	-	-	-	-	-
	Foreign Investment Tax Credits	-	-	-	-	-	-	-
	Foreign Income Taxes	-	-	-	-	-	-	-
	Total Income Taxes	6,881,219	142,896	142,896	(1,985,683)	(1,985,683)	8,724,007	8,724,007
	Equity Earnings of Subs	-	-	-	-	-	-	-
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	13,128,141	272,618	272,618	(3,786,331)	(3,786,331)	16,643,864	16,643,864
	Discontinued Operations (Net of Taxes)	-	-	-	-	-	-	-
	Cumulative Effect of Accounting Changes	-	-	-	-	-	-	-
	Extraordinary Income / (Expenses)	-	-	-	-	-	-	-
	NET INCOME	13,128,141	272,618	272,618	(3,786,331)	(3,786,331)	16,643,864	16,643,864
	Minority Interest	-	-	-	-	-	-	-
	Preferred Stock Dividend Subs	-	-	-	-	-	-	-
	Earnings to Common Shareholders	13,128,141	272,618	272,618	(3,786,331)	(3,786,331)	16,643,864	16,643,864
	NET INCOME (LOSS) NODE before PS	13,128,141	272,618	272,618	(3,786,331)	(3,786,331)	16,643,864	16,643,864
	Double Check on Net Income Node after PS	0	0	0	(0)	(0)	-	-

