COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY)	
POWER COMPANY FOR (1) A GENERAL)	
ADJUSTMENT OF ITS RATES FOR ELECTRIC)	
SERVICE; (2) AN ORDER APPROVING ITS 2017)	Case No. 2017-00179
ENVIRONMENTAL COMPLIANCE PLAN; (3) AN)	
ORDER APPROVING ITS TARIFFS AND RIDERS;)	
(4) AN ORDER APPROVING ACCOUNTING)	
PRACTICES TO ESTABLISH REGULATORY)	
ASSETS AND LIABILITIES; AND (5) AN ORDER)	
GRANTING ALL OTHER REQUIRED APPROVALS	5)	
AND RELIEF)	

SECTION II

FILING REQUIREMENTS

VOLUME 6 OF 7

Kentucky Power Company

2015 Annual Report

Audited Financial Statements



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GLOSSARY OF TERMS

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary.
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority owned consolidated subsidiaries and consolidated affiliates.
AEP Credit	AEP Credit, Inc., a consolidated variable interest entity of AEP which securitizes accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East Companies	APCo, I&M, KPCo and OPCo.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AFUDC	Allowance for Funds Used During Construction.
AGR	AEP Generation Resources Inc., a nonregulated AEP subsidiary that acquired the generation assets and liabilities of OPCo.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ASU	Accounting Standards Update.
CWIP	Construction Work in Progress.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company and consolidated variable interest entity of AEP.
FAC	Fuel Adjustment Clause.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FGD	Flue Gas Desulfurization or scrubbers.
FTR	Financial Transmission Right, a financial instrument that entitles the holder to receive compensation for certain congestion-related transmission charges that arise when the power grid is congested resulting in differences in locational prices.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
Interconnection Agreement	An agreement by and among APCo, I&M, KPCo and OPCo which defined the sharing of costs and benefits associated with their respective generation plants. This agreement was terminated January 1, 2014.
IRS	Internal Revenue Service.
KGPCo	Kingsport Power Company, an AEP electric utility subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
KPSC	Kentucky Public Service Commission.
MISO	Midwest Independent Transmission System Operator.
MLR	Member load ratio, the method used to allocate transactions among members of the Interconnection Agreement.
MMBtu	Million British Thermal Units.
MTM	Mark-to-Market.
MW	Megawatt.
MWh	Megawatthour.
NO_x	Nitrogen oxide.
OATT	Open Access Transmission Tariff.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.
OPEB	Other Postretirement Benefit Plans.

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Operating Agreement	Agreement, dated January 1, 1997, as amended, by and among PSO and SWEPCo governing generating capacity allocation, energy pricing, and revenues and costs of third party sales. AEPSC acts as the agent.
OTC	Over the counter.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation.
PCA	Power Coordination Agreement among APCo, I&M, KPCo and WPCo.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
PUCO	Public Utilities Commission of Ohio.
Risk Management Contracts	Trading and nontrading derivatives, including those derivatives designated as cash flow and fair value hedges.
Rockport Plant	A generation plant, consisting of two 1,310 MW coal-fired generating units near Rockport, Indiana. AEGCo and I&M jointly-own Unit 1. In 1989, AEGCo and I&M entered into a sale-and-leaseback transaction with Wilmington Trust Company, an unrelated, unconsolidated trustee for Rockport Plant, Unit 2.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
SIA	System Integration Agreement, effective June 15, 2000, as amended, provides contractual basis for coordinated planning, operation and maintenance of the power supply sources of the combined AEP.
SO_2	Sulfur dioxide.
SPP	Southwest Power Pool regional transmission organization.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.
VIE	Variable Interest Entity.
WPCo	Wheeling Power Company, an AEP electric utility subsidiary.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholder of Kentucky Power Company:

We have audited the accompanying financial statements of Kentucky Power Company (the "Company"), which comprise the balance sheets as of December 31, 2015 and 2014, and the related statements of income, comprehensive income (loss), changes in common shareholder's equity, and cash flows for each of the three years in the period ended December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kentucky Power Company as of December 31, 2015 and 2014, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2015 in accordance with accounting principles generally accepted in the United States of America.

Columbus, Ohio

Deloite & Touche Ll

February 23, 2016

KENTUCKY POWER COMPANY STATEMENTS OF INCOME

For the Years Ended December 31, 2015, 2014 and 2013 (in thousands)

	Years Ended December 31,				
	2015	2014	2013		
REVENUES					
Electric Generation, Transmission and Distribution	\$ 641,550	\$ 773,795	\$ 721,840		
Sales to AEP Affiliates	11,814	7,514	103,731		
Other Revenues	795	669	684		
TOTAL REVENUES	654,159	781,978	826,255		
EXPENSES					
Fuel and Other Consumables Used for Electric Generation	167,096	283,751	200,139		
Purchased Electricity for Resale	39,228	14,389	11,003		
Purchased Electricity from AEP Affiliates	99,475	116,243	269,088		
Other Operation	80,825	84,491	75,038		
Maintenance	76,957	71,812	66,977		
Asset Impairments and Other Related Charges	_	_	32,847		
Depreciation and Amortization	87,470	95,059	91,692		
Taxes Other Than Income Taxes	22,352	21,308	20,272		
TOTAL EXPENSES	573,403	687,053	767,056		
OPERATING INCOME	80,756	94,925	59,199		
Other Income (Expense):					
Interest Income	100	178	154		
Carrying Costs Income	2,364	59	77		
Allowance for Equity Funds Used During Construction	1,158	4,009	1,367		
Interest Expense	(44,549)	(38,356)	(44,509)		
INCOME BEFORE INCOME TAX EXPENSE	39,829	60,815	16,288		
Income Tax Expense	11,938	22,437	7,382		
NET INCOME	\$ 27,891	\$ 38,378	\$ 8,906		

The common stock of KPCo is wholly-owned by Parent.

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KENTUCKY POWER COMPANY STATEMENTS OF COMPREHENSIVE INCOME (LOSS) For the Years Ended December 31, 2015, 2014 and 2013 (in thousands)

	Years Ended December 31,					31,
		2015		2014		2013
Net Income	\$	27,891	\$	38,378	\$	8,906
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAXES						
Cash Flow Hedges, Net of Tax of \$32, \$20 and \$113 in 2015, 2014 and 2013, Respectively		60		38		210
Amortization of Pension and OPEB Deferred Costs, Net of Tax of \$36, \$252 and \$755 in 2015, 2014 and 2013, Respectively		67		468		1,402
Pension and OPEB Funded Status, Net of Tax of \$(281), \$(600) and \$4,168 in 2015, 2014 and 2013, Respectively		(522)		(1,114)		7,741
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		(395)		(608)		9,353
TOTAL COMPREHENSIVE INCOME	\$	27,496	\$	37,770	\$	18,259

KENTUCKY POWER COMPANY STATEMENTS OF CHANGES IN COMMON SHAREHOLDER'S EQUITY For the Years Ended December 31, 2015, 2014 and 2013

(in thousands)

	_	ommon Stock	Paid-in Capital	_	Retained Carnings	Cor	cumulated Other nprehensive come (Loss)	Total
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2012	\$	50,450	\$ 531,536	\$	190,819	\$	(19,994)	\$ 752,811
Capital Contribution from Parent Common Stock Dividends Net Income			83,112		(20,034) 8,906			83,112 (20,034) 8,906
Other Comprehensive Income							9,353	9,353
Pension and OPEB Adjustment Related to Mitchell Plant							5,221	5,221
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2013		50,450	614,648		179,691		(5,420)	839,369
Capital Contribution Returned to Parent			(100,000)					(100,000)
Common Stock Dividends			2.012		(115,000)			(115,000)
Other Changes in Common Shareholder's Equity Net Income			2,812		38,378			2,812 38,378
Other Comprehensive Loss					30,370		(608)	(608)
Pension and OPEB Adjustment Related to							· /	` /
Kammer Plant							(1,308)	(1,308)
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2014		50,450	517,460		103,069		(7,336)	663,643
Capital Contribution from Parent			9,849					9,849
Common Stock Dividends					(44,000)			(44,000)
Net Income					27,891			27,891
Other Comprehensive Loss							(395)	(395)
Pension and OPEB Adjustment Related to Mitchell Plant							6,086	6,086
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2015	\$	50,450	\$ 527,309	\$	86,960	\$	(1,645)	\$ 663,074

KENTUCKY POWER COMPANY BALANCE SHEETS ASSETS

December 31, 2015 and 2014 (in thousands)

	December 31,			/
CURRENT ASSETS		2015		2014
Cash and Cash Equivalents	\$	867	\$	795
Accounts Receivable:	Ψ	007	Ψ	175
Customers		13,747		21,125
Affiliated Companies		20,373		30,436
Accrued Unbilled Revenues		53		2,047
Miscellaneous		110		131
Allowance for Uncollectible Accounts		(243)		(87)
Total Accounts Receivable		34,040		53,652
Fuel		22,085		45,256
Materials and Supplies		26,705		34,499
Risk Management Assets – Nonaffiliated		2,869		6,358
Risk Management Assets – Nonarmated Risk Management Assets – Affiliated		173		0,556
Deferred Income Tax Benefits		173		8,899
Accrued Tax Benefits		47,812		10,944
Prepayments and Other Current Assets		4,623		4,301
TOTAL CURRENT ASSETS		139,174		164,704
TOTAL CORRENT ASSETS		137,174		104,704
PROPERTY, PLANT AND EQUIPMENT				
Electric:				
Generation		1,118,837		1,161,100
Transmission		568,963		558,099
Distribution		756,631		727,569
Other Property, Plant and Equipment (December 31, 2014 Amount Includes 2015 Plant Retirement)		58,294		521,327
Construction Work in Progress		59,351		39,194
Total Property, Plant and Equipment		2,562,076		3,007,289
Accumulated Depreciation and Amortization		847,675		1,026,208
TOTAL PROPERTY, PLANT AND EQUIPMENT – NET		1,714,401		1,981,081
		1,711,101		1,501,001
OTHER NONCURRENT ASSETS				
Regulatory Assets		557,956		229,827
Long-term Risk Management Assets – Nonaffiliated		12		1,005
Employee Benefits and Pension Assets		6,939		12,810
Deferred Charges and Other Noncurrent Assets		17,774		16,811
TOTAL OTHER NONCURRENT ASSETS		582,681		260,453
TOTAL ASSETS	\$	2,436,256	\$	2,406,238

KENTUCKY POWER COMPANY BALANCE SHEETS ABILITIES AND COMMON SHAREHOLDER'

LIABILITIES AND COMMON SHAREHOLDER'S EQUITY December 31, 2015 and 2014

	December 31,			
	2015 2014			
	(in thousands)			<u>s)</u>
CURRENT LIABILITIES				
Advances from Affiliates	\$	18,692	\$	45,128
Accounts Payable:				
General		36,882		42,315
Affiliated Companies		25,139		29,259
Long-term Debt Due Within One Year – Nonaffiliated		65,000		65,000
Risk Management Liabilities – Nonaffiliated		1,002		3,256
Customer Deposits		26,916		26,343
Accrued Taxes		26,867		18,873
Accrued Interest		7,928		7,824
Regulatory Liability for Over-Recovered Fuel Costs		1,553		1,770
Provision for Refund				31,033
Other Current Liabilities		49,557		38,986
TOTAL CURRENT LIABILITIES		259,536		309,787
NONCURRENT LIABILITIES				
Long-term Debt – Nonaffiliated		801,451		751,285
Long-term Risk Management Liabilities – Nonaffiliated		11		423
Deferred Income Taxes		636,158		575,495
Regulatory Liabilities and Deferred Investment Tax Credits		1,608		22,522
Asset Retirement Obligations		55,151		63,479
Employee Benefits and Pension Obligations		13,536		12,531
Deferred Credits and Other Noncurrent Liabilities		5,731		7,073
TOTAL NONCURRENT LIABILITIES		1,513,646		1,432,808
TOTAL LIABILITIES		1,773,182		1,742,595
Rate Matters (Note 4)				
Commitments and Contingencies (Note 6)				
COMMON SHAREHOLDER'S EQUITY				
Common Stock – Par Value – \$50 Per Share:				
Authorized – 2,000,000 Shares				
Outstanding – 1,009,000 Shares		50,450		50,450
Paid-in Capital		527,309		517,460
Retained Earnings		86,960		103,069
Accumulated Other Comprehensive Income (Loss)		(1,645)		(7,336)
TOTAL COMMON SHAREHOLDER'S EQUITY		663,074		663,643
TOTAL LIABILITIES AND COMMON SHAREHOLDER'S EQUITY	•	2 126 256	•	2,406,238
TOTAL LIABILITIES AND COMMON SHAREHOLDER'S EQUITY	\$	2,436,256	\$	4,400,438

KENTUCKY POWER COMPANY STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2015, 2014 and 2013 (in thousands)

	Years Ended December 31, 2015 2014 2013					
OPERATING ACTIVITIES						
Net Income	\$	27,891	\$	38,378	\$	8,906
Adjustments to Reconcile Net Income to Net Cash Flows from Operating						
Activities:		0= 4=0		0.5.0.50		04 (04
Depreciation and Amortization		87,470		95,059		91,692
Deferred Income Taxes		75,638		9,157		12,440
Asset Impairments and Other Related Charges		_				32,847
Carrying Costs Income		(2,364)		(59)		(77)
Allowance for Equity Funds Used During Construction		(1,158)		(4,009)		(1,367)
Mark-to-Market of Risk Management Contracts		1,642		203		2,357
Pension Contributions to Qualified Plan Trust		(1,900)		(1,923)		
Fuel Over/Under-Recovery, Net		(217)		(1,081)		(5,078)
Provision for Refund		(31,033)		31,033		
Change in Other Noncurrent Assets		(27,945)		(4,372)		6,884
Change in Other Noncurrent Liabilities		(1,765)		8,506		(2,426)
Changes in Certain Components of Working Capital:						, , ,
Accounts Receivable, Net		19,612		(25,128)		55,144
Fuel, Materials and Supplies		26,480		56,498		3,130
Accounts Payable		(4,973)		1,265		(68,480)
Accrued Taxes, Net		(28,874)		(7,591)		4,013
Accrued Interest		105		1,146		(5,324)
Other Current Assets		516		(1,044)		3,817
Other Current Liabilities		(4,368)		17,230		(9,186)
Net Cash Flows from Operating Activities		134,757	_	213,268	_	129,292
Net Cash Flows from Operating Activities	-	134,737	_	213,200		127,272
INVESTING ACTIVITIES	_					
Construction Expenditures		(114,194)		(101,898)		(141,832)
Proceeds from Sales of Assets		1,337		307		5,566
Other Investing Activities		222		(884)		(563)
Net Cash Flows Used for Investing Activities		(112,635)		(102,475)		(136,829)
FINANCING ACTIVITIES						
Capital Contribution from (Returned to) Parent	_			(100,000)		83,112
Issuance of Long-term Debt – Nonaffiliated		49,456		288,344		
						199,700
Change in Advances from Affiliates, Net		(26,436)		36,564		(4,795)
Retirement of Long-term Debt – Nonaffiliated				(200,000)		(250,000)
Retirement of Long-term Debt – Affiliated		(1.140)		(20,000)		<u> </u>
Principal Payments for Capital Lease Obligations		(1,148)		(2,079)		(1,440)
Dividends Paid on Common Stock		(44,000)		(115,000)		(20,034)
Other Financing Activities		78	_	1,430		255
Net Cash Flows from (Used for) Financing Activities		(22,050)	_	(110,741)		6,798
Net Increase (Decrease) in Cash and Cash Equivalents		72		52		(739)
Cash and Cash Equivalents at Beginning of Period		795		743		1,482
Cash and Cash Equivalents at End of Period	\$	867	\$	795	\$	743
Cash and Cash Equivalents at End of I criod	Ψ	007	Ψ	173	Ψ	743
SUPPLEMENTARY INFORMATION	_					
Cash Paid for Interest, Net of Capitalized Amounts	\$	43,426	\$	36,062	\$	48,602
Net Cash Paid (Received) for Income Taxes		(27,317)		18,545		6,100
Noncash Acquisitions Under Capital Leases		244		1,471		3,448
Construction Expenditures Included in Current Liabilities as of December 31,		14,112		17,626		7,253
Noncash Capital Contribution from Parent		9,849		_		_

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1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

As a public utility, KPCo engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 170,000 retail customers in its service territory in eastern Kentucky. KPCo also sells power at wholesale to municipalities.

Effective January 1, 2014, the Interconnection Agreement and the AEP System Interim Allowance Agreement were terminated. Also effective January 1, 2014, the FERC approved a PCA among APCo, I&M and KPCo with AEPSC as the agent to coordinate the participants' respective power supply resources. Effective May 2015, the PCA was revised and approved by the FERC to include WPCo. Under the PCA, APCo, I&M, KPCo and WPCo are individually responsible for planning their respective capacity obligations. Further, the Restated and Amended PCA allows, but does not obligate, APCo, I&M, KPCo and WPCo to participate collectively under a common fixed resource requirement capacity plan in PJM and to participate in specified collective off-system sales and purchase activities.

Also effective January 1, 2014, the FERC approved the creation of a Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as the agent. The Bridge Agreement is an interim arrangement to: (a) address the treatment of purchases and sales made by AEPSC on behalf of member companies that extend beyond termination of the Interconnection Agreement and (b) address how member companies would fulfill their existing obligations under the PJM Reliability Assurance Agreement through the 2014/2015 PJM planning year. Under the Bridge Agreement, AGR is committed to meet capacity obligations of member companies.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo and WPCo. Effective January 1, 2014, and revised in May 2015, power and natural gas risk management activities are allocated based on the member companies' respective equity positions. Risk management activities primarily include the power and natural gas physical transactions, financially-settled swaps and exchange-traded futures. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts. KPCo shared in the revenues and expenses associated with these risk management activities with the member companies.

Under a unit power agreement with AEGCo, an affiliated company, KPCo purchases 390 MWs of Rockport Plant capacity which is 30% of AEGCo's 50% share of the 2,600 MW Rockport Plant. The unit power agreement expires in December 2022. KPCo pays a demand charge for the right to receive the power, which is payable even if the power is not taken.

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM and MISO generally accruing to the benefit of APCo, I&M, KPCo and WPCo and trading and marketing activities originating in SPP generally accruing to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the common shareholder's equity of these companies.

To minimize the credit requirements and operating constraints when operating within PJM, participating AEP companies, including KPCo, agreed to a netting of certain payment obligations incurred by the participating AEP companies against certain balances due to such AEP companies and to hold PJM harmless from actions that any one or more AEP companies may take with respect to PJM.

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Corporate Separation

Background

On December 31, 2013, as approved by the FERC and the PUCO, OPCo transferred its generation assets and related generation liabilities at net book value to AGR. Also on December 31, 2013, AGR subsequently transferred at net book value a one-half interest (780 MW) in the Mitchell Plant to KPCo. The transfer of these generation assets and associated liabilities was approved by the FERC and the KPSC.

AGR's transfer of a one-half ownership in the Mitchell Plant to KPCo at net book value qualifies as an acquisition of a business under common control. Pursuant to "Business Combinations" accounting guidance, KPCo retrospectively adjusted its financial statements as if the transfer had occurred at the beginning of the earliest period presented.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

KPCo's rates are regulated by the FERC and the KPSC. The FERC also regulates KPCo's affiliated transactions, including AEPSC intercompany service billings which are generally at cost, under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over the issuances and acquisitions of securities of the public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. For non-power goods and services, the FERC requires a nonregulated affiliate to bill an affiliated public utility company at no more than market while a public utility must bill the higher of cost or market to a nonregulated affiliate. The KPSC also regulates certain intercompany transactions under its affiliate statutes. Both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

The FERC regulates wholesale power markets, wholesale power transactions and wholesale transmission operations and rates. KPCo's wholesale power transactions are generally market-based. Wholesale power transactions are cost-based regulated when KPCo negotiates and files a cost-based contract with the FERC or the FERC determines that KPCo has "market power" in the region where the transaction occurs. KPCo has entered into wholesale power supply contracts with various municipalities that are FERC-regulated, cost-based contracts. These contracts are generally formula rate mechanisms, which are trued up to actual costs annually.

The KPSC regulates all of the distribution operations and rates and retail transmission rates on a cost basis. The KPSC also regulates the retail generation/power supply operations and rates.

In addition, the FERC regulates the SIA and the Transmission Agreement, all of which are still active and allocate shared system costs and revenues among the utility subsidiaries that are parties to each agreement. In accordance with management's 2012 filing with the FERC, the Interconnection Agreement was terminated effective January 1, 2014. The AEP System Interim Allowance Agreement which provided for, among other things, the transfer of SO₂ emission allowances associated with transactions under the Interconnection Agreement was also terminated. In December 2013, the FERC issued orders approving the creation of a Power Coordination Agreement (PCA), effective January 1, 2014. Also effective January 1, 2014, the FERC approved the creation of a Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as the agent. Effective June 1, 2014, the FERC approved the cancellation of the System Transmission Integration Agreement.

Accounting for the Effects of Cost-Based Regulation

As a rate-regulated electric public utility company, KPCo's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," KPCo records regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

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Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include but are not limited to inventory valuation, allowance for doubtful accounts, long-lived asset impairment, unbilled electricity revenue, valuation of long-term energy contracts, the effects of regulation, long-lived asset recovery, storm costs, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

Cash and Cash Equivalents

Cash and Cash Equivalents include temporary cash investments with original maturities of three months or less.

Inventory

Fossil fuel inventories and materials and supplies inventories are carried at average cost.

Accounts Receivable

Customer accounts receivable primarily include receivables from wholesale and retail energy customers, receivables from energy contract counterparties related to risk management activities and customer receivables primarily related to other revenue-generating activities.

Revenue is recognized from electric power sales when power is delivered to customers. To the extent that deliveries have occurred but a bill has not been issued, KPCo accrues and recognizes, as Accrued Unbilled Revenues on the balance sheets, an estimate of the revenues for energy delivered since the last billing.

AEP Credit factors accounts receivable on a daily basis, excluding receivables from risk management activities, for KPCo. See "Sale of Receivables - AEP Credit" section of Note 14 for additional information.

Allowance for Uncollectible Accounts

Generally, AEP Credit records bad debt expense related to receivables purchased from KPCo under a sale of receivables agreement. For customer accounts receivables relating to risk management activities, accounts receivables are reviewed for bad debt reserves at a specific counterparty level basis. For miscellaneous accounts receivable, bad debt expense is recorded for all amounts outstanding 180 days or greater at 100%, unless specifically identified. Miscellaneous accounts receivable items open less than 180 days may be reserved using specific identification for bad debt reserves.

Concentrations of Credit Risk and Significant Customers

KPCo does not have any significant customers that comprise 10% or more of its operating revenues as of December 31, 2015.

Management monitors credit levels and the financial condition of KPCo's customers on a continuing basis to minimize credit risk. The KPSC allows recovery in rates for a reasonable level of bad debt costs. Management believes adequate provision for credit loss has been made in the accompanying financial statements.

Emission Allowances

KPCo records emission allowances at cost, including the annual SO₂ and NO_x emission allowance entitlements received at no cost from the Federal EPA. KPCo follows the inventory model for these allowances. Allowances expected to be consumed within one year are reported in Materials and Supplies. Allowances with expected consumption beyond one year are included in Deferred Charges and Other Noncurrent Assets. These allowances are consumed in the production of energy and are recorded in Fuel and Other Consumables Used for Electric Generation at an average cost.

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The purchases and sales of allowances are reported in the Operating Activities section of the statements of cash flowable R The net margin on sales of emission allowances is included in Electric Generation, Transmission and Distribute of 138 Revenues for nonaffiliated transactions and in Sales to AEP Affiliates Revenues for affiliated transactions because of its integral nature to the production process of energy and KPCo's revenue optimization strategy for operations. The net margin on sales of emission allowances affects the determination of deferred fuel or deferred emission allowance costs and the amortization of regulatory assets.

Property, Plant and Equipment

Electric utility property, plant and equipment are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review. Removal costs are charged to regulatory liabilities. The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-lived Assets." When it becomes probable that an asset in service or an asset under construction will be abandoned and regulatory cost recovery has been disallowed, the cost of that asset shall be removed from plant-in-service or CWIP and charged to expense.

The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

Allowance for Funds Used During Construction

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of regulated electric utility plant. KPCo records the equity component of AFUDC in Allowance for Equity Funds Used During Construction and the debt component of AFUDC as a reduction to Interest Expense.

Valuation of Nonderivative Financial Instruments

The book values of Cash and Cash Equivalents, Accounts Receivable, Advances from Affiliates and Accounts Payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market

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data) and other observable inputs for the asset or liability. The amount of risk taken is determined by the Commerciability operations and Finance groups in accordance with established risk management policies as approved by the Finance 138 Committee of AEP's Board of Directors. The AEP System's market risk oversight staff independently monitors risk policies, procedures and risk levels and provides members of the Commercial Operations Risk Committee (Regulated Risk Committee) various reports regarding compliance with policies, limits and procedures. The Regulated Risk Committee consists of AEPSC's Chief Operating Officer, Chief Financial Officer, Executive Vice President of Generation, Senior Vice President of Commercial Operations and Chief Risk Officer.

For commercial activities, exchange traded derivatives, namely futures contracts, are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange traded contracts where there is insufficient market liquidity to warrant inclusion in Level 1. Management verifies price curves using these broker quotes and classifies these fair values within Level 2 when substantially all of the fair value can be corroborated. Management typically obtains multiple broker quotes, which are nonbinding in nature but are based on recent trades in the marketplace. When multiple broker quotes are obtained, the quoted bid and ask prices are averaged. In certain circumstances, a broker quote may be discarded if it is a clear outlier. Management uses a historical correlation analysis between the broker quoted location and the illiquid locations. If the points are highly correlated, these locations are included within Level 2 as well. Certain OTC and bilaterally executed derivative instruments are executed in less active markets with a lower availability of pricing information. Illiquid transactions, complex structured transactions, FTRs and counterparty credit risk may require nonmarket based inputs. Some of these inputs may be internally developed or extrapolated and utilized to estimate fair value. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized as Level 3. The main driver of contracts being classified as Level 3 is the inability to substantiate energy price curves in the market. A portion of the Level 3 instruments have been economically hedged which limits potential earnings volatility.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan trusts. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes. The trustee uses multiple pricing vendors for the assets held in the trusts.

Assets in the benefits trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and domestic equity securities. They are valued based on observable inputs primarily unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities and cash equivalent funds. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Benefit plan assets included in Level 3 are primarily real estate and private equity investments that are valued using methods requiring judgment including appraisals. The fair value of real estate investments is measured using market capitalization rates, recent sales of comparable investments and independent third-party appraisals. The fair value of private equity investments is measured using cost and purchase multiples, operating results, discounted future cash flows and market based comparable data. Depending on the specific situation, one or multiple approaches are used to determine the valuation of a real estate or private equity investment.

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Deferred Fuel Costs

The cost of fuel and related emission allowances and emission control chemicals/consumables is charged to Fuel and Other Consumables Used for Electric Generation expense when the fuel is burned or the allowance or consumable is utilized. Fuel cost over-recoveries (the excess of fuel-related revenues over applicable fuel costs incurred) are generally deferred as current regulatory liabilities and under-recoveries (the excess of applicable fuel costs incurred over fuel-related revenues) are generally deferred as current regulatory assets. Fuel cost over-recovery and under-recovery balances are classified as noncurrent when there is a phase-in plan or the FAC has been suspended. These deferrals are amortized when refunded or when billed to customers in later months with the KPSC's review and approval. The amount of an over-recovery or under-recovery can also be affected by actions of the KPSC. On a routine basis, the KPSC reviews and/or audits KPCo's fuel procurement policies and practices, the fuel cost calculations and FAC deferrals. FAC deferrals are adjusted when costs are no longer probable of recovery or when refunds of fuel reserves are probable. Changes in fuel costs, including purchased power, are reflected in rates in a timely manner through the FAC. A portion of margins from off-system sales are given to customers through the FAC.

Revenue Recognition

Regulatory Accounting

KPCo's financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, KPCo records them as assets on its balance sheets. KPCo tests for probability of recovery at each balance sheet date or whenever new events occur. Examples of new events include the issuance of a regulatory commission order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, KPCo writes off that regulatory asset as a charge against income.

Electricity Supply and Delivery Activities

KPCo recognizes revenues from retail and wholesale electricity sales and electricity transmission and distribution delivery services. KPCo recognizes the revenues on the statements of income upon delivery of the energy to the customer and includes unbilled as well as billed amounts. Wholesale transmission revenue is based on FERC approved formula rate filings made for each calendar year using estimated costs. The annual rate filing is compared to actual costs with an over- or under-recovery being trued-up with interest and refunded or recovered in a future year's rates.

Most of the power produced at KPCo's generation plants is sold to PJM. KPCo purchases power from PJM to supply power to its customers. Generally, these power sales and purchases are reported on a net basis in revenues on the statements of income. However, purchases of power in excess of sales to PJM, on an hourly net basis, used to serve retail load are recorded gross as Purchased Electricity for Resale on the statements of income.

Physical energy purchases arising from non-derivative contracts are accounted for on a gross basis in Purchased Electricity for Resale on the statements of income. Energy purchases arising from non-trading derivative contracts are recorded based on the transaction's facts and circumstances. Purchases under non-trading derivatives used to serve accrual based obligations are recorded in Purchased Electricity for Resale on the statements of income. All other non-trading derivative purchases are recorded net in revenues.

In general, KPCo records expenses when purchased electricity is received and when expenses are incurred, with the exception of certain power purchase contracts that are derivatives and accounted for using MTM accounting. KPCo defers the unrealized MTM amounts as regulatory assets (for losses) and regulatory liabilities (for gains).

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Energy Marketing and Risk Management Activities

KPCo engages in power marketing as a major power producer and participant in electricity markets. KPCo also engages in power, capacity, coal, natural gas and, to a lesser extent, heating oil, gasoline and other commodity risk management activities focused on markets where the AEP System owns assets and adjacent markets. These activities include the purchase-and-sale of energy under forward contracts at fixed and variable prices. These contracts include physical transactions, exchange-traded futures, and to a lesser extent, OTC swaps and options. Certain energy marketing and risk management transactions are with RTOs.

KPCo recognizes revenues and expenses from marketing and risk management transactions that are not derivatives upon delivery of the commodity. KPCo uses MTM accounting for marketing and risk management transactions that are derivatives unless the derivative is designated in a qualifying cash flow hedge relationship or elected normal under the normal purchase normal sale election. The realized gains and losses on marketing and risk management transactions are included in revenues or expense based on the transaction's facts and circumstances. The unrealized MTM amounts are deferred as regulatory assets (for losses) and regulatory liabilities (for gains). Unrealized MTM gains and losses are included on the balance sheets as Risk Management Assets or Liabilities as appropriate.

Certain qualifying marketing and risk management derivative transactions are designated as hedges of variability in future cash flows as a result of forecasted transactions (cash flow hedge). KPCo initially records the effective portion of the cash flow hedge's gain or loss as a component of AOCI. When the forecasted transaction is realized and affects net income, KPCo subsequently reclassifies the gain or loss on the hedge from AOCI into revenues or expenses within the same financial statement line item as the forecasted transaction on the statements of income. KPCo defers the ineffective portion as regulatory assets (for losses) and regulatory liabilities (for gains). See "Accounting for Cash Flow Hedging Strategies" section of Note 10.

Maintenance

Maintenance costs are expensed as incurred. If it becomes probable that KPCo will recover specifically-incurred costs through future rates, a regulatory asset is established to match the expensing of those maintenance costs with their recovery in cost-based regulated revenues.

Income Taxes and Investment Tax Credits

KPCo uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence.

When the flow-through method of accounting for temporary differences is reflected in regulated revenues (that is, when deferred taxes are not included in the cost of service for determining regulated rates for electricity), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

Investment tax credits are accounted for under the flow-through method except where regulatory commissions have reflected investment tax credits in the rate-making process on a deferral basis. Investment tax credits that have been deferred are amortized over the life of the plant investment.

KPCo accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." KPCo classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Other Operation expense.

Excise Taxes

As an agent for some state and local governments, KPCo collects from customers certain excise taxes levied by those state or local governments on customers. KPCo does not recognize these taxes as revenue or expense.

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Debt

Gains and losses from the reacquisition of debt used to finance regulated electric utility plants are deferred and amortized over the remaining term of the reacquired debt in accordance with their rate-making treatment unless the debt is refinanced. If the reacquired debt is refinanced, the reacquisition costs are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates.

Debt discount or premium and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations. The net amortization expense is included in Interest Expense on the statements of income.

Investments Held in Trust for Future Liabilities

AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

Benefit Plans

All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target asset allocations by plan.

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and optimize net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.
- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocations are as follows:

Pension Plan Assets	Target
Equity	25%
Fixed Income	59%
Other Investments	15%
Cash and Cash Equivalents	1%

OPEB Plans Assets	Target
Equity	65%
Fixed Income	33%
Cash and Cash Equivalents	2%

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The investment policies of each benefit plan contains various investment limitations. The investment policies established concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exceptor of 138 proportionate and immaterial holdings of AEP securities in passive index strategies). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law.

For equity investments, the concentration limits are as follows:

- No security in excess of 5% of all equities.
- Cash equivalents must be less than 10% of an investment manager's equity portfolio.
- No individual stock may be more than 10% and 7% for pension and OPEB investments, respectively, of each manager's equity portfolio.
- No investment in excess of 5% of an outstanding class of any company.
- No securities may be bought or sold on margin or other use of leverage.

For fixed income investments, the concentration limits must not exceed:

- 3% in any single issuer.
- 5% for private placements.
- 5% for convertible securities.
- 60% for bonds rated AA+ or lower.
- 50% for bonds rated A+ or lower.
- 10% for bonds rated BBB- or lower.

For obligations of non-government issuers within the fixed income portfolio, the following limitations apply:

- AAA rated debt: a single issuer should account for no more than 5% of the portfolio.
- AA+, AA, AA- rated debt: a single issuer should account for no more than 3% of the portfolio.
- Debt rated A+ or lower: a single issuer should account for no more than 2% of the portfolio.
- No more than 10% of the portfolio may be invested in high yield and emerging market debt combined at any time.

Each investment manager's portfolio is compared to a diversified benchmark index.

A portion of the pension assets is invested in real estate funds to provide diversification, add return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. The pension plan uses external real estate investment managers to invest in commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and development risk classifications and some investments in Real Estate Investment Trusts, which are publicly traded real estate securities.

A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships and commingled funds to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investment instruments. Commingled private equity funds are used to enhance the holdings' diversity.

AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is providing modest incremental income with a limited increase in risk.

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Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trestable R The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association Association Report of the Strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association Report of the Strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association Report of Strategy for holding life insurance contracts are tax-deferred within the TOLI contract and can be tax-free if held until claims are paid. Life insurance proceeds remain in the trust and are used to fund future retiree medical benefit liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments in stocks that are actively traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified, commingled fixed income fund with underlying investments in government bonds, corporate bonds and asset-backed securities.

Cash and cash equivalents are held in each trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit, treasury bills and other types of investment grade short-term debt securities. The cash funds are valued each business day and provide daily liquidity.

Comprehensive Income (Loss)

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Comprehensive income (loss) has two components: net income (loss) and other comprehensive income (loss).

Earnings Per Share (EPS)

KPCo is a wholly-owned subsidiary of AEP. Therefore, KPCo is not required to report EPS.

Supplementary Income Statement Information

The following table provides the components of Depreciation and Amortization for the years ended December 31, 2015, 2014 and 2013:

	Years Ended December 31,						
Depreciation and Amortization		2015 2014				2013	
	(in thousands)						
Depreciation and Amortization of Property, Plant and Equipment	\$	86,679	\$	94,770	\$	91,403	
Amortization of Regulatory Assets and Liabilities		791		289		289	
Total Depreciation and Amortization	\$	87,470	\$	95,059	\$	91,692	

Subsequent Events

Management reviewed subsequent events through February 23, 2016, the date that KPCo's 2015 annual report was issued.

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2. NEW ACCOUNTING PRONOUNCEMENTS

Upon issuance of final pronouncements, management reviews the new accounting literature to determine its relevance, if any, to KPCo's business. The following final pronouncements will impact the financial statements.

ASU 2014-08 "Presentation of Financial Statements and Property, Plant and Equipment" (ASU 2014-08)

In April 2014, the FASB issued ASU 2014-08 changing the presentation of discontinued operations on the statements of income and other requirements for reporting discontinued operations. Under the new standard, a disposal of a component or a group of components of an entity is required to be reported in discontinued operations if the disposal represents a strategic shift that has (or will have) a major effect on an entity's operations and financial results when the component meets the criteria to be classified as held-for-sale or is disposed. The amendments in this update also require additional disclosures about discontinued operations and disposal of an individually significant component of an entity that does not qualify for discontinued operations. This standard must be prospectively applied to all reporting periods presented in financial reports issued after the effective date.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2014. If applicable, this standard will change the presentation of financial statements but will not affect the calculation of net income, comprehensive income or earnings per share. Management adopted ASU 2014-08 effective January 1, 2015. There were no events requiring the application of this new accounting guidance.

ASU 2014-09 "Revenue from Contracts with Customers" (ASU 2014-09)

In May 2014, the FASB issued ASU 2014-09 clarifying the method used to determine the timing and requirements for revenue recognition on the statements of income. Under the new standard, an entity must identify the performance obligations in a contract, determine the transaction price and allocate the price to specific performance obligations to recognize the revenue when the obligation is completed. The amendments in this update also require disclosure of sufficient information to allow users to understand the nature, amount, timing and uncertainty of revenue and cash flow arising from contracts.

The FASB deferred implementation of ASU 2014-09 under the terms in ASU 2015-14, "Revenue from Contracts with Customers (Topic: 606): Deferral of the Effective Date." The new accounting guidance is effective for interim and annual periods beginning after December 15, 2017. Early adoption is permitted for annual periods beginning after December 15, 2016. As applicable, this standard may change the amount of revenue recognized in the income statements in each reporting period. Management is analyzing the impact of this new standard and, at this time, cannot estimate the impact of adoption on revenue or net income. Management plans to adopt ASU 2014-09 effective January 1, 2018.

ASU 2015-01 "Income Statement – Extraordinary and Unusual Items" (ASU 2015-01)

In January 2015, the FASB issued ASU 2015-01 eliminating the concept of extraordinary items for presentation on the face of the income statement. Under the new standard, a material event or transaction that is unusual in nature, infrequent or both shall be reported as a separate component of income from continuing operations. Alternatively, it may be disclosed in the notes to financial statements.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2015. As applicable, this standard may change the presentation of amounts in the income statements. Management adopted ASU 2015-01 effective January 1, 2016.

ASU 2015-03 "Simplifying the Presentation of Debt Issuance Costs" (ASU 2015-03)

In April 2015, the FASB issued ASU 2015-03 simplifying the presentation of debt issuance costs on the balance sheets. Under the new standard, debt issuance costs related to a recognized debt liability will be presented on the balance sheets as a direct deduction from the carrying amount of that debt liability, consistent with discounts.

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The new accounting guidance is effective for interim and annual periods beginning after December 15, 2015 with early it R adoption permitted. Management adopted ASU 2015-03 in October 2015 and applied the new standard retrospective of the reclassification between assets and liabilities for KPCo was \$3.3 million as of December 31, 2014.

ASU 2015-05 "Customer's Accounting for Fees Paid in a Cloud Computing Arrangement" (ASU 2015-05)

In April 2015, the FASB issued ASU 2015-05 providing guidance to customers about whether a cloud computing arrangement includes a software license. The new accounting guidance is effective for interim and annual periods beginning after December 15, 2015 with early adoption permitted. Management adopted ASU 2015-05 prospectively, effective January 1, 2016, with no impact on results of operations, financial position or cash flows.

ASU 2015-11 "Simplifying the Measurement of Inventory" (ASU 2015-11)

In July 2015, the FASB issued ASU 2015-11 simplifying the guidance on the subsequent measurement of inventory, excluding inventory measured using last-in, first-out or the retail inventory method. Under the new standard, inventory should be at the lower of cost and net realizable value. The new accounting guidance is effective for interim and annual periods beginning after December 15, 2016 with early adoption permitted. Management does not expect the new standard to impact its results of operations, financial position or cash flows. Management plans to adopt ASU 2015-11 prospectively, effective January 1, 2017.

ASU 2015-17 "Balance Sheet Classification of Deferred Taxes" (ASU 2015-17)

In November 2015, the FASB issued ASU 2015-17 simplifying the presentation of deferred income taxes on the balance sheets. Under the new standard, deferred tax assets and liabilities are classified as noncurrent on the balance sheets. The new accounting guidance is effective for annual periods beginning after December 15, 2016 with early adoption permitted. Management adopted ASU 2015-17 upon its issuance date and applied the new standard prospectively. As a result, the new standard impacted the December 31, 2015 presentation of deferred tax assets and liabilities on the balance sheet.

ASU 2016-01 "Recognition and Measurement of Financial Assets and Financial Liabilities" (ASU 2016-01)

In January 2016, the FASB issued ASU 2016-01 enhancing the reporting model for financial instruments. Under the new standard, equity investments (except those accounted for under the equity method of accounting or those that result in consolidation of the investee) are required to be measured at fair value with changes in fair value recognized in net income. The new standard also amends disclosure requirements and requires separate presentation of financial assets and liabilities by measurement category and form of financial asset (that is, securities or loans and receivables) on the balance sheet or the accompanying notes to the financial statements. The amendments also clarify that an entity should evaluate the need for a valuation allowance on a deferred tax asset related to available-for sale securities in combination with the entity's other deferred tax assets.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2017 with early adoption permitted. The amendments should be applied by means of a cumulative-effect adjustment to the balance sheet as of the beginning of the fiscal year of adoption. Management is analyzing the impact of this new standard and, at this time, cannot estimate the impact of adoption on net income. Management plans to adopt ASU 2016-01 effective January 1, 2018.

3. <u>COMPREHENSIVE INCOME</u>

Presentation of Comprehensive Income

The following tables provide the components of changes in AOCI for the years ended December 31, 2015, 2014 and 2013. All amounts in the following tables are presented net of related income taxes.