Reserved Section

AMERICAN ELECTRIC POWER COMPANY  
**BALANCE SHEET**

GLS8216  
 YTD May 2017  
 06/02/2017 14:30

	Kentucky Power Int Consol GLS8216		Kentucky Power Company - 110		Kentucky Power Company - Generation 117		Kentucky Power Company - 180	
	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017
<b>ASSETS</b>								
Cash and Cash Equivalents	680,214	680,214	0	0	0	0	0	0
Other Cash Deposits	8,943	4,769	4,173	4,173	0	0	0	0
Customers	12,818,638	10,186,017	1,842,754	1,842,754	0	0	0	789,867
Accrued Unbilled Revenues	5,473,314	5,473,314	0	0	0	0	0	0
Miscellaneous Accounts Receivable	26,697,630	4,608,660	59,255,661	59,255,661	0	0	0	8,901,996
Allowances for Uncollectible Accounts	(59,180)	(59,180)	0	0	0	0	0	0
Accounts Receivable	44,930,402	20,208,811	61,098,415	61,098,415	0	0	0	9,691,862
Advances to Affiliates	0	0	0	0	0	0	0	0
Fuel, Materials and Supplies	48,223,852	2,173,824	45,706,673	45,706,673	0	0	0	343,555
Risk Management Contracts - Current	182,366	279	182,087	182,087	0	0	0	0
Margin Deposits	666,377	28,906	637,471	637,471	0	0	0	0
Unrecovered Fuel - Current	0	0	245,934	245,934	0	0	0	0
Other Current Regulatory Assets	0	0	0	0	0	0	0	0
Prepayments and Other Current Assets	2,214,402	1,434,759	743,717	743,717	0	0	0	35,926
<b>TOTAL CURRENT ASSETS</b>	<b>96,906,556</b>	<b>24,531,363</b>	<b>108,618,469</b>	<b>108,618,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,071,344</b>
Electric Production	1,186,129,567	843,371,653	1,205,187,171	1,205,187,171	0	0	0	573,486,924
Electric Transmission	576,273,944	0	0	0	0	0	0	0
Electric Distribution	793,332,082	0	0	0	0	0	0	0
General Property, Plant and Equipment	69,132,107	199,571	1,461,903	1,461,903	0	0	0	1,160,479
Construction Work-in-Progress	33,562,162	12,061,346	8,790,215	8,790,215	0	0	0	12,710,601
<b>TOTAL PROPERTY, PLANT and EQUIPMENT</b>	<b>2,658,429,862</b>	<b>855,632,569</b>	<b>1,215,439,289</b>	<b>1,215,439,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>587,358,004</b>
less: Accumulated Depreciation and Amortization	(901,445,268)	(270,379,319)	(435,527,988)	(435,527,988)	0	0	0	(195,537,962)
<b>NET PROPERTY, PLANT and EQUIPMENT</b>	<b>1,756,984,593</b>	<b>585,253,250</b>	<b>779,911,301</b>	<b>779,911,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391,820,042</b>
Net Regulatory Assets	544,789,722	116,102,815	373,351,731	373,351,731	0	0	0	55,335,176
Securitized Transition Assets and Other	0	0	0	0	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0	0	0	0	0
Goodwill	0	0	0	0	0	0	0	0
Long-Term Risk Management Assets	32,070	0	32,070	32,070	0	0	0	0
Employee Benefits and Pension Assets	6,608,221	2,647,786	3,777,152	3,777,152	0	0	0	183,283
Other Non Current Assets	11,382,008	4,951,225	3,942,805	3,942,805	0	0	0	2,487,979
<b>TOTAL OTHER NON-CURRENT ASSETS</b>	<b>562,812,021</b>	<b>123,701,925</b>	<b>381,103,758</b>	<b>381,103,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,006,437</b>
<b>TOTAL ASSETS</b>	<b>2,416,703,170</b>	<b>733,486,439</b>	<b>1,269,633,529</b>	<b>1,269,633,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459,897,823</b>
<b>LIABILITIES</b>								
Accounts Payable	55,420,362	53,742,355	43,850,985	43,850,985	0	0	0	3,885,708
Advances from Affiliates	13,989,830	31,561,765	76,411,747	76,411,747	0	0	0	(93,983,681)
Short-Term Debt	0	0	0	0	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,500	223,034,500	223,034,500	0	0	0	70,057,000
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0	0	0	0	0
Risk Management Liabilities	143,840	101	143,739	143,739	0	0	0	0
Accrued Taxes	13,667,864	2,166,126	(2,251,336)	(2,251,336)	0	0	0	13,753,074
Memo: Property Taxes	16,123,172	8,152,214	3,549,617	3,549,617	0	0	0	4,421,341
Accrued Interest	13,373,361	4,021,459	6,494,257	6,494,257	0	0	0	2,857,645
Risk Management Collateral	514,223	0	514,223	514,223	0	0	0	0
Utility Customer Deposits	26,924,730	26,924,730	0	0	0	0	0	0
Deposits - Customer and Collateral	27,436,953	26,924,730	514,223	514,223	0	0	0	0
Over-Recovered Fuel Costs - Current	536,478	0	782,412	782,412	0	0	0	0
Dividends Declared	0	0	0	0	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0	0	0	0	0
Obligations under Capital Leases - Current	883,745	424,543	435,594	435,594	0	0	0	23,607
Tax Collections Payable	1,934,435	1,853,044	81,264	81,264	0	0	0	127
Revenue Refunds - Accrued	1,271,970	0	105,293	105,293	0	0	0	1,166,677
Accrued Rents - Rockport	0	0	0	0	0	0	0	0
Accrued - Payroll	1,355,716	604,318	749,494	749,494	0	0	0	1,903
Accrued Rents	(10,921)	(10,921)	0	0	0	0	0	0

AMERICAN ELECTRIC POWER COMPANY  
 BALANCE SHEET

GLS8216  
 YTD May 2017  
 06/09/2017 14:30

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	Layout: GLS8216	YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017
			Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2017-05-			1,323,902	635,566	686,685	1,651
2530022	Accrued ICP		5,151,448	2,359,342	2,785,329	6,777
2420088	Accrued Vacations		978,135	462,308	496,464	19,363
2420512	Misc Employee Benefits		156,305	76,338	79,760	206
2420542	Payroll Deductions		312,770	120,025	192,745	0
242059217	Severance / SEI		381,513	223,840	155,578	2,096
2420643	Accrued Workers Compensation		2,212,979	2,212,979	0	0
2420700	Customer Advance		952,853	952,853	0	0
2530050	Control Cash Disburse Account		952,853	952,853	0	0
2530112	Control Cash Disbursement Account		0	0	0	0
2530124	JMG Liability		16,336,962	0	16,336,962	0
2530177	ARO - Current		463,479	52,281	411,198	0
	Econ. Development Fund Curr		4,990	4,990	0	0
	Unclaimed Funds		97,638	97,638	0	0
	Acc Cash Franchise Req		371	310	27	34
	Sales Use Tax - Leased Equip		60,767	20,522	29,388	10,857
	Accrued Audit Fees		554,326	0	554,326	0
	Federal Mitigation Accru (NSR)		8,626	0	8,626	0
	Quality of Service		320,655	320,655	0	0
	Deferred Rev - Pole Attachments		52,543	52,543	0	0
	Other Deferred Credits-Curr		84,835	84,835	0	0
	Contr in Aid of Conair Advance		431,564	0	431,564	0
	Deferred Rev-Bonus Lease Curr		18,416,756	633,773	17,772,992	10,891
	Misc Current and Accrued Liabilities		34,437,861	10,123,465	23,104,704	1,209,691
	Current Other and Accrued Liabilities		35,321,605	10,548,009	23,540,298	1,233,299
	<b>TOTAL CURRENT LIABILITIES</b>		<b>549,892,824</b>	<b>225,873,045</b>	<b>372,520,824</b>	<b>(2,186,955)</b>
2440002	Long-Term Debt - Affiliated		0	0	0	0
2440022	Long-Term Debt - Non Affiliated		477,493,727	142,565,526	231,864,866	103,063,335
	Long-Term Debt - Premiums and Discounts Unamort		(41,681)	(12,429)	(20,268)	(8,984)
	Memo - LTD Non-Affiliated and Premiums		477,452,046	142,553,098	231,844,598	103,054,350
	Long-Term Risk Management Liabilities - Hedge		0	0	0	0
	LT Unreal Losses - Non Affil		73,114	5,295	67,819	0
	L/T Liability MTM Collateral		(31,025)	0	(31,025)	0
	Long-Term Risk Management Liabilities - MTM		42,089	5,295	36,794	0
	Long-Term Risk Management Liabilities		42,089	5,295	36,794	0
	Deferred Income Taxes		674,412,365	198,023,324	343,682,206	132,706,835
	Deferred Investment Tax Credits		995	412	415	169
	Regulatory Liabilities and Deferred Credits		(12,626,960)	(16,303,483)	2,650,184	1,026,339
	Memo - Reg Liab and Def ITC		(12,626,965)	(16,303,077)	2,650,599	1,026,507
	Asset Retirement Obligation		43,532,554	74,139	43,458,415	0
	Nuclear Decommissioning		0	0	0	0
	Employee Benefits and Pension Obligations		14,205,140	12,307,331	(19,022)	1,916,831
	Trust Preferred Securities		0	0	0	0
	Cumulative Preferred Stocks - Mandatory Rede		1,581,191	882,567	676,761	21,863
	Obligations Under Capital Leases		418,581	150,414	259,054	9,113
	Def Credits - Income Tax		1,110,644	0	1,110,644	0
2530114	Def Credits - NSR		1,110,644	0	1,110,644	0
	Federal Mitigation Deferral(NSR)		157,365	157,365	0	0
	Customer Advances for Construction		0	0	0	0
	Def Gain on Sale/Leaseback		0	0	0	0
	Deferred Gain on Sale and Leaseback - Rockport		0	0	0	0
	Def Gain on Disp of Utility Plant		0	0	0	0
	Other Deferred Credits		14,036	0	0	14,036
	Allowances		6,484	0	6,484	0
2530000	IPP - System Upgrade Credits		301,201	0	0	301,201
2530004	Fbr Opt Lns-in Kind Sv-Dld Gns		130,816	130,816	0	0
2530067	Fbr Opt Lns-Sold-Deld Rev		56,858	0	0	56,858
2530137	Deferred Rev-Bonus Lease NC		395,601	0	0	395,601
2530178	Def Credits - Other		904,996	130,816	402,085	372,095
	Total Other Deferred Credits		1,062,361	288,181	402,085	372,095
	Accumulated Provisions - Rate Refund		1,479,743	0	0	1,479,743