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2015

	Cash Flo	w Hedges	Pension a	Pension and OPEB			
		Interest Rate and Foreign	Amortization of Deferred	Changes in Funded			
	Commodity	Currency	Costs	Status	Total		
			(in thousands)				
Balance in AOCI as of December 31, 2014	\$	\$ (161	3,145	\$ (10,320)	\$ (7,336)		
Change in Fair Value Recognized in AOCI	_	_	_	(522)	(522)		
Amounts Reclassified from AOCI		60	67		127		
Net Current Period Other							
Comprehensive Income (Loss)		60	67	(522)	(395)		
Pension and OPEB Adjustment Related to							
Mitchell Plant			<u> </u>	6,086	6,086		
Balance in AOCI as of December 31, 2015	\$ —	\$ (101	\$ 3,212	\$ (4,756)	\$ (1,645)		

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2014

	Cash Flo	w Hedges	Pension ar		
		Interest Rate	Amortization	Changes	
		and Foreign	of Deferred	in Funded	
	Commodity	Currency	Costs	Status	Total
			(in thousands)		
Balance in AOCI as of December 31, 2013	\$ 23	\$ (222)	\$ 2,677	\$ (7,898)	\$ (5,420)
Change in Fair Value Recognized in AOCI	347			(1,114)	(767)
Amounts Reclassified from AOCI	(370)	61	468		159
Net Current Period Other					
Comprehensive Income (Loss)	(23)	61	468	(1,114)	(608)
Pension and OPEB Adjustment Related to					
Kammer Plant				(1,308)	(1,308)
Balance in AOCI as of December 31, 2014	<u>\$</u>	\$ (161)	\$ 3,145	\$ (10,320)	\$ (7,336)

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2013

	Cash Flow Hedges				Pension and OPEB											
			In	Interest Rate Am		Amortization		Amortization		Amortization		Amortization		Changes		
			ar	ıd Foreign	of	Deferred	in	Funded								
	Con	nmodity		Currency		Costs		Status		Total						
					(in th	ousands)										
Balance in AOCI as of December 31, 2012	\$	(127)	\$	(282)	\$	1,275	\$	(20,860)	\$	(19,994)						
Change in Fair Value Recognized in AOCI		152		_				7,741		7,893						
Amounts Reclassified from AOCI		(2)		60		1,402				1,460						
Net Current Period Other																
Comprehensive Income		150		60		1,402		7,741		9,353						
Pension and OPEB Adjustment Related to																
Mitchell Plant								5,221		5,221						
Balance in AOCI as of December 31, 2013	\$	23	\$	(222)	\$	2,677	\$	(7,898)	\$	(5,420)						

Reclassifications from Accumulated Other Comprehensive Income

The following tables provide details of reclassifications from AOCI for the years ended December 31, 2015, 2014 and 2013. The amortization of pension and OPEB AOCI components are included in the computation of net periodic pension and OPEB costs. See Note 8 for additional details.

Reclassifications from Accumulated Other Comprehensive Income (Loss)

	Amount of (Gain) Loss Reclassified from AOCI									
	Years Ended December 31,									
		2015	2014		2013					
Gains and Losses on Cash Flow Hedges		((in thousand:	s)						
Commodity:										
Electric Generation, Transmission and Distribution Revenues	\$		\$ —	\$	(64)					
Purchased Electricity for Resale		_	(513)		84					
Other Operation Expense		_	(3)		(8)					
Maintenance Expense			(5)		(5)					
Property, Plant and Equipment			(6)		(11)					
Regulatory Assets/(Liabilities), Net (a)			(43)							
Subtotal – Commodity			(570)		(4)					
Interest Rate and Foreign Currency:										
Interest Expense		93	93		93					
Subtotal – Interest Rate and Foreign Currency		93	93		93					
Reclassifications from AOCI, before Income Tax (Expense) Credit		93	(477)		89					
Income Tax (Expense) Credit		33	(168)		31					
Reclassifications from AOCI, Net of Income Tax (Expense) Credit		60	(309)		58					
Pension and OPEB										
Amortization of Prior Service Cost (Credit)		(41)	(214)		(364)					
Amortization of Actuarial (Gains)/Losses		141	935		2,521					
Reclassifications from AOCI, before Income Tax (Expense) Credit		100	721		2,157					
Income Tax (Expense) Credit		33	253		755					
Reclassifications from AOCI, Net of Income Tax (Expense) Credit		67	468	_	1,402					
Total Reclassifications from AOCI, Net of Income Tax (Expense) Credit	\$	127	\$ 159	\$	1,460					

⁽a) Represents realized gains and losses subject to regulatory accounting treatment recorded as either current or noncurrent on the balance sheets.

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4. RATE MATTERS

KPCo is involved in rate and regulatory proceedings at the FERC and the KPSC. Rate matters can have a material impact on net income, cash flows and possibly financial condition. KPCo's recent significant rate orders and pending rate filings are addressed in this note.

Plant Transfer

Consistent with KPCo's December 2012 plant transfer filing that was approved by the KPSC, Big Sandy Plant, Unit 2 was retired in May 2015. Upon retirement, \$194 million was reclassified as Regulatory Assets on the balance sheet related to the net book value of Big Sandy Plant, Unit 2 and the related asset retirement obligations, costs of removal and materials and supplies. These regulatory assets will be amortized over 25 years, effective July 2015.

In October 2013, the KPSC issued an order that approved a modified settlement agreement which included the approval to transfer to KPCo a one-half interest in the Mitchell Plant, comprising 780 MW of average annual generating capacity. In December 2013, the transfer of a one-half interest in the Mitchell Plant to KPCo was completed. In April 2015, the Franklin County Circuit Court issued an order that affirmed the KPSC's October 2013 order. In May 2015, the Attorney General filed an appeal with the Kentucky Court of Appeals of the April 2015 order. In December 2015, KPCo, the Attorney General and the KPSC filed a joint motion to dismiss the appeals filed with the Kentucky Court of Appeals and in February 2016, the joint motion to dismiss was granted.

Kentucky Fuel Adjustment Clause Review

In January 2015, the KPSC issued an order disallowing certain FAC costs during the period of January 2014 through May 2015 while KPCo owned and operated both Big Sandy Plant, Unit 2 and its one-half interest in the Mitchell Plant. As a result of this order, KPCo recorded a regulatory disallowance of \$36 million in December 2014. In February 2015, KPCo filed an appeal of this order with the Franklin County Circuit Court. In September 2015, the Franklin County Circuit Court issued an order that dismissed all appeals filed related to this FAC review, as agreed to by the parties to the stipulation agreement in the "2014 Kentucky Base Rate Case" discussed below.

2014 Kentucky Base Rate Case

In December 2014, KPCo filed a request with the KPSC for a net increase in rates of \$70 million. In April 2015, a stipulation agreement between KPCo and certain intervenors was filed with the KPSC that recommended a net revenue increase of \$45 million, which consisted of a \$68 million increase in rider rates, offset by a \$23 million decrease in annual base rates, to be effective July 2015. The proposed net increase reflected KPCo's ownership interest in the Mitchell Plant, riders to recover the Big Sandy Plant retirement and operational costs and the inclusion of an environmental compliance plan. The proposed net increase of \$45 million also included (a) recovery of \$12 million of deferred storm costs, (b) any difference between the actual off-system sales margins and the \$15 million included in the proposed annual base rates to be shared with 75% to the customer and 25% to KPCo and (c) dismissal of the KPCo and the Kentucky Industrial Utility Customers appeals of the KPSC order in the KPCo fuel adjustment clause review. See "Kentucky Fuel Adjustment Clause Review" discussed above.

In June 2015, the KPSC issued an order that approved a modified stipulation agreement. The order approved a net revenue increase of \$45 million, as proposed in the stipulation agreement, and contained modifications that included (a) approval to recover \$2 million of IGCC and certain carbon capture study costs, both over 25 years, (b) no deferral of certain PJM costs and (c) denial of the recovery of certain potential purchased power costs through a rider.

5. <u>EFFECTS OF REGULATION</u>

Regulatory Assets and Liabilities

Regulatory assets and liabilities are comprised of the following items:

	Decem	ber 31,	Remaining		
Regulatory Assets:	2015	2014	Recovery Period		
	(in tho				
Noncurrent Regulatory Assets					
Regulatory assets pending final regulatory approval:	•				
Regulatory Assets Currently Not Earning a Return					
Storm Related Costs	\$ 4,377	\$ 12,146			
Asset Retirement Obligation		8,287			
Total Regulatory Assets Pending Final Regulatory Approval	4,377	20,433			
Regulatory assets approved for recovery:					
Regulatory Assets Currently Earning a Return					
Plant Retirement Costs	232,591		25 years		
Plant Retirement Costs - Asset Retirement Obligation Costs	7,640	_	25 years		
Plant Retirement Costs - Materials and Supplies	4,485	_	25 years		
Other Regulatory Assets Approved for Recovery	1,207	556	various		
Regulatory Assets Currently Not Earning a Return	ŕ				
Income Taxes, Net	160,246	159,150	21 years		
Plant Retirement Costs - Asset Retirement Obligation Costs	58,031		25 years		
Pension and OPEB Funded Status	52,687	36,460	12 years		
Storm Related Costs	10,931	2,349	5 years		
Kentucky Deferred Environmental Costs	6,365		1 year		
Big Sandy Plant, Unit 1 Operating Rider	4,903	_	1 year		
Postemployment Benefits	4,557	4,527	5 years		
Peak Demand Reduction/Energy Efficiency	4,332	357	2 years		
Medicare Subsidy	1,950	2,166	9 years		
IGCC Pre-Construction Costs	1,305	´ _	25 years		
Unrealized Loss on Forward Commitments	164	1,835	2 years		
Other Regulatory Assets Approved for Recovery	2,185	1,994	various		
Total Regulatory Assets Approved for Recovery	553,579	209,394			
Total Noncurrent Regulatory Assets	\$ 557,956	\$ 229,827			

Section II - Application Filing Requirements Exhibit R December 31, Remaining Refund Period 31 of 138 **Regulatory Liabilities:** 2015 2014 (in thousands) **Current Regulatory Liability** Over-recovered Fuel Costs - does not pay a return 1 year **Total Current Regulatory Liabilities** Noncurrent Regulatory Liabilities and **Deferred Investment Tax Credits** Regulatory liabilities approved for payment: Regulatory Liabilities Currently Paying a Return Asset Removal Costs \$ \$ 16,768 Regulatory Liabilities Currently Not Paying a Return Unrealized Gain on Forward Commitments 1,550 5,563 2 years Other Regulatory Liabilities Approved for Payment 58 191 various **Total Regulatory Liabilities Approved for Payment** 1,608 22,522 Total Noncurrent Regulatory Liabilities and Deferred **Investment Tax Credits** 1,608 22,522

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6. COMMITMENTS, GUARANTEES AND CONTINGENCIES

KPCo is subject to certain claims and legal actions arising in its ordinary course of business. In addition, KPCo's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation against KPCo cannot be predicted. Management accrues contingent liabilities only when management concludes that it is both probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. When management determines that it is not probable, but rather reasonably possible that a liability has been incurred at the date of the financial statements, management discloses such contingencies and the possible loss or range of loss if such estimate can be made. Any estimated range is based on currently available information and involves elements of judgment and significant uncertainties. Any estimated range of possible loss may not represent the maximum possible loss exposure. Circumstances change over time and actual results may vary significantly from estimates.

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

COMMITMENTS

Construction and Commitments

KPCo has substantial construction commitments to support its operations and environmental investments. In managing the overall construction program and in the normal course of business, KPCo contractually commits to third-party construction vendors for certain material purchases and other construction services. KPCo also purchases fuel, materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination.

In accordance with the accounting guidance for "Commitments", the following table summarizes KPCo's actual contractual commitments as of December 31, 2015:

	L	ess Than						After	
Contractual Commitments		1 Year	_2	-3 Years	_4	-5 Years	:	5 Years	Total
					(in t	thousands)			
Fuel Purchase Contracts (a)	\$	224,791	\$	276,186	\$	247,937	\$	166,388	\$ 915,302
Energy and Capacity Purchase Contracts		35,016		75,370		76,993		77,050	264,429
Construction Contracts for Capital Assets (b)		440							440
Total	\$	260,247	\$	351,556	\$	324,930	\$	243,438	\$ 1,180,171

- (a) Represents contractual commitments to purchase coal and other consumables as fuel for electric generation along with related transportation of the fuel.
- (b) Represents only capital assets for which there are signed contracts. Actual payments are dependent upon and may vary significantly based upon the decision to build, regulatory approval schedules, timing and escalation of project costs.

GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third parties unless specified below.

Letter of Credit

KPCo has \$65 million of variable rate Pollution Control Bonds supported by a bilateral letter of credit for \$66 million. The letter of credit matures in June 2017.

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Indemnifications and Other Guarantees

Contracts

KPCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2015, there were no material liabilities recorded for any indemnifications.

KPCo is jointly and severally liable for activity conducted by AEPSC on behalf of AEP companies related to power purchase and sale activity.

Lease Obligations

KPCo leases certain equipment under master lease agreements. See "Master Lease Agreements" section of Note 13 for disclosure of lease residual value guarantees.

CONTINGENCIES

Insurance and Potential Losses

KPCo maintains insurance coverage normal and customary for an electric utility, subject to various deductibles. KPCo also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. Insurance coverage includes all risks of physical loss or damage to assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. Excluded property generally includes transmission and distribution lines, poles and towers. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties and are in excess of KPCo's retentions. Coverage is generally provided by a combination of the protected cell of EIS and/or various industry mutual and/or commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities, including, but not limited to, liabilities relating to a cyber security incident. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could reduce future net income and cash flows and impact financial condition.

The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation

By-products from the generation of electricity include materials such as ash, slag and sludge. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generation plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls and other hazardous and nonhazardous materials. KPCo currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that are released to the environment. The Federal EPA administers the clean-up programs. Several states enacted similar laws. As of December 31, 2015, there is one site for which KPCo has received an information request which could lead to a Potentially Responsible Party designation. In the instance where KPCo has been named a defendant, disposal or recycling activities were in accordance with the then-applicable laws and regulations. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Liability has been resolved for a number of sites with no significant effect on net income.

Management evaluates the potential liability for each site separately, but several general statements can be made about potential future liability. Allegations that materials were disposed at a particular site are often unsubstantiated and the quantity of materials deposited at a site can be small and often nonhazardous. Although Superfund liability has been interpreted by the courts as joint and several, typically many parties are named for each site and several of the parties are financially sound enterprises. At present, management's estimates do not anticipate material cleanup costs for identified sites.

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7. <u>IMPAIRMENT</u>

<u>2013</u>

Big Sandy Plant, Unit 2 FGD Project

In the third quarter of 2013, KPCo recorded a pretax write-off of \$33 million in Asset Impairments and Other Related Charges on the statement of income primarily related to the Big Sandy Plant, Unit 2 FGD project as disallowed by the KPSC.

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8. BENEFIT PLANS

For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see "Fair Value Measurements of Assets and Liabilities" and "Investments Held in Trust for Future Liabilities" sections of Note 1.

KPCo participates in an AEP sponsored qualified pension plan and an unfunded nonqualified pension plan. Substantially all of KPCo's employees are covered by the qualified plan or both the qualified and nonqualified pension plans. KPCo also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees.

KPCo recognizes its funded status associated with defined benefit pension and OPEB plans in its balance sheets. Disclosures about the plans are required by the "Compensation - Retirement Benefits" accounting guidance. KPCo recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status and recognizes, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. KPCo records a regulatory asset instead of other comprehensive income for qualifying benefit costs of regulated operations that for ratemaking purposes are deferred for future recovery. The cumulative funded status adjustment is equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in an AOCI equity reduction or regulatory asset and deferred gains result in an AOCI equity addition or regulatory liability.

Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions as of December 31 of each year used in the measurement of KPCo's benefit obligations are shown in the following table:

	Pension Pl	ans	Other Postretirement Benefit Plans				
Assumptions	2015	2014	2015	2014			
Discount Rate	4.30%	4.00%	4.30%	4.00%			
Rate of Compensation Increase	4.35% (a)	4.35% (a)	NA	NA			

⁽a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

NA Not applicable.

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2015, the rate of compensation increase assumed varies with the age of the employee, ranging from 3.5% per year to 12% per year, with an average increase of 4.35%.

Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions as of January 1 of each year used in the measurement of KPCo's benefit costs are shown in the following table:

	Pe	ension Plans			Postretireme enefit Plans	ent
Assumptions	2015	2014	2013	2015	2014	2013
Discount Rate	4.00%	4.70%	3.95%	4.00%	4.70%	3.95%
Expected Return on Plan Assets	6.00%	6.00%	6.50%	6.75%	6.75%	7.00%
Rate of Compensation Increase	4.35% (a)	4.50% (a)	4.50% (a)	NA	NA	NA

⁽a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation and current prospects for economic growth.

The health care trend rate assumptions as of January 1 of each year used for OPEB plans measurement purposes are shown below:

Health Care Trend Rates	2015	2014
Initial	6.25%	6.50%
Ultimate	5.00%	5.00%
Year Ultimate Reached	2020	2020

Assumed health care cost trend rates have a significant effect on the amounts reported for the OPEB health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

	_1% In	crease	1%	Decrease
		(in thou	ısands))
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	\$	89	\$	(74)
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation		2,090		(1,714)

Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. The plans are monitored to control security diversification and ensure compliance with the investment policy. As of December 31, 2015, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

NA Not applicable.

Benefit Plan Obligations, Plan Assets and Funded Status as of December 31, 2015 and 2014

The following tables provide a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets and funded status as of December 31. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

	 Pension	ı Pl	ans		rement ins		
	2015		2014	2015			2014
Change in Benefit Obligation	 		(in tho	usand	s)		
Benefit Obligation as of January 1,	\$ 189,224	\$	169,432	\$	50,818	\$	50,806
Service Cost	2,680		2,299		343		472
Interest Cost	7,326		8,041		1,952		2,405
Actuarial (Gain) Loss	(10,971)		18,130		972		100
Benefit Payments	(10,183)		(8,678)		(4,352)		(4,582)
Participant Contributions	_		_		1,150		1,413
Medicare Subsidy	_		_		7		204
Benefit Obligation as of December 31,	\$ 178,076	\$	189,224	\$	50,890	\$	50,818
Change in Fair Value of Plan Assets							
Fair Value of Plan Assets as of January 1,	\$ 184,842	\$	169,578	\$	63,628	\$	62,925
Actual Gain (Loss) on Plan Assets	(3,191)		22,019		(2,597)		3,872
Company Contributions	1,900		1,923		_		_
Participant Contributions	_		_		1,150		1,413
Benefit Payments	(10,183)		(8,678)		(4,352)		(4,582)
Fair Value of Plan Assets as of December 31,	\$ 173,368	\$	184,842	\$	57,829	\$	63,628
Funded (Underfunded) Status as of December 31,	\$ (4,708)	\$	(4,382)	\$	6,939	\$	12,810

Amounts Recognized on the Balance Sheets as of December 31, 2015 and 2014

	Pension	ı Pla	nns	Other Postretiremen Benefit Plans				
			Decem	ber 31	l ,			
	2015		2014		2015		2014	
			(in thou	ısand	<u>s)</u>			
Employee Benefits and Pension Assets – Prepaid Benefit Costs	\$ _	\$	_	\$	6,939	\$	12,810	
Employee Benefits and Pension Obligations – Accrued Long-term Benefit Liability	(4,708)		(4,382)				_	
Funded (Underfunded) Status	\$ (4,708)	\$	(4,382)	\$	6,939	\$	12,810	

Amounts Included in AOCI and Regulatory Assets as of December 31, 2015 and 2014

		Pensio	Other Postretirement Benefit Plans					
				Decem	ber :	31,		_
		2015	2014			2015		2014
Components				(in tho	usan	ds)		
Net Actuarial Loss	\$	54,923	\$	56,506	\$	19,699	\$	12,921
Prior Service Cost (Credit)		100		153		(19,658)		(22,082)
Recorded as	_							
Regulatory Assets	\$	52,058	\$	43,989	\$	629	\$	(7,529)
Deferred Income Taxes		1,038		4,434		(205)		(571)
Net of Tax AOCI		1,927		8,236		(383)		(1,061)

Components of the change in amounts included in AOCI and Regulatory Assets during the years ended Decembe Albit R 2015 and 2014 are as follows:

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		Pension	ı Pla	ns	(Other Post Benefit				
		2015		2014		2015		2014		
Components	_			(in tho	ısand	ls)				
Actuarial Loss During the Year	\$	2,201	\$	9,392	\$	7,400	\$	461		
Amortization of Actuarial Loss		(3,784)		(4,466)		(622)		(746)		
Amortization of Prior Service Credit (Cost)		(53)		(57)		2,424		2,424		
Change for the Year Ended December 31,	\$	(1,636)	\$	4,869	\$	9,202	\$	2,139		

Pension and Other Postretirement Benefits Plans' Assets

The fair value tables within Pension and Other Postretirement Benefits Plans' Assets present the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to KPCo as of December 31, 2015 and 2014 using the percentages below:

Pension	Plan	Other Postro Benefit l	
2015	2014	2015	2014
3.6%	3.7%	3.7%	3.8%

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy asxibit R December 31, 2015:

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Asset Class	L	evel 1	Level 2	Level 2		evel 3	_	Other	Total		Year End Allocation	
Equities:					(in m	nillions)						
Domestic	\$	315.7	\$ -		\$		\$		\$	315.7	6.6 %	
International	Ф	402.3	5 -		Ф	_	Ф	_	Þ	402.3	8.4 %	
		402.3	15	_				_		15.6	0.3 %	
Options		4.0	13	.0				_		4.0		
Real Estate Investment Trusts		4.0	260	_							0.1 %	
Common Collective Trust – Global			369	. /						369.7	7.8 %	
Common Collective Trust – International			16	.1_						16.1	0.3 %	
Subtotal – Equities		722.0	401	.4				_		1,123.4	23.5 %	
Fixed Income:												
Common Collective Trust – Debt		_	34	.2		_		_		34.2	0.7 %	
United States Government and Agency Securities			421	.9						421.9	8.9 %	
Corporate Debt			1,983	.2						1,983.2	41.6 %	
Foreign Debt			421	.4		0.1				421.5	8.8 %	
State and Local Government		_	12	.8				_		12.8	0.3 %	
Other - Asset Backed			23	.4						23.4	0.5 %	
Subtotal – Fixed Income			2,896	.9		0.1				2,897.0	60.8 %	
Infrastructure		_	_	_		42.0				42.0	0.9 %	
Real Estate			_	_		253.7				253.7	5.3 %	
Alternative Investments			_	_		378.7				378.7	8.0 %	
Securities Lending			263	.0		_				263.0	5.5 %	
Securities Lending Collateral (a)			_	_				(264.7)		(264.7)	(5.5)%	
Cash and Cash Equivalents			48	.6				_		48.6	1.0 %	
Other – Pending Transactions and Accrued Income (b)				_				25.9		25.9	0.5 %	
Total	\$	722.0	\$ 3,609	.9	\$	674.5	\$	(238.8)	\$	4,767.6	100.0 %	

⁽a) Amounts in "Other" column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.

The following table sets forth a reconciliation of changes in the fair value of AEP's assets classified as Level 3 in the fair value hierarchy for the pension assets:

	oreign Debt	Infr	astructure		Real Estate	ternative vestments	 Total Level 3
			_	(in	millions)		
Balance as of January 1, 2015	\$ 0.1	\$	12.5	\$	235.8	\$ 378.9	\$ 627.3
Actual Return on Plan Assets							
Relating to Assets Still Held as of the Reporting Date	_		(3.6)		12.5	(25.9)	(17.0)
Relating to Assets Sold During the Period	_		0.3		23.8	37.6	61.7
Purchases and Sales	_		32.8		(18.4)	(11.9)	2.5
Transfers into Level 3	_		_		_	_	_
Transfers out of Level 3	 					 	
Balance as of December 31, 2015	\$ 0.1	\$	42.0	\$	253.7	\$ 378.7	\$ 674.5

⁽b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy assauchi R December 31, 2015:

Asset Class	_L	evel 1	L	Level 2		el 3	0	Other		Total	Year End Allocation	
					(in mi	(in millions)						
Equities:												
Domestic	\$	465.1	\$		\$		\$		\$	465.1	29.5%	
International		484.3								484.3	30.7%	
Options				15.6						15.6	1.0%	
Common Collective Trust – Global				19.0						19.0	1.2%	
Common Collective Trust – International				12.6		_				12.6	0.8%	
Subtotal – Equities		949.4		47.2						996.6	63.2%	
Fixed Income: Common Collective Trust Debt		_		100.9		_				100.9	6.4%	
United States Government and Agency Securities				58.4						58.4	3.7%	
Corporate Debt				117.7						117.7	7.4%	
Foreign Debt				20.7						20.7	1.3%	
State and Local Government				4.2						4.2	0.3%	
Other – Asset Backed				8.4						8.4	0.5%	
Subtotal – Fixed Income		_		310.3				_		310.3	19.6%	
Trust Owned Life Insurance:												
International Equities				28.3						28.3	1.8%	
United States Bonds				184.3						184.3	11.7%	
Subtotal – Trust Owned Life Insurance				212.6						212.6	13.5%	
Cash and Cash Equivalents Other – Pending Transactions and		44.9		7.2		_				52.1	3.3%	
Accrued Income (a)								5.8		5.8	0.4%	
Total	\$	994.3	\$	577.3	\$		\$	5.8	\$	1,577.4	100.0%	

⁽a) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy asxibit R December 31, 2014:

Asset Class	L	evel 1	Le	Level 2		evel 3	(Other	Total		Year End Allocation	
					(in n	nillions)						
Equities:												
Domestic	\$	588.6	\$	_	\$		\$	_	\$	588.6	11.9 %	
International		502.2		_				_		502.2	10.1 %	
Options				14.1						14.1	0.3 %	
Real Estate Investment Trusts		54.3						_		54.3	1.1 %	
Common Collective Trust – Global				377.0						377.0	7.6 %	
Common Collective Trust – International		_		18.5		_		_		18.5	0.4 %	
Subtotal – Equities		1,145.1		409.6						1,554.7	31.4 %	
Fixed Income:												
Common Collective Trust – Debt				30.2				_		30.2	0.6 %	
United States Government and Agency Securities		_		449.8		_		_		449.8	9.0 %	
Corporate Debt			1	,799.5				_		1,799.5	36.2 %	
Foreign Debt				400.5		0.1				400.6	8.1 %	
State and Local Government				14.9						14.9	0.3 %	
Other - Asset Backed				29.1						29.1	0.6 %	
Subtotal – Fixed Income		_	2	,724.0		0.1		_		2,724.1	54.8 %	
Infrastructure						12.5				12.5	0.3 %	
Real Estate						235.8				235.8	4.7 %	
Alternative Investments						378.9				378.9	7.6 %	
Securities Lending				219.8				_		219.8	4.4 %	
Securities Lending Collateral (a)								(221.5)		(221.5)	(4.5)%	
Cash and Cash Equivalents				53.3						53.3	1.1 %	
Other – Pending Transactions and Accrued Income (b)								9.9		9.9	0.2 %	
Total	\$	1,145.1	\$ 3	,406.7	\$	627.3	\$	(211.6)	\$	4,967.5	100.0 %	

⁽a) Amounts in "Other" column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.

The following table sets forth a reconciliation of changes in the fair value of AEP's assets classified as Level 3 in the fair value hierarchy for the pension assets:

	Foreign Debt		Infrastructure		Real Estate		Alternative Investments		Total Level 3
					(in r	nillions)			
Balance as of January 1, 2014	\$	0.1	\$	_	\$	238.2	\$	329.6	\$ 567.9
Actual Return on Plan Assets									
Relating to Assets Still Held as of the Reporting Date		_		(0.3)		5.5		32.0	37.2
Relating to Assets Sold During the Period		_		0.1		19.0		15.8	34.9
Purchases and Sales		_		12.7		(26.9)		1.5	(12.7)
Transfers into Level 3		_		_		_		_	_
Transfers out of Level 3									
Balance as of December 31, 2014	\$	0.1	\$	12.5	\$	235.8	\$	378.9	\$ 627.3

⁽b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy asxibit R December 31, 2014:

Asset Class	Level 1		L	evel 2	Level 3		Other		Total		Year End Allocation
					(in n	nillions)					
Equities:											
Domestic	\$	466.1	\$		\$		\$		\$	466.1	27.5%
International		566.6								566.6	33.5%
Options				16.4						16.4	1.0%
Common Collective Trust – Global				29.6						29.6	1.8%
Subtotal – Equities		1,032.7		46.0		_		_		1,078.7	63.8%
Fixed Income:											
Common Collective Trust – Debt				103.7		_		_		103.7	6.1%
United States Government and Agency Securities		_		71.1						71.1	4.2%
Corporate Debt				125.5						125.5	7.4%
Foreign Debt				21.3						21.3	1.3%
State and Local Government				5.9						5.9	0.3%
Other - Asset Backed				4.9						4.9	0.3%
Subtotal – Fixed Income				332.4						332.4	19.6%
Trust Owned Life Insurance:											
International Equities				10.3						10.3	0.6%
United States Bonds				212.1						212.1	12.5%
Subtotal – Trust Owned Life Insurance		_		222.4						222.4	13.1%
Cash and Cash Equivalents		46.8		9.6						56.4	3.3%
Other – Pending Transactions and Accrued Income (a)								4.0		4.0	0.2%
Total	\$	1,079.5	\$	610.4	\$		\$	4.0	\$	1,693.9	100.0%

⁽a) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.

The accumulated benefit obligation for the pension plans is as follows:

Accumulated Benefit Obligation	 2015	2014						
	 (in thousands)							
Qualified Pension Plan	\$ 174,946	\$	185,344					
Nonqualified Pension Plan	5		4					
Total as of December 31,	\$ 174,951	\$	185,348					

For the underfunded pension plans that had an accumulated benefit obligation in excess of plan assets, the projection benefit obligation, accumulated benefit obligation and fair value of plan assets of these plans as of December Pspe 26 P5 138 and 2014 were as follows:

	I	U nderfunded	Pensio	n Plans						
	December 31,									
			2014							
		(in tho	usands)						
Projected Benefit Obligation	\$	178,076	\$	189,224						
Accumulated Benefit Obligation	\$	174,951	\$	185,348						
Fair Value of Plan Assets		173,368		184,842						
Underfunded Accumulated Benefit Obligation	\$	(1,583)	\$	(506)						

Estimated Future Benefit Payments and Contributions

KPCo expects contributions and payments for the pension plans of \$2 million during 2016. The estimated contributions to the pension trust are at least the minimum amount required by the Employee Retirement Income Security Act and additional discretionary contributions may also be made to maintain the funded status of the plan.

The table below reflects the total benefits expected to be paid from the plan or from KPCo's assets. The payments include the participants' contributions to the plan for their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The estimated payments for pension benefits and OPEB are as follows:

	Estimated Payments									
	Pen	sion Plans		Other tretirement nefit Plans						
		(in thou	ısands)							
2016	\$	10,081	\$	4,682						
2017		10,350		4,763						
2018		10,776		4,851						
2019		11,553		4,914						
2020		11,500		5,100						
Years 2021 to 2025, in Total		64,046		27,000						

Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost (credit) for the years ended December 31, 2015, 2014 and 2013:

	1	Pens	sion Plans	5					ostretirer efit Plans	 t
			7	Zear	s Ended	Dec	ember 31	l ,		
	2015		2014		2013		2015		2014	2013
	 				(in thou	isan	ds)			
Service Cost	\$ 2,680	\$	2,299	\$	1,763	\$	343	\$	472	\$ 750
Interest Cost	7,326		8,041		7,074		1,952		2,405	2,491
Expected Return on Plan Assets	(9,981)		(9,672)		(9,832)		(4,059)		(4,239)	(3,999)
Amortization of Prior Service Cost (Credit)	53		57		56		(2,424)		(2,424)	(2,399)
Amortization of Net Actuarial Loss	3,784		4,466		6,393		622		746	2,283
Net Periodic Benefit Cost (Credit)	3,862		5,191		5,454		(3,566)		(3,040)	(874)
Capitalized Portion	(1,364)		(1,809)		(2,372)		1,259		1,059	380
Net Periodic Benefit Cost (Credit) Recognized in Expense	\$ 2,498	\$	3,382	\$	3,082	\$	(2,307)	\$	(1,981)	\$ (494)

Estimated amounts expected to be amortized to net periodic benefit costs (credits) and the impact on the balance sheet 138 during 2016 are shown in the following table:

	Pens	sion Plans	Other Postretirement Benefit Plans			
Components		(in tho	usands)			
Net Actuarial Loss		2,925	\$	1,080		
Prior Service Cost (Credit)		51		(2,425)		
Total Estimated 2016 Amortization	\$	2,976	\$	(1,345)		
Expected to be Recorded as						
Regulatory Asset	\$	2,874	\$	(1,307)		
Deferred Income Taxes		36		(13)		
Net of Tax AOCI		66		(25)		
Total	\$	2,976	\$	(1,345)		

American Electric Power System Retirement Savings Plan

KPCo participates in an AEP sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions totaled \$2.3 million in 2015, \$2.5 million in 2014 and \$2.3 million in 2013.

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9. BUSINESS SEGMENTS

KPCo has one reportable segment, an integrated electricity generation, transmission and distribution business. KPCo's other activities are insignificant.

10. <u>DERIVATIVES AND HEDGING</u>

OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS

AEPSC is agent for and transacts on behalf of KPCo.

KPCo is exposed to certain market risks as a major power producer and participant in the electricity, natural gas, coal and emission allowance markets. These risks include commodity price risk, interest rate risk and credit risk. These risks represent the risk of loss that may impact KPCo due to changes in the underlying market prices or rates. Management utilizes derivative instruments to manage these risks.

STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

Risk Management Strategies

The strategy surrounding the use of derivative instruments primarily focuses on managing risk exposures, future cash flows and creating value utilizing both economic and formal hedging strategies. The risk management strategies also include the use of derivative instruments for trading purposes which focus on seizing market opportunities to create value driven by expected changes in the market prices of the commodities. To accomplish these objectives, KPCo primarily employs risk management contracts including physical and financial forward purchase-and-sale contracts and, to a lesser extent, OTC swaps and options. Not all risk management contracts meet the definition of a derivative under the accounting guidance for "Derivatives and Hedging." Derivative risk management contracts elected normal under the normal purchases and normal sales scope exception are not subject to the requirements of this accounting guidance.

KPCo utilizes power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other commodity contracts to manage the risk associated with the energy business. KPCo utilizes interest rate derivative contracts in order to manage the interest rate exposure associated with its commodity portfolio. For disclosure purposes, such risks are grouped as "Commodity," as these risks are related to energy risk management activities. KPCo also utilizes derivative contracts to manage interest rate risk associated with debt financing. The amount of risk taken is determined by the Commercial Operations and Finance groups in accordance with the established risk management policies as approved by the Finance Committee of the Board of Directors.

The following table represents the gross notional volume of KPCo's outstanding derivative contracts as of December 31, 2015 and 2014:

Notional Volume of Derivative Instruments

		Unit of			
Primary Risk Exposure		2015		2014	Measure
		(in tho	usand	ds)	
Commodity:					
Power		7,864		6,689	MWhs
Coal				233	Tons
Natural Gas		64		87	MMBtus
Heating Oil and Gasoline		341		261	Gallons
Interest Rate	\$	500	\$	1,047	USD

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Cash Flow Hedging Strategies

KPCo utilizes cash flow hedges on certain derivative transactions for the purchase and sale of power ("Commodity") in order to manage the variable price risk related to forecasted purchases and sales. Management monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect profit margins for a portion of future electricity sales and purchases. KPCo does not hedge all commodity price risk.

KPCo's vehicle fleet is exposed to gasoline and diesel fuel price volatility. KPCo utilizes financial heating oil and gasoline derivative contracts in order to mitigate price risk of future fuel purchases. Cash flow hedge accounting for these derivative contracts was discontinued effective March 31, 2014. KPCo does not hedge all fuel price risk.

KPCo utilizes a variety of interest rate derivative transactions in order to manage interest rate risk exposure. KPCo also utilizes interest rate derivative contracts to manage interest rate exposure related to future borrowings of fixed-rate debt. KPCo does not hedge all interest rate exposure.

ACCOUNTING FOR DERIVATIVE INSTRUMENTS AND THE IMPACT ON KPCo's FINANCIAL STATEMENTS

The accounting guidance for "Derivatives and Hedging" requires recognition of all qualifying derivative instruments as either assets or liabilities on the balance sheets at fair value. The fair values of derivative instruments accounted for using MTM accounting or hedge accounting are based on exchange prices and broker quotes. If a quoted market price is not available, the estimate of fair value is based on the best information available including valuation models that estimate future energy prices based on existing market and broker quotes, supply and demand market data and assumptions. In order to determine the relevant fair values of the derivative instruments, KPCo applies valuation adjustments for discounting, liquidity and credit quality.

Credit risk is the risk that a counterparty will fail to perform on the contract or fail to pay amounts due. Liquidity risk represents the risk that imperfections in the market will cause the price to vary from estimated fair value based upon prevailing market supply and demand conditions. Since energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value risk management contracts. Unforeseen events may cause reasonable price curves to differ from actual price curves throughout a contract's term and at the time a contract settles. Consequently, there could be significant adverse or favorable effects on future net income and cash flows if market prices are not consistent with management's estimates of current market consensus for forward prices in the current period. This is particularly true for longer term contracts. Cash flows may vary based on market conditions, margin requirements and the timing of settlement of risk management contracts.

According to the accounting guidance for "Derivatives and Hedging," KPCo reflects the fair values of derivative instruments subject to netting agreements with the same counterparty net of related cash collateral. For certain risk management contracts, KPCo is required to post or receive cash collateral based on third party contractual agreements and risk profiles. For the December 31, 2015 and 2014 balance sheets, KPCo netted \$0 and \$67 thousand, respectively, of cash collateral received from third parties against short-term and long-term risk management assets and \$656 thousand and \$24 thousand, respectively, of cash collateral paid to third parties against short-term and long-term risk management liabilities.

The following tables represent the gross fair value of KPCo's derivative activity on the balance sheets as of Decental R 31, 2015 and 2014:

Fair Value of Derivative Instruments December 31, 2015

		anagement ntracts	Hedging Contracts				Gross Amounts of Risk Management Assets/ Gross Amounts Offset in the Statement of			As Pi	let Amounts of ssets/Liabilities resented in the Statement of	
	6	1		1		erest		Liabilities		nancial		Financial
Balance Sheet Location	Comi	nodity (a)	Comm	odity (a)	<u>Ra</u>	te (a)		ecognized	Pos	ition (b)		Position (c)
						(in tho	usan	ds)				
Current Risk Management Assets - Nonaffiliated and Affiliated	\$	5,017	\$	_	\$	_	\$	5,017	\$	(1,975)	\$	3,042
Long-term Risk Management Assets - Nonaffiliated		59		_				59		(47)		12
Total Assets		5,076						5,076		(2,022)		3,054
Current Risk Management Liabilities - Nonaffiliated		3,621		_		_		3,621		(2,619)		1,002
Long-term Risk Management Liabilities - Nonaffiliated		69		_		_		69		(58)		11
Total Liabilities		3,690						3,690		(2,677)		1,013
Total MTM Derivative Contract Net Assets (Liabilities)	\$	1,386	\$		\$		\$	1,386	\$	655	\$	2,041

Fair Value of Derivative Instruments December 31, 2014

		nagement tracts	Hedging Contracts Interest			of Mana As	Amounts Risk gement sets/ oilities	Ai Offs Stat	Gross mounts set in the ement of nancial	As: Pr	et Amounts of sets/Liabilities esented in the Statement of Financial	
Balance Sheet Location	Comm	odity (a)	Commo	dity (a)		e (a)		gnized		ition (b)		Position (c)
		* ` ′				(in tho	usands)					` ` ` ` `
Current Risk Management Assets - Nonaffiliated	\$	8,631	\$	_	\$	_	\$	8,631	\$	(2,273)	\$	6,358
Long-term Risk Management Assets - Nonaffiliated		1,060						1,060		(55)		1,005
Total Assets		9,691						9,691		(2,328)		7,363
Current Risk Management Liabilities - Nonaffiliated		5,487		_		_		5,487		(2,231)		3,256
Long-term Risk Management Liabilities - Nonaffiliated		477		_		_		477		(54)		423
Total Liabilities		5,964						5,964		(2,285)		3,679
Total MTM Derivative Contract Net Assets (Liabilities)	\$	3,727	\$	_	\$		\$	3,727	\$	(43)	\$	3,684

⁽a) Derivative instruments within these categories are reported gross. These instruments are subject to master netting agreements and are presented on the balance sheets on a net basis in accordance with the accounting guidance for "Derivatives and Hedging."

⁽b) Amounts include counterparty netting of risk management and hedging contracts and associated cash collateral in accordance with the accounting guidance for "Derivatives and Hedging."

⁽c) There are no derivative contracts subject to a master netting arrangement or similar agreement which are not offset in the statement of financial position.

The table below presents KPCo's activity of derivative risk management contracts for the years ended December Radioit R 2015, 2014 and 2013:

Amount of Gain (Loss) Recognized on Risk Management Contracts

	Years Ended December 31,								
Location of Gain (Loss)		2015		2014		2013			
Electric Generation, Transmission and Distribution Revenues	\$	2,289	\$	13,303	\$	1,483			
Sales to AEP Affiliates		1,178		_		_			
Other Operation Expense		(115)							
Maintenance Expense		(151)							
Purchased Electricity for Resale		3,983							
Fuel and Other Consumables Used for Electric Generation		(20)		(9)					
Regulatory Assets (a)		1,671		(2,778)					
Regulatory Liabilities (a)		(2,922)		2,304		(1,029)			
Total Gain on Risk Management Contracts	\$	5,913	\$	12,820	\$	454			

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment recorded as either current or noncurrent on the balance sheets.

Certain qualifying derivative instruments have been designated as normal purchase or normal sale contracts, as provided in the accounting guidance for "Derivatives and Hedging." Derivative contracts that have been designated as normal purchases or normal sales under that accounting guidance are not subject to MTM accounting treatment and are recognized on the statements of income on an accrual basis.

The accounting for the changes in the fair value of a derivative instrument depends on whether it qualifies for and has been designated as part of a hedging relationship and further, on the type of hedging relationship. Depending on the exposure, management designates a hedging instrument as a fair value hedge or a cash flow hedge.

For contracts that have not been designated as part of a hedging relationship, the accounting for changes in fair value depends on whether the derivative instrument is held for trading purposes. Unrealized and realized gains and losses on derivative instruments held for trading purposes are included in revenues on a net basis on KPCo's statements of income. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in revenues or expenses on KPCo's statements of income depending on the relevant facts and circumstances. Certain derivatives that economically hedge future commodity risk are recorded in the same expense line item on the statements of income as that of the associated risk. However, unrealized and some realized gains and losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for losses) or regulatory liabilities (for gains) in accordance with the accounting guidance for "Regulated Operations."

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015, see Note 4 - Rate Matters. These auctions resulted in a range of products, including 12-month, 24-month, and 36-month periods. The delivery period for each contract is scheduled to start on the first day of June of each year, immediately following the auction. Certain affiliated entities, including KPCo, participated in the auction process and were awarded tranches of OPCo's SSO load. The underlying contracts are derivatives subject to the accounting guidance for "Derivatives and Hedging" and are accounted for using MTM accounting, unless the contract has been designated as a normal purchase or normal sale.

Accounting for Cash Flow Hedging Strategies

For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), KPCo initially reports the effective portion of the gain or loss on the derivative instrument as a component of Accumulated Other Comprehensive Income (Loss) on the balance sheets until the period the hedged item affects Net Income. KPCo recognizes any hedge ineffectiveness as a regulatory asset (for losses) or a regulatory liability (for gains).