AMERICAN ELECTRIC POWER COMPANY  
 BALANCE SHEET

GLS8216  
 YTD May 2017  
 00092017.14.30

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	Layout: GLS8216	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2017-05-			YTD May 2017	YTD May 2017	YTD May 2017	YTD May 2017
Accumulated Provisions - Misc			77,652	0	77,652	0
Other Non-Current Liabilities			5,730,171	1,321,162	2,526,196	1,882,814
<b>TOTAL NON-CURRENT LIABILITIES</b>			<b>1,202,748,401</b>	<b>337,981,278</b>	<b>624,179,785</b>	<b>240,587,337</b>
<b>TOTAL LIABILITIES</b>			<b>1,752,640,895</b>	<b>563,854,323</b>	<b>986,700,609</b>	<b>238,400,382</b>
Cumulative Pref Stocks of Subs - Not subject Mand Reditr			0	0	0	0
Minority Interest - Deferred Credits			0	0	0	0
<b>COMMON SHAREHOLDERS' EQUITY</b>						
Common Stock			50,450,000	22,404,049	10,287,603	17,756,348
Paid In Capital			526,135,279	106,025,371	336,070,072	84,039,836
Premium on Capital Stock			0	0	0	0
Retained Earnings			88,798,751	41,207,199	(72,110,962)	119,702,513
Accumulated Other Comprehensive Income (Loss)			(1,321,554)	(4,504)	(1,313,794)	(3,257)
<b>TOTAL SHAREHOLDERS' EQUITY</b>			<b>664,062,475</b>	<b>169,632,116</b>	<b>272,932,919</b>	<b>221,497,440</b>
<i>Memo: Total Equity</i>			664,062,475	169,632,116	272,932,919	221,497,440
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>			<b>2,416,703,170</b>	<b>733,486,439</b>	<b>1,269,633,529</b>	<b>459,897,823</b>
out-of-balance			(0)	0	0	(0)