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Realized gains and losses on derivative contracts for the purchase and sale of power designated as cash flow hedges are included in Total Revenues or Purchased Electricity for Resale on KPCo's statements of income or in Regulatory Liabilities on KPCo's balance sheets, depending on the specific nature of the risk being hedged. During 2015, KPCo did not apply cash flow hedging to outstanding power derivatives. During 2014 and 2013, KPCo applied cash flow hedging to outstanding power derivatives.

KPCo reclassifies gains and losses on heating oil and gasoline derivative contracts designated as cash flow hedges from Accumulated Other Comprehensive Income (Loss) on its balance sheets into Other Operation expense, Maintenance expense or Depreciation and Amortization expense, as it relates to capital projects, on the statements of income. During 2013, KPCo applied cash flow hedging to outstanding heating oil and gasoline derivatives. The impact of cash flow hedge accounting for these derivative contracts was immaterial and was discontinued effective March 31, 2014.

KPCo reclassifies gains and losses on interest rate derivative hedges related to debt financings from Accumulated Other Comprehensive Income (Loss) on its balance sheets into Interest Expense on its statements of income in those periods in which hedged interest payments occur. During 2015, 2014 and 2013, KPCo did not apply cash flow hedging to outstanding interest rate derivatives.

During 2015, 2014 and 2013, hedge ineffectiveness was immaterial or nonexistent for all cash flow hedge strategies disclosed above.

For details on effective cash flow hedges included in Accumulated Other Comprehensive Income (Loss) on KPCo's balance sheets and the reasons for changes in cash flow hedges, see Note 3.

Cash flow hedges included in Accumulated Other Comprehensive Income (Loss) on KPCo's balance sheets as of December 31, 2015 and 2014 were:

Impact of Cash Flow Hedges on the Balance Sheets December 31, 2015

	Con	ımodity	Interest Rate	Total
			(in thousands)	
Hedging Assets (a)	\$		\$ —	\$
Hedging Liabilities (a)				
AOCI Loss Net of Tax			(101)	(101)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months			(60)	(60)

Impact of Cash Flow Hedges on the Balance Sheets December 31, 2014

	Commodity		Inte	rest Rate	Total
			(in th	ousands)	
Hedging Assets (a)	\$		\$		\$
Hedging Liabilities (a)					_
AOCI Loss Net of Tax				(161)	(161)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months				(60)	(60)

(a) Hedging Assets and Hedging Liabilities are included in Risk Management Assets and Liabilities on KPCo's balance sheets.

The actual amounts that KPCo reclassifies from Accumulated Other Comprehensive Income (Loss) to Net Income can differ from the estimate above due to market price changes. As of December 31, 2015, KPCo is not hedging (with contracts subject to the accounting guidance for "Derivatives and Hedging") its exposure to variability in future cash flows related to forecasted transactions.

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December 31

Credit Risk

Management limits credit risk in KPCo's marketing and trading activities by assessing the creditworthiness of potential counterparties before entering into transactions with them and continuing to evaluate their creditworthiness on an ongoing basis. Management uses Moody's, Standard and Poor's and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

When management uses standardized master agreements, these agreements may include collateral requirements. These master agreements facilitate the netting of cash flows associated with a single counterparty. Cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. The collateral agreements require a counterparty to post cash or letters of credit in the event an exposure exceeds the established threshold. The threshold represents an unsecured credit limit which may be supported by a parental/affiliate guaranty, as determined in accordance with AEP's credit policy. In addition, collateral agreements allow for termination and liquidation of all positions in the event of a failure or inability to post collateral.

Collateral Triggering Events

Under the tariffs of the RTOs and Independent System Operators (ISOs) and a limited number of derivative and non-derivative contracts primarily related to competitive retail auction loads, KPCo is obligated to post an additional amount of collateral if certain credit ratings decline below a specified rating threshold. The amount of collateral required fluctuates based on market prices and total exposure. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these collateral triggering items in contracts. KPCo has not experienced a downgrade below a specified rating threshold that would require the posting of additional collateral. The following table represents KPCo's exposure if credit ratings were to decline below a specified rating threshold as of December 31, 2015 and 2014:

	December 31,		
	2015	2014	
	(in thou	sands)	
Fair Value of Contracts with Credit Downgrade Triggers Amount of Collateral KPCo Would Have been Required to Post for Derivative Contracts as well as Derivative and Non-Derivative Contracts Subject to the Same Master Netting Arrangement	\$ _	\$ — —	
Amount of Collateral KPCo Would Have Been Required to Post Attributable to RTOs and ISOs Amount of Collateral Attributable to Other Contracts	1,003 23	1,303 14	

In addition, a majority of KPCo's non-exchange traded commodity contracts contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding payable. These cross-default provisions could be triggered if there was a non-performance event by Parent or the obligor under outstanding debt or a third party obligation in excess of \$50 million. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-default provisions in the contracts. The following table represents: (a) the fair value of these derivative liabilities subject to cross-default provisions prior to consideration of contractual netting arrangements, (b) the amount this exposure has been reduced by cash collateral posted by KPCo and (c) if a cross-default provision would have been triggered, the settlement amount that would be required after considering KPCo's contractual netting arrangements as of December 31, 2015 and 2014:

	December 31,					
	2015			2014		
		(in thousands)				
Liabilities for Contracts with Cross Default Provisions Prior to Contractual Netting Arrangements	\$	750	\$	1,859		
Amount of Cash Collateral Posted		_				
Additional Settlement Liability if Cross Default Provision is Triggered		750		1,852		

11. FAIR VALUE MEASUREMENTS

Fair Value Measurements of Long-term Debt

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities classified as Level 2 measurement inputs. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of KPCo's Long-term Debt as of December 31, 2015 and 2014 are summarized in the following table:

				Decem	ber 3	1,			
		20	15			20	14		
	Bo	ok Value	F	air Value	Bo	ok Value	Fair Value		
				(in tho	usano	ds)			
Long-term Debt	\$	866,451	\$	963,639	\$	816,285	\$	948,967	

Fair Value Measurements of Financial Assets and Liabilities

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the "Fair Value Measurements of Assets and Liabilities" section of Note 1.

The following tables set forth, by level within the fair value hierarchy, KPCo's financial assets and liabilities that were accounted for at fair value on a recurring basis as of December 31, 2015 and 2014. As required by the accounting guidance for "Fair Value Measurements and Disclosures," financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have not been any significant changes in management's valuation techniques.

Assets and Liabilities Measured at Fair Value on a Recurring Basis December 31, 2015

	Lev	el 1	L	evel 2	L	evel 3	Other	 Total
Assets:			(in thousands)					
Risk Management Assets – Nonaffiliated and Affiliated								
Risk Management Commodity Contracts (a) (b)	\$	36	\$	2,692	\$	2,338	\$ (2,012)	\$ 3,054
Liabilities:								
Risk Management Liabilities – Nonaffiliated	_							
Risk Management Commodity Contracts (a) (b)	\$	43	\$	3,545	\$	92	\$ (2,667)	\$ 1,013

Assets and Liabilities Measured at Fair Value on a Recurring Basis December 31, 2014

	Level 1	Level 2	Level 3	Other	Total
Assets:	•	(in thousand	s)	
Risk Management Assets – Nonaffiliated Risk Management Commodity Contracts (a) (b)	\$ 42	\$ 5,328	\$ 4,320	\$ (2,327)	\$ 7,363
Liabilities:					
Risk Management Liabilities – Nonaffiliated Risk Management Commodity Contracts (a) (b)	\$ 47	\$ 5,523	\$ 393	\$ (2,284)	\$ 3,679

(a) Amounts in "Other" column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives and Hedging."

(b) Substantially comprised of power contracts.

There were no transfers between Level 1 and Level 2 during the years ended December 31, 2015, 2014 and 2013.

The following tables set forth a reconciliation of changes in the fair value of net trading derivatives and other investments classified as Level 3 in the fair value hierarchy:

Year Ended December 31, 2015	Net Risk Management Assets (Liabilities) (a)					
	(in thousands					
Balance as of December 31, 2014	\$	3,927				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)		766				
Purchases, Issuances and Settlements (d)		(4,313)				
Transfers out of Level 3 (f) (g)		240				
Changes in Fair Value Allocated to Regulated Jurisdictions (h)		1,626				
Balance as of December 31, 2015	\$	2,246				
Year Ended December 31, 2014	Net Risk Management Assets (Liabilities)					
	(in th	ousands)				
Balance as of December 31, 2013	\$	2,171				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)		5,490				
Purchases, Issuances and Settlements (d)		(6,084)				
Transfers into Level 3 (e) (f)		(750)				
Transfers out of Level 3 (f) (g)		(7)				
Changes in Fair Value Allocated to Regulated Jurisdictions (h)		3,107				
Balance as of December 31, 2014	\$	3,927				

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Net Risk Management

Year Ended December 31, 2013	Assets (Liabilities)					
	(in thousands)					
Balance as of December 31, 2012	\$	2,199				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)		(732)				
Purchases, Issuances and Settlements (d)		101				
Transfers into Level 3 (e) (f)		273				
Transfers out of Level 3 (f) (g)		(187)				
Changes in Fair Value Allocated to Regulated Jurisdictions (h)		517				
Balance as of December 31, 2013	\$	2,171				

- (a) Includes both affiliated and nonaffiliated transactions.
- (b) Included in revenues on KPCo's statements of income.
- (c) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (d) Represents the settlement of risk management commodity contracts for the reporting period.
- (e) Represents existing assets or liabilities that were previously categorized as Level 2.
- (f) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.
- (g) Represents existing assets or liabilities that were previously categorized as Level 3.
- (h) Relates to the net gains (losses) of those contracts that are not reflected on KPCo's statements of income. These net gains (losses) are recorded as regulatory assets/liabilities.

The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 positions as of December 31, 2015 and 2014:

Significant Unobservable Inputs December 31, 2015

						Significant	For	Forward Price Range			2
		Fair '	Value		Valuation	Unobservable				W	eighted
	A	Assets	Liab	ilities	Technique	Input (a)	 Low		High	A	verage
		(in tho	ısands)				 				
Energy Contracts	\$	1,580	\$	37	Discounted Cash Flow	Forward Market Price	\$ 12.61	\$	47.24	\$	32.38
FTRs		758		55	Discounted Cash Flow	Forward Market Price	(6.96)		8.43		1.34
Total	\$	2,338	\$	92							

Significant Unobservable Inputs December 31, 2014

				Significant		Significant	For	ward Price	Range	e
		Fair Value			Valuation	Unobservable			W	eighted
	A	Assets	Liab	ilities	Technique	Input (a)	Low	High	A	verage
		(in tho	usands)							
Energy Contracts	\$	2,088	\$	370	Discounted Cash Flow	Forward Market Price	\$ 13.43	\$ 123.02	\$	52.47
FTRs		2,232		23	Discounted Cash Flow	Forward Market Price	(14.63)	20.02		1.01
Total	\$	4,320	\$	393						

(a) Represents market prices in dollars per MWh.

The following table provides sensitivity of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts and FTRs as of December 31, 2015 and 2014:

Sensitivity of Fair Value Measurements

Significant Unobservable Input	Position	Change in Input	Impact on Fair Value Measurement
Forward Market Price	Buy	Increase (Decrease)	Higher (Lower)
Forward Market Price	Sell	Increase (Decrease)	Lower (Higher)

12. <u>INCOME TAXES</u>

The details of KPCo's income taxes as reported are as follows:

	Years Ended December 31,									
	2015			2014		2013				
		(in thousands)								
Income Tax Expense (Credit):										
Current	\$	(63,674)	\$	13,376	\$	(4,828)				
Deferred		75,638		9,157		12,440				
Deferred Investment Tax Credits		(26)		(96)		(230)				
Income Tax Expense	\$	11,938	\$	22,437	\$	7,382				

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

	Years Ended December 31,							
		2015		2014		2013		
			(in t	housands)				
Net Income	\$	27,891	\$	38,378	\$	8,906		
Income Tax Expense		11,938		22,437		7,382		
Pretax Income	\$	39,829	\$	60,815	\$	16,288		
Income Taxes on Pretax Income at Statutory Rate (35%)	\$	13,940	\$	21,285	\$	5,701		
Increase (Decrease) in Income Taxes Resulting from the Following Items:								
Depreciation		1,361		2,474		2,648		
AFUDC		(638)		(1,623)		(749)		
Removal Costs		(1,832)		(2,816)		(2,475)		
Investment Tax Credits, Net		(26)		(96)		(230)		
State and Local Income Taxes, Net		(4,601)		2,973		1,581		
Tax Adjustments		3,407		372		1,097		
Other		327		(132)		(191)		
Income Tax Expense	\$	11,938	\$	22,437	\$	7,382		
Effective Income Tax Rate		30.0 %		36.9 %		45.3 %		

The following table shows elements of KPCo's net deferred tax liability and significant temporary differences:

	December 31,					
		2015		2014		
		(in thou	ısands)		
Deferred Tax Assets	\$	62,995	\$	80,297		
Deferred Tax Liabilities		(699,153)		(646,893)		
Net Deferred Tax Liabilities	\$	(636,158)	\$	(566,596)		
Property Related Temporary Differences	\$	(409,787)	\$	(465,514)		
Amounts Due from Customers for Future Federal Income Taxes		(27,631)		(29,974)		
Deferred State Income Taxes		(90,541)		(84,002)		
Deferred Income Taxes on Other Comprehensive Loss		886		3,950		
Regulatory Assets		(115,803)		(15,446)		
All Other, Net		6,718		24,390		
Net Deferred Tax Liabilities	\$	(636,158)	\$	(566,596)		

AEP System Tax Allocation Agreement

KPCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

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Federal and State Income Tax Audit Status

KPCo and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2011. The IRS examination of years 2011, 2012 and 2013 started in April 2014. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for federal income taxes have been made for potential liabilities resulting from such matters. In addition, KPCo accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to materially impact net income.

KPCo and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns. KPCo and other AEP subsidiaries are currently under examination in several state and local jurisdictions. However, it is possible that previously filed tax returns have positions that may be challenged by these tax authorities. Management believes that adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact net income. KPCo is no longer subject to state or local income tax examinations by tax authorities for years before 2009.

Net Income Tax Operating Loss Carryforward

KPCo has Kentucky state net income tax operating loss carryforwards of \$81 million. As a result, KPCo recognized deferred state income tax benefits in 2015 of \$5 million. Management anticipates future taxable income will be sufficient to realize the state net income tax operating loss tax benefits before the state carryforward expires for Kentucky in 2035.

Tax Credit Carryforward

As of December 31, 2015 and 2014, KPCo had unused federal income tax credits of \$203 thousand and \$275 thousand, respectively, not all of which have an expiration date. Included in the credit carryforward are federal general business tax credits of \$189 thousand and \$261 thousand as of December 31, 2015 and 2014, respectively. If these credits are not utilized, the federal general business tax credits will expire in the years 2031 through 2034.

KPCo anticipates future federal taxable income will be sufficient to realize the tax benefits of the federal tax credits before they expire unused.

Uncertain Tax Positions

KPCo recognizes interest accruals related to uncertain tax positions in interest income or expense as applicable, and penalties in Other Operation expense in accordance with the accounting guidance for "Income Taxes."

The following table shows amounts reported for interest expense, interest income and reversal of prior period interest expense:

	Years Ended December 31,									
	2	2015	20	014		2013				
			(in tho	usands)						
Interest Expense	\$		\$	20	\$					
Interest Income						99				
Reversal of Prior Period Interest Expense		_		71		_				

The following table shows balances for amounts accrued for the receipt of interest and the payment of interest and penalties:

		Decem	ber 31,		
	2015		20	14	
		(in tho	ousands)		
Accrual for Receipt of Interest	\$	_	\$	_	
Accrual for Payment of Interest and Penalties				_	

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The reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

2	015	2	014		2013
		(in the	ousands)		
\$		\$	608	\$	1,333
					(725)
			2		
			(610)		<u> </u>
\$		\$		\$	608
	\$	\$		\$ — \$ 608 — — — — — — — — — — — 2	(in thousands) \$ - \$ 608 \$

The total amount of unrecognized tax benefits (costs) that, if recognized, would affect the effective tax rate is \$0 for 2015, 2014 and 2013. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

Federal Tax Legislation

The American Taxpayer Relief Act of 2012 (the 2012 Act) was enacted in January 2013. Included in the 2012 Act was a one-year extension of the 50% bonus depreciation. The 2012 Act also retroactively extended the life of research and development, employment and several energy tax credits, which expired at the end of 2011. The enacted provisions did not materially impact KPCo's net income or financial condition but did have a favorable impact on cash flows in 2013.

The Tax Increase Prevention Act of 2014 (the 2014 Act) was enacted in December 2014. Included in the 2014 Act was a one-year extension of the 50% bonus depreciation. The 2014 Act also retroactively extended the life of research and development, employment and several energy tax credits, which expired at the end of 2013. The enacted provisions did not materially impact KPCo's net income or financial condition but did have a favorable impact on cash flows in 2015.

The Protecting Americans from Tax Hikes Act of 2015 (PATH) included an extension of the 50% bonus depreciation for three years through 2017, phasing down to 40% in 2018 and 30% in 2019. PATH also provided for the extension of research and development, employment and several energy tax credits for 2015. PATH also includes provisions to extend the wind energy production tax credit through 2016 with a three-year phase-out (2017-2019), and to extend the 30% temporary solar investment tax credit for three years through 2019 and with a two-year phase-out (2020-2021). PATH also provided for a permanent extension of the Research and Development tax credit. The enacted provisions did not materially impact KPCo's net income or financial condition but will have a favorable impact on future cash flows.

Federal Tax Regulations

In 2013, the U.S. Treasury Department issued final and re-proposed regulations regarding the deduction and capitalization of expenditures related to tangible property, effective for the tax years beginning in 2014. In addition, the IRS issued Revenue Procedures under the Industry Issue Resolutions program that provides specific guidance for the implementation of the regulations for the electric utility industry. These final regulations did not materially impact KPCo's net income, cash flows or financial condition.

State Tax Legislation

During the third quarter of 2013, it was determined that the state of West Virginia had achieved certain minimum levels of shortfall reserve funds. As a result, the West Virginia corporate income tax rate was reduced from 7% to 6.5% in 2014. The enacted provision did not materially impact KPCo's net income, cash flows or financial condition.

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13. <u>LEASES</u>

be renewed or replaced by other leases.

Page 58 of 138 Leases of property, plant and equipment are for remaining periods up to 10 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will

Lease rentals for both operating and capital leases are generally charged to Other Operation and Maintenance expense in accordance with rate-making treatment for regulated operations. For capital leases, a capital lease asset and offsetting liability are recorded at the present value of the remaining lease payments for each reporting period. The components of rental costs are as follows:

	Years Ended December 31,								
Lease Rental Costs			2014		2013				
	(in thousands)								
Net Lease Expense on Operating Leases	\$	1,603	\$	1,466	\$	1,387			
Amortization of Capital Leases		1,148		1,112		1,743			
Interest on Capital Leases		171		189		311			
Total Lease Rental Costs	\$	2,922	\$	2,767	\$	3,441			

The following table shows the property, plant and equipment under capital leases and related obligations recorded on KPCo's balance sheets. Capital lease obligations are included in Other Current Liabilities and Deferred Credits and Other Noncurrent Liabilities on KPCo's balance sheets.

		Decem	ıber 31,		
		2015	2014		
		(in tho	usands)		
Property, Plant and Equipment Under Capital Leases					
Generation	\$	2,338	\$	2,517	
Other Property, Plant and Equipment		2,920		4,120	
Total Property, Plant and Equipment Under Capital Leases		5,258		6,637	
Accumulated Amortization		2,354		2,348	
Net Property, Plant and Equipment Under Capital Leases	\$	2,904	\$	4,289	
Obligations Under Capital Leases					
Noncurrent Liability	\$	2,008	\$	3,099	
Liability Due Within One Year		896		1,190	
Total Obligations Under Capital Leases	\$	2,904	\$	4,289	

Future minimum lease payments consisted of the following as of December 31, 2015:

Future Minimum Lease Payments	Capit	al Leases	Noncancelable Operating Leases		
		(in the	usands)		
2016	\$	997	\$	1,928	
2017		880		1,819	
2018		560		1,596	
2019		267		1,423	
2020		190		1,238	
Later Years		275		3,297	
Total Future Minimum Lease Payments		3,169	\$	11,301	
Less Estimated Interest Element		265			
Estimated Present Value of Future Minimum Lease Payments	\$	2,904			

Master Lease Agreements

KPCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of either the unamortized balance or the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, KPCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the unamortized balance. As of December 31, 2015, the maximum potential loss for these lease agreements was \$1.5 million assuming the fair value of the equipment is zero at the end of the lease term.

14. FINANCING ACTIVITIES

Long-term Debt

The following details long-term debt outstanding as of December 31, 2015 and 2014:

		Weighted Average Interest rate as of December 31,		e Ranges as of aber 31,		ding as of 1ber 31,
Type of Debt	Maturity	2015	2015	2014	2015	2014
					(in the	usands)
Senior Unsecured Notes	2017-2039	5.81%	4.18%-8.13%	4.18%-8.13%	\$ 727,472	\$ 727,425
Pollution Control Bonds (a)	2015-2016 (b)	0.02%	0.02%	0.05%	64,355	64,369
Other Long-term Debt	2018	1.93%	1.83%-2.11%	1.74%	74,624	24,491
Total Long-term Debt Outstandi	ng				\$ 866,451	\$ 816,285

⁽a) For KPCo's pollution control bond, the interest rate is subject to periodic adjustment and may be purchased on demand at periodic interest adjustment dates. Insurance policies support certain series.

Long-term debt outstanding as of December 31, 2015 is payable as follows:

	2016	 2017	_	2018		2019		2020	_	After 2020	_	Total
					(in tl	housands))					
Principal Amount	\$ 65,000	\$ 325,000	\$	75,000	\$		\$	_	\$	405,000	\$	870,000
Unamortized Discount, Net and Debt Issuance Costs												(3,549)
Total Long-term Debt Outstanding											\$	866,451

Dividend Restrictions

KPCo pays dividends to Parent provided funds are legally available. Various financing arrangements and regulatory requirements may impose certain restrictions on the ability of KPCo to transfer funds to Parent in the form of dividends.

Federal Power Act

The Federal Power Act prohibits KPCo from participating "in the making or paying of any dividends of such public utility from any funds properly included in capital account." This restriction does not limit the ability of KPCo to pay dividends out of retained earnings.

Leverage Restrictions

Pursuant to the credit agreement leverage restrictions, KPCo must maintain a percentage of debt to total capitalization at a level that does not exceed 67.5%. As of December 31, 2015, none of KPCo's retained earnings have restrictions related to the payment of dividends to Parent.

⁽b) KPCo's pollution control bond is subject to redemption earlier than the maturity date. Consequently, this bond has been classified for maturity purposes as Long-term Debt Due Within One Year - Nonaffiliated on KPCo's balance sheets.

Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of the AEP System Utility Money Pool agreement filed with the FERC. The amounts of outstanding borrowings from the Utility Money Pool as of December 31, 2015 and 2014 are included in Advances from Affiliates on KPCo's balance sheets. KPCo's Utility Money Pool activity and corresponding authorized borrowing limits for the years ended December 31, 2015 and 2014 are described in the following table:

	Ma	Maximum Average Average				Bo	rrowings	Αι	Authorized				
	Borrowings Loans		Bo	rrowings	I	Loans	from	the Utility	Short-Term				
	from the Utility		to t	ne Utility	from	from the Utility		to the Utility		y Pool as of	Borrowing		
Year	Mo	ney Pool	Mo	ney Pool	Money Pool		Money Pool		Dec	ember 31,	Limit		
						(in thou	sands))					
2015	\$	52,477	\$	25,768	\$	19,242	\$	10,409	\$	18,692	\$	225,000	
2014		52,414		86,715		24,309		40,255		45,128		250,000	

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool for the years ended December 31, 2015, 2014 and 2013 are summarized in the following table:

	Maximum	Minimum	Maximum	Minimum	Average	Average		
	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate		
	for Funds	for Funds	for Funds	for Funds	for Funds	for Funds		
	Borrowed	Borrowed	Loaned	Loaned	Borrowed	Loaned		
Years Ended	from the Utility	from the Utility	to the Utility	to the Utility	from the Utility	to the Utility		
December 31,	Money Pool	Money Pool	Money Pool	Money Pool	Money Pool	Money Pool		
2015	0.87%	0.37%	0.54%	0.40%	0.48%	0.44%		
2014	0.59%	0.24%	0.33%	0.26%	0.31%	0.28%		
2013	0.43%	0.29%	0.41%	0.24%	0.37%	0.32%		

Interest expense and interest income related to the Utility Money Pool are included in Interest Expense and Interest Income, respectively, on KPCo's statements of income. For amounts borrowed from and advanced to the Utility Money Pool, KPCo incurred the following amounts of interest expense and earned the following amounts of interest income, respectively, for the years ended December 31, 2015, 2014 and 2013:

	Year	s Ended	l Decembo	er 31	,
	 2015	2	014		2013
	 	(in the	ousands)		
Interest Expense	\$ 80	\$	46	\$	12
Interest Income	10		47		36

Sale of Receivables - AEP Credit

Under a sale of receivables arrangement, KPCo sells, without recourse, certain of its customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit's financing costs, administrative costs and uncollectible accounts experience for KPCo's receivables. The costs of customer accounts receivable sold are reported in Other Operation expense on KPCo's statements of income. KPCo manages and services its accounts receivable sold.

AEP Credit's receivables securitization agreement provides a commitment of \$750 million from bank conduits to purchase receivables. The agreement was increased in June 2014 from \$700 million and expires in June 2017.

KPCo's amounts of accounts receivable and accrued unbilled revenues sold under the sale of receivables agreement were \$38 million and \$46 million as of December 31, 2015 and 2014, respectively.

The fees paid by KPCo to AEP Credit for customer accounts receivable sold were \$3 million, \$3 million and \$2 million, respectively, for each of the years ended December 31, 2015, 2014 and 2013.

KPCo's proceeds on the sale of receivables to AEP Credit were \$528 million, \$604 million and \$522 million for the years ended December 31, 2015, 2014 and 2013, respectively.

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15. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "AEP System Tax Allocation Agreement" section of Note 12 in addition to "Utility Money Pool – AEP System" and "Sale of Receivables – AEP Credit" sections of Note 14.

Interconnection Agreement

In accordance with management's December 2010 announcement and October 2012 filing with the FERC, the Interconnection Agreement was terminated effective January 1, 2014. The AEP System Interim Allowance Agreement which provided for, among other things, the transfer of SO₂ emission allowances associated with transactions under the Interconnection Agreement was also terminated.

APCo, I&M, KPCo, OPCo and AEPSC were parties to the Interconnection Agreement which defined the sharing of costs and benefits associated with the respective generation plants. This sharing was based upon each AEP utility subsidiary's MLR and was calculated monthly on the basis of each AEP utility subsidiary's maximum peak demand in relation to the sum of the maximum peak demands of all four AEP utility subsidiaries during the preceding 12 months.

Effective January 1, 2014, the FERC approved the following agreements. See "Organization" section of Note 1.

- A Power Coordination Agreement (PCA) among APCo, I&M and KPCo with AEPSC as the agent to coordinate
 the participants' respective power supply resources. Effective May 2015, the PCA was revised and approved
 by the FERC to include WPCo.
- A Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as the agent to address open commitments related to the termination of the Interconnection Agreement and responsibilities to PJM.
- A Power Supply Agreement between AGR and OPCo for AGR to supply capacity and energy needs of OPCo's retail load.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo, PSO, SWEPCo and WPCo. Effective January 1, 2014 and revised in May 2015, power and natural gas risk management activities for APCo, I&M, KPCo and WPCo are allocated based on the four member companies' respective equity positions, while power and natural gas risk management activities for PSO and SWEPCo are allocated based on the Operating Agreement. Prior to January 1, 2014, power and natural gas risk management activities were allocated under the SIA to former members of the Interconnection Agreement, PSO and SWEPCo. Risk management activities primarily include power and natural gas physical transactions, financially-settled swaps and exchange-traded futures. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts.

Operating Agreement

PSO, SWEPCo and AEPSC are parties to the Operating Agreement which was approved by the FERC. The Operating Agreement requires PSO and SWEPCo to maintain adequate annual planning reserve margins and requires that capacity in excess of the required margins be made available for sale to other operating companies as capacity commitments. In January 2014, the FERC approved a modification of the Operating Agreement to address changes resulting from an anticipated March 2014 SPP power market change. Subsequently and in March 2014, SPP changed from an energy imbalance service market to a fully integrated power market. In alignment with the new SPP integrated power market and according to the modified Operating Agreement, PSO and SWEPCo operate as standalone entities and offer their respective generation into the SPP power market. SPP then economically dispatches resources. By offering their resources separately, PSO and SWEPCo no longer purchase or sell energy to each other to serve their respective internal load or off-system sales.

System Integration Agreement (SIA)

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity. Margins resulting from trading and marketing activities originating in PJM and MISO generally accrue to the benefit of APCo, I&M, KPCo and WPCo, while trading and marketing activities originating in SPP generally accrue to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the equity positions of these companies.

The SIA was designed to function as an umbrella agreement in addition to the Interconnection Agreement (prior to January 1, 2014) and the Operating Agreement, each of which controlled the distribution of revenues and expenses.

Affiliated Revenues and Purchases

The following table shows the revenues derived from sales under the Interconnection Agreement, direct sales to affiliates, net transmission agreement sales and other revenues for the years ended December 31, 2015, 2014 and 2013:

	Years Ended December 31,								
Related Party Revenues	2015			2014		2013			
			(in	thousands)					
Sales under Interconnection Agreement	\$	_	\$	5,480 (a)) \$	79,909			
Direct Sales to West Affiliates		_				119			
Auction Sales to OPCo (b)		4,183				_			
Transmission Agreement Sales		7,277		1,726		862			
Other Revenues		354		308		22,841			
Total Affiliated Revenues	\$	11,814	\$	7,514	\$	103,731			

- (a) Includes December 2013 true-up activity subsequent to agreement termination.
- (b) Refer to the Ohio Auctions section below for further information regarding this amount.

The following table shows the purchased power expenses incurred for purchases under the Interconnection Agreement and from affiliates for the years ended December 31, 2015, 2014 and 2013:

	Year	rs Ei	ıded Decembe	er 31	,
Related Party Purchases	2015		2014		2013
		(in	thousands)		
Purchases under Interconnection Agreement	\$ _	\$	1,242 (a)	\$	161,293
Direct Purchases from West Affiliates	_				1
Direct Purchases from AEGCo	 99,475		115,001		107,794
Total Affiliated Purchases	\$ 99,475	\$	116,243	\$	269,088

(a) Includes December 2013 true-up activity subsequent to agreement termination.

The above summarized related party revenues and expenses are reported in Sales to AEP Affiliates and Purchased Electricity from AEP Affiliates on KPCo's statements of income.

System Transmission Integration Agreement (STIA)

AEP's STIA provided for the integration and coordination of the planning, operation and maintenance of transmission facilities. Since the FERC approved the cancellation of the STIA effective June 1, 2014, the coordinated planning, operation and maintenance of transmission facilities are the responsibility of the RTOs and the STIA is no longer necessary. Similar to the SIA, the STIA functioned as an umbrella agreement in addition to the Transmission Agreement (TA) and the Transmission Coordination Agreement (TCA). The TA and TCA are both still active. The STIA contained two service schedules that governed:

- The allocation of transmission costs and revenues.
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

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APCo, I&M, KGPCo, KPCo, OPCo and WPCo are parties to the TA, effective November 2010, which defines howoit R transmission costs through PJM OATT are allocated among the AEP East Companies, KGPCo and WPCoPGPedP 20138 month average coincident peak basis.

KPCo's net charges recorded as a result of the TA for the years ended December 31, 2015, 2014 and 2013 were \$13.3 million, \$7.5 million and \$3 million, respectively, and were recorded in Other Operation expenses on KPCo's statements of income.

PSO, SWEPCo and AEPSC are parties to the TCA, dated January 1, 1997, by and among PSO, SWEPCo and AEPSC, in connection with the operation of the transmission assets of the two AEP utility subsidiaries. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the parties to the agreement.

Ohio Auctions

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015. Certain affiliated entities, including KPCo, participated in the auction process and were awarded tranches of OPCo's SSO load. Refer to the Affiliated Revenues and Purchases section above for amounts related to these transactions. See Note 10 - Derivatives and Hedging for further information.

Unit Power Agreements (UPA)

A UPA between AEGCo and I&M (the I&M Power Agreement) provides for the sale by AEGCo to I&M of all the power (and the energy associated therewith) available to AEGCo at the Rockport Plant unless it is sold to another utility. Subsequently, I&M assigns 30% of the power to KPCo. I&M is obligated, whether or not power is available from AEGCo, to pay as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by I&M) net of amounts received by AEGCo from any other sources, sufficient to enable AEGCo to pay all its operating and other expenses, including a rate of return on the common equity of AEGCo as approved by the FERC. The I&M Power Agreement will continue in effect until the expiration of the lease term of Unit 2 of the Rockport Plant unless extended in specified circumstances.

Pursuant to an assignment between I&M and KPCo and a UPA between KPCo and AEGCo, AEGCo sells KPCo 30% of the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo pays to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. The KPCo UPA ends in December 2022.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO_x emissions at certain generation plants in the AEP System. KPCo recorded expenses of \$5 million, \$5 million and \$4 million in 2015, 2014 and 2013, respectively, for urea transloading provided by I&M. These expenses were recorded as fuel expenses or other operation expenses.

Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers the cost of performing these services on the balance sheet, then transfers the cost to the affiliate for reimbursement. KPCo recorded its assigned portion of these billings as capital or maintenance expenses depending on the nature of the services received. These billings are recoverable from customers. KPCo's billed amounts were \$1.3 million, \$1.2 million and \$1.1 million for the years ended December 31, 2015, 2014 and 2013, respectively.

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Sales and Purchases of Property

KPCo had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions. The following table shows the sales and purchases, recorded at net book value, for the years ended December 31, 2015, 2014 and 2013:

	Years Ended December 31,									
		2015	2	014		2013				
			(in the	ousands)						
Sales	\$	1,337	\$	307	\$	951				
Purchases		1,871		349		1,702				

The amounts above are recorded in Property, Plant and Equipment on the balance sheets.

Intercompany Billings

KPCo performs certain utility services for other AEP subsidiaries when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable basis of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital.

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16. VARIABLE INTEREST ENTITIES

The accounting guidance for "Variable Interest Entities" is a consolidation model that considers if a company has a controlling financial interest in a VIE. A controlling financial interest will have both (a) the power to direct the activities of a VIE that most significantly impact the VIE's economic performance and (b) the obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE. Entities are required to consolidate a VIE when it is determined that they have a controlling financial interest in a VIE and therefore, are the primary beneficiary of that VIE, as defined by the accounting guidance for "Variable Interest Entities." In determining whether KPCo is the primary beneficiary of a VIE, management considers factors such as equity at risk, the amount of the VIE's variability KPCo absorbs, guarantees of indebtedness, voting rights including kick-out rights, the power to direct the VIE, variable interests held by related parties and other factors. Management believes that significant assumptions and judgments were applied consistently. KPCo is not the primary beneficiary of any VIE and has not provided financial or other support to any VIE that was not previously contractually required.

AEPSC provides certain managerial and professional services to AEP's subsidiaries. Parent is the sole equity owner of AEPSC. AEP management controls the activities of AEPSC. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiary companies at AEPSC's cost. AEP subsidiaries have not provided financial or other support outside the reimbursement of costs for services rendered. AEPSC finances its operations through cost reimbursement from other AEP subsidiaries. There are no other terms or arrangements between AEPSC and any of the AEP subsidiaries that could require additional financial support from an AEP subsidiary or expose them to losses outside of the normal course of business. AEPSC and its billings are subject to regulation by the FERC. AEP subsidiaries are exposed to losses to the extent they cannot recover the costs of AEPSC through their normal business operations. AEP subsidiaries are considered to have a significant interest in AEPSC due to their activity in AEPSC's cost reimbursement structure. However, AEP subsidiaries do not have control over AEPSC. AEPSC is consolidated by AEP. In the event AEPSC would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. KPCo's total billings from AEPSC for the years ended December 31, 2015, 2014 and 2013 were \$60 million, \$52.7 million and \$38.2 million, respectively. The carrying amount of liabilities associated with AEPSC as of December 31, 2015 and 2014 was \$7.7 million and \$8.2 million, respectively. Management estimates the maximum exposure of loss to be equal to the amount of such liability.

AEGCo, a wholly-owned subsidiary of Parent, is consolidated by AEP. AEGCo owns a 50% ownership interest in Rockport Plant, Unit 1 and leases a 50% interest in Rockport Plant, Unit 2. AEGCo sells all the output from the Rockport Plant to I&M and KPCo. AEP has agreed to provide AEGCo with the funds necessary to satisfy all of the debt obligations of AEGCo. KPCo is considered to have a significant interest in AEGCo due to these transactions. KPCo is exposed to losses to the extent it cannot recover the costs of AEGCo through its normal business operations. Due to AEP management's control over AEGCo, KPCo is not considered the primary beneficiary of AEGCo. In the event AEGCo would require financing or other support outside the billings to KPCo, this financing would be provided by AEP. Total billings from AEGCo for the years ended December 31, 2015, 2014 and 2013 were \$99.5 million, \$115 million and \$107.8 million, respectively. The carrying amount of liabilities associated with AEGCo as of December 31, 2015 and 2014 was \$7.7 million and \$9 million, respectively. Management estimates the maximum exposure of loss to be equal to the amount of such liability.

17. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment is shown functionally on the face of KPCo's balance sheets. The following table includes KPCo's total plant balances for the years ended December 31, 2015 and 2014:

	Years Ended	Decemb	oer 31,				
	 2015		2014				
	(in tho	nousands)					
Regulated Property, Plant and Equipment							
Generation	\$ 1,118,837	\$	1,161,100				
Transmission	568,963		558,099				
Distribution	756,631		727,569				
Other	55,472		515,797				
CWIP	59,351		39,194				
Less: Accumulated Depreciation	 847,447		1,025,990				
Total Regulated Property, Plant and Equipment - Net	1,711,807		1,975,769				
Nonregulated Property, Plant and Equipment - Net	 2,594		5,312				
Total Property, Plant and Equipment - Net	\$ 1,714,401	\$	1,981,081				

Depreciation

KPCo provides for depreciation of Property, Plant and Equipment on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides total regulated annual composite depreciation rates and depreciable lives for KPCo. Nonregulated depreciation rate ranges and depreciable life ranges are Not Applicable or Not Meaningful (NM) for 2015, 2014 and 2013.

		2015				2014				2013			
Functional Class of Property	Annual Composite Depreciation Rate	Depreciable Life Ranges			Annual Composite Depreciation Rate	Depreciable Life Ranges		n Depreciable Depreciation		Composite Depreciation	osite ation Depreciab		
		(iı	n yea	rs)		(ir	yea	rs)		(ir	ı yea	rs)	
Generation	0.4%	68	-	69	3.5%	40	-	60	3.7%	40	-	60	
Transmission	2.2%	37	-	75	1.6%	25	-	75	1.8%	25	-	75	
Distribution	3.5%	11	-	75	3.4%	11	-	75	3.4%	11	-	75	
Other	10.0%	5	-	75	4.2%	20	-	75	4.3%	20	-	75	

The composite depreciation rate generally includes a component for non-asset retirement obligation (non-ARO) removal costs, which is credited to Accumulated Depreciation and Amortization. Actual removal costs incurred are charged to Accumulated Depreciation and Amortization. Any excess of accrued non-ARO removal costs over actual removal costs incurred is reclassified from Accumulated Depreciation and Amortization and reflected as a regulatory liability.

Asset Retirement Obligations (ARO)

KPCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for the retirement of ash disposal facilities and asbestos removal. KPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since KPCo plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when KPCo abandons or ceases the use of specific easements, which is not expected.

KPCo recorded an increase in asset retirement obligations in the second quarter of 2015, partially related to the final Coal Combustion Residual Rule, which was published in the Federal Register in April 2015. The Federal EPA now regulates the disposal and beneficial re-use of coal combustion residuals (CCR), including fly ash and bottom ash generated at coal-fired electric generating units and also FGD gypsum generated at some coal-fired plants. The Federal EPA regulates CCR as a non-hazardous solid waste and established minimum federal solid waste management standards. Noncash increases related to the CCR Rule are recorded as Property, Plant and Equipment.

Filing Requirements

The following is a reconciliation of the 2015 and 2014 aggregate carrying amounts of ARO for KPCo:

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•		Revisions in					
s of	ARO as of	Cash Flow	Liabilities	Liabilities	cretion	ARO as of Ac	

Year	RO as of nuary 1,	_	ecretion xpense	 iabilities ncurred		iabilities Settled	-	ash Flow stimates		RO as of cember 31,
	 _			(in th	ousa	inds)				_
2015	\$ 65,699	\$	3,554	\$ 4,236	\$	(5,564)	\$	4,087	(a)	\$ 72,012
2014	20,526		2,309	42,578		(643)		929	. ,	65,699

Amount includes an \$8.8 million reduction in the ARO liability due to the execution of a joint use agreement (a) with a third party.

Allowance for Funds Used During Construction (AFUDC)

KPCo's amounts of allowance for borrowed and equity funds used during construction are summarized in the following

	Year	s Endo	ed Decemb	er 31	,
	 2015		2014		2013
	 	(in th	nousands)		
Allowance for Equity Funds Used During Construction	\$ 1,158	\$	4,009	\$	1,367
Allowance for Borrowed Funds Used During Construction	799		2,048		3,047

Jointly-owned Electric Facilities

KPCo has a 50.0% ownership share of Units 1 and 2 at the Mitchell Generating Station. In addition to KPCo, the Mitchell Generating Station is jointly-owned by WPCo. Using its own financing, each participating company is obligated to pay its share of the costs in the same proportion as its ownership interest. KPCo's proportionate share of the operating costs associated with this facility is included in its statements of income and the investment and accumulated depreciation are reflected in its balance sheets under Property, Plant and Equipment as follows:

	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work in Progress	Accumulated Depreciation
				(in thousands)	
KPCo's Share as of December 31, 2015 Mitchell Generating Station, Units 1 and 2 (a)	Coal	50.0 %	\$ 1,013,825	\$ 9,346	\$ 353,583
KPCo's Share as of December 31, 2014 Mitchell Generating Station, Units 1 and 2 (a)	Coal	50.0 %	\$ 1,007,186	\$ 16,132	\$ 339,803

⁽a) Operated by KPCo.

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18. COST REDUCTION PROGRAMS

2014 Disposition Plant Severance

Management retired several generation plants or units of plants during 2015. The plant closures resulted in involuntary severances. The severance program provides two weeks of base pay for every year of service along with other severance benefits.

KPCo's disposition plant severance activity for the twelve months ended December 31, 2015 is described in the following table:

nce as of per 31, 2014	Expens Allocation AEPSC	from	In	ncurred		Settled		Adjustmen	ıts	Bala	maining ance as of ber 31, 2015
 				(in tho	usan	ds)					_
\$ 4,539	\$	(1)	\$	11	\$	2,397	(a)	\$	—	\$	2,152

(a) Settled includes amounts received from affiliates for expenses related to intercompany billing for operation and maintenance of affiliate plant.

These expenses, net of adjustments, relate primarily to severance benefits and are included primarily in Other Operation expense on the statements of income. Management does not expect additional costs to be incurred related to this initiative.

2012 Sustainable Cost Reductions

In April 2012, management initiated a process to identify strategic repositioning opportunities and efficiencies that will result in sustainable cost savings. Management selected a consulting firm to facilitate an organizational and process evaluation and a second firm to evaluate current employee benefit programs. The process resulted in involuntary severances and was completed by the end of the first quarter of 2013. The severance program provides two weeks of base pay for every year of service along with other severance benefits.

KPCo recorded a credit to Other Operation expense of \$221 thousand for the year ended December 31, 2013, primarily related to the sustainable cost reductions initiative.

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19. UNAUDITED QUARTERLY FINANCIAL INFORMATION

In management's opinion, the unaudited quarterly information reflects all normal and recurring accruals and adjustments necessary for a fair presentation of the results of operations for interim periods. Quarterly results are not necessarily indicative of a full year's operations because of various factors. KPCo's unaudited quarterly financial information is as follows:

			20	015 Quarterly	y Perio	ds Ended		
	N	Iarch 31		June 30	Sep	tember 30	De	cember 31
				(in tho	usands	s)		
Total Revenues	\$	201,449	\$	151,276	\$	159,193	\$	142,241
Operating Income		27,932		14,266		20,913		17,645
Net Income		10,998		2,308		6,996		7,589
			20	014 Quarterly	y Perio	ds Ended		
	N	Iarch 31		June 30	Sep	tember 30	De	cember 31
				(in tho	usands	s)		
Total Revenues	\$	233,130	\$	206,563	\$	199,082	\$	143,203 (a)
Operating Income (Loss)		58,901		31,978		27,265		(23,219) (a)
Net Income (Loss)		32,548		15,258		11,801		(21,229) (a)

⁽a) Includes a regulatory disallowance for FAC (see Note 4).

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GLOSSARY OF TERMS

When the following terms and abbreviations appear in the text of this report, they have the meanings indicated below.

Term	Meaning
AEGCo	AEP Generating Company, an AEP electric utility subsidiary.
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority owned consolidated subsidiaries and consolidated affiliates.
AEP Credit	AEP Credit, Inc., a consolidated variable interest entity of AEP which securitizes accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP East Companies	APCo, I&M, KPCo and OPCo.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AFUDC	Allowance for Funds Used During Construction.
AGR	AEP Generation Resources Inc., a competitive AEP subsidiary that acquired the generation assets and liabilities of OPCo.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ASU	Accounting Standards Update.
CWIP	Construction Work in Progress.
EIS	Energy Insurance Services, Inc., a nonaffiliated captive insurance company and consolidated variable interest entity of AEP.
ESP	Electric Security Plans, a PUCO requirement for electric utilities to adjust their rates by filing with the PUCO.
FAC	Fuel Adjustment Clause.
FASB	Financial Accounting Standards Board.
Federal EPA	United States Environmental Protection Agency.
FERC	Federal Energy Regulatory Commission.
FGD	Flue Gas Desulfurization or scrubbers.
FTR	Financial Transmission Right, a financial instrument that entitles the holder to receive compensation for certain congestion-related transmission charges that arise when the power grid is congested resulting in differences in locational prices.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
Interconnection Agreement	An agreement by and among APCo, I&M, KPCo and OPCo which defined the sharing of costs and benefits associated with their respective generation plants. This agreement was terminated January 1, 2014.
IRS	Internal Revenue Service.
KGPCo	Kingsport Power Company, an AEP electric utility subsidiary.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
KPSC	Kentucky Public Service Commission.
MISO	Midwest Independent Transmission System Operator.
MLR	Member load ratio, the method used to allocate transactions among members of the Interconnection Agreement.
MMBtu	Million British Thermal Units.
MTM	Mark-to-Market.
MW	Megawatt.
MWh	Megawatthour.
NO_x	Nitrogen oxide.
OATT	Open Access Transmission Tariff.
OPCo	Ohio Power Company, an AEP electric utility subsidiary.

Term	Meaning	Exhibit R
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OPEB	Other Postretirement Benefit Plans.
Operating Agreement	Agreement, dated January 1, 1997, as amended, by and among PSO and SWEPCo governing generating capacity allocation, energy pricing, and revenues and costs of third party sales. AEPSC acts as the agent.
OTC	Over the counter.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation.
PCA	Power Coordination Agreement among APCo, I&M, KPCo and WPCo.
PJM	Pennsylvania - New Jersey - Maryland regional transmission organization.
PSO	Public Service Company of Oklahoma, an AEP electric utility subsidiary.
PUCO	Public Utilities Commission of Ohio.
Risk Management Contracts	Trading and nontrading derivatives, including those derivatives designated as cash flow and fair value hedges.
Rockport Plant	A generation plant, consisting of two 1,310 MW coal-fired generating units near Rockport, Indiana. AEGCo and I&M jointly-own Unit 1. In 1989, AEGCo and I&M entered into a sale-and-leaseback transaction with Wilmington Trust Company, an unrelated, unconsolidated trustee for Rockport Plant, Unit 2.
RTO	Regional Transmission Organization, responsible for moving electricity over large interstate areas.
SIA	System Integration Agreement, effective June 15, 2000, as amended, provides contractual basis for coordinated planning, operation and maintenance of the power supply sources of the combined AEP.
SO_2	Sulfur dioxide.
SPP	Southwest Power Pool regional transmission organization.
SSO	Standard service offer.
SWEPCo	Southwestern Electric Power Company, an AEP electric utility subsidiary.
Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.
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WPCo Wheeling Power Company, an AEP electric utility subsidiary.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholder of Kentucky Power Company:

We have audited the accompanying financial statements of Kentucky Power Company (the "Company"), which comprise the balance sheets as of December 31, 2016 and 2015, and the related statements of income, comprehensive income (loss), changes in common shareholder's equity, and cash flows for each of the three years in the period ended December 31, 2016, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kentucky Power Company as of December 31, 2016 and 2015, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2016 in accordance with accounting principles generally accepted in the United States of America.

Columbus, Ohio February 27, 2017

Deloitto & Touche LLS

KENTUCKY POWER COMPANY STATEMENTS OF INCOME

For the Years Ended December 31, 2016, 2015 and 2014 (in thousands)

	Years Ended December 31,					
	2016	2015	2014			
REVENUES	_					
Electric Generation, Transmission and Distribution	\$ 645,678	\$ 641,550	\$ 773,795			
Sales to AEP Affiliates	8,286	11,814	7,514			
Other Revenues	1,066	795	669			
TOTAL REVENUES	655,030	654,159	781,978			
EXPENSES						
Fuel and Other Consumables Used for Electric Generation	119,694	167,096	283,751			
Purchased Electricity for Resale	43,671	39,228	14,389			
Purchased Electricity from AEP Affiliates	97,941	99,475	116,243			
Other Operation	96,777	80,825	84,491			
Maintenance	72,068	76,957	71,812			
Depreciation and Amortization	84,859	87,470	95,059			
Taxes Other Than Income Taxes	21,315	22,352	21,308			
TOTAL EXPENSES	536,325	573,403	687,053			
OPERATING INCOME	118,705	80,756	94,925			
Other Income (Expense):						
Interest Income	39	100	178			
Carrying Costs Income	23	2,364	59			
Allowance for Equity Funds Used During Construction	852	1,158	4,009			
Interest Expense	(45,816)	(44,549)	(38,356)			
INCOME BEFORE INCOME TAX EXPENSE	73,803	39,829	60,815			
Income Tax Expense	23,593	11,938	22,437			
NET INCOME	\$ 50,210	\$ 27,891	\$ 38,378			

The common stock of KPCo is wholly-owned by Parent.

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KENTUCKY POWER COMPANY STATEMENTS OF COMPREHENSIVE INCOME (LOSS) For the Years Ended December 31, 2016, 2015 and 2014 (in thousands)

	Years Ended December 31,				31,	
		2016		2015		2014
Net Income	\$	50,210	\$	27,891	\$	38,378
OTHER COMPREHENSIVE INCOME (LOSS), NET OF TAXES						
Cash Flow Hedges, Net of Tax of \$32, \$32 and \$20 in 2016, 2015 and 2014, Respectively		60		60		38
Amortization of Pension and OPEB Deferred Costs, Net of Tax of \$9, \$36 and \$252 in 2016, 2015 and 2014, Respectively		17		67		468
Pension and OPEB Funded Status, Net of Tax of \$115, \$(281) and \$(600) in 2016, 2015 and 2014, Respectively		214		(522)		(1,114)
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		291		(395)		(608)
TOTAL COMPREHENSIVE INCOME	\$	50,501	\$	27,496	\$	37,770

KENTUCKY POWER COMPANY STATEMENTS OF CHANGES IN COMMON SHAREHOLDER'S EQUITY For the Years Ended December 31, 2016, 2015 and 2014

(in thousands)

	_	ommon Stock	Paid-in Capital	Retained Carnings	Accumulated Other Comprehensive Income (Loss)	Total
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2013	\$	50,450	\$ 614,648	\$ 179,691	\$ (5,420)	\$ 839,369
Capital Contribution Returned to Parent Common Stock Dividends Other Changes in Common Shareholder's Equity Net Income			(100,000) 2,812	(115,000) 38,378	(600)	(100,000) (115,000) 2,812 38,378
Other Comprehensive Loss Pension and OPEB Adjustment Related to Kammer Plant					(608)	(608)
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2014		50,450	517,460	103,069	(7,336)	663,643
Capital Contribution from Parent Common Stock Dividends Net Income Other Comprehensive Loss Pension and OPEB Adjustment Related to Mitchell Plant			9,849	(44,000) 27,891	(395) 6,086	9,849 (44,000) 27,891 (395) 6,086
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2015		50,450	527,309	86,960	(1,645)	663,074
Capital Contribution Returned to Parent Common Stock Dividends Net Income Other Comprehensive Income			(1,174)	(44,000) 50,210	291	(1,174) (44,000) 50,210 291
TOTAL COMMON SHAREHOLDER'S EQUITY – DECEMBER 31, 2016	\$	50,450	\$ 526,135	\$ 93,170	\$ (1,354)	\$ 668,401

KENTUCKY POWER COMPANY BALANCE SHEETS ASSETS

December 31, 2016 and 2015 (in thousands)

	December 31, 2016 2015			1, 2015
CURRENT ASSETS		2010		2013
Cash and Cash Equivalents	\$	859	\$	867
Accounts Receivable:				
Customers		14,608		13,747
Affiliated Companies		29,519		20,373
Accrued Unbilled Revenues		4,542		53
Miscellaneous		380		110
Allowance for Uncollectible Accounts		(66)		(243)
Total Accounts Receivable		48,983		34,040
Fuel		19,823		22,085
Materials and Supplies		16,540		26,705
Risk Management Assets – Nonaffiliated		457		2,869
Risk Management Assets – Affiliated		_		173
Accrued Tax Benefits		574		47,812
Prepayments and Other Current Assets		8,347		4,623
TOTAL CURRENT ASSETS		95,583		139,174
PROPERTY, PLANT AND EQUIPMENT				
Electric:				
Generation		1,182,212		1,118,837
Transmission		574,703		568,963
Distribution		783,283		756,631
Other Property, Plant and Equipment		67,248		58,294
Construction Work in Progress		27,380		59,351
Total Property, Plant and Equipment		2,634,826		2,562,076
Accumulated Depreciation and Amortization		879,253		847,675
TOTAL PROPERTY, PLANT AND EQUIPMENT – NET		1,755,573		1,714,401
OTHER NONCURRENT ASSETS				
Regulatory Assets		576,131		557,956
Long-term Risk Management Assets – Nonaffiliated				12
Employee Benefits and Pension Assets		5,891		6,939
Deferred Charges and Other Noncurrent Assets		26,787		17,774
TOTAL OTHER NONCURRENT ASSETS		608,809		582,681
TOTAL ASSETS	\$	2,459,965	\$	2,436,256

KENTUCKY POWER COMPANY BALANCE SHEETS LIABILITIES AND COMMON SHAREHOLDER'S EQUITY December 31, 2016 and 2015

	December 31,			
	2016 20			
	(in thousands)			
CURRENT LIABILITIES				
Advances from Affiliates	\$	1,807	\$	18,692
Accounts Payable:				
General		52,601		36,882
Affiliated Companies		28,579		25,139
Long-term Debt Due Within One Year – Nonaffiliated		390,000		65,000
Risk Management Liabilities – Nonaffiliated		53		1,002
Customer Deposits		26,625		26,916
Accrued Taxes		28,379		26,867
Accrued Interest		8,127		7,928
Other Current Liabilities		44,302		51,110
TOTAL CURRENT LIABILITIES		580,473		259,536
NONCURRENT LIABILITIES	_			
Long-term Debt – Nonaffiliated		477,164		801,451
Long-term Risk Management Liabilities – Nonaffiliated		313		11
Deferred Income Taxes		666,902		636,158
Asset Retirement Obligations		46,657		55,151
Employee Benefits and Pension Obligations		14,516		13,536
Deferred Credits and Other Noncurrent Liabilities		5,539		7,339
TOTAL NONCURRENT LIABILITIES		1,211,091		1,513,646
TOTAL LIABILITIES		1,791,564		1,773,182
Rate Matters (Note 4)				
Commitments and Contingencies (Note 6)				
Communents and Contingencies (Note 0)				
COMMON SHAREHOLDER'S EQUITY				
Common Stock – Par Value – \$50 Per Share:	_			
Authorized – 2,000,000 Shares				
Outstanding – 1,009,000 Shares		50,450		50,450
Paid-in Capital		526,135		527,309
Retained Earnings		93,170		86,960
Accumulated Other Comprehensive Income (Loss)		(1,354)		(1,645)
TOTAL COMMON SHAREHOLDER'S EQUITY		668,401		663,074
	-			
TOTAL LIABILITIES AND COMMON SHAREHOLDER'S EQUITY	\$	2,459,965	\$	2,436,256

KENTUCKY POWER COMPANY STATEMENTS OF CASH FLOWS

For the Years Ended December 31, 2016, 2015 and 2014 (in thousands)

	Years Ended December 31, 2016 2015 2014			31, 2014		
OPERATING ACTIVITIES						
Net Income	\$	50,210	\$	27,891	\$	38,378
Adjustments to Reconcile Net Income to Net Cash Flows from Operating						
Activities:		04050		0= 4=0		0.5.0.50
Depreciation and Amortization		84,859		87,470		95,059
Deferred Income Taxes		18,572		75,638		9,157
Carrying Costs Income		(23)		(2,364)		(59)
Allowance for Equity Funds Used During Construction		(852)		(1,158)		(4,009)
Mark-to-Market of Risk Management Contracts		1,951		1,642		203
Pension Contributions to Qualified Plan Trust		(1,509)		(1,900)		(1,923)
Deferred Fuel Over/Under-Recovery, Net		(3,508)		(217)		(1,081)
Provision for Refund		_		(31,033)		31,033
Big Sandy Decommissioning Costs		(17,666)		(1,830)		
Change in Other Noncurrent Assets		(14,305)		(26,115)		(4,372)
Change in Other Noncurrent Liabilities		(9,378)		(1,765)		8,506
Changes in Certain Components of Working Capital:		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(-,,)		-,
Accounts Receivable, Net		(14,943)		19,612		(25,128)
Fuel, Materials and Supplies		3,970		26,480		56,498
Accounts Payable		18,784		(4,973)		1,265
Accrued Taxes, Net		48,750		(28,874)		(7,591)
Accrued Interest		199		105		
Other Current Assets				516		1,146
		(2,560)				(1,044)
Other Current Liabilities		(4,713)		(4,368)		17,230
Net Cash Flows from Operating Activities		157,838		134,757		213,268
INVESTING ACTIVITIES	_					
Construction Expenditures		(99,428)		(114,194)		(101,898)
Proceeds from Sales of Assets		2,611		1,337		307
Other Investing Activities		666	_	222	_	(884)
Net Cash Flows Used for Investing Activities		(96,151)		(112,635)		(102,475)
FINANCING ACTIVITIES	_					
Capital Contribution Returned to Parent		_				(100,000)
Issuance of Long-term Debt – Nonaffiliated		_		49,456		288,344
Change in Advances from Affiliates, Net		(16,885)		(26,436)		36,564
Retirement of Long-term Debt – Nonaffiliated		_		_		(200,000)
Retirement of Long-term Debt – Affiliated						(20,000)
Principal Payments for Capital Lease Obligations		(985)		(1,148)		(2,079)
Dividends Paid on Common Stock		(44,000)		(44,000)		(115,000)
Other Financing Activities		175		78		1,430
Net Cash Flows Used for Financing Activities		(61,695)		(22,050)		(110,741)
Net Increase (Decrease) in Cash and Cash Equivalents		(8)		72		52
Cash and Cash Equivalents at Beginning of Period		867		795		743
Cash and Cash Equivalents at End of Period	\$	859	\$	867	\$	795
SUPPLEMENTARY INFORMATION						
Cash Paid for Interest, Net of Capitalized Amounts	- \$	44,601	\$	43,426	\$	36,062
Net Cash Paid (Received) for Income Taxes	**	(43,032)	~	(27,317)	~	18,545
Noncash Acquisitions Under Capital Leases		761		244		1,471
Construction Expenditures Included in Current Liabilities as of December 31,		11,929		14,112		17,626
Noncash Capital Contribution from (returned to) Parent		(1,174)		9,849		17,020
ronousir Capital Contribution from (total float to) I diffit		(1,1/4)		2,042		

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1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

As a public utility, KPCo engages in the generation and purchase of electric power, and the subsequent sale, transmission and distribution of that power to 169,000 retail customers in its service territory in eastern Kentucky. KPCo also sells power at wholesale to municipalities.

Effective January 2014, the FERC approved a PCA among APCo, I&M and KPCo with AEPSC as the agent to coordinate the participants' respective power supply resources. Effective May 2015, the PCA was revised and approved by the FERC to include WPCo. Under the PCA, APCo, I&M, KPCo and WPCo are individually responsible for planning their respective capacity obligations. Further, the Restated and Amended PCA allows, but does not obligate, APCo, I&M, KPCo and WPCo to participate collectively under a common fixed resource requirement capacity plan in PJM and to participate in specified collective off-system sales and purchase activities.

Also effective January 2014, the FERC approved the creation of a Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as the agent. The Bridge Agreement is an interim arrangement to: (a) address the treatment of purchases and sales made by AEPSC on behalf of member companies that extend beyond termination of the Interconnection Agreement and (b) address how member companies would fulfill their existing obligations under the PJM Reliability Assurance Agreement through the 2014/2015 PJM planning year. Under the Bridge Agreement, AGR is committed to meet capacity obligations of member companies through the PJM Planning year that ended May 31, 2015.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo and WPCo. Effective January 2014, and revised in May 2015, power and natural gas risk management activities are allocated based on the member companies' respective equity positions. Risk management activities primarily include the power and natural gas physical transactions, financially-settled swaps and exchange-traded futures. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts. KPCo shared in the revenues and expenses associated with these risk management activities with the member companies.

Under a unit power agreement with AEGCo, an affiliated company, KPCo purchases 390 MWs of Rockport Plant capacity which is 30% of AEGCo's 50% share of the 2,620 MW Rockport Plant. The unit power agreement expires in December 2022. KPCo pays a demand charge for the right to receive the power, which is payable even if the power is not taken.

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity, with margins resulting from trading and marketing activities originating in PJM and MISO generally accruing to the benefit of APCo, I&M, KPCo and WPCo and trading and marketing activities originating in SPP generally accruing to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the common shareholder's equity of these companies.

To minimize the credit requirements and operating constraints when operating within PJM, participating AEP companies, including KPCo, agreed to a netting of certain payment obligations incurred by the participating AEP companies against certain balances due to such AEP companies and to hold PJM harmless from actions that any one or more AEP companies may take with respect to PJM.

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rates and Service Regulation

KPCo's rates are regulated by the FERC and the KPSC. The FERC also regulates KPCo's affiliated transactions, including AEPSC intercompany service billings which are generally at cost, under the 2005 Public Utility Holding Company Act and the Federal Power Act. The FERC also has jurisdiction over the issuances and acquisitions of securities of public utility subsidiaries, the acquisition or sale of certain utility assets and mergers with another electric utility or holding company. For non-power goods and services, the FERC requires a nonregulated affiliate to bill an affiliated public utility company at no more than market while a public utility must bill the higher of cost or market to a nonregulated affiliate. The KPSC also regulates certain intercompany transactions under its affiliate statutes. Both the FERC and state regulatory commissions are permitted to review and audit the relevant books and records of companies within a public utility holding company system.

The FERC regulates wholesale power markets, wholesale power transactions and wholesale transmission operations and rates. KPCo's wholesale power transactions are generally market-based. Wholesale power transactions are cost-based regulated when KPCo negotiates and files a cost-based contract with the FERC or the FERC determines that KPCo has "market power" in the region where the transaction occurs. KPCo has entered into wholesale power supply contracts with various municipalities that are FERC-regulated, cost-based contracts. These contracts are generally formula rate mechanisms, which are trued up to actual costs annually.

The KPSC regulates all of the distribution operations and rates and retail transmission rates on a cost basis. The KPSC also regulates retail generation/power supply operations and rates.

In addition, the FERC regulates the SIA and the Transmission Agreement, which allocate shared system costs and revenues among the utility subsidiaries that are parties to each agreement. In 2013, the FERC issued orders approving the creation of a PCA, effective January 2014. Also effective January 2014, the FERC approved the creation of a Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as the agent. Effective June 2014, the FERC approved the cancellation of the System Transmission Integration Agreement.

Accounting for the Effects of Cost-Based Regulation

As a rate-regulated electric public utility company, KPCo's financial statements reflect the actions of regulators that result in the recognition of certain revenues and expenses in different time periods than enterprises that are not rate-regulated. In accordance with accounting guidance for "Regulated Operations," KPCo records regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates include but are not limited to inventory valuation, allowance for doubtful accounts, long-lived asset impairment, unbilled electricity revenue, valuation of long-term energy contracts, the effects of regulation, long-lived asset recovery, storm costs, the effects of contingencies and certain assumptions made in accounting for pension and postretirement benefits. The estimates and assumptions used are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could ultimately differ from those estimates.

Cash and Cash Equivalents

Cash and Cash Equivalents include temporary cash investments with original maturities of three months or less.

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Inventory

Fossil fuel inventories and materials and supplies inventories are carried at average cost.

Accounts Receivable

Customer accounts receivable primarily include receivables from wholesale and retail energy customers, receivables from energy contract counterparties related to risk management activities and customer receivables primarily related to other revenue-generating activities.

Revenue is recognized from electric power sales when power is delivered to customers. To the extent that deliveries have occurred but a bill has not been issued, KPCo accrues and recognizes, as Accrued Unbilled Revenues on the balance sheets, an estimate of the revenues for energy delivered since the last billing.

AEP Credit factors accounts receivable on a daily basis, excluding receivables from risk management activities, for KPCo. See "Sale of Receivables - AEP Credit" section of Note 13 for additional information.

Allowance for Uncollectible Accounts

Generally, AEP Credit records bad debt expense related to receivables purchased from KPCo under a sale of receivables agreement. For customer accounts receivables relating to risk management activities, accounts receivables are reviewed for bad debt reserves at a specific counterparty level basis. For miscellaneous accounts receivable, bad debt expense is recorded for all amounts outstanding 180 days or greater at 100%, unless specifically identified. Miscellaneous accounts receivable items open less than 180 days may be reserved using specific identification for bad debt reserves.

Concentrations of Credit Risk and Significant Customers

KPCo has a significant customer which accounts for the following percentage of total operating revenues for the year ended December 31, 2016 and Accounts Receivable – Customers as of December 31, 2016:

Significant Customer of KPCo:	
Marathon Petroleum Company	2016
Percentage of Operating Revenues	11%
Percentage of Accounts Receivable – Customers	39%

KPCo did not have any significant customers that comprised 10% or more of its operating revenues for the years ended December 31, 2015 and 2014.

Management monitors credit levels and the financial condition of KPCo's customers on a continuing basis to minimize credit risk. The KPSC allows recovery in rates for a reasonable level of bad debt costs. Management believes adequate provision for credit loss has been made in the accompanying financial statements.

Emission Allowances

KPCo records emission allowances at cost, including the annual SO₂ and NO_x emission allowance entitlements received at no cost from the Federal EPA. KPCo follows the inventory model for these allowances. Allowances expected to be consumed within one year are reported in Materials and Supplies. Allowances with expected consumption beyond one year are included in Deferred Charges and Other Noncurrent Assets. These allowances are consumed in the production of energy and are recorded in Fuel and Other Consumables Used for Electric Generation at an average cost. The purchases and sales of allowances are reported in the Operating Activities section of the statements of cash flows. The net margin on sales of emission allowances is included in Electric Generation, Transmission and Distribution Revenues for nonaffiliated transactions and in Sales to AEP Affiliates Revenues for affiliated transactions because of its integral nature to the production process of energy and KPCo's revenue optimization strategy for operations. The net margin on sales of emission allowances affects the determination of deferred fuel or deferred emission allowance costs and the amortization of regulatory assets.

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Property, Plant and Equipment

Electric utility property, plant and equipment are stated at original cost. Additions, major replacements and betterments are added to the plant accounts. Under the group composite method of depreciation, continuous interim routine replacements of items such as boiler tubes, pumps, motors, etc. result in original cost retirements, less salvage, being charged to accumulated depreciation. The group composite method of depreciation assumes that on average, asset components are retired at the end of their useful lives and thus there is no gain or loss. The equipment in each primary electric plant account is identified as a separate group. The depreciation rates that are established take into account the past history of interim capital replacements and the amount of removal cost incurred and salvage received. These rates and the related lives are subject to periodic review. Removal costs accrued are typically recorded as regulatory liabilities when removal costs accrued exceed actual removal costs incurred. The asset removal costs liability is relieved as removal costs are incurred. A regulatory asset balance will occur if actual removal costs incurred exceed accumulated removal costs accrued.

The costs of labor, materials and overhead incurred to operate and maintain plant and equipment are included in operating expenses.

Long-lived assets are required to be tested for impairment when it is determined that the carrying value of the assets may no longer be recoverable or when the assets meet the held-for-sale criteria under the accounting guidance for "Impairment or Disposal of Long-lived Assets." When it becomes probable that an asset in service or an asset under construction will be abandoned and regulatory cost recovery has been disallowed, the cost of that asset shall be removed from plant-in-service or CWIP and charged to expense.

The fair value of an asset is the amount at which that asset could be bought or sold in a current transaction between willing parties, as opposed to a forced or liquidation sale. Quoted market prices in active markets are the best evidence of fair value and are used as the basis for the measurement, if available. In the absence of quoted prices for identical or similar assets in active markets, fair value is estimated using various internal and external valuation methods including cash flow analysis and appraisals.

Allowance for Funds Used During Construction

AFUDC represents the estimated cost of borrowed and equity funds used to finance construction projects that is capitalized and recovered through depreciation over the service life of regulated electric utility plant. KPCo records the equity component of AFUDC in Allowance for Equity Funds Used During Construction and the debt component of AFUDC as a reduction to Interest Expense.

Valuation of Nonderivative Financial Instruments

The book values of Cash and Cash Equivalents, Accounts Receivable, Advances from Affiliates and Accounts Payable approximate fair value because of the short-term maturity of these instruments.

Fair Value Measurements of Assets and Liabilities

The accounting guidance for "Fair Value Measurements and Disclosures" establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). Where observable inputs are available for substantially the full term of the asset or liability, the instrument is categorized in Level 2. When quoted market prices are not available, pricing may be completed using comparable securities, dealer values, operating data and general market conditions to determine fair value. Valuation models utilize various inputs such as commodity, interest rate and, to a lesser degree, volatility and credit that include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, market corroborated inputs (i.e. inputs derived principally from, or correlated to, observable market data) and other observable inputs for the asset or liability. The amount of risk taken is determined by the Commercial Operations and Finance groups in accordance with established risk management policies as approved by the Finance Committee of AEP's Board of Directors. The AEP System's market risk oversight staff independently monitors risk

policies, procedures and risk levels and provides members of the Commercial Operations Risk Committee (Regulation Risk Committee) various reports regarding compliance with policies, limits and procedures. The Regulation Committee consists of AEPSC's Vice Chairman, Chief Financial Officer, Executive Vice President of Generation, Senior Vice President of Commercial Operations and Chief Risk Officer.

For commercial activities, exchange traded derivatives, namely futures contracts, are generally fair valued based on unadjusted quoted prices in active markets and are classified as Level 1. Level 2 inputs primarily consist of OTC broker quotes in moderately active or less active markets, as well as exchange traded contracts where there is insufficient market liquidity to warrant inclusion in Level 1. Management verifies price curves using these broker quotes and classifies these fair values within Level 2 when substantially all of the fair value can be corroborated. Management typically obtains multiple broker quotes, which are nonbinding in nature but are based on recent trades in the marketplace. When multiple broker quotes are obtained, the quoted bid and ask prices are averaged. In certain circumstances, a broker quote may be discarded if it is a clear outlier. Management uses a historical correlation analysis between the broker quoted location and the illiquid locations. If the points are highly correlated, these locations are included within Level 2 as well. Certain OTC and bilaterally executed derivative instruments are executed in less active markets with a lower availability of pricing information. Illiquid transactions, complex structured transactions, FTRs and counterparty credit risk may require nonmarket based inputs. Some of these inputs may be internally developed or extrapolated and utilized to estimate fair value. When such inputs have a significant impact on the measurement of fair value, the instrument is categorized as Level 3. The main driver of contracts being classified as Level 3 is the inability to substantiate energy price curves in the market. A portion of the Level 3 instruments have been economically hedged which limits potential earnings volatility.

AEP utilizes its trustee's external pricing service to estimate the fair value of the underlying investments held in the benefit plan trusts. AEP's investment managers review and validate the prices utilized by the trustee to determine fair value. AEP's management performs its own valuation testing to verify the fair values of the securities. AEP receives audit reports of the trustee's operating controls and valuation processes. The trustee uses multiple pricing vendors for the assets held in the trusts.

Assets in the benefits trusts are classified using the following methods. Equities are classified as Level 1 holdings if they are actively traded on exchanges. Items classified as Level 1 are investments in money market funds, fixed income and equity mutual funds and domestic equity securities. They are valued based on observable inputs primarily unadjusted quoted prices in active markets for identical assets. Items classified as Level 2 are primarily investments in individual fixed income securities and cash equivalent funds. Fixed income securities generally do not trade on exchanges and do not have an official closing price but their valuation inputs are based on observable market data. Pricing vendors calculate bond valuations using financial models and matrices. The models use observable inputs including yields on benchmark securities, quotes by securities brokers, rating agency actions, discounts or premiums on securities compared to par prices, changes in yields for U.S. Treasury securities, corporate actions by bond issuers, prepayment schedules and histories, economic events and, for certain securities, adjustments to yields to reflect changes in the rate of inflation. Other securities with model-derived valuation inputs that are observable are also classified as Level 2 investments. Investments with unobservable valuation inputs are classified as Level 3 investments. Benefit plan assets included in Level 3 are primarily real estate, infrastructure and private equity investments that are valued using methods requiring judgment including appraisals. The fair value of real estate and infrastructure investments is measured using market capitalization rates, recent sales of comparable investments and independent third-party appraisals. The fair value of private equity investments is measured using cost and purchase multiples, operating results, discounted future cash flows and market based comparable data. Depending on the specific situation, one or multiple approaches are used to determine the valuation of a real estate, infrastructure or private equity investment.

Deferred Fuel Costs

The cost of fuel and related emission allowances and emission control chemicals/consumables is charged to Fuel and Other Consumables Used for Electric Generation expense when the fuel is burned or the allowance or consumable is utilized. Fuel cost over-recoveries (the excess of fuel-related revenues over applicable fuel costs incurred) are generally deferred as current regulatory liabilities and under-recoveries (the excess of applicable fuel costs incurred over fuel-related revenues) are generally deferred as current regulatory assets. Fuel cost over-recovery and under-recovery balances are classified as noncurrent when there is a phase-in plan or the FAC has been suspended. These deferrals are amortized when refunded or when billed to customers in later months with the KPSC's review and approval. The

amount of an over-recovery or under-recovery can also be affected by actions of the KPSC. On a routine basis the KPSC reviews and/or audits KPCo's fuel procurement policies and practices, the fuel cost calculations and page page 138 deferrals. FAC deferrals are adjusted when costs are no longer probable of recovery or when refunds of fuel reserves are probable. Changes in fuel costs, including purchased power, are reflected in rates in a timely manner through the FAC. A portion of margins from off-system sales are given to customers through the FAC.

Revenue Recognition

Regulatory Accounting

KPCo's financial statements reflect the actions of regulators that can result in the recognition of revenues and expenses in different time periods than enterprises that are not rate-regulated. Regulatory assets (deferred expenses) and regulatory liabilities (deferred revenue reductions or refunds) are recorded to reflect the economic effects of regulation in the same accounting period by matching expenses with their recovery through regulated revenues and by matching income with its passage to customers in cost-based regulated rates.

When regulatory assets are probable of recovery through regulated rates, KPCo records them as assets on its balance sheets. KPCo tests for probability of recovery at each balance sheet date or whenever new events occur. Examples of new events include the issuance of a regulatory commission order or passage of new legislation. If it is determined that recovery of a regulatory asset is no longer probable, KPCo writes off that regulatory asset as a charge against income.

Electricity Supply and Delivery Activities

KPCo recognizes revenues from retail and wholesale electricity sales and electricity transmission and distribution delivery services. KPCo recognizes the revenues on the statements of income upon delivery of the energy to the customer and includes unbilled as well as billed amounts. Wholesale transmission revenue is based on FERC approved formula rate filings made for each calendar year using estimated costs. The annual rate filing is compared to actual costs with an over- or under-recovery being trued-up with interest and refunded or recovered in a future year's rates.

Most of the power produced at KPCo's generation plants is sold to PJM. KPCo purchases power from PJM to supply power to its customers. Generally, these power sales and purchases are reported on a net basis in revenues on the statements of income. However, purchases of power in excess of sales to PJM, on an hourly net basis, used to serve retail load are recorded gross as Purchased Electricity for Resale on the statements of income.

Physical energy purchases arising from non-derivative contracts are accounted for on a gross basis in Purchased Electricity for Resale on the statements of income. Energy purchases arising from non-trading derivative contracts are recorded based on the transaction's facts and circumstances. Purchases under non-trading derivatives used to serve accrual based obligations are recorded in Purchased Electricity for Resale on the statements of income. All other non-trading derivative purchases are recorded net in revenues.

In general, KPCo records expenses when purchased electricity is received and when expenses are incurred, with the exception of certain power purchase contracts that are derivatives and accounted for using MTM accounting. KPCo defers the unrealized MTM amounts as regulatory assets (for losses) and regulatory liabilities (for gains).

Energy Marketing and Risk Management Activities

KPCo engages in power marketing as a major power producer and participant in electricity markets. KPCo also engages in power, capacity, coal, natural gas and, to a lesser extent, heating oil, gasoline and other commodity risk management activities focused on markets where the AEP System owns assets and adjacent markets. These activities include the purchase-and-sale of energy under forward contracts at fixed and variable prices. These contracts include physical transactions, exchange-traded futures, and to a lesser extent, OTC swaps and options. Certain energy marketing and risk management transactions are with RTOs.

KPCo recognizes revenues and expenses from marketing and risk management transactions that are not derival transactions. RPCo uses MTM accounting for marketing and risk management transactions. RPCo uses MTM accounting for marketing and risk management transactions. The derivative is designated in a qualifying cash flow hedge relationship or elected normal under the normal purchase normal sale election. The realized gains and losses on marketing and risk management transactions are included in revenues or expense based on the transaction's facts and circumstances. The unrealized MTM amounts are deferred as regulatory assets (for losses) and regulatory liabilities (for gains). Unrealized MTM gains and losses are included on the balance sheets as Risk Management Assets or Liabilities as appropriate.

Certain qualifying marketing and risk management derivative transactions are designated as hedges of variability in future cash flows as a result of forecasted transactions (cash flow hedge). In the event KPCo designates a cash flow hedge, the effective portion of the cash flow hedge's gain or loss is initially recorded as a component of AOCI. When the forecasted transaction is realized and affects net income, KPCo subsequently reclassifies the gain or loss on the hedge from AOCI into revenues or expenses within the same financial statement line item as the forecasted transaction on the statements of income. KPCo defers the ineffective portion as regulatory assets (for losses) and regulatory liabilities (for gains). See "Accounting for Cash Flow Hedging Strategies" section of Note 9.

Maintenance

Maintenance costs are expensed as incurred. If it becomes probable that KPCo will recover specifically-incurred costs through future rates, a regulatory asset is established to match the expensing of those maintenance costs with their recovery in cost-based regulated revenues.

Income Taxes and Investment Tax Credits

KPCo uses the liability method of accounting for income taxes. Under the liability method, deferred income taxes are provided for all temporary differences between the book and tax basis of assets and liabilities which will result in a future tax consequence.

When the flow-through method of accounting for temporary differences is reflected in regulated revenues (that is, when deferred taxes are not included in the cost of service for determining regulated rates for electricity), deferred income taxes are recorded and related regulatory assets and liabilities are established to match the regulated revenues and tax expense.

Investment tax credits (ITC) were historically accounted for under the flow-through method, except where regulatory commissions reflected ITC in the rate-making process. In the third quarter of 2016, KPCo and other AEP subsidiaries changed accounting for the recognition of ITC and elected to apply the preferred deferral methodology. This change had no financial impact to KPCo.

Deferred ITC is amortized to income tax expense over the life of the asset. Amortization of deferred ITC begins when the asset is placed into service, except where regulatory commissions reflect ITC in the rate-making process, then amortization begins when the cash tax benefit is recognized.

KPCo accounts for uncertain tax positions in accordance with the accounting guidance for "Income Taxes." KPCo classifies interest expense or income related to uncertain tax positions as interest expense or income as appropriate and classifies penalties as Other Operation expense.

Excise Taxes

As an agent for some state and local governments, KPCo collects from customers certain excise taxes levied by those state or local governments on customers. KPCo does not recognize these taxes as revenue or expense.

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Debt

Gains and losses from the reacquisition of debt used to finance regulated electric utility plants are deferred and amortized over the remaining term of the reacquired debt in accordance with their rate-making treatment unless the debt is refinanced. If the reacquired debt is refinanced, the reacquisition costs are generally deferred and amortized over the term of the replacement debt consistent with its recovery in rates.

Debt discount or premium and debt issuance expenses are deferred and amortized generally utilizing the straight-line method over the term of the related debt. The straight-line method approximates the effective interest method and is consistent with the treatment in rates for regulated operations. The net amortization expense is included in Interest Expense on the statements of income.

Pension and OPEB Plans

KPCo participates in an AEP sponsored qualified pension plan and an unfunded nonqualified pension plan. Substantially all of KPCo's employees are covered by the qualified plan or both the qualified and nonqualified pension plans. KPCo also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees. KPCo is allocated a proportionate share of benefit costs and accounts for its participation in these plans as multiple-employer plans. See Note 7 - Benefit Plans for additional information including significant accounting policies associated with the plans.

Investments Held in Trust for Future Liabilities

AEP has several trust funds with significant investments intended to provide for future payments of pension and OPEB benefits. All of the trust funds' investments are diversified and managed in compliance with all laws and regulations. The investment strategy for the trust funds is to use a diversified portfolio of investments to achieve an acceptable rate of return while managing the investment risk of the assets relative to the associated liabilities. To minimize investment risk, the trust funds are broadly diversified among classes of assets, investment strategies and investment managers. Management regularly reviews the actual asset allocations and periodically rebalances the investments to targeted allocations when appropriate. Investment policies and guidelines allow investment managers in approved strategies to use financial derivatives to obtain or manage market exposures and to hedge assets and liabilities. The investments are reported at fair value under the "Fair Value Measurements and Disclosures" accounting guidance.

Benefit Plans

All benefit plan assets are invested in accordance with each plan's investment policy. The investment policy outlines the investment objectives, strategies and target asset allocations by plan.

The investment philosophies for AEP's benefit plans support the allocation of assets to minimize risks and optimize net returns. Strategies used include:

- Maintaining a long-term investment horizon.
- Diversifying assets to help control volatility of returns at acceptable levels.
- Managing fees, transaction costs and tax liabilities to maximize investment earnings.
- Using active management of investments where appropriate risk/return opportunities exist.
- Keeping portfolio structure style-neutral to limit volatility compared to applicable benchmarks.
- Using alternative asset classes such as real estate and private equity to maximize return and provide additional portfolio diversification.

The objective of the investment policy for the pension fund is to maintain the funded status of the plan while providing it R for growth in the plan assets to offset the growth in the plan liabilities. The current target asset allocation and assets to offset the growth in the plan liabilities. The current target asset allocation and assets to offset the growth in the plan liabilities.

Pension Plan Assets	Target
Equity	25%
Fixed Income	59%
Other Investments	15%
Cash and Cash Equivalents	1%

OPEB Plans Assets	Target
Equity	65%
Fixed Income	33%
Cash and Cash Equivalents	2%

The investment policy for each benefit plan contains various investment limitations. The investment policies establish concentration limits for securities and prohibit the purchase of securities issued by AEP (with the exception of proportionate and immaterial holdings of AEP securities in passive index strategies). However, the investment policies do not preclude the benefit trust funds from receiving contributions in the form of AEP securities, provided that the AEP securities acquired by each plan may not exceed the limitations imposed by law.

For equity investments, the concentration limits are as follows:

- No security in excess of 5% of all equities.
- Cash equivalents must be less than 10% of an investment manager's equity portfolio.
- No individual stock may be more than 10% and 7% for pension and OPEB investments, respectively, of each manager's equity portfolio.
- No investment in excess of 5% of an outstanding class of any company.
- No securities may be bought or sold on margin or other use of leverage.

For fixed income investments, each investment manager's portfolio is compared to investment grade, diversified long and intermediate benchmark indices.

A portion of the pension assets is invested in real estate funds to provide diversification, add return and hedge against inflation. Real estate properties are illiquid, difficult to value and not actively traded. The pension plan uses external real estate investment managers to invest in commingled funds that hold real estate properties. To mitigate investment risk in the real estate portfolio, commingled real estate funds are used to ensure that holdings are diversified by region, property type and risk classification. Real estate holdings include core, value-added and development risk classifications and some investments in Real Estate Investment Trusts, which are publicly traded real estate securities.