Reserved Section

AMERICAN ELECTRIC POWER COMPANY  
 BALANCE SHEET

GLS8216  
 YTD May 2016  
 00092016 12:28

	Account: GL_ACCY_SEC	Business Unit: SEGMENT_CONS	Layout: GLS8216	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
<b>ASSETS</b>							
Cash and Cash Equivalents	1,158,104	1,158,104	0	0	0	0	0
Other Cash Deposits	10,849	5,786	5,063	0	0	0	0
Customers	14,273,395	12,083,540	1,741,472	1,741,472	448,384	448,384	0
Accrued Unbilled Revenues	3,519,615	3,519,615	0	0	0	0	0
Miscellaneous Accounts Receivable	21,906,821	6,662,672	58,793,616	58,793,616	8,908,949	8,908,949	0
Allowances for Uncollectible Accounts	(283,316)	(273,942)	(800)	(800)	(8,574)	(8,574)	0
Accounts Receivable	39,416,515	21,991,885	60,534,288	60,534,288	9,348,759	9,348,759	0
Advances to Affiliates	0	0	0	0	0	0	0
Fuel, Materials and Supplies	51,354,612	2,025,713	48,619,507	48,619,507	709,392	709,392	0
Risk Management Contracts - Current	2,062,620	2,062,620	0	0	0	0	0
Margin Deposits	915,334	38,403	876,931	876,931	0	0	0
Unrecovered Fuel - Current	0	0	2,944	2,944	0	0	0
Other Current Regulatory Assets	0	0	0	0	0	0	0
Prepayments and Other Current Assets	1,430,161	1,167,975	225,313	225,313	36,874	36,874	0
<b>TOTAL CURRENT ASSETS</b>	<b>96,348,195</b>	<b>26,387,864</b>	<b>112,326,667</b>	<b>112,326,667</b>	<b>10,095,024</b>	<b>10,095,024</b>	<b>0</b>
Electric Production	1,182,463,020	813,869,789	1,198,894,684	1,198,894,684	567,354,524	567,354,524	0
Electric Transmission	571,124,922	0	0	0	0	0	0
Electric Distribution	766,527,896	0	0	0	0	0	0
General Property, Plant and Equipment	62,825,111	199,571	1,461,903	1,461,903	1,160,479	1,160,479	0
Construction Work-in-Progress	20,864,050	10,998,867	2,557,491	2,557,491	7,307,693	7,307,693	0
<b>TOTAL PROPERTY, PLANT and EQUIPMENT</b>	<b>2,603,805,000</b>	<b>825,068,227</b>	<b>1,202,914,077</b>	<b>1,202,914,077</b>	<b>575,822,696</b>	<b>575,822,696</b>	<b>0</b>
less: Accumulated Depreciation and Amortization	(861,488,132)	(262,748,762)	(412,263,104)	(412,263,104)	(186,476,266)	(186,476,266)	0
<b>NET PROPERTY, PLANT and EQUIPMENT</b>	<b>1,742,316,868</b>	<b>562,319,465</b>	<b>790,650,973</b>	<b>790,650,973</b>	<b>389,346,430</b>	<b>389,346,430</b>	<b>0</b>
Net Regulatory Assets	532,442,733	114,079,577	360,195,045	360,195,045	58,168,111	58,168,111	0
Securitized Transition Assets and Other	0	0	0	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0	0	0	0
Goodwill	0	0	0	0	0	0	0
Long-Term Risk Management Assets	32,242	14,755	17,487	17,487	0	0	0
Employee Benefits and Pension Assets	7,766,014	3,160,134	4,387,742	4,387,742	218,138	218,138	0
Other Non Current Assets	11,323,636	3,942,413	4,756,315	4,756,315	2,624,908	2,624,908	0
<b>TOTAL OTHER NON-CURRENT ASSETS</b>	<b>561,564,624</b>	<b>122,010,781</b>	<b>368,542,686</b>	<b>368,542,686</b>	<b>61,011,157</b>	<b>61,011,157</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>2,390,229,687</b>	<b>710,718,110</b>	<b>1,271,520,326</b>	<b>1,271,520,326</b>	<b>460,452,611</b>	<b>460,452,611</b>	<b>0</b>
<b>LIABILITIES</b>							
Accounts Payable	53,120,814	56,605,544	46,351,881	46,351,881	2,621,806	2,621,806	0
Advances from Affiliates	16,971,610	22,456,857	73,552,171	73,552,171	(90,037,418)	(90,037,418)	0
Short-Term Debt	0	0	0	0	0	0	0
Other Current Regulatory Liabilities	0	0	65,000,000	65,000,000	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	0	0	0	0	0	0	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0	0	0	0
Risk Management Liabilities	812,842	22,004	790,838	790,838	12,702,375	12,702,375	0
Accrued Taxes	8,485,694	11,455,382	(15,672,063)	(15,672,063)	5,040,198	5,040,198	0
Memo: Property Taxes	17,575,469	8,356,049	4,179,222	4,179,222	0	0	0
Accrued Interest	13,308,195	3,923,501	6,557,107	6,557,107	2,827,587	2,827,587	0
Risk Management Collateral	75,867	0	75,867	75,867	0	0	0
Utility Customer Deposits	26,585,167	26,335,167	250,000	250,000	0	0	0
Deposits - Customer and Collateral	26,661,034	26,335,167	325,867	325,867	0	0	0
Over-Recovered Fuel Costs - Current	695,630	0	698,574	698,574	0	0	0
Dividends Declared	0	0	0	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0	0	0	0
Obligations under Capital Leases - Current	967,719	486,606	457,081	457,081	24,032	24,032	0
Tax Collections Payable	1,874,507	1,796,977	77,403	77,403	127	127	0
Revenue Refunds - Accrued	1,337,737	0	218,141	218,141	1,119,596	1,119,596	0
Accrued Rents - Rockport	0	0	0	0	0	0	0
Accrued - Payroll	1,143,745	502,177	639,953	639,953	1,615	1,615	0
Accrued Rents	(1,494)	(1,494)	0	0	0	0	0