A portion of the pension assets is invested in private equity. Private equity investments add return and provide diversification and typically require a long-term time horizon to evaluate investment performance. Private equity is classified as an alternative investment because it is illiquid, difficult to value and not actively traded. The pension plan uses limited partnerships and commingled funds to invest across the private equity investment spectrum. The private equity holdings are with multiple general partners who help monitor the investments and provide investment selection expertise. The holdings are currently comprised of venture capital, buyout and hybrid debt and equity investment instruments. Commingled private equity funds are used to enhance the holdings' diversity.

AEP participates in a securities lending program with BNY Mellon to provide incremental income on idle assets and to provide income to offset custody fees and other administrative expenses. AEP lends securities to borrowers approved by BNY Mellon in exchange for collateral. All loans are collateralized by at least 102% of the loaned asset's market value and the collateral is invested. The difference between the rebate owed to the borrower and the collateral rate of return determines the earnings on the loaned security. The securities lending program's objective is providing modest incremental income with a limited increase in risk.

Trust owned life insurance (TOLI) underwritten by The Prudential Insurance Company is held in the OPEB plan trestability. The strategy for holding life insurance contracts in the taxable Voluntary Employees' Beneficiary Association 18 138 to minimize taxes paid on the asset growth in the trust. Earnings on plan assets are tax-deferred within the TOLI contract and can be tax-free if held until claims are paid. Life insurance proceeds remain in the trust and are used to fund future retiree medical benefit liabilities. With consideration to other investments held in the trust, the cash value of the TOLI contracts is invested in two diversified funds. A portion is invested in a commingled fund with underlying investments in stocks that are actively traded on major international equity exchanges. The other portion of the TOLI cash value is invested in a diversified, commingled fixed income fund with underlying investments in government bonds, corporate bonds and asset-backed securities.

Cash and cash equivalents are held in each trust to provide liquidity and meet short-term cash needs. Cash equivalent funds are used to provide diversification and preserve principal. The underlying holdings in the cash funds are investment grade money market instruments including commercial paper, certificates of deposit, treasury bills and other types of investment grade short-term debt securities. The cash funds are valued each business day and provide daily liquidity.

Comprehensive Income (Loss)

Comprehensive income (loss) is defined as the change in equity (net assets) of a business enterprise during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Comprehensive income (loss) has two components: net income (loss) and other comprehensive income (loss).

Earnings Per Share (EPS)

KPCo is a wholly-owned subsidiary of AEP. Therefore, KPCo is not required to report EPS.

Supplementary Income Statement Information

The following table provides the components of Depreciation and Amortization for the years ended December 31, 2016, 2015 and 2014:

	Years Ended December 31,						
Depreciation and Amortization		2016 2015			2014		
			(in t	housands)	ls)		
Depreciation and Amortization of Property, Plant and Equipment	\$	82,291	\$	86,679	\$	94,770	
Amortization of Regulatory Assets and Liabilities		2,568		791		289	
Total Depreciation and Amortization	\$	84,859	\$	87,470	\$	95,059	

Subsequent Events

Management reviewed subsequent events through February 27, 2017, the date that KPCo's 2016 annual report was issued.

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2. NEW ACCOUNTING PRONOUNCEMENTS

Upon issuance of final pronouncements, management reviews the new accounting literature to determine its relevance, if any, to KPCo's business. The following final pronouncements will impact the financial statements.

ASU 2014-09 "Revenue from Contracts with Customers" (ASU 2014-09)

In May 2014, the FASB issued ASU 2014-09 clarifying the method used to determine the timing and requirements for revenue recognition on the statements of income. Under the new standard, an entity must identify the performance obligations in a contract, determine the transaction price and allocate the price to specific performance obligations to recognize the revenue when the obligation is completed. The amendments in this update also require disclosure of sufficient information to allow users to understand the nature, amount, timing and uncertainty of revenue and cash flow arising from contracts.

The FASB deferred implementation of ASU 2014-09 under the terms in ASU 2015-14, "Revenue from Contracts with Customers (Topic: 606): Deferral of the Effective Date." The new accounting guidance is effective for interim and annual periods beginning after December 15, 2017 with early adoption permitted.

Management continues to analyze the impact of the new revenue standard and related ASUs. During 2016, initial revenue contract assessments were completed. Material revenue streams were identified within the AEP System and representative contract/transaction types were sampled. Performance obligations identified within each material revenue stream were evaluated to determine whether the obligations were satisfied at a point in time or over time. Contracts determined to be satisfied over time generally qualified for the invoicing practical expedient since the invoiced amounts reasonably represented the value to customers of performance obligations fulfilled to date. Based upon the completed assessments, management does not expect a material impact to the timing of revenue recognized or net income and plans to elect the modified retrospective transition approach upon adoption. Management also continues to monitor unresolved industry implementation issues, including items related to collectability and alternative revenue programs, and will analyze the related impacts to revenue recognition. Management plans to adopt ASU 2014-09 effective January 1, 2018.

ASU 2015-11 "Simplifying the Measurement of Inventory" (ASU 2015-11)

In July 2015, the FASB issued ASU 2015-11 simplifying the guidance on the subsequent measurement of inventory, excluding inventory measured using last-in, first-out or the retail inventory method. Under the new standard, inventory should be at the lower of cost and net realizable value. The new accounting guidance is effective for interim and annual periods beginning after December 15, 2016 with early adoption permitted. Management adopted ASU 2015-11 prospectively, effective January 1, 2017. There was no impact on results of operations, financial position or cash flows at adoption.

ASU 2016-01 "Recognition and Measurement of Financial Assets and Financial Liabilities" (ASU 2016-01)

In January 2016, the FASB issued ASU 2016-01 enhancing the reporting model for financial instruments. Under the new standard, equity investments (except those accounted for under the equity method of accounting or those that result in consolidation of the investee) are required to be measured at fair value with changes in fair value recognized in net income. The new standard also amends disclosure requirements and requires separate presentation of financial assets and liabilities by measurement category and form of financial asset (that is, securities or loans and receivables) on the balance sheet or the accompanying notes to the financial statements. The amendments also clarify that an entity should evaluate the need for a valuation allowance on a deferred tax asset related to available-for-sale securities in combination with the entity's other deferred tax assets.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2017 with example R adoption permitted. The amendments will be applied by means of a cumulative-effect adjustment to the balance sheet 138 as of the beginning of the fiscal year of adoption. Management is analyzing the impact of this new standard and, at this time, cannot estimate the impact of adoption on net income. Management plans to adopt ASU 2016-01 effective January 1, 2018.

ASU 2016-02 "Accounting for Leases" (ASU 2016-02)

In February 2016, the FASB issued ASU 2016-02 increasing the transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Under the new standard, an entity must recognize an asset and liability for operating leases on the balance sheets. Additionally, a capital lease will be known as a finance lease going forward. Leases with lease terms of 12 months or longer will be subject to the new requirements. Fundamentally, the criteria used to determine lease classification will remain the same, but will be more subjective under the new standard.

The new accounting guidance is effective for annual periods beginning after December 15, 2018 with early adoption permitted. The guidance will be applied by means of a modified retrospective approach. The modified retrospective approach will require lessees and lessors to recognize and measure leases at the beginning of the earliest period presented.

Management continues to analyze the impact of the new lease standard. During 2016, initial lease contract assessments were completed. The AEP System lease population was identified and representative lease contracts were sampled. Based upon the completed assessments, management prepared a system gap analysis to outline new disclosure compliance requirements compared to current system capabilities. Lease system options are currently being evaluated. Management plans to elect certain of the following practical expedients upon adoption:

Practical Expedient	Description
Overall Expedients (for leases commenced prior to adoption date and must be adopted as a package)	Do not need to reassess whether any expired or existing contracts are/or contain leases, do not need to reassess the lease classification for any expired or existing leases and do not need to reassess initial direct costs for any existing leases.
Lease and Non-lease Components (elect by class of underlying asset)	Elect as an accounting policy to not separate non-lease components from lease components and instead account for each lease and associated non-lease component as a single lease component.
Short-term Lease (elect by class of underlying asset)	Elect as an accounting policy to not apply the recognition requirements to short-term leases.
Lease term	Elect to use hindsight to determine the lease term.

Management expects the new standard to impact financial position, but not results of operations or cash flows. Management also continues to monitor unresolved industry implementation issues, including items related to renewables and Purchase Power and Sale Agreements, pole attachments, easements and right-of-ways, and will analyze the related impacts to lease accounting. Management plans to adopt ASU 2016-02 effective January 1, 2019.

ASU 2016-09 "Compensation – Stock Compensation" (ASU 2016-09)

In March 2016, the FASB issued ASU 2016-09 simplifying the accounting for share-based payment transactions including the income tax consequences, classification of awards as either equity or liabilities and classification on the statements of cash flows. Under the new standard, all excess tax benefits and tax deficiencies (including tax benefits of dividends on share-based payment awards) should be recognized as income tax expense or benefit on the statements of income. Under current GAAP, excess tax benefits are recognized in additional paid-in capital while tax deficiencies are recognized either as an offset to accumulated excess tax benefits, if any, or on the statements of income.

The new accounting guidance is effective for annual periods beginning after December 15, 2016. Early adoption is permitted in any interim or annual period. Certain provisions require retrospective/modified retrospective transition while others are to be applied prospectively. Management adopted ASU 2016-09 effective January 1, 2017. There was no impact on results of operations, financial position or cash flows at adoption.

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ASU 2016-13 "Measurement of Credit Losses on Financial Instruments" (ASU 2016-13)

In June 2016, the FASB issued ASU 2016-13 requiring an allowance to be recorded for all expected credit losses for financial assets. The allowance for credit losses is based on historical information, current conditions and reasonable and supportable forecasts. The new standard also makes revisions to the other than temporary impairment model for available-for-sale debt securities. Disclosures of credit quality indicators in relation to the amortized cost of financing receivables are further disaggregated by year of origination.

The new accounting guidance is effective for interim and annual periods beginning after December 15, 2019 with early adoption permitted for interim and annual periods beginning after December 15, 2018. The amendments will be applied through a cumulative-effect adjustment to retained earnings as of the beginning of the first reporting period in which the guidance is effective. Management is analyzing the impact of this new standard and, at this time, cannot estimate the impact of adoption on net income. Management plans to adopt ASU 2016-13 effective January 1, 2020.

ASU 2016-18 "Restricted Cash" (ASU 2016-18)

In November 2016, the FASB issued ASU 2016-18 clarifying the treatment of restricted cash on the statements of cash flows. Under the new standard, amounts considered restricted cash will be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts on the statements of cash flows.

The new accounting guidance is effective for annual periods beginning after December 15, 2017. Early adoption is permitted in any interim or annual period. The guidance will be applied by means of a retrospective approach. Management is analyzing the impact of the new standard. Management plans to adopt ASU 2016-18 effective for the 2017 Annual Report.

3. **COMPREHENSIVE INCOME**

Presentation of Comprehensive Income

The following tables provide the components of changes in AOCI and details of reclassifications from AOCI for the years ended December 31, 2016, 2015 and 2014. The amortization of pension and OPEB AOCI components are included in the computation of net periodic pension and OPEB costs. See Note 7 for additional details.

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2016

	Cash Flow Hedges				Pension and		
				_	Amortization	Changes	
					of Deferred	in Funded	
	Comi	nodity	In	terest Rate	Costs	Status	Total
				(in	thousands)		
Balance in AOCI as of December 31, 2015	\$		\$	(101)	\$ 3,212	\$ (4,756)	\$ (1,645)
Change in Fair Value Recognized in AOCI		_		_	_	214	214
Amount of (Gain) Loss Reclassified from AOCI							
Interest Expense		_		93	_	_	93
Amortization of Prior Service Cost (Credit)		_		_	(222)	_	(222)
Amortization of Actuarial (Gains)/Losses					248		248
Reclassifications from AOCI, before Income Tax (Expense) Credit		_		93	26	_	119
Income Tax (Expense) Credit				33	9		42_
Reclassifications from AOCI, Net of Income Tax (Expense) Credit				60	17		77
Net Current Period Other Comprehensive Income				60	17	214	291
Balance in AOCI as of December 31, 2016	\$		\$	(41)	\$ 3,229	\$ (4,542)	\$ (1,354)

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2015

	Cash Flow Hedges				Pension an		
					Amortization	Changes	
					of Deferred	in Funded	
	Com	modity	In	terest Rate	Costs	Status	<u>Total</u>
				(in	thousands)		
Balance in AOCI as of December 31, 2014	\$		\$	(161)	\$ 3,145	\$ (10,320)	\$ (7,336)
Change in Fair Value Recognized in AOCI		_		_	_	(522)	(522)
Amount of (Gain) Loss Reclassified from AOCI							
Interest Expense		_		93	_	_	93
Amortization of Prior Service Cost (Credit)		_		_	(41)	_	(41)
Amortization of Actuarial (Gains)/Losses					141		141_
Reclassifications from AOCI, before Income Tax (Expense) Credit				93	100		193
Income Tax (Expense) Credit				33	33		66
Reclassifications from AOCI, Net of Income Tax (Expense) Credit				60	67		127
Net Current Period Other Comprehensive Income (Loss)		_		60	67	(522)	(395)
Pension and OPEB Adjustment Related to Mitchell Plant						6,086	6,086
Balance in AOCI as of December 31, 2015	\$		\$	(101)	\$ 3,212	\$ (4,756)	\$ (1,645)

Changes in Accumulated Other Comprehensive Income (Loss) by Component For the Year Ended December 31, 2014

	Cash Flow Hedges Pension and OPI				
			Amortization of Deferred	Changes in Funded	
	Commodity	Interest Rate	Costs	Status	Total
		(in	thousands)		
Balance in AOCI as of December 31, 2013	\$ 23	\$ (222)	\$ 2,677	\$ (7,898)	\$(5,420)
Change in Fair Value Recognized in AOCI	347	_	_	(1,114)	(767)
Amount of (Gain) Loss Reclassified from AOCI					
Purchased Electricity for Resale	(513)	_	_		(513)
Other Operation Expense	(3)	_	_	_	(3)
Maintenance Expense	(5)	_	_		(5)
Property, Plant and Equipment	(6)	_	_	_	(6)
Regulatory Assets/(Liabilities), Net (a)	(43)	_	_		(43)
Interest Expense		93	_		93
Amortization of Prior Service Cost (Credit)		_	(214)	_	(214)
Amortization of Actuarial (Gains)/Losses			935		935
Reclassifications from AOCI, before Income Tax (Expense) Credit	(570)	93	721	_	244
Income Tax (Expense) Credit	(200)	32	253		85
Reclassifications from AOCI, Net of Income Tax (Expense) Credit	(370)	61	468		159
Net Current Period Other Comprehensive Income (Loss)	(23)	61	468	(1,114)	(608)
Pension and OPEB Adjustment Related to Kammer Plant				(1,308)	(1,308)
Balance in AOCI as of December 31, 2014	\$	\$ (161)	\$ 3,145	\$ (10,320)	\$(7,336)

⁽a) Represents realized gains and losses subject to regulatory accounting treatment recorded as either current or noncurrent on the balance sheets.

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4. RATE MATTERS

KPCo is involved in rate and regulatory proceedings at the FERC and the KPSC. Rate matters can have a material impact on net income, cash flows and possibly financial condition. KPCo's recent significant rate orders and pending rate filings are addressed in this note.

FERC Transmission Complaint and Proposed Modifications to Transmission Rates

In October 2016, several parties filed a joint complaint with the FERC claiming that the base return on common equity used by various AEP affiliates in calculating formula transmission rates under the PJM OATT is excessive and should be reduced from 10.99% to 8.32%, effective upon the date of the complaint. In November 2016, AEP affiliates filed an application with the FERC to modify the FERC formula transmission rate calculation, including adjustments for certain tax issues and a shift from historical to estimated expenses with a proposed effective date of January 1, 2017. The rates will be implemented based upon the date provided in the pending FERC order, subject to refund. Management believes its financial statements adequately address the impact of the complaint and the proposed modifications to AEP's transmission rates in PJM. If the FERC orders revenue reductions as a result of the complaint, including refunds from the date of the complaint filing, it could reduce future net income and cash flows and impact financial condition.

5. EFFECTS OF REGULATION

Regulatory Assets and Liabilities

Regulatory assets and liabilities are comprised of the following items:

		Decem	ber 31	Remaining				
Regulatory Assets:	20	16		Recovery Period				
	(in thousands)							
Current Regulatory Assets	_							
Under-recovered Fuel Costs - does not earn a return	\$	1,955	\$		1 year			
Total Current Regulatory Assets		1,955						
Noncurrent Regulatory Assets								
Regulatory assets pending final regulatory approval:								
Regulatory Assets Currently Not Earning a Return Storm Related Costs Other Regulatory Assets Pending Final Regulatory Approval	\$	4,377 52	\$	4,377				
Total Regulatory Assets Pending Final Regulatory Approval		4,429		4,377				
Regulatory assets approved for recovery:								
Regulatory Assets Currently Earning a Return								
Plant Retirement Costs	21	2,380		192,536	24 years			
Asset Removal Costs	2	20,946		40,055	(a)			
Plant Retirement Costs - Asset Retirement Obligation Costs	1	8,344		7,640	24 years			
Plant Retirement Costs - Materials and Supplies		3,903		4,485	24 years			
Other Regulatory Assets Approved for Recovery		1,203		1,207	various			
Regulatory Assets Currently Not Earning a Return								
Income Taxes, Net	17	72,528		160,246	22 years			
Pension and OPEB Funded Status	5	57,544		52,687	12 years			
Plant Retirement Costs - Asset Retirement Obligation Costs	4	18,942		58,031	24 years			
Peak Demand Reduction/Energy Efficiency		9,075		4,332	2 years			
Storm Related Costs		8,502		10,931	4 years			
Environmental Costs		5,677		6,365	1 year			
Big Sandy Plant, Unit 1 Operating Rider		3,898		4,903	2 years			
Postemployment Benefits		3,288		4,557	5 years			
Medicare Subsidy		1,733		1,950	8 years			
IGCC Pre-Construction Costs		1,251		1,305	24 years			
Other Regulatory Assets Approved for Recovery		2,488		2,349	various			
Total Regulatory Assets Approved for Recovery	57	1,702		553,579				
Total Noncurrent Regulatory Assets	\$ 57	76,131	\$	557,956				

⁽a) As a regulated entity, removal costs accrued are typically recorded as regulatory liabilities when removal costs accrued exceed actual removal costs incurred. The asset removal costs liability is relieved as removal costs are incurred. As of December 31, 2016, KPCo's accumulated actual removal cost incurred exceeded accumulated removal cost accrued, creating an asset balance. As a result, the balance was reclassified to a regulatory asset. Within the next two years, KPCo's removal costs accrued are expected to exceed removal costs incurred resulting in a regulatory liability.

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Regulatory Liabilities:	2(16		<u>2015 </u>	Refund Period 100 of 138
		(in thou	usands	s)	
Current Regulatory Liability	_				
Over-recovered Fuel Costs - does not pay a return	\$		\$	1,553	
Total Current Regulatory Liabilities	\$		\$	1,553	
Noncurrent Regulatory Liabilities and					
Deferred Investment Tax Credits					
Regulatory liabilities approved for payment:					
Regulatory Liabilities Currently Not Paying a Return					
Unrealized Gain on Forward Commitments	\$	89	\$	1,550	2 years
Other Regulatory Liabilities Approved for Payment		157		58	various
Total Regulatory Liabilities Approved for Payment		246		1,608	
Total Noncurrent Regulatory Liabilities and Deferred					
Investment Tax Credits	\$	246	\$	1,608	

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6. COMMITMENTS, GUARANTEES AND CONTINGENCIES

KPCo is subject to certain claims and legal actions arising in its ordinary course of business. In addition, KPCo's business activities are subject to extensive governmental regulation related to public health and the environment. The ultimate outcome of such pending or potential litigation against KPCo cannot be predicted. Management accrues contingent liabilities only when management concludes that it is both probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. When management determines that it is not probable, but rather reasonably possible that a liability has been incurred at the date of the financial statements, management discloses such contingencies and the possible loss or range of loss if such estimate can be made. Any estimated range is based on currently available information and involves elements of judgment and significant uncertainties. Any estimated range of possible loss may not represent the maximum possible loss exposure. Circumstances change over time and actual results may vary significantly from estimates.

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements.

COMMITMENTS

Construction and Commitments

KPCo has substantial construction commitments to support its operations and environmental investments. In managing the overall construction program and in the normal course of business, KPCo contractually commits to third-party construction vendors for certain material purchases and other construction services. KPCo also purchases fuel, materials, supplies, services and property, plant and equipment under contract as part of its normal course of business. Certain supply contracts contain penalty provisions for early termination.

In accordance with the accounting guidance for "Commitments", the following table summarizes KPCo's actual contractual commitments as of December 31, 2016:

	Less Than								
Contractual Commitments		1 Year	2	-3 Years	4	-5 Years	5 Years		Total
					(in 1	thousands)			
Fuel Purchase Contracts (a)	\$	184,784	\$	190,884	\$	187,736	\$ 67,069	\$	630,473
Energy and Capacity Purchase Contracts		39,283		82,418		81,994	41,088		244,783
Total	\$	224,067	\$	273,302	\$	269,730	\$ 108,157	\$	875,256

⁽a) Represents contractual commitments to purchase coal and other consumables as fuel for electric generation along with related transportation of the fuel.

GUARANTEES

Liabilities for guarantees are recorded in accordance with the accounting guidance for "Guarantees." There is no collateral held in relation to any guarantees. In the event any guarantee is drawn, there is no recourse to third parties unless specified below.

Letter of Credit

KPCo has \$65 million of variable rate Pollution Control Bonds supported by a bilateral letter of credit for \$66 million. The letter of credit matures in June 2017.

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Indemnifications and Other Guarantees

Contracts

KPCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of December 31, 2016, there were no material liabilities recorded for any indemnifications.

KPCo is jointly and severally liable for activity conducted by AEPSC on behalf of AEP companies related to power purchase and sale activity.

Lease Obligations

KPCo leases certain equipment under master lease agreements. See "Master Lease Agreements" section of Note 12 for disclosure of lease residual value guarantees.

CONTINGENCIES

Insurance and Potential Losses

KPCo maintains insurance coverage normal and customary for an electric utility, subject to various deductibles. KPCo also maintains property and casualty insurance that may cover certain physical damage or third-party injuries caused by cyber security incidents. Insurance coverage includes all risks of physical loss or damage to assets, subject to insurance policy conditions and exclusions. Covered property generally includes power plants, substations, facilities and inventories. Excluded property generally includes transmission and distribution lines, poles and towers. The insurance programs also generally provide coverage against loss arising from certain claims made by third parties and are in excess of KPCo's retentions. Coverage is generally provided by a combination of the protected cell of EIS and/or various industry mutual and/or commercial insurance carriers.

Some potential losses or liabilities may not be insurable or the amount of insurance carried may not be sufficient to meet potential losses and liabilities, including, but not limited to, liabilities relating to a cyber security incident. Future losses or liabilities, if they occur, which are not completely insured, unless recovered from customers, could reduce future net income and cash flows and impact financial condition.

The Comprehensive Environmental Response Compensation and Liability Act (Superfund) and State Remediation

By-products from the generation of electricity include materials such as ash, slag and sludge. Coal combustion by-products, which constitute the overwhelming percentage of these materials, are typically treated and deposited in captive disposal facilities or are beneficially utilized. In addition, the generation plants and transmission and distribution facilities have used asbestos, polychlorinated biphenyls and other hazardous and nonhazardous materials. KPCo currently incurs costs to dispose of these substances safely.

Superfund addresses clean-up of hazardous substances that are released to the environment. The Federal EPA administers the clean-up programs. Several states enacted similar laws. As of December 31, 2016, there is one site for which KPCo has received an information request which could lead to a Potentially Responsible Party designation. In the instance where KPCo has been named a defendant, disposal or recycling activities were in accordance with the then-applicable laws and regulations. Superfund does not recognize compliance as a defense, but imposes strict liability on parties who fall within its broad statutory categories. Liability has been resolved for a number of sites with no significant effect on net income.

Management evaluates the potential liability for each site separately, but several general statements can be made about potential future liability. Allegations that materials were disposed at a particular site are often unsubstantiated and the quantity of materials deposited at a site can be small and often nonhazardous. Although Superfund liability has been interpreted by the courts as joint and several, typically many parties are named for each site and several of the parties are financially sound enterprises. At present, management's estimates do not anticipate material cleanup costs for identified sites.

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7. BENEFIT PLANS

For a discussion of investment strategy, investment limitations, target asset allocations and the classification of investments within the fair value hierarchy, see "Fair Value Measurements of Assets and Liabilities" and "Investments Held in Trust for Future Liabilities" sections of Note 1.

KPCo participates in an AEP sponsored qualified pension plan and an unfunded nonqualified pension plan. Substantially all of KPCo's employees are covered by the qualified plan or both the qualified and nonqualified pension plans. KPCo also participates in OPEB plans sponsored by AEP to provide health and life insurance benefits for retired employees.

KPCo recognizes its funded status associated with defined benefit pension and OPEB plans in its balance sheets. Disclosures about the plans are required by the "Compensation - Retirement Benefits" accounting guidance. KPCo recognizes an asset for a plan's overfunded status or a liability for a plan's underfunded status and recognizes, as a component of other comprehensive income, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. KPCo records a regulatory asset instead of other comprehensive income for qualifying benefit costs of regulated operations that for ratemaking purposes are deferred for future recovery. The cumulative funded status adjustment is equal to the remaining unrecognized deferrals for unamortized actuarial losses or gains, prior service costs and transition obligations, such that remaining deferred costs result in an AOCI equity reduction or regulatory asset and deferred gains result in an AOCI equity addition or regulatory liability.

Actuarial Assumptions for Benefit Obligations

The weighted-average assumptions used in the measurement of benefit obligations are shown in the following table:

	Pension Plans Other Postretirem Benefit Plans									
Assumptions	December 31,									
	2016	2015	2016	2015						
Discount Rate	4.05%	4.30%	4.10%	4.30%						
Rate of Compensation Increase	4.40% (a)	4.35% (a)	NA	NA						

⁽a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

A duration-based method is used to determine the discount rate for the plans. A hypothetical portfolio of high quality corporate bonds is constructed with cash flows matching the benefit plan liability. The composite yield on the hypothetical bond portfolio is used as the discount rate for the plan.

For 2016, the rate of compensation increase assumed varies with the age of the employee, ranging from 3.5% per year to 12% per year, with an average increase of 4.4%.

NA Not applicable.

Actuarial Assumptions for Net Periodic Benefit Costs

The weighted-average assumptions used in the measurement of benefit costs are shown in the following table:

	Pe	ension Plans		Postretireme enefit Plans	ent	
			January 1,			_
Assumptions	2016	2015	2014	2016	2015	2014
Discount Rate	4.30%	4.00%	4.70%	4.30%	4.00%	4.70%
Expected Return on Plan Assets	6.00%	6.00%	6.00%	7.00%	6.75%	6.75%
Rate of Compensation Increase	4.40% (a)	4.35% (a)	4.50% (a)	NA	NA	NA

⁽a) Rates are for base pay only. In addition, an amount is added to reflect target incentive compensation for exempt employees and overtime and incentive pay for nonexempt employees.

The expected return on plan assets was determined by evaluating historical returns, the current investment climate (yield on fixed income securities and other recent investment market indicators), rate of inflation and current prospects for economic growth.

The health care trend rate assumptions used for OPEB plans measurement purposes are shown below:

	January 1,						
Health Care Trend Rates	2016	2015					
Initial	7.00%	6.25%					
Ultimate	5.00%	5.00%					
Year Ultimate Reached	2024	2020					

Assumed health care cost trend rates have a significant effect on the amounts reported for the OPEB health care plans. A 1% change in assumed health care cost trend rates would have the following effects:

	1% Increase 1%			Decrease		
	(in thousands)					
Effect on Total Service and Interest Cost Components of Net Periodic Postretirement Health Care Benefit Cost	\$	76	\$	(56)		
Effect on the Health Care Component of the Accumulated Postretirement Benefit Obligation		1,733		(1,528)		

Significant Concentrations of Risk within Plan Assets

In addition to establishing the target asset allocation of plan assets, the investment policy also places restrictions on securities to limit significant concentrations within plan assets. The investment policy establishes guidelines that govern maximum market exposure, security restrictions, prohibited asset classes, prohibited types of transactions, minimum credit quality, average portfolio credit quality, portfolio duration and concentration limits. The guidelines were established to mitigate the risk of loss due to significant concentrations in any investment. The plans are monitored to control security diversification and ensure compliance with the investment policy. As of December 31, 2016, the assets were invested in compliance with all investment limits. See "Investments Held in Trust for Future Liabilities" section of Note 1 for limit details.

NA Not applicable.

Benefit Plan Obligations, Plan Assets and Funded Status

The following table provides a reconciliation of the changes in the plans' benefit obligations, fair value of plan assets and funded status. The benefit obligation for the defined benefit pension and OPEB plans are the projected benefit obligation and the accumulated benefit obligation, respectively.

	Pension Plans					Other Post Benefi	retirement t Plans		
		2016	2015			2016		2015	
Change in Benefit Obligation				(in tho	usand	s)		_	
Benefit Obligation as of January 1,	\$	178,076	\$	189,224	\$	50,890	\$	50,818	
Service Cost		2,461		2,680		283		343	
Interest Cost		7,489		7,326		2,150		1,952	
Actuarial (Gain) Loss		3,943		(10,971)		1,939		972	
Benefit Payments		(11,233)		(10,183)		(4,850)		(4,352)	
Participant Contributions						1,418		1,150	
Medicare Subsidy		_				19		7	
Benefit Obligation as of December 31,	\$	180,736	\$	178,076	\$	51,849	\$	50,890	
Change in Fair Value of Plan Assets									
Fair Value of Plan Assets as of January 1,	\$	173,368	\$	184,842	\$	57,829	\$	63,628	
Actual Gain (Loss) on Plan Assets		10,403		(3,191)		3,343		(2,597)	
Company Contributions		1,509		1,900				_	
Participant Contributions		_				1,418		1,150	
Benefit Payments		(11,233)		(10,183)		(4,850)		(4,352)	
Fair Value of Plan Assets as of December 31,	\$	174,047	\$	173,368	\$	57,740	\$	57,829	
Funded (Underfunded) Status as of December 31,	\$	(6,689)	\$	(4,708)	\$	5,891	\$	6,939	

Amounts Recognized on the Balance Sheets

	Pension Plans					ther Post Benefi	
				Deceml	ber 31	••	
		2016	2015		2016		2015
				(in thou	sands	s)	
Employee Benefits and Pension Assets – Prepaid Benefit Costs	\$	_	\$	_	\$	5,891	\$ 6,939
Employee Benefits and Pension Obligations – Accrued Long-term Benefit Liability		(6,689)		(4,708)		_	
Funded (Underfunded) Status	\$	(6,689)	\$	(4,708)	\$	5,891	\$ 6,939

Amounts Included in AOCI and Regulatory Assets

		Pensio	n Pla	Other Postretirement Benefit Plans							
	December 31,										
		2016		2015		2016		2015			
Components				(in tho	ousands)						
Net Actuarial Loss	\$	55,653	\$	54,923	\$	21,098	\$	19,699			
Prior Service Cost (Credit)		48		100		(17,233)		(19,658)			
Recorded as	_										
Regulatory Assets	\$	53,550	\$	52,058	\$	3,994	\$	629			
Deferred Income Taxes		753		1,038		(44)		(205)			
Net of Tax AOCI		1,398		1,927		(85)		(383)			

Components of the change in amounts included in AOCI and Regulatory Assets are as follows:

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		Pension	ı Pla	ns	Other Postretirement Benefit Plans			
	2016			2015		2016		2015
Components				(in thou	ısan	ds)		
Actuarial Loss During the Year	- \$	3,673	\$	2,201	\$	2,550	\$	7,400
Amortization of Actuarial Loss		(2,943)		(3,784)		(1,151)		(622)
Amortization of Prior Service Credit (Cost)		(52)		(53)		2,425		2,424
Change for the Year Ended December 31,	\$	678	\$	(1,636)	\$	3,824	\$	9,202

Pension and Other Postretirement Benefits Plans' Assets

The fair value tables within Pension and Other Postretirement Benefits Plans' Assets present the classification of assets for AEP within the fair value hierarchy. All Level 1, 2, 3 and Other amounts can be allocated to KPCo using the percentages below:

Pension	Plan	Other Postretirement Benefit Plans									
December 31,											
2016		2016	2015								
3 6%	3 6%	3 7%	3 7%								

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy asxibit R December 31, 2016:

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Asset Class	L	evel 1	Level 2		Lo	Level 3		Other	Total	Year End Allocation
			(in millions)							
Equities:										
Domestic	\$	354.7	\$		\$	_	\$		\$ 354.7	7.3 %
International		439.2				_			439.2	9.1 %
Options				20.0					20.0	0.4 %
Real Estate Investment Trusts		3.1							3.1	0.1 %
Common Collective Trusts (c)				14.0				400.5	414.5	8.6 %
Subtotal – Equities		797.0		34.0		_		400.5	1,231.5	25.5 %
Fixed Income:										
Common Collective Trust – Debt (c)								32.3	32.3	0.7 %
United States Government and Agency Securities (c)		_		423.3		_		17.7	441.0	9.1 %
Corporate Debt (c)				1,932.2				10.0	1,942.2	40.2 %
Foreign Debt (c)				373.7				12.1	385.8	8.0 %
State and Local Government				11.5					11.5	0.2 %
Other – Asset Backed (c)				5.4				7.4	12.8	0.3 %
Subtotal – Fixed Income				2,746.1				79.5	2,825.6	58.5 %
Infrastructure		_				57.6		_	57.6	1.2 %
Real Estate						254.9			254.9	5.3 %
Alternative Investments						411.1			411.1	8.5 %
Securities Lending				161.6					161.6	3.4 %
Securities Lending Collateral (a)								(163.3)	(163.3)	(3.4)%
Cash and Cash Equivalents (c)				_		_		29.7	29.7	0.6 %
Other – Pending Transactions and Accrued Income (b)								18.6	18.6	0.4 %
Total	\$	797.0	\$	2,941.7	\$	723.6	\$	365.0	\$ 4,827.3	100.0 %

- (a) Amounts in "Other" column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.
- (b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
- (c) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share in accordance with ASU 2015-07, Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), which was retrospectively applied to prior periods.

The following table sets forth a reconciliation of changes in the fair value of AEP's assets classified as Level 3 in the fair value hierarchy for the pension assets:

	Foreign Debt		In	frastructure	Real Estate		Alternative Investments		1	Total Level 3
					(in I	millions)				
Balance as of January 1, 2016	\$	0.1	\$	42.0	\$	253.7	\$	378.7	\$	674.5
Actual Return on Plan Assets										
Relating to Assets Still Held as of the Reporting Date		_		5.9		5.3		13.7		24.9
Relating to Assets Sold During the Period		_		0.9		23.2		21.1		45.2
Purchases and Sales		(0.1)		8.8		(27.3)		(2.4)		(21.0)
Transfers into Level 3		_		_		_		_		_
Transfers out of Level 3										
Balance as of December 31, 2016	\$		\$	57.6	\$	254.9	\$	411.1	\$	723.6

The following table presents the classification of OPEB plan assets for AEP within the fair value hierarchy asxibit R December 31, 2016:

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Asset Class	Level 1		L	evel 2	Le	Level 3		Other	Total	Year End Allocation
					(in m	illions)				
Equities:										
Domestic	\$	517.1	\$		\$		\$		\$ 517.1	33.5 %
International		435.5						_	435.5	28.2 %
Options				15.2					15.2	1.0 %
Common Collective Trusts (b)				10.9				20.5	31.4	2.0 %
Subtotal – Equities		952.6		26.1				20.5	999.2	64.7 %
Fixed Income:										
Common Collective Trust Debt (b)								93.7	93.7	6.0 %
United States Government and Agency Securities		_		64.7					64.7	4.2 %
Corporate Debt				121.6					121.6	7.9 %
Foreign Debt		_		18.6				_	18.6	1.2 %
State and Local Government				3.0					3.0	0.2 %
Other – Asset Backed				5.9					5.9	0.4 %
Subtotal – Fixed Income		_		213.8		_		93.7	307.5	19.9 %
Trust Owned Life Insurance:										
International Equities (b)		_						110.1	110.1	7.1 %
United States Bonds (b)								97.4	97.4	6.3 %
Subtotal – Trust Owned Life Insurance		_		_		_		207.5	207.5	13.4 %
Cash and Cash Equivalents Other – Pending Transactions and Accrued		24.0		10.5		_		_	34.5	2.2 %
Income (a)								(2.8)	(2.8)	(0.2)%
Total	\$	976.6	\$	250.4	\$		\$	318.9	\$ 1,545.9	100.0 %

⁽a) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.

⁽b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share in accordance with ASU 2015-07, Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), which was retrospectively applied to prior periods.

The following table presents the classification of pension plan assets for AEP within the fair value hierarchy asxibit R December 31, 2015:

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Asset Class	L	Level 1 Level 2		L	evel 3		Other	Total	Year End Allocation	
					(in	millions)				
Equities:										
Domestic	\$	315.7	\$		\$		\$		\$ 315.7	6.6 %
International		402.3				_		_	402.3	8.4 %
Options				15.6		_		_	15.6	0.3 %
Real Estate Investment Trusts		4.0				_		_	4.0	0.1 %
Common Collective Trusts (c)				16.1				369.7	385.8	8.1 %
Subtotal – Equities		722.0		31.7				369.7	1,123.4	23.5 %
Fixed Income:										
Common Collective Trust – Debt (c)		_						34.2	34.2	0.7 %
United States Government and Agency Securities (c)		_		397.8	_			24.1	421.9	8.9 %
Corporate Debt (c)				1,964.2				19.0	1,983.2	41.6 %
Foreign Debt (c)				405.4		0.1		16.0	421.5	8.8 %
State and Local Government				12.8		_		_	12.8	0.3 %
Other – Asset Backed (c)				15.8				7.6	23.4	0.5 %
Subtotal – Fixed Income		_		2,796.0	0.1		100.9		2,897.0	60.8 %
Infrastructure		_		_		42.0		_	42.0	0.9 %
Real Estate						253.7			253.7	5.3 %
Alternative Investments						378.7			378.7	8.0 %
Securities Lending				263.0					263.0	5.5 %
Securities Lending Collateral (a)								(264.7)	(264.7)	(5.5)%
Cash and Cash Equivalents (c)				1.2				47.4	48.6	1.0 %
Other – Pending Transactions and Accrued Income (b)								25.9	25.9	0.5 %
Total	\$	722.0	\$	3,091.9	\$	674.5	\$	279.2	\$ 4,767.6	100.0 %

- (a) Amounts in "Other" column primarily represent an obligation to repay collateral received as part of the Securities Lending Program.
- (b) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
- (c) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share in accordance with ASU 2015-07, Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), which was retrospectively applied to prior periods.

The following table sets forth a reconciliation of changes in the fair value of AEP's assets classified as Level 3 in the fair value hierarchy for the pension assets:

	Foreign Debt		Infrastructure		Real Estate		Alternative Investments		I	Total Level 3
					(in	millions)				
Balance as of January 1, 2015	\$	0.1	\$	12.5	\$	235.8	\$	378.9	\$	627.3
Actual Return on Plan Assets										
Relating to Assets Still Held as of the Reporting Date		_		(3.6)		12.5		(25.9)		(17.0)
Relating to Assets Sold During the Period		_		0.3		23.8		37.6		61.7
Purchases and Sales		_		32.8		(18.4)		(11.9)		2.5
Transfers into Level 3		_								_
Transfers out of Level 3										
Balance as of December 31, 2015	\$	0.1	\$	42.0	\$	253.7	\$	378.7	\$	674.5

Asset Class	Level 1		L	Level 2	Level 3		(Other	Total	Year End Allocation
					(in millio	ns)				
Equities:										
Domestic	\$	465.1	\$		\$		\$		\$ 465.1	29.5%
International		484.3			-	_			484.3	30.7%
Options				15.6	-	_			15.6	1.0%
Common Collective Trusts (b)				12.6		_		19.0	31.6	2.0%
Subtotal – Equities		949.4		28.2				19.0	996.6	63.2%
Fixed Income:										
Common Collective Trust – Debt (b)								100.9	100.9	6.4%
United States Government and Agency Securities		_		58.4				_	58.4	3.7%
Corporate Debt				117.7					117.7	7.4%
Foreign Debt				20.7		_			20.7	1.3%
State and Local Government				4.2	-	_			4.2	0.3%
Other – Asset Backed				8.4		_			8.4	0.5%
Subtotal – Fixed Income		_		209.4				100.9	310.3	19.6%
Trust Owned Life Insurance:										
International Equities (b)								28.3	28.3	1.8%
United States Bonds (b)								184.3	184.3	11.7%
Subtotal – Trust Owned Life Insurance		_		_		_		212.6	212.6	13.5%
Cash and Cash Equivalents		44.9		7.2				_	52.1	3.3%
Other – Pending Transactions and Accrued Income (a)						_		5.8	5.8	0.4%
Total	\$	994.3	\$	244.8	\$	_	\$	338.3	\$ 1,577.4	100.0%

- (a) Amounts in "Other" column primarily represent accrued interest, dividend receivables and transactions pending settlement.
- (b) Amounts in "Other" column represent investments for which fair value is measured using net asset value per share in accordance with ASU 2015-07, Disclosure for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent), which was retrospectively applied to prior periods.

Determination of Pension Expense

The determination of pension expense or income is based on a market-related valuation of assets which reduces year-to-year volatility. This market-related valuation recognizes investment gains or losses over a five-year period from the year in which they occur. Investment gains or losses for this purpose are the difference between the expected return calculated using the market-related value of assets and the actual return.

The accumulated benefit obligation for the pension plans is as follows:

	December 31,								
		2015							
		(in tho	usands)					
Qualified Pension Plan	\$	177,235	\$	174,946					
Nonqualified Pension Plan		13		5					
Total Accumulated Benefit Obligation	\$	177,248	\$	174,951					

For the underfunded pension plans that had an accumulated benefit obligation in excess of plan assets, the projection in excess of plan assets of plan assets of these plans were as follows:

	Underfunded Pension Plans									
		December 31,								
		2016		2015						
)								
Projected Benefit Obligation	\$	180,736	\$	178,076						
Accumulated Benefit Obligation	\$	177,248	\$	174,951						
Fair Value of Plan Assets		174,047		173,368						
Underfunded Accumulated Benefit Obligation	\$	(3,201)	\$	(1,583)						

Estimated Future Benefit Payments and Contributions

KPCo expects contributions and payments for the pension plans of \$1.8 million during 2017. The estimated contributions to the pension trust are at least the minimum amount required by the Employee Retirement Income Security Act and additional discretionary contributions may also be made to maintain the funded status of the plan.