AMERICAN ELECTRIC POWER COMPANY  
**BALANCE SHEET**

GLS8216  
 YTD May 2016  
 06/09/2016 12:28

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	Kentucky Power Int Consol GLS8216			Kentucky Power Company - Generation 117			Kentucky Power Company - 180		
		YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016	
09B V2016-05-	Layout: GLS8216									
2530022	Accrued ICP	1,710,476	787,522	921,440	1,513					
2420088	Accrued Vacations	5,193,846	2,313,953	2,873,738	6,155					
2420512	Misc Employee Benefits	783,112	236,491	519,339	27,282					
2420542	Payroll Deductions	150,788	74,026	76,672	91					
242059216	Severance / SEI	1,251,368	0	1,251,368	0					
2420643	Accrued Workers Compensation	213,880	42,470	168,264	3,145					
2420656	Customer Advance Receipts	2,099,078	2,099,078	0	0					
2530050	Customer Advance	2,099,078	2,099,078	0	0					
2530112	Control Cash Disburse Account	3,422,716	3,422,716	0	0					
2530124	Control Cash Disbursement Account	3,422,716	3,422,716	0	0					
2530177	JMG Liability	0	0	0	0					
	ARO - Current	16,861,479	0	16,861,479	0					
	Econ. Development Fund Curr	550,326	352,076	198,250	0					
	Unclaimed Funds	4,570	4,570	0	0					
	Acc Cash Franchise Req	93,519	93,519	0	0					
	Sales Use Tax - Leased Equip	10,405	10,303	68	34					
	Accrued Audit Fees	(35,278)	(10,875)	(17,687)	(6,706)					
	Federal Mitigation Accru (NSR)	554,326	0	554,326	0					
	Deferred Rev - Pole Attachments	87,305	87,305	0	0					
	Other Deferred Credits-Curr	221,616	0	221,616	0					
	Contr In Aid of Const Advance	97,845	97,845	0	0					
	Deferred Rev-Bonus Lease Curr	431,564	0	431,564	0					
	Misc Current and Accrued Liabilities	18,877,677	634,743	18,249,606	(6,672)					
	Current Other and Accrued Liabilities	38,057,437	11,908,659	24,995,925	1,152,853					
	Other Current Liabilities	39,025,156	12,395,266	25,453,005	1,176,885					
	<b>TOTAL CURRENT LIABILITIES</b>	<b>223,080,976</b>	<b>133,193,721</b>	<b>203,057,380</b>	<b>(60,708,765)</b>					
2440002	Long-Term Debt - Affiliated	0	0	0	0					
	Long-Term Debt - Non Affiliated	801,961,812	235,472,758	395,191,631	171,297,422					
	Long-Term Debt - Premiums and Discounts Unamort	(208,406)	(61,144)	(102,782)	(44,480)					
	Memo - LTD Non-Affiliated and Premiums	801,753,406	235,411,614	395,088,849	171,252,943					
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0					
	LT Unreal Losses - Non Affi	17,818	0	17,818	0					
	Long-Term Risk Management Liabilities - MTM	17,818	0	17,818	0					
	Long-Term Risk Management Liabilities	17,818	0	17,818	0					
	Deferred Income Taxes	652,185,110	185,458,629	334,477,048	132,249,433					
	Deferred Investment Tax Credits	2,955	1,260	1,295	401					
	Regulatory Liabilities and Deferred Credits	(30,596,691)	(27,577,147)	(78,936)	(2,900,608)					
	Memo - Reg Liab and Def ITC	(30,553,736)	(27,575,887)	(77,642)	(2,900,207)					
	Asset Retirement Obligation	55,936,695	70,006	55,866,689	0					
	Nuclear Decommissioning	0	0	0	0					
	Employee Benefits and Pension Obligations	13,046,475	11,253,347	(9,953)	1,803,081					
	Trust Preferred Securities	0	0	0	0					
	Cumulative Preferred Stocks of Subs - Mandatory Rede	1,992,263	880,658	1,081,608	29,996					
	Obligations Under Capital Leases	2,485,768	296,790	2,133,794	55,185					
2530114	Def Credits - Income Tax	1,110,644	0	1,110,644	0					
	Federal Mitigation Deferral(NSR)	1,110,644	0	1,110,644	0					
	Def Credits - NSR	1,110,644	0	1,110,644	0					
	Customer Advances for Construction	161,380	161,380	0	0					
	Def Gain on Sale/Leaseback	0	0	0	0					
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0					
	Def Gain on Disp of Utility Plant	0	0	0	0					
2530067	IFP - System Upgrade Credits	290,820	0	0	290,820					
2530092	Fbr Opt Lns-in Kind Sv-Dld Gns	139,647	139,647	0	0					
2530137	Fbr Opt Lns-Sold-Deld Rev	70,414	0	0	70,414					
2530178	Deferred Rev-Bonus Lease NC	827,165	0	827,165	0					
	Def Credits - Other	1,328,045	139,647	827,165	361,233					
	Total Other Deferred Credits	1,489,425	301,027	827,165	361,233					
	Accumulated Provisions - Rate Refund	0	0	0	0					
	Accumulated Provisions - Misc	407,750	0	407,750	0					
	Other Non-Current Liabilities	7,485,850	1,478,475	5,560,960	446,414					
	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,499,871,618</b>	<b>406,096,185</b>	<b>790,923,770</b>	<b>302,851,663</b>					

AMERICAN ELECTRIC POWER COMPANY  
BALANCE SHEET

GLS8216  
YTD May 2016  
06/08/2016 12:29

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	Layout: GLS8216	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-05-			YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
<b>TOTAL LIABILITIES</b>			1,722,952,592	539,289,905	993,981,149	242,142,898
Cumulative Pref Stocks of Subs - Not subject Mand Reditr			0	0	0	0
Minority Interest - Deferred Credits			0	0	0	0
<b>COMMON SHAREHOLDERS' EQUITY</b>						
Common Stock			50,450,000	22,404,049	10,287,603	17,756,348
Paid In Capital			527,309,077	106,025,371	337,243,870	84,039,836
Premium on Capital Stock			0	0	0	0
Retained Earnings			91,133,988	43,020,944	(68,414,604)	116,527,649
Accumulated Other Comprehensive Income (Loss)			(1,615,970)	(22,159)	(1,577,692)	(16,119)
<b>TOTAL SHAREHOLDERS' EQUITY</b>			667,277,094	171,428,205	277,539,177	218,309,713
<i>Memo: Total Equity</i>			667,277,094	171,428,205	277,539,177	218,309,713
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>			2,390,229,687	710,718,110	1,271,520,326	460,452,611
out-of-balance			(0)	0	0	(0)

Reserved Section

GLR7210V 06/08/17 16:44

	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
<b>UTILITY PLANT</b>						
101/106 GENERATION	1,192,066,666.99	6,354,929.47	(1,690,823.56)	0.00	0.00	1,196,730,772.90
<b>TOTAL PRODUCTION</b>	<b>1,192,066,666.99</b>	<b>6,354,929.47</b>	<b>(1,690,823.56)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,196,730,772.90</b>
101/106 TRANSMISSION	571,491,735.87	1,868,429.88	(327,509.36)	0.00	326,566.32	573,359,222.71
101/106 DISTRIBUTION	829,215,623.28	14,632,482.85	(3,503,329.74)	0.00	(326,566.32)	840,018,210.07
<b>TOTAL (ACCOUNTS 101 &amp; 106)</b>	<b>2,592,774,026.14</b>	<b>22,855,842.20</b>	<b>(5,521,662.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>2,610,108,205.68</b>
1011001/12 CAPITAL LEASES	5,546,537.99	0.00	0.00	87,822.16	0.00	5,634,360.15
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	<b>2,598,320,564.13</b>	<b>22,855,842.20</b>	<b>(5,521,662.66)</b>	<b>87,822.16</b>	<b>0.00</b>	<b>2,615,742,565.83</b>
1050001 PLANT HELD FOR FUTURE USE	6,303,503.75	0.00	(322.23)	0.00	0.00	6,303,181.52
<b>107000X CONSTRUCTION WORK IN PROGRESS:</b>						
107000X BEG. BAL.	27,379,768.69					
107000X ADDITIONS		29,038,235.06				
107000X TRANSFERS		(22,855,842.20)				
107000X END. BAL.		6,182,392.86				33,562,161.55
<b>TOTAL ELECTRIC UTILITY PLANT</b>	<b>2,632,003,836.57</b>	<b>29,038,235.06</b>	<b>(5,521,984.89)</b>	<b>87,822.16</b>	<b>0.00</b>	<b>2,655,607,908.90</b>
<b>NONUTILITY PLANT</b>						
1210001 NONUTILITY PROPERTY-OWNED	995,120.00	0.00	0.00	0.00	0.00	995,120.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	1,826,832.63	0.00	0.00	0.00	0.00	1,826,832.63
<b>TOTAL NONUTILITY PLANT</b>	<b>2,821,952.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,821,952.63</b>