The table below reflects the total benefits expected to be paid from the plan or from KPCo's assets. The payments include the participants' contributions to the plan for their share of the cost. Future benefit payments are dependent on the number of employees retiring, whether the retiring employees elect to receive pension benefits as annuities or as lump sum distributions, future integration of the benefit plans with changes to Medicare and other legislation, future levels of interest rates and variances in actuarial results. The estimated payments for pension benefits and OPEB are as follows:

		Estimated Payments								
	Pen	sion Plans	Post	Other retirement lefit Plans						
		(in thou	ısands)							
2017	\$	10,127	\$	5,126						
2018		10,530		5,106						
2019		11,241		5,101						
2020		11,137		5,164						
2021		11,964		5,268						
Years 2022 to 2026, in Total		61,649		26,493						

Components of Net Periodic Benefit Cost

The following table provides the components of net periodic benefit cost (credit):

]	Pens	sion Plan	s					ostretirer efit Plans	 t
			Ţ	Year	s Ended	Dec	ember 3	l ,		
	2016		2015		2014		2016		2015	2014
	 (in the			(in tho	ısan	ids)				
Service Cost	\$ 2,461	\$	2,680	\$	2,299	\$	283	\$	343	\$ 472
Interest Cost	7,489		7,326		8,041		2,150		1,952	2,405
Expected Return on Plan Assets	(10,133)		(9,981)		(9,672)		(3,954)		(4,059)	(4,239)
Amortization of Prior Service Cost (Credit)	52		53		57		(2,425)		(2,424)	(2,424)
Amortization of Net Actuarial Loss	 2,943		3,784		4,466		1,151		622	746
Net Periodic Benefit Cost (Credit)	2,812		3,862		5,191		(2,795)		(3,566)	(3,040)
Capitalized Portion	(962)		(1,364)		(1,809)		956		1,259	1,059
Net Periodic Benefit Cost (Credit) Recognized in Expense	\$ 1,850	\$	2,498	\$	3,382	\$	(1,839)	\$	(2,307)	\$ (1,981)

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Estimated amounts expected to be amortized to net periodic benefit costs (credits) and the impact on the balance stands R during 2017 are shown in the following table:

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	Pens	ion Plans	Post	Other retirement efit Plans			
Components		(in tho	usands)				
Net Actuarial Loss		2,966	\$	1,280			
Prior Service Cost (Credit)		48		(2,425)			
Total Estimated 2017 Amortization	\$	3,014	\$	(1,145)			
Expected to be Recorded as							
Regulatory Asset		2,952	\$	(1,136)			
Deferred Income Taxes		22		(3)			
Net of Tax AOCI		40		(6)			
Total	\$	3,014	\$	(1,145)			

American Electric Power System Retirement Savings Plan

KPCo participates in an AEP sponsored defined contribution retirement savings plan, the American Electric Power System Retirement Savings Plan, for substantially all employees. This qualified plan offers participants an opportunity to contribute a portion of their pay, includes features under Section 401(k) of the Internal Revenue Code and provides for matching contributions. The matching contributions to the plan are 100% of the first 1% of eligible employee contributions and 70% of the next 5% of contributions. The cost for matching contributions totaled \$2.3 million in 2016, \$2.3 million in 2015 and \$2.5 million in 2014.

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8. BUSINESS SEGMENTS

KPCo has one reportable segment, an integrated electricity generation, transmission and distribution business. KPCo's other activities are insignificant.

9. <u>DERIVATIVES AND HEDGING</u>

OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS

AEPSC is agent for and transacts on behalf of KPCo.

KPCo is exposed to certain market risks as a major power producer and participant in the electricity, natural gas, coal and emission allowance markets. These risks include commodity price risk, interest rate risk and credit risk. These risks represent the risk of loss that may impact KPCo due to changes in the underlying market prices or rates. Management utilizes derivative instruments to manage these risks.

STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

Risk Management Strategies

The strategy surrounding the use of derivative instruments primarily focuses on managing risk exposures, future cash flows and creating value utilizing both economic and formal hedging strategies. The risk management strategies also include the use of derivative instruments for trading purposes which focus on seizing market opportunities to create value driven by expected changes in the market prices of the commodities. To accomplish these objectives, KPCo primarily employs risk management contracts including physical and financial forward purchase-and-sale contracts and, to a lesser extent, OTC swaps and options. Not all risk management contracts meet the definition of a derivative under the accounting guidance for "Derivatives and Hedging." Derivative risk management contracts elected normal under the normal purchases and normal sales scope exception are not subject to the requirements of this accounting guidance.

KPCo utilizes power, capacity, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other commodity contracts to manage the risk associated with the energy business. KPCo utilizes interest rate derivative contracts in order to manage the interest rate exposure associated with its commodity portfolio. For disclosure purposes, such risks are grouped as "Commodity," as these risks are related to energy risk management activities. KPCo also utilizes derivative contracts to manage interest rate risk associated with debt financing. The amount of risk taken is determined by the Commercial Operations and Finance groups in accordance with the established risk management policies as approved by the Finance Committee of the Board of Directors.

The following table represents the gross notional volume of KPCo's outstanding derivative contracts:

Notional Volume of Derivative Instruments

		Decem	ber 31	,	Unit of
Primary Risk Exposure		2015	Measure		
		(in tho	usands)	
Commodity:					
Power		10,562		7,864	MWhs
Natural Gas				64	MMBtus
Heating Oil and Gasoline		339		341	Gallons
Interest Rate	\$	22	\$	500	USD

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Cash Flow Hedging Strategies

KPCo utilizes cash flow hedges on certain derivative transactions for the purchase and sale of power ("Commodity") in order to manage the variable price risk related to forecasted purchases and sales. Management monitors the potential impacts of commodity price changes and, where appropriate, enters into derivative transactions to protect profit margins for a portion of future electricity sales and purchases. KPCo does not hedge all commodity price risk.

KPCo utilizes a variety of interest rate derivative transactions in order to manage interest rate risk exposure. KPCo also utilizes interest rate derivative contracts to manage interest rate exposure related to future borrowings of fixed-rate debt. KPCo does not hedge all interest rate exposure.

ACCOUNTING FOR DERIVATIVE INSTRUMENTS AND THE IMPACT ON KPCo's FINANCIAL STATEMENTS

The accounting guidance for "Derivatives and Hedging" requires recognition of all qualifying derivative instruments as either assets or liabilities on the balance sheets at fair value. The fair values of derivative instruments accounted for using MTM accounting or hedge accounting are based on exchange prices and broker quotes. If a quoted market price is not available, the estimate of fair value is based on the best information available including valuation models that estimate future energy prices based on existing market and broker quotes, supply and demand market data and assumptions. In order to determine the relevant fair values of the derivative instruments, KPCo applies valuation adjustments for discounting, liquidity and credit quality.

Credit risk is the risk that a counterparty will fail to perform on the contract or fail to pay amounts due. Liquidity risk represents the risk that imperfections in the market will cause the price to vary from estimated fair value based upon prevailing market supply and demand conditions. Since energy markets are imperfect and volatile, there are inherent risks related to the underlying assumptions in models used to fair value risk management contracts. Unforeseen events may cause reasonable price curves to differ from actual price curves throughout a contract's term and at the time a contract settles. Consequently, there could be significant adverse or favorable effects on future net income and cash flows if market prices are not consistent with management's estimates of current market consensus for forward prices in the current period. This is particularly true for longer term contracts. Cash flows may vary based on market conditions, margin requirements and the timing of settlement of risk management contracts.

According to the accounting guidance for "Derivatives and Hedging," KPCo reflects the fair values of derivative instruments subject to netting agreements with the same counterparty net of related cash collateral. For certain risk management contracts, KPCo is required to post or receive cash collateral based on third party contractual agreements and risk profiles. For the December 31, 2016 and 2015 balance sheets, KPCo netted \$119 thousand and \$0, respectively, of cash collateral received from third parties against short-term and long-term risk management assets and \$134 thousand and \$656 thousand, respectively, of cash collateral paid to third parties against short-term and long-term risk management liabilities.

The following tables represent the gross fair value of KPCo's derivative activity on the balance sheets:

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Fair Value of Derivative Instruments December 31, 2016

Balance Sheet Location	Co	Risk nagement ontracts- modity (a)	O St P	Gross Amounts ffset in the atement of Financial osition (b)	Asset Pres Sta F	Amounts of ts/Liabilities ented in the atement of Sinancial osition (c)
Current Risk Management Assets - Nonaffiliated Long-term Risk Management Assets - Nonaffiliated Total Assets	\$	4,698 359 5,057	\$ 	thousands) (4,241) (359) (4,600)	\$	457 — 457
Current Risk Management Liabilities - Nonaffiliated Long-term Risk Management Liabilities - Nonaffiliated Total Liabilities		4,306 675 4,981		(4,253) (362) (4,615)		53 313 366
Total MTM Derivative Contract Net Assets	\$	76	\$	15_	\$	91_

Fair Value of Derivative Instruments December 31, 2015

Balance Sheet Location	(Risk Ianagement Contracts- mmodity (a)		Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)		
Current Risk Management Assets - Nonaffiliated and Affiliated Long-term Risk Management Assets - Nonaffiliated Total Assets	\$	5,017 59 5,076	\$	(in thousands) (1,975) (47) (2,022)	\$	3,042 12 3,054	
Current Risk Management Liabilities - Nonaffiliated Long-term Risk Management Liabilities - Nonaffiliated Total Liabilities		3,621 69 3,690	_	(2,619) (58) (2,677)		1,002 11 1,013	
Total MTM Derivative Contract Net Assets	\$	1,386	\$	655	\$	2,041	

- (a) Derivative instruments within these categories are reported gross. These instruments are subject to master netting agreements and are presented on the balance sheets on a net basis in accordance with the accounting guidance for "Derivatives and Hedging."
- (b) Amounts include counterparty netting of risk management and hedging contracts and associated cash collateral in accordance with the accounting guidance for "Derivatives and Hedging."
- (c) There are no derivative contracts subject to a master netting arrangement or similar agreement which are not offset in the statement of financial position.

The table below presents KPCo's activity of derivative risk management contracts:

Amount of Gain (Loss) Recognized on Risk Management Contracts

	Years Ended December 31,								
Location of Gain (Loss)		2016		2014					
	(in thousands)								
Electric Generation, Transmission and Distribution Revenues	\$	421	\$	2,289	\$	13,303			
Sales to AEP Affiliates		434		1,178					
Other Operation Expense		(51)		(115)					
Maintenance Expense		(90)		(151)					
Purchased Electricity for Resale		2,815		3,983					
Fuel and Other Consumables Used for Electric Generation				(20)		(9)			
Regulatory Assets (a)		150		1,671		(2,778)			
Regulatory Liabilities (a)		967		(2,922)		2,304			
Total Gain on Risk Management Contracts	\$	4,646	\$	5,913	\$	12,820			

(a) Represents realized and unrealized gains and losses subject to regulatory accounting treatment recorded as either current or noncurrent on the balance sheets.

Certain qualifying derivative instruments have been designated as normal purchase or normal sale contracts, as provided in the accounting guidance for "Derivatives and Hedging." Derivative contracts that have been designated as normal purchases or normal sales under that accounting guidance are not subject to MTM accounting treatment and are recognized on the statements of income on an accrual basis.

The accounting for the changes in the fair value of a derivative instrument depends on whether it qualifies for and has been designated as part of a hedging relationship and further, on the type of hedging relationship. Depending on the exposure, management designates a hedging instrument as a fair value hedge or a cash flow hedge.

For contracts that have not been designated as part of a hedging relationship, the accounting for changes in fair value depends on whether the derivative instrument is held for trading purposes. Unrealized and realized gains and losses on derivative instruments held for trading purposes are included in revenues on a net basis on KPCo's statements of income. Unrealized and realized gains and losses on derivative instruments not held for trading purposes are included in revenues or expenses on KPCo's statements of income depending on the relevant facts and circumstances. Certain derivatives that economically hedge future commodity risk are recorded in the same expense line item on the statements of income as that of the associated risk. However, unrealized and some realized gains and losses for both trading and non-trading derivative instruments are recorded as regulatory assets (for losses) or regulatory liabilities (for gains) in accordance with the accounting guidance for "Regulated Operations."

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015. These auctions resulted in a range of products, including 12-month, 24-month, and 36-month periods. The delivery period for each contract is scheduled to start on the first day of June of each year, immediately following the auction. Certain affiliated entities, including KPCo, participated in the auction process and were awarded tranches of OPCo's SSO load. Certain underlying contracts are derivatives subject to the accounting guidance for "Derivatives and Hedging" and are accounted for using MTM accounting, unless the contract has been designated as a normal purchase or normal sale.

Accounting for Cash Flow Hedging Strategies

For cash flow hedges (i.e. hedging the exposure to variability in expected future cash flows that is attributable to a particular risk), KPCo initially reports the effective portion of the gain or loss on the derivative instrument as a component of Accumulated Other Comprehensive Income (Loss) on the balance sheets until the period the hedged item affects Net Income. KPCo would recognize any hedge ineffectiveness as a regulatory asset (for losses) or a regulatory liability (for gains) if applicable.

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Realized gains and losses on derivative contracts for the purchase and sale of power designated as cash flow hedges are included in Total Revenues or Purchased Electricity for Resale on KPCo's statements of income or in Regulation Assets or Regulatory Liabilities on KPCo's balance sheets, depending on the specific nature of the risk being hedged. During 2016 and 2015, KPCo did not apply cash flow hedging to outstanding power derivatives. During 2014, KPCo applied cash flow hedging to outstanding power derivatives.

KPCo reclassifies gains and losses on interest rate derivative hedges related to debt financings from Accumulated Other Comprehensive Income (Loss) on its balance sheets into Interest Expense on its statements of income in those periods in which hedged interest payments occur. During 2016, 2015 and 2014, KPCo did not apply cash flow hedging to outstanding interest rate derivatives.

During 2016, 2015 and 2014, hedge ineffectiveness was immaterial or nonexistent for all cash flow hedge strategies disclosed above.

For details on effective cash flow hedges included in Accumulated Other Comprehensive Income (Loss) on KPCo's balance sheets and the reasons for changes in cash flow hedges, see Note 3.

Cash flow hedges included in Accumulated Other Comprehensive Income (Loss) on KPCo's balance sheets were:

Impact of Cash Flow Hedges on the Balance Sheets

	 Interes	t Rate	
	nber 31, 016		mber 31, 2015
	 (in thou	(sands	
AOCI Loss Net of Tax	\$ (41)	\$	(101)
Portion Expected to be Reclassified to Net Income During the Next Twelve Months	(40)		(60)

(a) Hedging Assets and Hedging Liabilities are included in Risk Management Assets and Liabilities on KPCo's balance sheets.

The actual amounts that KPCo reclassifies from Accumulated Other Comprehensive Income (Loss) to Net Income can differ from the estimate above due to market price changes. As of December 31, 2016, KPCo is not hedging (with contracts subject to the accounting guidance for "Derivatives and Hedging") its exposure to variability in future cash flows related to forecasted transactions.

Credit Risk

Management limits credit risk in KPCo's wholesale marketing and trading activities by assessing the creditworthiness of potential counterparties before entering into transactions with them and continuing to evaluate their creditworthiness on an ongoing basis. Management uses Moody's, Standard and Poor's and current market-based qualitative and quantitative data as well as financial statements to assess the financial health of counterparties on an ongoing basis.

Master agreements are typically used to facilitate the netting of cash flows associated with a single counterparty and may include collateral requirements. Collateral requirements in the form of cash, letters of credit and parental/affiliate guarantees may be obtained as security from counterparties in order to mitigate credit risk. A counterparty is required to post cash or letters of credit in the event an exposure exceeds the established threshold. The threshold represents an unsecured credit limit which may be supported by a parental/affiliate guaranty, as determined in accordance with AEP's credit policy. In addition, master agreements allow for termination and liquidation of all positions in the event of a failure or inability to post collateral.

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Collateral Triggering Events

Under the tariffs of the RTOs and Independent System Operators (ISOs) and a limited number of derivative and non-derivative contracts primarily related to competitive retail auction loads, KPCo is obligated to post an additional amount of collateral if certain credit ratings decline below a specified rating threshold. The amount of collateral required fluctuates based on market prices and total exposure. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these collateral triggering items in contracts. KPCo has not experienced a downgrade below a specified rating threshold that would require the posting of additional collateral. There is no exposure relating to derivative contracts, however, there is exposure relating to RTOs, ISOs and non-derivative contracts. The following table represents KPCo's exposure if credit ratings were to decline below a specified rating threshold:

	Decem	1,			
	2016		2015		
	(in tho	isand	<u>s)</u>		
Amount of Collateral KPCo Would Have Been Required to Post Attributable to RTOs and ISOs	\$ 195	\$	1,003		
Amount of Collateral Attributable to Other Contracts	1,657		23		

In addition, a majority of KPCo's non-exchange traded commodity contracts contain cross-default provisions that, if triggered, would permit the counterparty to declare a default and require settlement of the outstanding payable. These cross-default provisions could be triggered if there was a non-performance event by Parent or the obligor under outstanding debt or a third party obligation that is \$50 million or greater. On an ongoing basis, AEP's risk management organization assesses the appropriateness of these cross-default provisions in the contracts. The following table represents: (a) the fair value of these derivative liabilities subject to cross-default provisions prior to consideration of contractual netting arrangements, (b) the amount this exposure has been reduced by cash collateral posted and (c) if a cross-default provision would have been triggered, the settlement amount that would be required after considering contractual netting arrangements:

	December 31,					
	2	2016		2015		
		(in tho	usands)			
Liabilities for Contracts with Cross Default Provisions Prior to Contractual Netting Arrangements	\$	25	\$	750		
Amount of Cash Collateral Posted						
Additional Settlement Liability if Cross Default Provision is Triggered				750		

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10. FAIR VALUE MEASUREMENTS

Fair Value Measurements of Long-term Debt

The fair values of Long-term Debt are based on quoted market prices, without credit enhancements, for the same or similar issues and the current interest rates offered for instruments with similar maturities classified as Level 2 measurement inputs. These instruments are not marked-to-market. The estimates presented are not necessarily indicative of the amounts that could be realized in a current market exchange.

The book values and fair values of KPCo's Long-term Debt are summarized in the following table:

				Decem	ber 3	81,				
		2016)15			
	Bo	Book Value Fair Value			Bo	air Value				
		_		(in tho	ısano	ds)		_		
Long-term Debt	\$	867,164	\$	965,423	\$	866,451	\$	963,639		

Fair Value Measurements of Financial Assets and Liabilities

For a discussion of fair value accounting and the classification of assets and liabilities within the fair value hierarchy, see the "Fair Value Measurements of Assets and Liabilities" section of Note 1.

The following tables set forth, by level within the fair value hierarchy, KPCo's financial assets and liabilities that were accounted for at fair value on a recurring basis. As required by the accounting guidance for "Fair Value Measurements and Disclosures," financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Management's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have not been any significant changes in management's valuation techniques.

Assets and Liabilities Measured at Fair Value on a Recurring Basis December 31, 2016

Assets:	Level 1	Level 2	Level 3 in thousands	Other_	Total
Risk Management Assets – Nonaffiliated Risk Management Commodity Contracts (a) (b) Liabilities:	<u> </u>	\$ 4,395	\$ 616	\$ (4,554)	\$ 457
Risk Management Liabilities – Nonaffiliated Risk Management Commodity Contracts (a) (b) Assets and Liabilities Measured	<u>\$ —</u> at Fair Valuer 31, 2015	\$ 4,517 e on a Recur	\$ 418 ring Basis	\$ (4,569)	\$ 366
Assets:	Level 1	Level 2	Level 3 in thousands	Other_	<u>Total</u>
Risk Management Assets – Nonaffiliated and Affiliated Risk Management Commodity Contracts (a) (b)	\$ 36	\$ 2,692	\$ 2,338	\$ (2,012)	\$ 3,054
Risk Management Liabilities – Nonaffiliated Risk Management Commodity Contracts (a) (b)	\$ 43	\$ 3,545	\$ 92	\$ (2,667)	\$ 1,013

⁽a) Amounts in "Other" column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for "Derivatives and Hedging."

There were no transfers between Level 1 and Level 2 during the years ended December 31, 2016, 2015 and 2014.

⁽b) Substantially comprised of power contracts.

The following tables set forth a reconciliation of changes in the fair value of net trading derivatives classified as Lexabit R 3 in the fair value hierarchy:

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Year Ended December 31, 2016	Net Risk Management Assets (Liabilities) (a)				
	(in thousands)				
Balance as of December 31, 2015	\$ 2,246				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)	1,387				
Settlements	(3,658)				
Transfers out of Level 3 (e)	22				
Changes in Fair Value Allocated to Regulated Jurisdictions (f)	201				
Balance as of December 31, 2016	\$ 198				
Year Ended December 31, 2015	Net Risk Management Assets (Liabilities) (a)				
	(in thousands)				
Balance as of December 31, 2014	\$ 3,927				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)	766				
Settlements	(4,313)				
Transfers out of Level 3 (e)	240				
Changes in Fair Value Allocated to Regulated Jurisdictions (f)	1,626				
Balance as of December 31, 2015	\$ 2,246				
Year Ended December 31, 2014	Net Risk Management Assets (Liabilities)				
	(in thousands)				
Balance as of December 31, 2013	\$ 2,171				
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (b) (c)	5,490				
Settlements	(6,084)				
Transfers into Level 3 (d) (e)	(750)				
Transfers out of Level 3 (e)	(7)				
Changes in Fair Value Allocated to Regulated Jurisdictions (f)	3,107				
Balance as of December 31, 2014	\$ 3,927				

- (a) Includes both affiliated and nonaffiliated transactions.
- (b) Included in revenues on KPCo's statements of income.
- (c) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (d) Represents existing assets or liabilities that were previously categorized as Level 2.
- (e) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.
- (f) Relates to the net gains (losses) of those contracts that are not reflected on KPCo's statements of income. These net gains (losses) are recorded as regulatory liabilities/assets.

The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 posit**Exhi**bit R as of December 31, 2016 and 2015:

Significant Unobservable Inputs December 31, 2016

					Significant		Inj				
	Fair	Value	;	Valuation	Unobservable				W	eighted	
	Assets	Lia	bilities	Technique	Input (a)	Low		High		Average	
	(in tho	usand	<u>s)</u>								
Energy Contracts	\$ 94	\$	81	Discounted Cash Flow	Forward Market Price	\$ 19.68	\$	48.55	\$	36.34	
FTRs	 522		337	Discounted Cash Flow	Forward Market Price	0.01		8.91		0.96	
Total	\$ 616	\$	418								

Significant Unobservable Inputs December 31, 2015

					Significant		Input/Range					
	Fair '	Value	<u>: </u>	Valuation	Unobservable					Weighted		
	Assets	Lia	bilities	Technique	Input (a)		Low	High		_A	verage	
	(in tho	usand	<u>s)</u>									
Energy Contracts	\$ 1,580	\$	37	Discounted Cash Flow	Forward Market Price	\$	12.61	\$	47.24	\$	32.38	
FTRs	 758		55	Discounted Cash Flow	Forward Market Price		(6.96)		8.43		1.34	
Total	\$ 2,338	\$	92									

⁽a) Represents market prices in dollars per MWh.

The following table provides sensitivity of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts and FTRs as of December 31, 2016 and 2015:

Sensitivity of Fair Value Measurements

			Impact on Fair Value
Significant Unobservable Input	Position	Change in Input	Measurement
Forward Market Price	Buy	Increase (Decrease)	Higher (Lower)
Forward Market Price	Sell	Increase (Decrease)	Lower (Higher)

11. <u>INCOME TAXES</u>

The details of KPCo's income taxes as reported are as follows:

	Year Ended December 31, 2016								
		in thousand	thousands)						
Federal:									
Current	\$		4,893						
Deferred			21,067						
Deferred Investment Tax Credits			(3)						
Total Federal			25,957						
State and Local:									
Current			131						
Deferred			(2,495)						
Deferred Investment Tax Credits									
Total State and Local			(2,364)						
Income Tax Expense	\$		23,593						
	Years 1 2015	Ended Dece	mber 31, 2014						
Income Tax Expense (Credit):	,	in thousand	18)						
Current	\$ (6	3,674) \$	13,376						
Deferred		5,638	9,157						
Deferred Investment Tax Credits	7.	(26)	(96)						
Income Tax Expense	\$ 1	1,938 \$	22,437						

The following is a reconciliation of the difference between the amount of federal income taxes computed by multiplying book income before income taxes by the federal statutory tax rate and the amount of income taxes reported:

	Years Ended December 31,						
	2016			2015		2014	
			(in t	housands)			
Net Income	\$	50,210	\$	27,891	\$	38,378	
Income Tax Expense		23,593		11,938		22,437	
Pretax Income	\$	73,803	\$	39,829	\$	60,815	
Income Taxes on Pretax Income at Statutory Rate (35%)	\$	25,831	\$	13,940	\$	21,285	
Increase (Decrease) in Income Taxes Resulting from the Following Items	:						
Depreciation		1,300		1,361		2,474	
AFUDC		(537)		(638)		(1,623)	
Removal Costs		(1,681)		(1,832)		(2,816)	
Investment Tax Credits, Net		(3)		(26)		(96)	
State and Local Income Taxes, Net		(1,536)		(4,601)		2,973	
Tax Adjustments		97		3,407		372	
Other		122		327		(132)	
Income Tax Expense	\$	23,593	\$	11,938	\$	22,437	
Effective Income Tax Rate		32.0 %		30.0 %		36.9 %	

December 31.

The following table shows elements of KPCo's net deferred tax liability and significant temporary differences: Exhibit R

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	Detember 51,				
	2016			2015	
		(in thou	usands)		
Deferred Tax Assets	\$	58,627	\$	62,995	
Deferred Tax Liabilities		(725,529)		(699,153)	
Net Deferred Tax Liabilities	\$	(666,902)	\$	(636,158)	
Property Related Temporary Differences	\$	(425,415)	\$	(409,787)	
Amounts Due from Customers for Future Federal Income Taxes		(29,389)		(27,631)	
Deferred State Income Taxes		(95,704)		(90,541)	
Deferred Income Taxes on Other Comprehensive Loss		729		886	
Regulatory Assets		(124,041)		(115,803)	
All Other, Net		6,918		6,718	
Net Deferred Tax Liabilities	\$	(666,902)	\$	(636,158)	

AEP System Tax Allocation Agreement

KPCo joins in the filing of a consolidated federal income tax return with its affiliates in the AEP System. The allocation of the AEP System's current consolidated federal income tax to the AEP System companies allocates the benefit of current tax losses to the AEP System companies giving rise to such losses in determining their current tax expense. The consolidated net operating loss of the AEP System is allocated to each company in the consolidated group with taxable losses. The tax benefit of the Parent is allocated to its subsidiaries with taxable income. With the exception of the allocation of the consolidated AEP System net operating loss and the loss of the Parent, the method of allocation reflects a separate return result for each company in the consolidated group.

Federal and State Income Tax Audit Status

KPCo and other AEP subsidiaries are no longer subject to U.S. federal examination for years before 2011. The IRS examination of years 2011, 2012 and 2013 started in April 2014. AEP and subsidiaries received a Revenue Agents Report in April 2016, completing the 2011 through 2013 audit cycle indicating an agreed upon audit. The 2011 through 2013 audit was submitted to the Congressional Joint Committee on Taxation for approval. The Joint Committee referred the audit back to the IRS exam team for further consideration. Although the outcome of tax audits is uncertain, in management's opinion, adequate provisions for federal income taxes have been made for potential liabilities resulting from such matters. In addition, KPCo accrues interest on these uncertain tax positions. Management is not aware of any issues for open tax years that upon final resolution are expected to materially impact net income.

KPCo and other AEP subsidiaries file income tax returns in various state and local jurisdictions. These taxing authorities routinely examine the tax returns. KPCo and other AEP subsidiaries are currently under examination in several state and local jurisdictions. However, it is possible that previously filed tax returns have positions that may be challenged by these tax authorities. Management believes that adequate provisions for income taxes have been made for potential liabilities resulting from such challenges and that the ultimate resolution of these audits will not materially impact net income. KPCo is no longer subject to state or local income tax examinations by tax authorities for years before 2009.

Net Income Tax Operating Loss Carryforward

KPCo has Kentucky state net income tax operating loss carryforwards of \$89 million. As a result, KPCo recognized deferred state income tax benefits in 2016 and 2015 of \$5 million. Management anticipates future taxable income will be sufficient to realize the state net income tax operating loss tax benefits before the state carryforward expires for Kentucky in 2036.

Tax Credit Carryforward

As of December 31, 2016 and 2015, KPCo had unused federal income tax credits of \$14 thousand and \$203 thousand, respectively, not all of which have an expiration date. Included in the credit carryforward are federal general business tax credits of \$0 and \$189 thousand as of December 31, 2016 and 2015, respectively. The federal general business tax credits were fully utilized in 2016.

Uncertain Tax Positions

KPCo recognizes interest accruals related to uncertain tax positions in interest income or expense as applicable, and penalties in Other Operation expense in accordance with the accounting guidance for "Income Taxes."

The following table shows amounts reported for interest expense, interest income and reversal of prior period interest expense:

	Years Ended December 31,								
	2	016	2(015		2014			
			(in tho	usands)					
Interest Expense	\$	7	\$	_	\$	20			
Interest Income		6				_			
Reversal of Prior Period Interest Expense						71			

The following table shows balances for amounts accrued for the receipt of interest and the payment of interest and penalties:

		Decem	ber 31,			
	2016		2015			
	(in thousands)					
Accrual for Receipt of Interest	\$		\$			
Accrual for Payment of Interest and Penalties		17		_		

The reconciliation of the beginning and ending amount of unrecognized tax benefits is as follows:

	2016		2015		 2014
			(in tho	usands)	_
Balance as of January 1,	\$		\$		\$ 608
Increase – Tax Positions Taken During a Prior Period					
Decrease – Tax Positions Taken During a Prior Period					
Increase – Tax Positions Taken During the Current Year					
Decrease – Tax Positions Taken During the Current Year					
Increase – Settlements with Taxing Authorities					2
Decrease – Settlements with Taxing Authorities					
Decrease – Lapse of the Applicable Statute of Limitations					(610)
Balance as of December 31,	\$		\$		\$

The total amount of unrecognized tax benefits (costs) that, if recognized, would affect the effective tax rate is \$0 for 2016, 2015 and 2014. Management believes there will be no significant net increase or decrease in unrecognized tax benefits within 12 months of the reporting date.

Federal Tax Legislation

The Tax Increase Prevention Act of 2014 (the 2014 Act) was enacted in December 2014. Included in the 2014 Act was a one-year extension of the 50% bonus depreciation. The 2014 Act also retroactively extended the life of research and development, employment and several energy tax credits, which expired at the end of 2013. The enacted provisions did not materially impact KPCo's net income or financial condition but did have a favorable impact on cash flows in 2015.

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The Protecting Americans from Tax Hikes Act of 2015 (PATH) included an extension of the 50% bonus depreciation of the for three years through 2017, phasing down to 40% in 2018 and 30% in 2019. PATH also provided for the extension of research and development, employment and several energy tax credits for 2015. PATH also includes provisions to extend the wind energy production tax credit through 2016 with a three-year phase-out (2017-2019), and to extend the 30% temporary solar investment tax credit for three years through 2019 and with a two-year phase-out (2020-2021). PATH also provided for a permanent extension of the Research and Development tax credit. The enacted provisions did not materially impact KPCo's net income or financial condition but will have a favorable impact on future cash flows.

Federal Tax Regulations

In 2013, the U.S. Treasury Department issued final and re-proposed regulations regarding the deduction and capitalization of expenditures related to tangible property, effective for the tax years beginning in 2014. In addition, the IRS issued Revenue Procedures under the Industry Issue Resolutions program that provides specific guidance for the implementation of the regulations for the electric utility industry. These final regulations did not materially impact KPCo's net income, cash flows or financial condition.

State Tax Legislation

During the third quarter of 2013, it was determined that the state of West Virginia had achieved certain minimum levels of shortfall reserve funds. As a result, the West Virginia corporate income tax rate was reduced from 7% to 6.5% in 2014. The enacted provision did not materially impact KPCo's net income, cash flows or financial condition.

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12. <u>LEASES</u>

Page 128 of 138 Leases of property, plant and equipment are for remaining periods up to 10 years and require payments of related property taxes, maintenance and operating costs. The majority of the leases have purchase or renewal options and will be renewed or replaced by other leases.

Lease rentals for both operating and capital leases are generally charged to Other Operation and Maintenance expense in accordance with rate-making treatment for regulated operations. For capital leases, a capital lease asset and offsetting liability are recorded at the present value of the remaining lease payments for each reporting period. The components of rental costs are as follows:

	Years Ended December 31,								
Lease Rental Costs		2016				2014			
			(in t	housands)					
Net Lease Expense on Operating Leases	\$	1,886	\$	1,603	\$	1,466			
Amortization of Capital Leases		995		1,148		1,112			
Interest on Capital Leases		114		171		189			
Total Lease Rental Costs	\$	2,995	\$	2,922	\$	2,767			

The following table shows the property, plant and equipment under capital leases and related obligations recorded on KPCo's balance sheets. Capital lease obligations are included in Other Current Liabilities and Deferred Credits and Other Noncurrent Liabilities on KPCo's balance sheets.

	December 31,				
		2016	2015		
		(in tho	usands)		
Property, Plant and Equipment Under Capital Leases					
Generation	\$	2,146	\$	2,338	
Other Property, Plant and Equipment		3,400		2,920	
Total Property, Plant and Equipment Under Capital Leases		5,546		5,258	
Accumulated Amortization		2,858		2,354	
Net Property, Plant and Equipment Under Capital Leases	\$	2,688	\$	2,904	
Obligations Under Capital Leases					
Noncurrent Liability	\$	1,749	\$	2,008	
Liability Due Within One Year		939		896	
Total Obligations Under Capital Leases	\$	2,688	\$	2,904	

Future minimum lease payments consisted of the following as of December 31, 2016:

Future Minimum Lease Payments	Capi	tal Leases	Noncancelable Operating Leases				
-	(in thousands)						
2017	\$	1,029	\$	1,965			
2018		701		1,715			
2019		365		1,533			
2020		288		1,350			
2021		248		1,066			
Later Years		307		2,139			
Total Future Minimum Lease Payments		2,938	\$	9,768			
Less Estimated Interest Element		250					
Estimated Present Value of Future Minimum Lease Payments	\$	2,688					

Master Lease Agreements

KPCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of either the unamortized balance or the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, KPCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the unamortized balance. As of December 31, 2016, the maximum potential loss for these lease agreements was \$1.6 million assuming the fair value of the equipment is zero at the end of the lease term.

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13. FINANCING ACTIVITIES

Long-term Debt

The following table details long-term debt outstanding:

		Weighted Average Interest rate as of December 31,		e Ranges as of liber 31,	Outstand Decem		,
Type of Debt	Maturity	2016	2016	2015	2016		2015
					(in tho	usai	nds)
Senior Unsecured Notes	2017-2039	5.81%	4.18%-8.13%	4.18%-8.13%	\$ 728,033	\$	727,472
Pollution Control Bonds (a)	2016-2036 (b)	0.73%	0.73%	0.02%	64,375		64,355
Other Long-term Debt	2018	2.39%	2.39%	1.83%-2.11%	 74,756		74,624
Total Long-term Debt Outstandin	ıg				\$ 867,164	\$	866,451

⁽a) For KPCo's pollution control bond, the interest rate is subject to periodic adjustment and may be purchased on demand at periodic interest adjustment dates. Insurance policies support certain series.

Long-term debt outstanding as of December 31, 2016 is payable as follows:

	_	2017	 2018	 2019	 020 ousands)	2021	_	2021	 Total
Principal Amount Unamortized Discount, Net and Debt Issuance Costs	\$	390,000	\$ 75,000	\$ _	\$ — ´\$	40,000	\$	365,000	\$ 870,000 (2,836)
Total Long-term Debt Outstanding									\$ 867,164

Dividend Restrictions

KPCo pays dividends to Parent provided funds are legally available. Various financing arrangements and regulatory requirements may impose certain restrictions on the ability of KPCo to transfer funds to Parent in the form of dividends.

Federal Power Act

The Federal Power Act prohibits KPCo from participating "in the making or paying of any dividends of such public utility from any funds properly included in capital account." This restriction does not limit the ability of KPCo to pay dividends out of retained earnings.

Leverage Restrictions

Pursuant to the credit agreement leverage restrictions, KPCo must maintain a percentage of debt to total capitalization at a level that does not exceed 67.5%. As of December 31, 2016, none of KPCo's retained earnings have restrictions related to the payment of dividends to Parent.

⁽b) KPCo's pollution control bond is subject to redemption earlier than the maturity date. Consequently, this bond has been classified for maturity purposes as Long-term Debt Due Within One Year - Nonaffiliated on KPCo's balance sheets.

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Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of the AEP System Utility Money Pool agreement filed with the FERC. The amounts of outstanding borrowings from the Utility Money Pool as of December 31, 2016 and 2015 are included in Advances from Affiliates on KPCo's balance sheets. KPCo's Utility Money Pool activity and corresponding authorized borrowing limits are described in the following table:

	Maximum Borrowings	Maximum Loans	Average Borrowings	Average Loans	Borrowings from the Utility	Authorized Short-Term
Years Ended December 31,	from the Utility Money Pool	to the Utility Money Pool	from the Utility Money Pool	to the Utility Money Pool	Money Pool as of December 31,	Borrowing Limit
2016 2015	39,102 52,477	15,557 25,768	12,628 19,242	6,593 10,409	1,807 18,692	225,000 225,000

Maximum, minimum and average interest rates for funds either borrowed from or loaned to the Utility Money Pool are summarized in the following table:

	Maximum	Minimum	Maximum	Minimum	Average	Average
	Interest Rate					
	for Funds	for Funds	for Funds	for Funds for Funds		for Funds
	Borrowed	Borrowed	Loaned	Loaned	Borrowed	Loaned
Years Ended	from the Utility	from the Utility	to the Utility	to the Utility	from the Utility	to the Utility
December 31,	Money Pool					
2016	1.02%	0.69%	0.90%	0.75%	0.79%	0.87%
2015	0.87%	0.37%	0.54%	0.40%	0.48%	0.44%
2014	0.59%	0.24%	0.33%	0.26%	0.31%	0.28%

Interest expense and interest income related to the Utility Money Pool are included in Interest Expense and Interest Income, respectively, on KPCo's statements of income. For amounts borrowed from and advanced to the Utility Money Pool, KPCo incurred the following amounts of interest expense and earned the following amounts of interest income:

	Years Ended December 31,								
	2	2016		2015		2014			
			(in tho	usands)					
Interest Expense	\$	89	\$	80	\$	46			
Interest Income		8		10		47			

Securitized Accounts Receivables - AEP Credit

Under a sale of receivables arrangement, KPCo sells, without recourse, certain of its customer accounts receivable and accrued unbilled revenue balances to AEP Credit and is charged a fee based on AEP Credit's financing costs, administrative costs and uncollectible accounts experience for KPCo's receivables. The costs of customer accounts receivable sold are reported in Other Operation expense on KPCo's statements of income. KPCo manages and services its accounts receivable sold.

AEP Credit's receivables securitization agreement provides a commitment of \$750 million from bank conduits to purchase receivables. The agreement was increase in June 2014 from \$700 million and expires in June 2018.

KPCo's amounts of accounts receivable and accrued unbilled revenues under the sale of receivables agreement were \$49 million and \$38 million as of December 31, 2016 and 2015, respectively.

The fees paid by KPCo to AEP Credit for customer accounts receivable sold were \$3 million, \$3 million, and \$3 million, respectively, for each of the years ended December 31, 2016, 2015 and 2014.

KPCo's proceeds on the sale of receivables to AEP Credit were \$583 million, \$528 million and \$604 million for the years ended December 31, 2016, 2015 and 2014, respectively.

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14. RELATED PARTY TRANSACTIONS

For other related party transactions, also see "AEP System Tax Allocation Agreement" section of Note 11 in addition to "Utility Money Pool – AEP System" and "Sale of Receivables – AEP Credit" sections of Note 13.

Interconnection Agreement

In accordance with management's December 2010 announcement and October 2012 filing with the FERC, the Interconnection Agreement was terminated effective January 1, 2014. The AEP System Interim Allowance Agreement which provided for, among other things, the transfer of SO₂ emission allowances associated with transactions under the Interconnection Agreement was also terminated.

APCo, I&M, KPCo, OPCo and AEPSC were parties to the Interconnection Agreement which defined the sharing of costs and benefits associated with the respective generation plants. This sharing was based upon each AEP utility subsidiary's MLR and was calculated monthly on the basis of each AEP utility subsidiary's maximum peak demand in relation to the sum of the maximum peak demands of all four AEP utility subsidiaries during the preceding 12 months.

Effective January 1, 2014, the FERC approved the following agreements. See "Organization" section of Note 1.

- A Power Coordination Agreement (PCA) among APCo, I&M and KPCo with AEPSC as the agent to coordinate
 the participants' respective power supply resources. Effective May 2015, the PCA was revised and approved
 by the FERC to include WPCo. Under the PCA, APCo, I&M, KPCo and WPCo are individually responsible
 for planning their respective capacity obligations. Further, the Restated and Amended PCA allows, but does
 not obligate, APCo, I&M, KPCo and WPCo to participate collectively under a common fixed resource
 requirement capacity plan in PJM and to participate in specified collective off-system sales and purchase
 activities.
- A Bridge Agreement among AGR, APCo, I&M, KPCo and OPCo with AEPSC as agent. The Bridge Agreement
 is an interim arrangement to: (a) address the treatment of purchases and sales made by AEPSC on behalf of
 member companies that extend beyond termination of the Interconnection Agreement and (b) address how
 member companies would fulfill their existing obligations under the PJM Reliability Assurance Agreement
 through the 2014/2015 PJM planning year. Under the Bridge Agreement, AGR committed to use its capacity
 to help meet the PJM capacity obligations of member companies through the PJM planning year that ended
 May 31, 2015.
- A Power Supply Agreement (PSA) between AGR and OPCo that provided for AGR to supply capacity for OPCo's switched (at \$188.88/MW day) and non-switched retail load for the period January 1, 2014 through May 31, 2015 and to supply the energy needs of OPCo's non-switched retail load that was not acquired through auctions in 2014.

AEPSC conducts power, capacity, coal, natural gas, interest rate and, to a lesser extent, heating oil, gasoline and other risk management activities on behalf of APCo, I&M, KPCo, PSO, SWEPCo and WPCo. Effective January 1, 2014 and revised in May 2015, power and natural gas risk management activities for APCo, I&M, KPCo and WPCo are allocated based on the four member companies' respective equity positions, while power and natural gas risk management activities for PSO and SWEPCo are allocated based on the Operating Agreement. Prior to January 1, 2014, power and natural gas risk management activities were allocated under the SIA to former members of the Interconnection Agreement, PSO and SWEPCo. Risk management activities primarily include power and natural gas physical transactions, financially-settled swaps and exchange-traded futures. AEPSC settles the majority of the physical forward contracts by entering into offsetting contracts.