Preparer - PSnVision Report GLR7210V  
 Reviewer - Debby Doyle - Prop Acctg Canton  
 Sources - PS GLS6316 & PowerPlant Asset Rpt 1042

KENTUCKY POWER COMPANY  
ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION  
YEAR TO DATE - May, 2017

06/08/17 16:44

GLR7410V

UTILITY PLANT

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
1080001/11 NUCLEAR						
1080009/10 OTHER					0.00	0.00
1080009/10 DECOMMISSIONING COSTS					0.00	0.00
<b>TOTAL NUCLEAR</b>					<b>0.00</b>	
1080001/11 PRODUCTION	422,375,068.65	15,294,284.62	(1,691,145.79)	759,385.89	0.00	436,737,593.37
1080001/11 TRANSMISSION	188,892,957.00	6,378,648.50	(297,036.64)	(302,226.61)	35,406.10	194,707,748.35
1080001/11 DISTRIBUTION	238,500,483.67	12,164,330.86	(3,487,743.15)	(992,972.97)	(35,406.10)	246,148,692.31
1080013 PRODUCTION	(2,230,496.61)	0.00	0.00	0.00	(118,266.82)	(2,348,763.43)
1080013 TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1080013 DISTRIBUTION	(55,039.99)	0.00	0.00	0.00	(4,097.85)	(59,137.84)
RETIREMENT WORK IN PROGRESS	(3,550,868.53)	0.00	0.00	(243,161.60)	535,813.69	(3,258,216.44)
<b>TOTAL (108X accounts)</b>	<b>843,932,104.20</b>	<b>33,837,263.98</b>	<b>(5,475,925.58)</b>	<b>(778,975.29)</b>	<b>413,449.02</b>	<b>871,927,916.33</b>

1110001 PRODUCTION	2,630,748.11	546,608.01	0.00	0.00	0.00	3,177,356.12
1110001 TRANSMISSION	2,091,522.37	330,675.04	(30,472.72)	0.00	0.00	2,391,724.69
1110001 DISTRIBUTION	6,558,624.40	828,208.46	(15,586.59)	0.00	0.00	7,371,246.27
<b>TOTAL (111X accounts)</b>	<b>11,280,894.88</b>	<b>1,705,491.51</b>	<b>(46,059.31)</b>	<b>0.00</b>	<b>0.00</b>	<b>12,940,327.08</b>

1011006 CAPITAL LEASES	2,858,470.98	0.00	0.00	0.00	310,953.50	3,169,424.48
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL ACCUM DEPR &amp; AMORT.</b>	<b>858,071,470.06</b>	<b>35,542,755.49</b>	<b>(5,521,984.89)</b>	<b>(778,975.29)</b>	<b>724,402.52</b>	<b>888,037,667.89</b>

NONUTILITY PLANT

1220001 Depr&Amrt of Nonuti Prop-Ownd	234,964.91	2,779.05	0.00	0.00	0.00	237,743.96
1240028 Other Property - RETIRE	18.87	0.00	0.00	0.00	0.00	18.87
<b>TOTAL NONUTILITY PLANT</b>	<b>234,983.78</b>	<b>2,779.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>237,762.83</b>

Preparer - PSnVision Report GLR7410V  
Reviewer - Debbi Doyle - Prop Accg Canton  
Sources - PS GLS8316 & PowerPlant Depr Rpt 1936