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Operating Agreement

PSO, SWEPCo and AEPSC are parties to the Operating Agreement which was approved by the FERC. The Operating Agreement requires PSO and SWEPCo to maintain adequate annual planning reserve margins and requires that capacity in excess of the required margins be made available for sale to other operating companies as capacity commitments. In January 2014, the FERC approved a modification of the Operating Agreement to address changes resulting from an anticipated March 2014 SPP power market change. Subsequently and in March 2014, SPP changed from an energy imbalance service market to a fully integrated power market. In alignment with the new SPP integrated power market and according to the modified Operating Agreement, PSO and SWEPCo operate as standalone entities and offer their respective generation into the SPP power market. SPP then economically dispatches resources. By offering their resources separately, PSO and SWEPCo no longer purchase or sell energy to each other to serve their respective internal load or off-system sales.

System Integration Agreement (SIA)

Under the SIA, AEPSC allocates physical and financial revenues and expenses from transactions with neighboring utilities, power marketers and other power and natural gas risk management activities based upon the location of such activity. Margins resulting from trading and marketing activities originating in PJM and MISO generally accrue to the benefit of APCo, I&M, KPCo and WPCo, while trading and marketing activities originating in SPP generally accrue to the benefit of PSO and SWEPCo. Margins resulting from other transactions are allocated among APCo, I&M, KPCo, PSO, SWEPCo and WPCo based upon the equity positions of these companies.

Affiliated Revenues and Purchases

The following table shows the revenues derived from sales under the Interconnection Agreement, direct sales to affiliates, net transmission agreement sales and other revenues for the years ended December 31, 2016, 2015 and 2014:

	Years	rs Ended December 31,					
Related Party Revenues	2016		2015		2014		
		(in tl	nousands)				
Sales under Interconnection Agreement	\$ _	\$	_	\$	5,480 (a)		
Auction Sales to OPCo (b)	1,670		4,183		_		
Transmission Agreement Sales	5,871		7,277		1,726		
Other Revenues	745		354		308		
Total Affiliated Revenues	\$ 8,286	\$	11,814	\$	7,514		

- (a) Includes December 2013 true-up activity subsequent to agreement termination.
- (b) Refer to the Ohio Auctions section below for further information regarding this amount.

The following table shows the purchased power expenses incurred for purchases under the Interconnection Agreement and from affiliates for the years ended December 31, 2016, 2015 and 2014:

	Years Ended December 31,									
Related Party Purchases	2016 2015 2014 (in thousands)				2014					
			(in t	housands)						
Purchases under Interconnection Agreement	\$	_	\$	_	\$	1,242 (a)				
Direct Purchases from West Affiliates		_		_		_				
Direct Purchases from AEGCo (b)		97,941		99,475		115,001				
Total Affiliated Purchases	\$	97,941	\$	99,475	\$	116,243				

- (a) Includes December 2013 true-up activity subsequent to agreement termination.
- (b) Refer to the Unit Power Agreements section below for further information regarding this amount.

The above summarized related party revenues and expenses are reported in Sales to AEP Affiliates and Purchased Electricity from AEP Affiliates on KPCo's statements of income.

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System Transmission Integration Agreement (STIA)

AEP's STIA provided for the integration and coordination of the planning, operation and maintenance of transmission facilities. Since the FERC approved the cancellation of the STIA effective June 1, 2014, the coordinated planning, operation and maintenance of transmission facilities are the responsibility of the RTOs and the STIA is no longer necessary. Similar to the SIA, the STIA functioned as an umbrella agreement in addition to the Transmission Agreement (TA) and the Transmission Coordination Agreement (TCA). The TA and TCA are both still active. The STIA contained two service schedules that governed:

- The allocation of transmission costs and revenues.
- The allocation of third-party transmission costs and revenues and AEP System dispatch costs.

APCo, I&M, KGPCo, KPCo, OPCo and WPCo are parties to the TA, effective November 2010, which defines how transmission costs through PJM OATT are allocated among the AEP East Companies, KGPCo and WPCo on a 12-month average coincident peak basis.

KPCo's net charges recorded as a result of the TA for the years ended December 31, 2016, 2015 and 2014 were \$20.4 million, \$13.3 million and \$7.5 million, respectively, and were recorded in Other Operation expenses on KPCo's statements of income.

PSO, SWEPCo and AEPSC are parties to the TCA, dated January 1, 1997, by and among PSO, SWEPCo and AEPSC, in connection with the operation of the transmission assets of the two AEP utility subsidiaries. The TCA has been approved by the FERC and establishes a coordinating committee, which is charged with overseeing the coordinated planning of the transmission facilities of the parties to the agreement.

Ohio Auctions

In connection with OPCo's June 2012 - May 2015 ESP, the PUCO ordered OPCo to conduct energy and capacity auctions for its entire SSO load for delivery beginning in June 2015. Certain affiliated entities, including KPCo, participate in the auction process and have been awarded tranches of OPCo's SSO load. Refer to the Affiliated Revenues and Purchases section above for amounts related to these transactions. See Note 9 - Derivatives and Hedging for further information.

Unit Power Agreements (UPA)

A UPA between AEGCo and I&M (the I&M Power Agreement) provides for the sale by AEGCo to I&M of all the power (and the energy associated therewith) available to AEGCo at the Rockport Plant unless it is sold to another utility. Subsequently, I&M assigns 30% of the power to KPCo. I&M is obligated, whether or not power is available from AEGCo, to pay as a demand charge for the right to receive such power (and as an energy charge for any associated energy taken by I&M) net of amounts received by AEGCo from any other sources, sufficient to enable AEGCo to pay all its operating and other expenses, including a rate of return on the common equity of AEGCo as approved by the FERC. The I&M Power Agreement will continue in effect until the expiration of the lease term of Unit 2 of the Rockport Plant unless extended in specified circumstances.

Pursuant to an assignment between I&M and KPCo and a UPA between KPCo and AEGCo, AEGCo sells KPCo 30% of the power (and the energy associated therewith) available to AEGCo from both units of the Rockport Plant. KPCo pays to AEGCo in consideration for the right to receive such power the same amounts which I&M would have paid AEGCo under the terms of the I&M Power Agreement for such entitlement. Refer to the Affiliated Revenues and Purchases section above for amounts related to these transactions. The KPCo UPA ends in December 2022.

I&M Barging, Urea Transloading and Other Services

I&M provides barging, urea transloading and other transportation services to affiliates. Urea is a chemical used to control NO_x emissions at certain generation plants in the AEP System. KPCo recorded expenses of \$5 million, \$5 million and \$5 million in 2016, 2015 and 2014, respectively, for urea transloading provided by I&M. These expenses were recorded as fuel expenses or other operation expenses.

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Central Machine Shop

APCo operates a facility which repairs and rebuilds specialized components for the generation plants across the AEP System. APCo defers the cost of performing these services on the balance sheet, then transfers the cost to the affiliate for reimbursement. KPCo recorded its assigned portion of these billings as capital or maintenance expenses depending on the nature of the services received. These billings are recoverable from customers. KPCo's billed amounts were \$1.5 million, \$1.3 million and \$1.2 million for the years ended December 31, 2016, 2015 and 2014, respectively.

Sales and Purchases of Property

KPCo had affiliated sales and purchases of electric property individually amounting to \$100 thousand or more, sales and purchases of meters and transformers, and sales and purchases of transmission property. There were no gains or losses recorded on the transactions. The following table shows the sales and purchases, recorded at net book value, for the years ended December 31, 2016, 2015 and 2014:

		Years	Ende	ed Decem	ber	31,				
	2	016		2015		2014				
		(in thousands)								
Sales	\$	395	\$	1,337	\$	307				
Purchases		174		1,871		349				

The amounts above are recorded in Property, Plant and Equipment on the balance sheets.

Intercompany Billings

KPCo performs certain utility services for other AEP subsidiaries when necessary or practical. The costs of these services are billed on a direct-charge basis, whenever possible, or on reasonable basis of proration for services that benefit multiple companies. The billings for services are made at cost and include no compensation for the use of equity capital.

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15. VARIABLE INTEREST ENTITIES

The accounting guidance for "Variable Interest Entities" is a consolidation model that considers if a company has a variable interest in a VIE. A VIE is a legal entity that possesses any of the following conditions: the entity's equity at risk is not sufficient to permit the legal entity to finance its activities without additional subordinated financial support, equity owners are unable to direct the activities that most significantly impact the legal entity's economic performance (or they possess disproportionate voting rights in relation to the economic interest in the legal entity), or the equity owners lack the obligation to absorb the legal entity's expected losses or the right to receive the legal entity's expected residual returns. Entities are required to consolidate a VIE when it is determined that they have a controlling financial interest in a VIE and therefore, are the primary beneficiary of that VIE, as defined by the accounting guidance for "Variable Interest Entities". In determining whether KPCo is the primary beneficiary of a VIE, management considers whether KPCo has the power to direct the most significant activities of the VIE and is obligated to absorb losses or receive the expected residual returns that are significant to the VIE. Management believes that significant assumptions and judgments were applied consistently. KPCo is not the primary beneficiary of any VIE and has not provided financial or other support to any VIE that was not previously contractually required.

AEPSC provides certain managerial and professional services to AEP's subsidiaries. Parent is the sole equity owner of AEPSC. AEP management controls the activities of AEPSC. The costs of the services are based on a direct charge or on a prorated basis and billed to the AEP subsidiary companies at AEPSC's cost. AEP subsidiaries have not provided financial or other support outside the reimbursement of costs for services rendered. AEPSC finances its operations through cost reimbursement from other AEP subsidiaries. There are no other terms or arrangements between AEPSC and any of the AEP subsidiaries that could require additional financial support from an AEP subsidiary or expose them to losses outside of the normal course of business. AEPSC and its billings are subject to regulation by the FERC. AEP subsidiaries are exposed to losses to the extent they cannot recover the costs of AEPSC through their normal business operations. AEP subsidiaries are considered to have a significant interest in AEPSC due to their activity in AEPSC's cost reimbursement structure. However, AEP subsidiaries do not have control over AEPSC. AEPSC is consolidated by AEP. In the event AEPSC would require financing or other support outside the cost reimbursement billings, this financing would be provided by AEP. KPCo's total billings from AEPSC for the years ended December 31, 2016, 2015 and 2014 were \$59.8 million, \$60 million and \$52.7 million, respectively. The carrying amount of liabilities associated with AEPSC as of December 31, 2016 and 2015 was \$8.2 million and \$7.7 million, respectively. Management estimates the maximum exposure of loss to be equal to the amount of such liability.

AEGCo, a wholly-owned subsidiary of Parent, is consolidated by AEP. AEGCo owns a 50% ownership interest in Rockport Plant, Unit 1 and leases a 50% interest in Rockport Plant, Unit 2. AEGCo sells all the output from the Rockport Plant to I&M and KPCo. AEP has agreed to provide AEGCo with the funds necessary to satisfy all of the debt obligations of AEGCo. KPCo is considered to have a significant interest in AEGCo due to these transactions. KPCo is exposed to losses to the extent it cannot recover the costs of AEGCo through its normal business operations. Due to AEP management's control over AEGCo, KPCo is not considered the primary beneficiary of AEGCo. In the event AEGCo would require financing or other support outside the billings to KPCo, this financing would be provided by AEP. Total billings from AEGCo for the years ended December 31, 2016, 2015 and 2014 were \$97.9 million, \$99.5 million and \$115 million, respectively. The carrying amount of liabilities associated with AEGCo as of December 31, 2016 and 2015 was \$10 million and \$7.7 million, respectively. Management estimates the maximum exposure of loss to be equal to the amount of such liability.

16. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment is shown functionally on the face of KPCo's balance sheets. The following table includes KPCo's total plant balances as of December 31, 2016 and 2015:

	Decem	ber 31,	
	2016		2015
	 (in tho	usands)	
Regulated Property, Plant and Equipment			
Generation	\$ 1,182,212	\$	1,118,837
Transmission	574,703		568,963
Distribution	783,283		756,631
Other	64,426		55,472
CWIP	27,380		59,351
Less: Accumulated Depreciation	 879,018		847,447
Total Regulated Property, Plant and Equipment - Net	1,752,986		1,711,807
Nonregulated Property, Plant and Equipment - Net	 2,587		2,594
Total Property, Plant and Equipment - Net	\$ 1,755,573	\$	1,714,401

Depreciation

KPCo provides for depreciation of Property, Plant and Equipment on a straight-line basis over the estimated useful lives of property, generally using composite rates by functional class. The following table provides total regulated annual composite depreciation rates and depreciable lives for KPCo. Nonregulated depreciation rate ranges and depreciable life ranges are not applicable or not meaningful for 2016, 2015 and 2014.

		2016				2015			2014			
Functional Class of Property	Annual Composite Depreciation Rate		preci e Rai		Annual Composite Depreciation Rate		orecia e Rai		Annual Composite Depreciation Rate		orecia e Rai	
		(ii	n yea	rs)		(in	yea	rs)		(ir	ı yea	rs)
Generation	3.0%	68	-	69	0.4%	68	-	69	3.5%	40	-	60
Transmission	2.7%	37	-	75	2.2%	37	-	75	1.6%	25	-	75
Distribution	3.5%	11	-	75	3.5%	11	-	75	3.4%	11	-	75
Other	8.1%	5	-	75	10.0%	5	-	75	4.2%	20	-	75

The composite depreciation rate generally includes a component for non-asset retirement obligation (non-ARO) removal costs, which is credited to Accumulated Depreciation and Amortization on the balance sheets. Actual removal costs incurred are charged to Accumulated Depreciation and Amortization. Any excess of accrued non-ARO removal costs over actual removal costs incurred is reclassified from Accumulated Depreciation and Amortization and reflected as a regulatory liability.

Asset Retirement Obligations (ARO)

KPCo records ARO in accordance with the accounting guidance for "Asset Retirement and Environmental Obligations" for the retirement of ash disposal facilities and asbestos removal. KPCo has identified, but not recognized, ARO liabilities related to electric transmission and distribution assets, as a result of certain easements on property on which assets are owned. Generally, such easements are perpetual and require only the retirement and removal of assets upon the cessation of the property's use. The retirement obligation is not estimable for such easements since KPCo plans to use its facilities indefinitely. The retirement obligation would only be recognized if and when KPCo abandons or ceases the use of specific easements, which is not expected.

KPCo recorded an increase in Asset Retirement Obligations in the second quarter of 2015, partially related to the final Coal Combustion Residual Rule, which was published in the Federal Register in April 2015. The Federal EPA now regulates the disposal and beneficial re-use of coal combustion residuals (CCR), including fly ash and bottom ash generated at coal-fired electric generating units and also FGD gypsum generated at some coal-fired plants. The Federal EPA regulates CCR as a non-hazardous solid waste and established minimum federal solid waste management standards. Noncash increases related to the CCR Rule are recorded as Property, Plant and Equipment.

Section II - Application Filing Requirements

The following is a reconciliation of the 2016 and 2015 aggregate carrying amounts of ARO for KPCo:

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Year	RO as of nuary 1,	 ecretion xpense	 abilities curred	iabilities Settled	Ca	visions in sh Flow stimates			RO as of ember 31,
I car	 nuary 1,	 хренее	 (in th			timates	•	Dec	ciliber 51,
2016	\$ 72,012	\$ 3,478	\$ 1,254	\$ (15,018)	\$	1,268		\$	62,994
2015	65,699	3,554	4,236	(5,564)		4,087	(a)		72,012

⁽a) Amount includes an \$8.8 million reduction in the ARO liability due to the execution of a joint use agreement with a third party.

Allowance for Funds Used During Construction (AFUDC)

KPCo's amounts of allowance for equity and borrowed funds used during construction are summarized in the following table:

		Year	s Ende	ed Decemb	er 31	,
	2	016		2015		2014
			(in th	ousands)		
Allowance for Equity Funds Used During Construction	\$	852	\$	1,158	\$	4,009
Allowance for Borrowed Funds Used During Construction		614		799		2,048

Jointly-owned Electric Facilities

KPCo has a 50% ownership share of Units 1 and 2 at the Mitchell Generating Station. In addition to KPCo, the Mitchell Generating Station is jointly-owned by WPCo. Using its own financing, each participating company is obligated to pay its share of the costs in the same proportion as its ownership interest. KPCo's proportionate share of the operating costs associated with this facility is included in its statements of income and the investment and accumulated depreciation are reflected in its balance sheets under Property, Plant and Equipment as follows:

	Fuel Type	Percent of Ownership	Utility Plant in Service	Construction Work in Progress (in thousands)	Accumulated Depreciation
KPCo's Share as of December 31, 2016 Mitchell Generating Station, Units 1 and 2 (a)	Coal	50.0 %	\$ 1,012,658	\$ 4,962	\$ 369,797
KPCo's Share as of December 31, 2015 Mitchell Generating Station, Units 1 and 2 (a)	Coal	50.0 %	\$ 1,013,825	\$ 9,346	\$ 353,583

⁽a) Operated by KPCo.

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17. UNAUDITED QUARTERLY FINANCIAL INFORMATION

In management's opinion, the unaudited quarterly information reflects all normal and recurring accruals and adjustments necessary for a fair presentation of the results of operations for interim periods. Quarterly results are not necessarily indicative of a full year's operations because of various factors. KPCo's unaudited quarterly financial information is as follows:

			20 1	16 Quarterly	Perio	ds Ended		
	N	Iarch 31	· ·	June 30	Sep	tember 30	Dec	ember 31
				(in tho	usand	<u>s)</u>		
Total Revenues	\$	167,671	\$	146,200	\$	168,539	\$	172,620
Operating Income		41,031		22,118		31,413		24,143
Net Income		19,803		8,887		11,485		10,035
			201	15 Quarterly	Perio	ds Ended		
	N	Iarch 31		June 30	Sep	tember 30	Dec	ember 31
				(in tho	usand	<u>s)</u>		
Total Revenues	\$	201,449	\$	151,276	\$	159,193	\$	142,241
Operating Income		27,932		14,266		20,913		17,645
Net Income		10,998		2,308		6,996		7,589



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

April 21, 2016

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

Please find enclosed March 2016 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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

en Ruggen

04/07/2016 18	07		Actual	Actual	Actual	Actual
08B V2C16-03-3	1	Layout: GL.S8018 Account: GL. ACCT_SEC Business Units: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
	-					
4400001	_8	REVENUES Residental Sales-Wispace Hig	43,128,458	43,128,456	0	0
4400002		Residential Sales-WO Space HI	16,581,912	18,581,912	0	0
4400005		Residential Fuel Rev	17,958,484	17.958.484	0	0
	A	Revenue - Residential Salos	77,668,852	77,688,852		
4420001		Commercial Sales	21,673,834	21,673,834	0	0
4420006		Seles to Pub Auth - Schools	3,879,814	3,879,814	0	Ď.
4420007		Sales to Pub Auth - Ex Schools	4,105,674	4,105,674	0	0
4420013		Commercial Field Rev	8,678,076	8,678,076	0	0
		Revenue - Commercial Sales	38,337,388	38,337,398		
	8	Revenue - Industrial Sales - Affiliated	4,507,500	- animationa		
4420002		Industrial Sales (Exc Mines)	16,399,630	16,399,630	0	0
4420004		ind Sales-NonAffillad Mines)	6,504,707	6,504,707	0	0
4420016		Industrial Food Rev	15,605,752	15,605,752	0	0
		Revenue - Industrial Sales - NonAffiliated	38,510,089	38,510,089		
		Revenue - Industrial Sales	38,510,089	38,510,088		
		Revenue - Gas Products Sales	4,2,3,000	40,410,400		
	A	Revenue - Gas Transportation & Storage Sales				
		Revenue - Gas Transportation & Storage Sales - Affiliated	1 - 1 - 2		4.2	
4440000		Public Streethighway Lighting	403.391	403,391	0	0
4440602		Public St & Hwy Light Fuel Rev	73,655	73,655	0	0
4440002	A	Revenue - Other Retail Sales	477,045	477,045	-	
	a	Revenue - Other Retail Sales - Affiliated	4/1,048	411/44		
		tevenue - Retail Sales	154,993,384	154,993,384		
				134,383,304	0	18,581
4500017		Oth Elect Rev-Trans-AEI	18,581		0	
4560043		Oth Elec Ry-Tin-Aft-Tint Price	12,940,775	0	0	9,007,769
4581033		PJM NITS Revenue - Affinited				
4581034		P.IM TO Adm. Serv Rev - Aff	209,664	0	0	209,664
4581035		PUM Afficiated Trans NITS Cost	(11,078,827)	0	(11,076,827)	
4581036		PJM All nated Trans TO Cost	(168,296)	0	(168,296)	0
4561050		Affi PJM Trans Enhancemet Rev	167,602	0	0	167,602
4551060		Affil P.IM Trace Enhancemit Cost	(143,481)	0	(143,481)	0
4561062		PROVISION RTO Cost - AM	0	0	304,109	0
4561063		PROVISION RTO Ray Att aged	0	0	0	(304,109)
	B	Revenue - Transmission-Affiliated	1,948,038	-	(11,084,475)	22,040,281
4470150		Transm Rev -Dedic Whist/Murx	35,576	0	(274,385)	309,961
4470206		PUN Trens loss credits-OSS	10,483	0	10,483	0
4470209		PJM transm lose charges-OSS	(50,045)	0	(50,045)	0
4561002		RTO Formation Cost Recovery	14,004	0	(22,406)	36,410
4581005		PulM Point to Point Trans Svc.	153,619	0	153,619	0
4561006		PJM Trens Owner Admin Rev	33,056	0		33,056
4561007		PJM Network Integ Trans Svc	1,513,831	0	0	1,513,831
4581019		Oth Elec Rey Trans Non Affil	15,816	0	0	15,816
4581028		PJM Pow Fac Cre Rev What Cu-NA	836	0	0	836
4561029		PURA NITS Revenue What Cust-NAM	624,437	0	0	624,437
4561032		PJM TO Serv Ray White Cus -NAR	12,777	0	0	12,777
4561058		NonAM P.M Trere Enhant Rev	189,307	0	0	189,307
4581081		NAT PUM RTEP Ray for What-FR	8,087	0	0	8,067
4561064		PROVISION RTO Rev WhatCus-NAI	(14,979)	0	0	(14,979)
4561065		PROVISION RTO Rey - NonAff	(41,381)	0	0	(41,381)
		Revenue - Transmission-NonAffiliated	₹,605,424		(182,734)	2,688,158
	F	levenue - Transmission	8,453,462		(11,267,209)	24,728,439
4470001		Sales for Results - Assoc Cos	248,881	0	248,881	0
4470151		Tracing Auction Sales Affil	865,483	0	865,483	0
	8	Revenue - Resale-Affiliated	3,114,364		1,114,384	
4470005		Sales for Resale-Bookout Sales	3,270,390	0	3,270,390	0
4470010		Seles for Resale-Bookous Purch	(2,725,014)	0	(2,725,014)	0
4470027		WheelMunuPb Alt: Fuel Rev	635,963	0	635,963	0
4470033		WheelMuni/Pub Auth Base Ray	1,104,140	D	1,104,140	0
4470081		Financei Spark Gas - Realized	(576)	0	(576)	0
4470062		Financial Electric Resigned	(1,353,017)	0	(1,353,017)	0
4470088		PJM Energy Sales Margn	(120,220)	0	(120,220)	0
4470095		PJM Oper Reserve Rev-OSS	(12,150)	0	(12,150)	0
4470099		Capacity Cr. Net Seles	274,781	0	274,781	0
4470100		PJM FTR Revenue-OSS	21,025	0	21,025	0
4470103		PJM Energy Sales Cost	2 370,777	0	2,370,777	0
4470107		PJM NITS Purco-NonAll	(5,061)	0	(5,061)	0
4470110		P.M TO Admin ExpNonAft	(0)	0	(0)	0

GL\$8016 YTD Mar :		INCOME STATEMENT	Kentucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
98 V2016-03	3-31	Layout: GL 55018 Account: GL ACCT SEC Business Units: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
4470112 4470115		Non-Trucing Bookerd Sales-OSS PJM Maser Correspons-OSS	45 37			
4470116		PJM Meter Corrections-USS	35.012			
4470126		PJM incremental imp Cong-OSS	6,295		11 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	
4470131		Non-Trading Bookout Puzch-OSS	(160,751)			
4470143		Financial Heage Realized	343,189	0	***************************************	
4470158		Interest Rate Swaps-Power	(182			
44/0170		Non-ECR Auction Sales-OSS	(5,463)			
4470175		OSS Shanng Rectaus - Retail	(2,903,207		4-1	
4470175		OSS Sharing Reclaims-Reduction	2,903,207			
4470254		P.M 30m Suppl Reserve CR OSS	4,501			
4470215		PJM 30m Suppl Reserve CH OSS	(3,714)			
4470220		Pute Regulation - OSS	1,743			
4470221		PJM Spitning Reserve - OSS	1,548			
4470222		PJM Reserve - OSS	82,344			
5550080		P.JM Houly Net Purch -FERC	(841,867			
romanico (n izroz o)	A	Revenue - Resale NonAffiliated	2,903,775		2,903,776	
	A	Revenue - Resale-Realized			44	
		Revenue - Resale-Risk Mgmt MTM				
	A	Revenue - Resale-Risk Mgmt Activities	-1			
		Revenue - Salas for Resala	4,018,139		4,018,139	
4470074		Sale for Resale-Aff-Tird Price	0			
4540001		Rent From Elect Property - Af	90,299	207.519	NO CONTROL OF THE PARTY OF THE	
4580001		Oth Elect Rev - Affinished	10,302	0	10,302	
	8	Revenue - Other Ele-Affiliated	100,601	207,519		
4500000		Forfested Discounts	1,131,230	1,131,230		
4510001		Miss Service Rev - Noruelli	142,761	139.372		3.3
454000Z		Rent From Elect Property-NAG	38,094	450		1,4
4540005		Rent from Elec Prop-Pole Attrib	1 191,946	1,191,946		
4560007		Oth Elect Rev - DSM Program	1,024,308	1,024,308	. 0	
		Revenue - Other Ele-NonAffiliated	3,528,340	3,487,307	36,189	4,84
		Revenue - Gas				
4118002		Comp Allow Gains Title IV SO2	76	0	78	
4118008		Comp Allow Gein CSAPR Sees NOx	134,000	. 0	134,000	
4118009		Comp Allow Gains CSAPR An NOx	124,125	. 0	124,125	
4118010		Ensuion Allow KY Env Surch	107,104	0	107,104	
		Gain/(Loss) on Allowances	366,305		365,306	
	A	Revenue - Other Ele-NonAffillated	3,893,845	3,487,307	401,494	4,8
		Revenue - Other Opr Electric	3,884,245	3,694,826	112,411,250	4,84
	D	Revenue Marchandising & Contract Work				
	C	Revenues Non-Utility Operations - Affiliated	-			
	0	Revenues Non-Utility Operations - NonAffiliated			-	
		Revenues from Non-Utility Operations	-		-	
	C	Non-Operating Rental Income - Affiliated		Non-secular secular se	-	
4180001		Non-Operating Rental Income	8,875	8,500		
4180005		Non-Opreng Resel Inc-Dept	(1,667)			(1,6
	0	Non-Operating Rental Income - NonAffiliated	7,208	8,500		(1,6
	954	Non-Operating Rental Income	7,208	8,500	375	(1,6
	C	Non-Operating Misc Income -Affiliated		and the second		
210002		Misc Non-Op Inc-NonAso-Rents	616	167	248	21
1210005		Marc Non-Op Inc-NonAso-Timber	2,914	0		
1210007	-2	Nisc Non-Op Inc - NonAsc - Oth	108,121	168		
	D	Non-Operating Misc Income - NonAffiliated	111,650	335		20
		Non-Operating Misc Income	111,660	335		20
1540004		Rent From Elect Prop ABO-Noral	22,608	22,608		
1500015		Other Electric Revenues - ABD	71,323	64,323		7,00
	D	Associated Business Development Income	93,931	88,931		7,0
	-	Revenue - Other Opr - Other	212,789	95,766	111,489	5,5
	=(C)	Memo: Revenue-Oth Opr-Oth Alf Memo: Revenue-Oth Opr-Oth Non	***			
	4(D)	Revenue - Other Operating	212,789	95,766		5,5
			4,207,034	3,790,691	112,622,739	10,37
	*	Provision for Rate Refund - NonAffiliated			•	
	8	Provision for Rate Refund - Affiliated				
		Provision for Rate Refund				
1210032		Per Purch Cutaide Syc Tenitry	(745)	. 0		
		Revenue - Power Sales TOTAL OPERATING REVENUES	157,871,274	158,783,975	(745)	
					105,272,924	24,738,81

SLS8016 YTD Mar 2016 04/07/2016 15:07	INCOME STATEMENT	Kentucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Powe Company - Transmission 180 Actual
68 V2016-03-31	Layout GLS8018 Account GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTO Mar 2016
=(8)	Memo: Other Affiliated Revenue	1,163,002	207,519	102,039,646	22,040,
=(C) =(D)	Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Non	212,789	95,766	111,489	5,
-try	Memo: Total Operating Revenues	167,671,274	158,783,975	105,272,924	24,738.
=(E)=(B)+(C)	Memo: Affiliated Revenue	3,163,002	207,519	102,039,646	22,040,
=(F)=(O)+(A)	Memo Non-Affiliated Revenue	164,508,271	158,576,457	3,233,278	2,698,
	Memo: Total Operating Revenues	167,671,274	158,783,975	105,272,924	24,738,
5010000	FUEL EXPENSES	791,186	1	791,164	
5010001	Fuel Consumed	26,899,280	o	26.889.280	
5010003	Fuel - Procure Unload & Hendle	11,132,505	0	1,132,505	
5010019	Fuel Oil Consumed	182,399	0	182,399	
5010027	Gypsum hand-ng/deposal costs	87,784	0	87,784	
5010026	Gypsum Sales Proceeds	(151,141)	0	(151,141)	
	Fuel Expense Total	28,841,992	1	28,841,990	
5010005	Funt - Deferred	(1,405,102)	0	(1,405,102)	
	Deferred Fuel Expense	(1,405,102)		(1,405,102)	
	Over Under Fuel Expense	AL .		250232	
	Fuel for Electric Generation	27,536,891	1	27,536,888	
	Fuel from Affiliates for Electric Generation	****		******	
5090000 5090009	Allow Consumpt CSAPR 502 Allow Consumpt CSAPR 502	224,513 25,033	0.	224,513	
5090014	Environmental Over/Under O&M E	(15,357)	0	25,033 (15,357)	
SUMMIT	Allowances - Consumption	234,188		234,188	
5020002	Use Exprese	450,836	0	450.836	
5020003	Trona Expense	102,514	ő	102,514	
5020004	Limestone Expensa	1,059,571	o	1,059,571	
5020005	Polymer expense	6,446	0	6,446	
5020007	Lime Hydrata Experts a	3,696	0	3,696	
5029015	Environmental Overfunder Consu	(554,232)	- 0	(554,232)	
	Emissions Control - Chemicals	1,068,832	L +	1,668,832	
	Total Fuel for Electric Generation	28,839,911	1	28,839,908	
	Memo: NonAff Fuel/Allow/Emissions	28,839,911	1	28,839,908	
5550027	Purch Per-Non-Fuel Portion-Aff	13,147,845	0	13,147,846	
5550029	Purch Power-Assoc-Titraft Price	0	111,999,455	0	
5650046	Purch Power-Fuel Portion-Affil	6,313,362	0	6,313,362	
5550001	Purchased Electricity from AEP - Affiliates	19,461,208	111,999,455	19,461,208	
5550032	Purch Pwr-NonTracing-Nonessoc Ges-Convensor-Mone Plant	10.833,864	0	10,833,864	
5550039	PUM Insovertent Mtr Res-OSS	(12) 233	ő	233	
5550040	P.M Inadvertant Mtr Res-LSE	9,217	D	9.217	
555D074	P.M Reactive-Charge	634,884	Ď	634,884	
5550075	PJM Rescrive-Credit	(276,375)	0	(276,375)	
5550076	P.M Black Start-Charge	218,342	0	218,342	
5550076	P.M Regulaton-Charge	181,945	0	181,945	
5550079	PJM Regulation-Credit	(20,953)	0	(20,953)	
5550083	PJM Spinning Reserve-Charge	83,289	0	83,289	
5550084	P.IM Spinning Reserve Credit	(30,455)	0	(30,455)	
5550000	PUM 30m Suppl Reserv Charge LSE	3,306	. 0	3,306	
550099	PJM Purchases-non-ECR-Auction	1,375	0	1,375	
5550100 5550123	Capacity Purchases-Audion	1.755	0	1,755	1 24
	P.M OpRes-LSE-Charge	248,910	0	247,478	1.
550124 550132	P.3M Implicit Congestion-LSE P.3M FTR Revenue-LSE	170,371	0	170,371	
550137	PJM CoRes-LSE-Credit	(728,645)	0	(728,645) (3,746)	
550141	Purchase Power-PPA Determed	213,159	0	213,159	
550142	KY Env Sur - Purchase Power	351,135	o o	361,136	
550143	BS1CR PJM Over/Under Recovery	(534)	0	(534)	
550326	Path Transm Loss Charges - LSE	2,401,699	ō	2,401,699	
55540327	PAM Transm Loss Credits-LSE	(487,315)	0	(487,315)	
	Purchased Electricity for Resale - NonAffiliated	13,815,448		13,814,014	1,
	Purchased Gas for Resale - Affiliated		1-		7.
	Purchased Gas for Resale - NonAffiliated				
	Total Purchased Power	33,276,666	111,999,455	33,275,222	1
	GROSS MARGIN	105,664,707	48,784,519	43,167,793	24,737

American Electri					
GL58016	INCOME STATEMENT	Kentucky Power Int Consol GLS8018 Actual	Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
YTD Mar 2016 6407/2018 18:07					
098 V2016-03-31	Layout: GL_SEC Business Units: \$EGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2018	YTD Mar 2016
5000000	Oper Supervision & Engineering	751,145	2,902	747.902	342
5000001	Oper Super & Eng-RATA-AMI	14,844	2,502	14,844	0
5020000	Steam Expenses	306.040	0		0
5050000	Electric Expenses	94,480	0		0
5060000	Mass Steam Power Expenses	1,946,094	196	1,945,759	139
5000002	Mas: Steam Power Exp-Assoc	10,144	0	10,144	0
5060003	Removal Cost Expense - Steam	909	(3)	915	(2)
5060012	B510R O/U Recovery-Oper Costs	(396,737)	0		0
5010013	Environmental Over/Under O&M E	139,981	0		0
	Steam Generation Op Exp Nuclear Generation Op Exp	2,866,881	3,095	2,863,308	479
Errenno	Hydro Generation Op Exp	91,835	ō	91,835	0
5570000 5570000	Sys Control & Load Dispelching Other Expenses	395,263	0		0
5570007	Other Par Exp - Wholesale RECs	297	297	0	ō
5757000	P.M Admin MAMASC- OSS	11,456	0		0
5757001	PJM Admin-MAMESC-Internal	253,070	0		0
2774	Other Generation Op Exp	751,921	297	751,624	
5600000	Oper Supervision & Engineering	292,116	1,407	2,533	288 176
5511000	Load Dispatch - Reliability	2,029	0	.0	2,029
5612000	Load Clapetch-Mntr&Op TrensSys	215,170	49	96	215,026
5614000	PJM Admin-SSC4DS-OSS	13,838	0	13,836	0
5614001	P.M Admin-SSCADS-Internal	302,976	0	302,976	0
5615000	Reliability, Ping&Stds Develop	21,570	1,062		18,144
5616000	PJM Apmin-RP&SQS-QSS	3,942	0	3,942	0
5618001	P.IM Addrain-RP4SOS- Internal	92,242	0	92,242	0
5620001	Station Expenses - Nonassoc	31,731 4,368	0	0	31,731 4,368
5650000 5650002	Overtrand Line Expenses Transman Elec by Others-NAC	37,627	0		4,300
5850007	Tran Elec by Oth-Alf-Tim Price	37,027	9,007,769	0	0
5850012	Pull Trans Enhancement Charge	1,460,566	0	1,460,566	0
5650018	PJM NITS Expense - Altinted	3.216.031	0	3,216,031	0
5650019	Afti PJM Trans Entracement Exp	897,638	0	697,638	0
5650020	PROVISION RTO All Expense	(579,562)	0	(579,562)	0
5660000	Mac Transmission Expenses	252,898	2,687	4,974	245,237
5660004	SPP FERC Assessment Feet	10	2	6	1
5670002	Rents - Associated	0	0	0	117,220
	Transmission Op Exp	6,065,187	9,012,978	5,255,270	921,930
5800000	Oper Supervision & Engineering	77	(16,934)		5,380
5810000 5820000	Load Dispetching	1,001	651 25,170	0	350
5830000	Station Expenses Overhead Line Expenses	26,789 320,755	320,764	(0)	1,619
5840000	Underground Line Expenses	23,141	23,141	0	(8)
5850000	Street Lighting & Signal Sys E	53,041	53,041	o o	0
5860000	Mater Expenses	70,588	70,219	19	328
5870000	Customer Installations Exp	48,507	48,507	0	0
5880000	Muscellaneous Distribution Exp	957,389	941,380	10,062	5,947
5890001	Rents - Norwasociated	347,449	347,449	0	0
5890002	Rents - Associated	15,974	15,974	0	0
	Distribution Op Exp	1,864,689	1,829,362	21,711	13,616
9010000	Supervision - Customer Accia	81,507	61,507	0	0
902/0000	Meter Residing Expendes	(2,762)	(3,335)		143
9020002	Mater Reading - Reguler	103,703	103,703	0	0
9020003	Mater Reading - Large Power	15,327	15,327	0	0
9030000	Cust Records & Collection Exp.	84,202	82,722	535	945
9030001	Customer Orders & Inquiries	546,441	545,519		161
9030002	Manual Biting	5,742	5,549	0	193
9030003	Postage - Customer Bits	192,998	192,998		408
9030004	Conhiding	32,229	30,517	1,304	408
9030005 9030006	Collection Agents Fens & Exp	15,142 216,109	15,142 216,109	0	0
90300057	Credit & Oth Collection Activi Collectors	75,168	75,168	0	0
9030009	Data Processing	42,648	42,648	0	0
9040007	Uncoll Aprile - Misc Receivable	31,417	30,617	800	0
9060000	Mate Continuer Accounts Exp	5,274	5,274	0	0
9070000	Supervision - Customer Service	14,898	14,896	o o	0
9070001	Supervision - DSM	26	27	(1)	(0)
9060000	Suntomer Assistance Expenses	213,579	213,440	107	33

American Electric Power			1			
GLS8016 YTD Mar 2016	INCOME STATEMENT	Kentucky Int Co	reol	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation 117	Kentucky Power Company - Transmission 180
04/07/2016 15:07		Actu		Actual	Actual	Actual
098 V2016-03-31	Layout GLS8018 Account GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Ma	2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
9080004	Cust Assistace Exp - DSM - Ind		(2)	(4	0	(1
9080009	Cust Assistance Expense - DSM		892,765	692,763		0
9090000	Information & Instruct Advits		9,770	2,931	5,248	1,592
9100000	Misc Cust Sycalinformational Ex		3,693	1,584		342
9100001	Maio Cost Sec & Info Exp - RCS		79	19	49	- 11
	Customer Service and Information Op Exp	1	2,359,953	2,345,122	11,001	3,829
9110002	Supervision - Comm & Ind		23	23		0
9120000	Demonstrating & Sailing Exp		6,067	6,067		0
9130001	Advertising Exp - Residential		95	95		0
	Sales Expenses		6,185	6,186		
	Memo: Insurance (9240 9250)		771,943	324,860		50,771
9210001	Administrative & Gen Salanes	3	2,503,020	1,050,146		395,728 18,343
9210005 9210005	Off Supi & Exp - Nonassociated Cather Phones and Pagers		182,130	97,027		10,343
8220000	Administrative Exp Tinet - Cr		(247,921)	(247.921		0
9220001	Admin Exp Timel to Cristroton		(237,755)	(237,755		ő
BZ30001	Outside Svcs Empl - Nanassoc		483,503	148,850		91,918
9230003	AEPSC Billed to Client Co		392,219	109,496		99,748
R240000	Property Insurance		168,728	48,723	78,977	41,030
9250000	Injuries and Demages		353,207	209,645	138,112	7,450
9250001	Safety Dinners and Awards		2,432	2,432	0	0
8250002	Emp Accident Printing-Adm Exp		1,926	1,503		37
9250006	Verkra Corporato PrediSil Ins Prv		211,303	100,358		2,306
9250007	Precial Injenes Prop Dimage-Pub		76,142	302		15
B250010	Fig Ben Loading - Workers Comp		(41,796)	(38,102		(66)
9250000	Employee Pensions & Benefits:		4,918	903		0
9250001 9250002	Edit & Prot Empl Pub-Salanes		5,308	1,831	2,388	1,089
9260002	Penson & Group Ins Admin Penson Plan		7,585 510,631	400.127	4,081 184,497	114 26,007
8280004	Group Life Insurance Premiums		38,385	20,324		525
9260005	Group Medical Ins Premiums		1,275,083	771,217		7,190
9280007	Group L-T Disability Ins Prem		2,672	1,544		12
9280009	Group Dental Insurance Press		57,508	34,040		397
9250010	Training Administration Exp		28	12	11	5
9260012	Employee Activities		76	30	33	13
9250014	Educational Assistance Prote		865	0	582	283
9260021	Postratrament Benefits - OPEB		(834,155)	(333,632		(53,417)
9290027	Savings Plan Contributions		372,330	202,990		606
9260037	Supplemental Persuon		1,147	1 147		0
9260640	SFAS 112 Postemployment Benef		(322,718)	518		96
9260050	Fig Ben Laading - Pension		(217,388)	(175,681		(220)
9260051 9260052	Frg Ben Loeding - Gro Ina		(418,751)	(317.213		(358)
£250053	Fig Ben Loading - Savings Fig Ben Loading - OPEB		(125,173) 145,432	(89,614 117,634		(102)
9250055	IntercoFringeOffent-Don't Use		(98,348)	(85,584		(24)
E250058	Fig Ben Loading - Accrual		(97,189)	(81,727		(243)
9260060	Amont-Post Retrement Securit		54,155	32,395		3,958
R270000	Franchise Requirements		34,402	34,402		0
#260000	Regulatory Commission Exp		(21)	(7		(5)
9280001	Regulatory Commission Exp-Adm		21	7	10	5
9250002	Regulatory Commission Exp-Case		16,699	2,675	11,980	2,065
8301000	General Advertising Expenses		16	16	0	0
£301001	Newspaper Advertising Space		6,149	1,449		884
9301010	Publicity		145	34	90	21
9301012	Public Opinion Surveys		9,828	9,828		0
9301015	Other Corporate Comm Exp		7,109	4,091		714
9302000	Misc General Expenses		82,838	31,407		22,715
9302003	Corporate & Fracel Expenses		4,835	3,316		593
9302004	Remearch, Develop&Demonstr Exp		38	38		0
9302458 9310001	AEPSC Non Afficient expenses Rents - Rest Property		29,392	29,392		0
9310002	Rents - Personal Property		67,283	47,283	17,136	2,863
	Administration & General		4,768,374	1,933,397	2,162,520	672,467
4111005	Accepton Expense		171,733	1,933,357	171,733	0 0
	Accretion		171,733		171,733	
4115000	Gain From Disposition of Plant		(1,301)	(1,301)		0
	Loss/(Gain) on Utility Plant		(1,301)	(1,301		
				1,773		0

American	Electric	Power

	INCOME STATEMENT	Kentucky P		Kentucky Power	Kentucky Power	Kentucky Power
GLS8018		Int Core	01	Company - Distribution	Company - Generation	Company - Transmission
YTD Mar 2016 04/07/2016 18:07		GLS801 Actual	8	110 Actual	117 Actual	180 Actual
098 V2018-03-31	Layout GLS8016 Account: GL ACCT SEC Business Units: SEGMENT CONS	YTD Mar 2	016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
	Appleant of vice 1 No.	3 10 1113				
9302007	Associated Business Development Expenses	- 1	29,303	21,295 23,068	1,500	6,508 6,608
	Gain on Disposition of Property		31,076	20,000	1,000	0,000
	Loss on Disposition of Property					
	Loss(Gain) of Sale of Property					
4205009	Factored Cost AIR Exp - AIth		258,870	258,870	0	0
4265010	Fact Cust A/R-Bird Debts-A/N		477,618	477,618	0	.0
	Opr Exp and Factored A/R Water Heaters	17	736,488	736,488		
4265004	Social & Service Club Dues		24,106	6,709	10,738	4,659
4265007	Regulatory Expenses		3,553	912	2,088	556
	Expense of Non-Utility Operation	16	27,659	9,821	12,824	5,215
4210009	Misc Non-Op Exp NonAssoc		1,777	885	322	570
	Misc NonOp Expenses - NonAssoc	1	1,777	885	322	570
4261000	Donation Contributions		165,567 185,567	144,078 144,078	18,160	3,328 3,328
4263001	Paratas	100	822	144,078	822	3,320
	Provision for Penalties		822		822	
4264000	Cono & Political Activities		152,681	44,187	84,930	23,545
	Civic & Political Activities		152,661	44,187	84,930	23,545
4265002	Other Deductions - Nonassoc Other Deductions		38 38	21	15 15	0
	Shutdown Coal Company Expenses		-			
	All Other Operational Expenses	1.0	085,012	935,281	117,073	32,658
	Operational Expenses	19,5	869,709	16,087,482	11,365,740	1,651,476
5100000	Marct Supv & Engineering		518,165	122	517,969	74
5110000	Maintenance of Structures		973,048	0	973,048	0
5120000 5120034	Maintenance of Boller Plant. BSRR OAJ Recovery-Maint Costs		738,783 (81,565)	0	4,738,763 (81,565)	0
5120035	BS1OR O/U Recovery-Maint Costs		808,220)	ő	(808,220)	0
5120000	Mantenance of Electric Plant		468,145	0	1,468,145	0
5140000	Maintenance of Misc Steam PN		413,302	(394)	413,696	0
	Steam Generation Maintenance	7,2	221,639	(272)	7,221,837	74
	Nuclear Generation Maintenance Hydro Generation Maintenance					
	Other Generation Maintenance		-			
5680000	Maint Supv & Engineering		7,570	164	0	7,406
5690000	Maintenance of Structures		1,608	0	0	1,808
5691000 5692000	Marri of Computer Hardware		329 45,908	33	79 2,922	217 40.267
5683000	Maint of Computer Software Maint of Communication Equip	100	2,760	2,719	2,922	2,760
5700000	Maint of Station Equipment	- 46	63,893	10	18	63,864
5710000	Maintenance of Overhead Lines	1, 3	318,999	369	(684)	319,294
5720000	Maint of Underground Lines	T.	173	0	0	173
5730000	Ment of Mac Transmoon Pil Transmission Maintenance		30,008 571,447	28 3,344	35 2,370	129,944 666,733
5000000	Mart Supr & Engineering	1.	772	707	0	65
5910000	Maintenance of Structures		5,535	1,264	0	4,271
5920000	Maint of Station Equipment		133,738	128,542	53	5,143
5930000	Mantenance of Overhead Lines	77.7	196,021	8,181,819	3	14,199
5930001 5930016	Tree and Bresh Control Storm Expense Amortzetton		54,898 307,300	154,896 607,300	0	0
5940000	Mant of Underground Lines	100	32,034	32,034	o o	0
5950000	Next of Lns Tmf. Relations&Dw		10,826	10,828	0	0
5850000	Maint of Strt Lighting & Signal S		21,413	21,412	0	Q
97'0000	Mentenance of Meters		20,068	18,553	0	1,515
980000	Mant of Mac Databason Pt Distribution Maintenance		22,482	22,274 9,179,630	0 57	208 25,402
8350001	Mart of Studies - Owned	***	90,180	90,130	27	22
350002	Maint of Structures - Leased		19,150	19,150	0	0
350012	Mart of Data Equipment		39,828	27,891	11,937	0
8350013	Maint of Cremnoston Eq-Unail		314,393	290,124	24,269	0
8350015 2350018	Mant of Office Furniture & Eq.		212,821	110,928	101,693	0
9350018 9350019	Maintenance of Video Equipment Maint of Gen Plant-SCADA Equ.		43 66	43 66	0	0
9350024	Ment of DA-AMI Comm Equip		2,777	2,723	35	19
	Administration & General Maintenance		79,058	641,058	137,961	41

American Elec	INCOME STATEMENT	Kentucky F		Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -	
GLS8016		1		Distribution		Transmission	
YTD Mar 2016 0407/2016 18:07		GL380		110 Actual	117 Actual	160 Actual	
098 V2016-03-31	Layout: GL-98018 Account: GL-ACCT_SEC: Business Units: SEGMENT_CONS	YTO Mar	2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	
DED TENTO OF ST							
	All Other Maintenance Expenses Maintenance Expenses	17	677,232	9,723,757	7,362,225	691,26	
	Total Operational and Maintenance Expenses		646,942	25,811,239	18,717,966	2,242,72	
4040001	Amort. of Plant	- 1	447,951	339,201	(44,348)	153,09	
4000001	Amont of Pit Acq Acj		9,654	0	0	9,65	
4073000	DDA Amortization Regulatory Debta	1	457,805 34,311	339,201	(44,348)	162,7	
4073014	Regulatory Debt - BSRR	1	017,906	0	1,017,906	54.5	
	DDA Regulatory Debits		062,217		1,017,906	34,3	
	DDA Regulatory Credits			-			
	Amortization		,509,821	339,201	973,558	197,0	
4030001	Deprecation Exp		499,551	7,019,745	8,705,668	3,774,13	
	DDA Depreciation DDA STP Nuclear Decommissioning	19	499,551	7,019,745	8,705,658	3,774,13	
4031001	Depr - Asset Retrement Oblig		56,765	ō	56,765		
	DDA Asset Retirement Obligation		56,765		56,765		
	DDA Removal Costs		-				
	Depreciation		,556,315	7,019,745	8,762,433	3,774,1	
	Depreciation and Amortization	21.	086,137	7,358,947	9,735,891	3,971,11	
	Franchise Taxes		-				
408100815	State Gross Receipts Tax		(8,487)	0	(8,487)		
406100618	State Gross Receipts Tax		9,000	0	9,000		
4081002	Revenue-kWhr Taxes		613 777,668	404,323	513 372,165	1,1	
4061003	Federal Unemployment Tax		8.490	6,492	1,967		
4081007	State Unamployment Tex		38,034	22,455	15,478	11	
4061033	Fringe Benefit Loading - FICA	- 34	(227,985)	(163,219)	(64,570)	(11	
4081034	Fringe Benefit Loading - FUT		(1,545)	(1,149)			
4001035	Fenge Benefit Loading - SUT		(4.265)	(2,682)		155	
400400040	Payroli Taxes	- 1	590,394 990,653	286,220	323,062 990,653	1,1	
406102016	State Business Occup Taxes Capacity Taxes		990,653		890,653		
408100514	Real Personal Property Taxes		621,521	0	621,521		
406100515	Real Personal Property Texas	3	062,571	1,798,407	152,381	1,111,8	
408102915	Real-Pers Prop Tex-Cup Leases	4	187,076	151,411	5,914	28,7	
400102916	Reel-Pers Prop Tex-Cap Leases		59,862	47.274	2,622	9,9	
406103616	Real Prop Tex-Cap Leases		6,375	8,375	0		
40/200515	Raal Personal Property Taxos		3,891	651 2,004,118	783,418	1,163,7	
408101815	Property Taxes St Publ Serv Comm Ten Ferm		283,051	283,051	100,410	1,103,7	
400,000,00	Regulatory Fees		283,051	283,081			
406101415	Federal Excise Texas		900	0	900		
	Production Taxes		900		900		
408101718	St Lic-Rigatition Tax-Fees		52	52	0		
408101915	State Sales and Use Taxes		791	791	0		
408101916	State Saline and Use Texes		2,336	2,336 500	0		
408102216	Municipal License Fees Miscellaneous Taxes		3,879	3,679			
	Other Non-Income Taxes		4,579	3,879	900		
	Taxes Other Than Income Taxes	. 5	810,485	2,557,058	2,098,645	1,154,87	
	TOTAL OPERATING EXPENSES	64	523,564	36,727,263	30,552,501	7,368,79	
	Memo: SEC Total Operating Expenses	1.2	,640,130	147,726,710	92,667,631	7,370,23	
	OPERATING INCOME	43	031,144	11,057,286	12,605,293	17,368,58	
1	NON-OPERATING INCOME / (EXPENSES)						
4190002	Int & Dividend Inc - Nonessoc	3	(488)	2,633	(2,896)	(2)	
	Interest & Dividend NonAffiliated		(488)	2,633	(2,896)	(2	
4190005	Interest Income - Assoc CBP		355	- 17	338		
	Interest & Dividend Affiliated		355	17	338		
	Total Interest & Dividend Income		(133)	2,650	(2,568)	(2	
4210039	Carrying Charges		(75,478)	0	(85,321)	9,8	
	Interest & Dividend Carrying Charge		(75,478)		(85,321)	9,84	
	Memo: Total Interest & Dividend Income w/ Carrying		(75,611)	2,650	(87,879)	9,61	

KPSC Case No. 2017-00179
Section II - Application
Filing Requirements
Exhibit S
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American Electric Power

American Ele	ctric Power				
GLS8016 YTD Mar 2016 0407/2016 18:07	INCOME STATEMENT	Kentucky, Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
098 V2016-03-31	Layout: GL.SE018 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	19,803,311	5,087,068	4,705,250	10,010,995
	Discontinued Operations (Net of Taxes) Cumulative Effect of Accounting Changes Extraordinary Income / (Expenses)				
	NET INCOME Minority interest Preferred Stock Dividend Subs	19,803,319	5,087,065	4,705,259	10,010,995
	Earnings to Common Shareholders	19,803,315	5,087,065	4,705,259	10,010,995
	NET INCOME (LOSS) NODE before PS Double Check on Net Income Node after PS	19,803,311	6,087,068	4,705,259	10,010,995

Reserved Section

GLS8216 YTD Mar 2016 0408/2016 06:56	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-03-	Layout: GL9216 Account GL_ACCT_SEC Business Unit: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2018	YTD Mar 2016
	ASSETS				
	Cash and Cash Equivalents	1,370,608	1,370,608	0	0
	Other Cash Deposits	10,849	5,786	5,063	0
	Customers	14,516,241	12,140,693	2,048,183	327,365
	Accrued Unbilled Revenues	344,451	(166,581)		0
	Miscellaneous Accounts Receivable	28,516,769	14,925,690	63,933,352	9,572,628
	Allowances for Uncollectible Accounts Accounts Receivable	(261,925) 43,115,536	(252,551) 26,847,251	(800) 66,491,767	9,891,420
	Advances to Affiliates	43,113,330	20,047,231	00,481,787	3,031,420
	Fuel, Materials and Supplies	39,587,937	2,138,619	36,713,209	736,109
	Risk Management Contracts - Current	2,448,086	0	2,448,086	0
	Margin Deposits	2,288,376	30,515		0
	Unrecovered Fuel - Current	0	0	19,471	0
	Other Current Regulatory Assets	0	0	0	0
	Prepayments and Other Current Assets	2,298,581	1,388,448	858,937	51,196
- 7	TOTAL CURRENT ASSETS	91,119,973	31,581,227	108,794,395	10,678,724
	Electric Production	1,125,083,806	807,314,048	1,141,281,395	566,853,248
	Electric Transmission	570,717,700	0.14,014,010	0	0
	Electric Distribution	760,412,623	o o	0	
	General Property, Plant and Equipment	62,056,515	199,571	1,461,903	1,160,479
	Construction Work-in-Progress	70,277,734	11,774,484	52,087,944	6,415,305
100	TOTAL PROPERTY, PLANT and EQUIPMENT	2,688,548,377	819,288,103	1,194,831,242	574,429,032
	less: Accumulated Depreciation and Amortization	(856,549,045)	(261,492,862)	(410,229,713)	(184,826,470
- 3	NET PROPERTY, PLANT and EQUIPMENT	1,731,999,332	557,795,241	784,601,530	389,602,562
	Net Regulatory Assets	527,581,288	114,417,349	354,745,474	58,418,465
	Securitized Transition Assets and Other	0	0	. 0	0
	Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	
	Investments in Power and Distribution Projects Goodwill	0	0	0	0
	Long-Term Risk Management Assets	80,493	0	90.403	
	Employee Benefits and Pension Assets	7,299,691	2,933,963	80,493 4,183,382	182,345
	Other Non Current Assets	23,151,873	6,011,213	13,765,632	3,375,028
100	TOTAL OTHER NON-CURRENT ASSETS	658,113,345	123,362,526	372,774,981	61,975,839
	TOTAL ASSETS	2,381,232,650	742 720 002	4 200 470 005	462 257 425
	TOTAL ASSETS	2,361,232,630	712,738,993	1,266,170,905	462,257,125
	1100h mich				
	Accounts Payable	53,862,510	57,384,051	50,297,867	6,095,494
	Advances from Affiliates	15,789,997	26,082,354	71,012,853	(81,305,210
	Short-Term Debt	0	0	0	0
	Other Current Regulatory Liabilities	0	0	0	0
	Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
	Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
	Risk Management Liabilities	1,188,706	72,376	1,116,330	0
	Accrued Taxes	9,255,534	12,393,411	(14,224,363)	11,086,487
	Memo: Property Taxes	17,616,024	8,371,699	4,179,985	5,064,340
	Accrued Interest	6,292,215	1,858,110	3,097,666	1,336,439
	Risk Management Collateral	20.704.004	00 400 000	0	0
	Utility Customer Deposits Deposits - Customer and Collateral	26,764,064	26,488,230	275,834	
	Over-Recovered Fuel Costs - Current	26,764,064 361,249	26,488,230	275,834 380,720	0
	Dividends Declared	0	0	380,720	0
	Preferred Stock due W/IN 1 Yr	0	0	0	. 0
	Obligations under Capital Leases - Current	969,687	490,596	455,193	23,898
	Tax Collections Payable	2,592,034	2,375,965	215,943	126
	Revenue Refunds - Accrued	1,135,711	0	16,115	1,119,596
	Accrued Rents - Rockport	0	0	0	0
	Accrued - Payroll	2,179,172	955,020	1,221,183	2,969
	Accrued Rents	0	0	0	0

AMERICAN ELECTRIC POWER COMPANY

Accrued Rents

0

	LECTRIC POWER COMPANY BALANCE SHEET	Kentucky Power	Kentucky Power	Kentucky Power	Kentucky Power
GLS8216 YTD Mar 2016 0408/2016 06:56		Int Consol GLS8216	Company - 110	Company - Generation 117	Company - 180
09B V2016-03	Layout: 0LSR216 - Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
	Accrued ICP	1,337,500	713,980	622,617	903
	Accrued Vacations	5,120,398	2,326,816	2,788,084	5,497
	Misc Employee Benefits	792,923	264,529	501,344	27,050
	Payroll Deductions	154,739	76,021	78,574	143
	Severance / SEI	1,278,216	0		0
	Accrued Workers Compensation	210,110	16,216	184,202	9,691
2530022	Customer Advance Receipts Customer Advance	1,903,070	1,903,070	0	0
2420511	Control Cash Disburse Account	2,944,408	1,903,070	0	
	Control Cash Disbursement Account	2.944.408	2,944,408	0	0
	JMG Liability	0	0	0	o o
2300002	ARO - Current	16,851,479	0	16,561,479	0
2420088	Econ. Development Fund Curr	548,290	350,040		0
2420512	Unclaimed Funds	4,687	4,687	0	٥
2420542	Acc Cash Franchise Req	91,785	91,786	0	0
242059216 2420643	Sales Use Tax - Leased Equip	101	0	68 53.298	34 20.199
2420643	Accrued Audit Fees	106,242 554,326	32,744	7.565-5	20,199
2530050	Federal Mitigation Accru (NSR) Deferred Rev -Pole Attachments	183,487	183,487	0	0
2530112	Other Deferred Credits-Curr	308,753	0	308,753	0
2530124	Contr In Aid of Constr Advance	52,705	52,705		0
2530177	Deferred Rev-Bonus Lease Curr	431,564	0	431,564	0
	Misc Current and Accrued Liabilities	19,143,420	715,449	18,407,738	20,233
	Current Other and Accrued Liabilities	38,791,701	12,291,475	25,314,017	1,186,209
	Other Current Liabilities	39,761,388	12,782,071	25,769,210	1,210,107
	TOTAL CURRENT LIABILITIES	218,275,665	137,060,603	202,726,117	(61,576,683)
	Long-Term Debt - Affiliated	0	0	0	0
	Long-Term Debt - Non Affiliated	801,868,785	235,447,022	395,143,064	171,278,700
	Long-Term Debt - Premiums and Discounts Unamort	(236,194)	(69,297)	(116,487)	(50,410)
	Merno - LTD NonAffiliated and Premiums	801,632,591	235,377,725	395,026,577	171,228,289
	Long-Term Risk Management Liabilities - Hedge	0	0		0
2440002	LT Unreal Losses - Non Affil	31,307	523		0
2440022	L/T Liability MTM Collateral	(212)	(212	THE RESERVE AND THE PERSON NAMED IN COLUMN 1	0
	Long-Term Risk Management Liabilities - MTM	31,095	311	30,784	0
	Long-Term Risk Management Liabilities Deferred Income Taxes	31,095 648,622,677	184,654,143	30,784 332,072,377	131,896,158
	Deferred Investment Tax Credits	3,393	1,452	1,497	131,030,135
	Regulatory Liabilities and Deferred Credits	(33,914,239)	(29,697,730)	(522,676)	(3,693,833)
	Memo - Reg Liab and Def ITC	(33,910,846)	(29,696,278)	(521,180)	(3,693,388)
	Asset Retirement Obligation	56,477,487	69,340	56,408,147	(0,000,000)
	Nuclear Decommissioning	0	0	0	0
	Employee Benefits and Pension Obligations	12,345,855	10,801,263	(195,545)	1,739,936
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0	0	0
	Obligations Under Capital Leases	2,107,276	914,734	1,158,484	34,058
	Def Credits - Income Tax	664,459	295,827	313,632	55,000
2530114	Federl Mitigation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	162,839	162,839	0	0
	Def Gain on Sale/Leaseback Deferred Gain on Sale and Leaseback - Rockoort	0	0	0	0
	Def Gain on Disp of Utility Plant	0	0	0	0
2530067	IPP - System Upgrade Credits	289,140	0		289,140
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	141,039	141,039	0	0
2530101	MACSS Unidentified EDI Cash	35	35	0	
2530137	Fbr Opt Lns-Sold-Deld Rav	72,673	0		72,673
2530178	Deferred Rev-Bonus Lease NC	699,092	0		0
2530185	ONU Accounting of ExpensesT	6,750	0		0
	Def Credits - Other Total Other Deferred Credits	1,408,730	141,074	905,842	361,813
	Total Other Deferred Credits	1,571,569	303,913	905,842	361,813
	Accumulated Provisions - Rate Refund	0	0	0	0

Accumulated Provisions - Misc

Accumulated Provisions - Rate Refund

0

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407,750

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AMERICAN ELI GLS8216 YTD Mar 2016	ECTRIC POWER COMPANY BALANCE SHEET	Kentucky Power Int Consol GL S8216	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
04/08/2016 06:56		0.001.0			
	Layout : GLS8210				
09B V2016-03-	Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016	YTD Mar 2016
	Other Non-Current Liabilities	5,861,697	1,514,474	3,896,353	450,871
	TOTAL NON-CURRENT LIABILITIES	1,491,060,356	402,720,977	786,717,513	301,621,866
	TOTAL LIABILITIES	1,709,336,021	539,781,581	989,443,630	240,045,183
	Cumulative Pref Stocks of Subs - Not subject Mand Reden	0	0	0	0
	Minority Interest - Deferred Credits	0	0	0	0
	COMMON SHAREHOLDERS' EQUITY	The same of			
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital	527,309,077	106,025,371	337,243,870	84,039,836
	Premlum on Capital Stock	0	0	0	0
	Retained Earnings	95,763,593	44,553,105	(69,221,539)	120,432,027
	Accumulated Other Comprehensive Income (Loss)	(1,626,041)	(25,114)	(1,582,659)	(18,269)
	TOTAL SHAREHOLDERS' EQUITY	671,896,629	172,957,412	276,727,275	222,211,942
	Memo: Total Equity	671,896,629	172,957,412	276,727,275	222,211,942
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,381,232,650	712,738,993	1,266,170,905	462,257,125
	out-of-balance	(0)	0	0	(0)
		HO METERS			5000

Reserved Becsion

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863,266

(8.574)

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16,585,563

763,156

322,178

17,650,896

554,184,737

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7,715,406

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386,520,289

58,953,133

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3,706,248

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465,343,945

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25,586,887

1,949,897

2,206

26,018,884

503,131

782,486

2,206

2,534,231

24,455,290

0

Deposits - Customer and Collateral

Preferred Stock due W/IN 1 Yr

Tax Collections Payable

Revenue Refunds - Accrued

Accrued Rents - Rockport

Accrued - Payroll

Accrued Rents

Dividends Declared

Over-Recovered Fuel Costs - Current

Obligations under Capital Leases - Current

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216

306,317

486,343

228,935

12,001

1,164,943

0

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GLS8216 YTD Mar 2015 04/08/2015 09 47	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-03	Layout: GLB8216 - Account GLACCT_SEC Business Unit SEQUENT_COMB	YTD Mar 2015	YTD Mar 2015	YTD Mar 2015	YTD Mar 2015
	Acqued ICP	4 274 207	P44 D4E	050 454	928
	Accrued Vacations	1,274,207 5,190,926	614,815 2,170,271	658,464 3,016,023	4,632
	Misc Employee Benefits	1,313,695	513,312		25,635
	Payroll Deductions	166,213	78,635		123
	Severance / SEI	4,415,904	0.000	4,415,904	0
	Accrued Workers Compensation	718,093	321,807	375,778	20,508
2530022	Customer Advanca Receipts	1 112,455	1,112,455		0
	Customer Advance	1,112,455	1,112,455		0
2420511	Control Cash Disbursa Account	3,814,049	3,814,049		0
	Control Cash Disbursement Account	3,814,049	3,814,049	. 0	0
	JMG Liability	0	0	0	0
2300002	ARO - Current	2,220,140	0		0
2420088	Econ. Development Fund Curr.	291,250	0	291,250	0
2420512	Unclaimed Funds	5,318	5,318	0	0
2420542	Acc Cash Franchise Req	93,392	93,392		0
242059215	Sales Use Tax - Leased Equip	143	0		73
2420543	Accrued Audit Fees	110,338	33,046		21,380
2420656	Federal Mitigation Acoru (NSR)	554,328		554,326	0
2420664	ST State Mitigation Def (NSR)	148,663	- 0	148,663	0
2530050	Deferred Rev -Pole Attachments	204,199	204,199		0
2530112	Other Deferred Credits-Curr	339,825	44,992		0
2530124	Contr In Aid of Constr Advance	70,354	70,354		0
2530177	Deferred Rev-Bonus Lease Curr	431,564	0	431,564	0
	Misc Current and Accrued Liabilities	4,469,513	451,301	3,996,759	21,453
	Current Other and Accrued Liabilities	52,777,339	36,850,857	14,731,010	1,195,472
	Other Current Liabilities	53,788,970	37,353,988	15,217,354	1,217,628
	TOTAL CURRENT LIABILITIES	225,464,606	127,472,954	233,519,122	(58,874,497)
	Long-Term Debt - Affiliated	. 0		0	
	Long-Term Debt - Non Affiliated	780,000,000	223,064,400		175,414,200
	Long-Term Debt - Premiums and Discounts Unamort	(402,919)	(115,227		(90,612)
	Memo - LTD NonAffiliated and Premiums	779,597,081	222,949,173	381,324,320	175,323,588
	Long-Term Risk Management Liabilities - Hedge	0	0	The court of the c	0
2440002	LT Unreal Losses - Non Affi	433,477	0		0
2440022	L/T Liability MTM Colleteral	(15,555)		(15,555)	0
7.000337	Long-Term Risk Management Liabilities - MTM	417,922	0		0
	Long-Term Risk Management Liabilities	417,922	0	417,922	D
	Deferred Income Taxes	580,124,918	169,388,812		129,852,593
	Deferred Investment Tax Credits	23,292	7,218		4,590
	Regulatory Liabilities and Deferred Credits	19,276,225	(35,831,862	The same of the sa	(6,690,480)
	Memo - Reg Liab and Del ITC	19,299,518	(35,824,644)		(6,685,890)
	Asset Retirement Obligation	64,123,255	65,474	64,057,781	(0,000,000)
	Nuclear Decommissioning	04,120,200	00,414	04,057,101	n
	Employee Benefits and Pension Obligations	12,224,543	10,080,958		888,244
	Trust Preferred Securities	0	10,000,330	1,200,040	000,244
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0		0	
			4 450 707		CO 700
	Obligations Under Capital Leases Def Credits - Income Tax	2,610,510 84,201	1,152,797 43,549	1,405,011	52,703 28,354
2530114		1,110,644	43,348	1,110,844	20,334
2330714	Federt Mitigation Deferel(NSR) Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	120,284	120,284		0
	Def Gain on Sale/Leaseback	0	120,204	0	0
	Deferred Gain on Sale and Leaseback - Rockport	0	0		0
	Def Gain on Disp of Utility Plant	0	0		0
2530000	Other Deferred Credits	848	0		0
2530067	IPP - System Upgrade Credits	279,912	0		279,912
2530092	For Opt Los-In Kind Sv-Dfd Gns	148,635	148,635		0
2530101	MACSS Unidentified EDI Cash	170	170		0
2530137	For Opt Line-Sold-Deld Rev	86,229	0		85,229
2530179	Deferred Rev-Bonus Lease NC	1,330,656	0		0
	Def Credits - Other	1,846,451	148,805		366,141
	Total Other Deferred Credits	1,966,735	269,089		366,141
	Accumulated Provisions - Rate Refund	0	0	0	

AMERICAN ELECTRIC POWER COMPANY

Accumulated Provisions - Rate Refund

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GLS8216 YTD Mar 2015 04092015 09 47	BALAN	CE SHEET	Kentucky Power Int Consol GLS8218	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-03-		1 : GLSA218 Bushness Unit: SEGMENT CONS	YTD Mar 2015	YTD Mar 2015	YTD Mar 2015	YTD Mar 2015
***************************************					7.12.000.000	112 11-12-13
	Accumulated Provis	Control of the contro	640,750	0	640,750	
	Other Non-Current Li		6,412,840	1,465,435	4,500,207	447,19
1	OTAL NON-CURRENT I	LIABILITIES	1,462,200,077	368,125,206	794,249,138	299,825,733
1	TOTAL LIABILITIES		1,687,684,683	495,598,161	1,027,768,260	240,951,235
	umulative Pref Stocks	of Subs - Not subject Mand Reden	0	0	0	
	Alnority Interest - Deferr	ed Credits	0	0	0	
	COMMONISH	AREHOLDERS EQUITY				
	Common Stock		50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital		517,459,463	106,025,371	327,394,246	84,039,83
	Premium on Capital S	tock	0	0	0	
	Retained Earnings		103,066,786	46,907,140	(66,467,718)	122,627,36
	Accumulated Other C	omprehensive income (Loss)	(2,130,279)	(41,758)	(2,055,683)	(32,83
1	TOTAL SHAREHOLDERS	EQUITY	668,845,959	175,294,802	269,158,448	224,392,70
	Memo: Total Equity		668,845,959	175,294,802	269,158,448	224,392,70
1	OTAL LIABILITIES AND	SHAREHOLDERS' EQUITY	2,358,510,642	670,892,962	1,296,926,709	465,343,94

Reserved Sestion

KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - March, 2016

GI R7210V

04/11/16 12:35

		BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
JTILITY PLA	NT -		41144				
101/106	GENERATION	1,124,272,407.54	11,110,985.72	(3,691,683.82)	0.00	0.00	1,131,691,709.44
	TOTAL PRODUCTION	1,124,272,407.54	11,110,985.72	(3,691,683.82)	0.00	0.00	1,131,691,709.44
101/106 101/106	TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	2,543,420.52 8,469,372.18	(509,012.07) (2,586,995.39)	0.00 0.00	0.00 0.00	566,391,392,98 804,146,963.38
	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	22,123,778.42	(6,787,691.28)	0.00	0.00	2,502,230,065.80
1011001/12	CAPITAL LEASES	5,258,431.49	0.00	0.00	209,592.40	0.00	5,468,023.89
102 1140001	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	22,123,778.42	(6,787,691.28)	209,592.40	0.00	2,507,698,089.69
1050001	PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0 00	0.00	7,750,600.96
07000X	CONSTRUCTION WORK IN PROGRESS:						
07000X 07000X 07000X	BEG. BAL. ADDITIONS TRANSFERS	59,350,976.05	30,801,497.53 (19,874,739.90) 1)				
07000X	END. BAL.		10,926,757.63				70,277,733.68
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	33,050,536.05	(6,787,691.28)	209,592.40	0.00	2,585,726,424.33
IONUTILITY	PLANT						
121000	1 NONUTILITY PROPERTY-OWNED 2 NONUTILITY PROPERTY-LEASED OTHER INVESTMENTS	995,120.00 0.00 1,826,832.63	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	995,120.00 2 0.00 0 1,826,832.630
240020-20	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	2 821 95263
Reviewer - D	SnVision Report GLR7210V ebbi Doyle - Prop Acctg Canton GLS8216 & PowerPlant Asset Rpt 1042	1) Transfers out of 107 and add	itions to 106/101 are not equ				II - Application Requirements Exhibit S Page 17 of 216

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - March, 2016

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		BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
UTILITY PL	ANT						
	NUCLEAR					7.7	
1080001/11 1080009/10	OTHER DECOMMISSIONING COSTS					0.00 0.00	
*	TOTAL NUCLEAR					0.00	
1080001/11	PRODUCTION	403.108.517.50	8,577,033.43	(3,691,683.82)	(595,052.88)	0.00	407,398,814.23
	TRANSMISSION	176,427,961.28	3,774,137.39	(509,012.07)	(17,807.79)	0.00	179,675,278.81
1080001/11	DISTRIBUTION	222,789,410.10	7,021,153.28	(2,586,995.39)	(1,043,592.05)	0.00	226,179,975.94
	PRODUCTION	(1,958,254.70)	0.00	0.00	0.00	(49,669,19)	(2,007,923.89)
	TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1080013	DISTRIBUTION RETIREMENT WORK IN PROGRESS	(45,372.15) (2,090,904.85)	0.00	0.00	0.00 (1,335,591.10)	(2,395.35) 1,656,452.72	(47,767.50) (1,770,043.23)
	TOTAL (108X accounts)	798,231,357.19	19,372,324.10	(6,787,691.28)	(2,992,043.82)	1,604,388.18	809,428,334.37
	NUCLEAR					0.00	
1110001	PRODUCTION	295,177.16	(24,209.09)	0.00	0.00	1,844,030.72	2,114,998.79
1110001	TRANSMISSION	1,430,933.85	156,375.06	0.00	0.00	(3,277.67)	1,584,031.24
1110001	DISTRIBUTION	5,080,066.43	351,139.87	0.00	0,00	(11,938.48)	5,419,267.82
	TOTAL (111X accounts)	6,806,177.44	483,305.84	0.00	0.00	1,828,814.57	9,118,297.85
1011006	CAPITAL LEASES	2,354,588.80	0.00	0.00	0,00	36,471.98	2,391,060.78
1150001	ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ACCUM DEPR & AMORT.	807,392,123.43	19,855,629.94	(6,787,691.28)	(2,992,043.82)	3,469,674.73	820,937,693.00
NONUTILITY	PLANT						
1220001	Depr&Amrt of Nonuti Prop-Ownd	228,295.19	1,667.43	0.00	0.00	0.00	229,962.62
	Other Property - RETIRE	18.87	0.00	0.00	0.00	0.00	18.87
	TOTAL NONUTILITY PLANT	228,314.06	1,667.43	0.00	0.00		229,981.49

Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936 KPSC Case No. 2017-00179 Section II - Application Filing Requirements Exhibit S Page 18 of 216



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

May 24, 2016

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

Please find enclosed April 2016 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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

em LRuggiero

GLS8018 YTD Apr 20 05092016 18		INCOME STATEMENT	Kentucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
098 V2018 04-30	0	Layout: GLS8018 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTO Apr 2016	YTD Apr 2016
	-	REVENUES				-
4400001	_	Residential Sales-W/Space Htg	51,649,791	51,649,791	0	
4400002		Residential Sales-W/O Space Ht	20,596,671	20,596,671	0	
4400005		Residential Ford Rev	21,831,173	21,831,173	0	100
	A	Revenue - Residential Sales	94,077,636	94,077,635		
4420001		Commercial Sales	28,472,196	28,472,196	0	1.1
4420008		Sates to Pub Auth - Schools	5,075,700	5,075,700	0	
4420007		Sales to Pub Auth - Ex Schools	5,416,534	5,416,534	0	1)
4420013		Commercial Fuel Rev	11,476,585	11,476,585	0	
	A	Revenue - Commercial Sales	50,441,015	50,441,015		
	6	Revenue - Industrial Sales - Affiliated				
4420002		Industrial Sales (Exd Mines)	22,200,527	22,200,527	O.	4
4420004		Ind Seles-NonAffillad Mines)	8,628,327	8,628,327	0	
4420018		Industral Fuel Rev Revenue - Industrial Sales - NonAffiliated	21,323,723	21,323,723	0	
	4	Revenue - Industrial Sales	52,162,577 52,162,577	52,152,577		
	A	Revenue - Gas Products Sales	52,152,517	62,152,577		
	A	Revenue - Gas Transportation & Storage Sales				
	B	Revenue - Gas Transportation & Storage Sales - Affiliated				
4440000	-	Public Street/Highway Lighting	544.259	544,259	0	11
4440002		Public St & Hwy Light Fuel Rev	95.790	95,790	0	
COLUMN TO THE PARTY OF THE PART	A	Revenue - Other Retail Sales	640,050	640,050		
	8	Revenue - Other Retail Sales - Affiliated				
	8	Revenue - Retail Sales	197,311,276	197,311,276	-	
4560017		Oth Elect Rev-Trans-Affil	24,886	0	0	24,88
4560043		Oth Elec Rv-Tin-Aff-Tinf Price	0	0	0 :	11,626,71
4561033		PUM NITS Revenue - Affisited	17,206,964	0	0	17,205,96
4581034		P.M. TO Adm. Serv Rev - All	268,550	0	0	268,55
4561035		P.JM Affiliated Trans NITS Cost	(14,728,528)	0	(14.728.528)	
4561036		PUM Affinated Trans TO Cost:	(211,218)		(211,218)	
4561059		Affi P.M Trare Enhancent Rev	223,469	0	0	223,46
4561060		Affil PJM Trans Enhanceunt Cost	(191,281)	0	(191,281)	
4561062		PROVISION RTO Cost - Affi	0	0	407,228	-
4561063		PROVISION RTO Rev Afficient	0	0	0	(407,22
	8	Revenue - Transmission-Affiliated	2,592,842		(14,723,800)	28,943,36
4470150		Transm. Rev -Dodic WhishMun	47,361	0	(365,089)	412,47
4470206		PJM Trans loss credits-OSS	14,391 (63,837)	0	14,391 (63,837)	
4561002		PJM transm loss charges-OSS RTO Formation Cost Recovery	18,545	0	(29,869)	48,41
4561005		PJM Point to Point Trans Sec	194,120	0	194,120	40,41
4561006		PJM Trans Owner Admin Ray	42,826	D	0	42.82
4561007		PJM Natwork Irdag Trans Svc	2,012,922	0	0	2,012,92
4581019		Oth Elec Rev Trans Non Affi	19,445	0	0	19,44
4561028		PJM Pow Fac Cra Rev What Cu NA	1,211	0	0	1,21
4561029		PJM NITS Revenue What Con-NAIT	830,296	0	0	830,29
4501030		Pull TO Serv Rev Witte Cus-NAff	16,442	0	0	16,44
4561058		NonAffi PJM Trans Entricrit Rev	252,409	0	0	252,40
4561061		NATEPIM RTEP Rev for White-FR	10,783	0	0	10,78
4561064		PROVISION RTO Rev Whatcus NA	(19,954)	0	0	(19,95
4561065		PROVISION RTO Rev - NonAff	(53,443)	0	0	(53 44)
	A	Revenue - Transmission-NonAffiliated	3,323,535		(250,285)	3,573,82
- 9/40212000000	R	tevenue - Transmission	5,916,377		(14,974,084)	32,517,18
4470001		Sales for Reade - Assoc Cos	260,366	0	260,366	
4470151		Trading Audion Sales Affiliated	1,084,669	0	1,084,669	-
4470000	B	Revenue - Resale-Affiliated	1,346,036	ō	1,345,035	-
4470008 4470010		Sales for Resale-Bookput Sales Sales for Resale-Bookput Purch	4,266,268 (3.602,401)	0	4,286,288 (3,602,401)	
4470027		Wheel NumiPh Ath Fuel Rev	804,020	0	804,020	- 3
4470033		WheniMuni/Pub Auth Base Rev	1,381,986	0	1,381,986	
4470081		Financial Spark Gas - Realized	(756)	0	(766)	
4470082		Financial Electric Rentized	(1.561,483)	0	(1,561,463)	
4470089		PUM Energy Seles Margin	(108,381)	0	(108,381)	
4470098		PJM Oper Reserve Rev-OSS	(14,900)	0	(14.900)	
4470099		Capacity Cr. Net Sales	365,385	D	365,385	
4470100		PJM FTR Revenue-OSS	28,543	D	28,543	1
4470103		PJM Energy Sales Cost	3,080,620	0	3,080,620	
4470107		PJM NITS Purch-NovAff.	(6,724)	0	(6,724)	
4470110		P.M.TO Admin. ExpNonAff	(0)	0	(0)	

GLS8016 YTD Apr 2016 0509/2016 18:48	INCOME STATEMENT	Kentucky Power int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
19E V2016-04-30	Leyout: GLS4018 Account: GL_ACCT_SEC Business Units; SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
					TID API 2010
4470112 4470115	Non-Trading Bookout Sales-CSS PJM Water Corrections-OSS	45 8,547	0		
4470118	P.IM Meter Corrections-LSE	156,110	o o		
4470126	P.M Incremental Imp Conp-CSS	17,136	0		
4470131	Non-Trading Bookout Purch-OSS	(191,293)	0		
4470143	Firencel Hedge Resized	348,163	. 0		
4470168	Inferest Rate Swape-Power	(182)	0	(182)	
4470170	Non-ECR Auction Sales-OSS	(7,284)	0	(7,284)	
4470175	OSS Sharing Reclams - Retail	(3,673,795)	0	(3,673,795)	
4470176	OSS Sharing Reduction	3,673,795	0		
4470214	PJM 30m Suppi Reserve CR OSS	4,556			
4470215	PJM 30m Suppi Reserve CH OSS	(3,746)		No.	
4470220	PJM Regulation - DSS	1,721	0		
6470221	PJM Spinning Reserve - OSS	1,574	0		
4470222	PJM Residive - OSS	109,792	0		
5550060	PJM Houty Net Purch -FERC	(1,107,591)	0		
A	Revenue - Resale-NonAffiliated	3,969,731		3,969,731	
^	Revenue - Resale-Realized				
	Revenue - Resele-Risk Mgmt MTM Revenue - Resele-Risk Mgmt Activities			-	
	Revenue - Sales for Resale	5,314,766		5,314,766	
	Sale for Resale All-Tref Price	0,314,760	0		
4470074 4540001	Rent From Elect Property - Af	120 395	276.692		
4580001	Oth Elect Rev - Affixeted	12.475	270,032		
*350001 B	Revenue - Other Ele-Affiliated	132,874	275,692		
4500000	Fortested Discounts	1,429,583	1,429,583	0	
4510001	Misc Sentos Rev - Nonaffil	216,537	212,018		4.5
4540002	Rent From Elect Property-NAC	40.414	600		3.1
4540005	Rent from Bec Prop-Pole Attch	1.570.228	1,570,228	0	
4580007	Oth Elect Rev - DSM Program	1,619,780	1,619,780	0	
	Revenue - Other Ele-NonAffiliated	4,876,542	4,832,210	38,689	7,6
	Revenue - Gas				
4118002	Comp Allow Gains Trie IV SO2	76	0	76	
4118006	Comp Allow Gen CSAPR Sees NOx	134,000	. 0		
4118009	Comp Allow Game CSAPR An NOx	124,125	0		
4115010	Emission Allow KY Env Suith	(148,998)	0		
	Gain/(Loss) on Allowances	109,202	7300 1/10	109,202	-
A	Revenue - Other Ele-NonAffiliated	4,985,745	4,832,210		7,6
- 2	Revenue - Other Opr Electric	6,118,618	5,108,901	143,419,638	7,6
D	Revenue Merchandising & Contract Work	•			
0	Revenues Non-Utility Operations - Affiliated Revenues Non-Utility Operations - NonAffiliated			•	
u	Revenues from Non-Utility Operations				
c	Non-Operating Rental Income - Affiliated				
4180001	Non-Operating Rental Income	11,500	11,000		
4180005	Non-Operang Retal Ino-Depr	(2,223)	0		(2,2
0	Non-Operating Rental Income - NonAffiliated	9,277	11,000	500	(2,2
	Non-Operating Rental Income	9,277	11,000		(2,2
C	Non-Operating Misc Income -Affiliated				1.0
4210002	Misc Non-Op Inc-Nor-Aso-Rents	873	222	415	2
4210005	Misc Non-Op Inc NonAsc-Timber	4,545	0	4.545	
1210007	Mac Non-Op Inc - NonAac - Oth	144,178	227	143,949	
D	Non-Operating Misc Income - NonAffiliated	149,593	449		2
	Non-Operating Misc Income	149,593	449		2
4540004	Rent From Flect Prop-ASD-Nonal	25,650	25,850		
4560015	Other Electric Revenues - ABD	94,895	84,695		10,0
0	Associated Business Development Income	120,545	110,645		10,0
	Revenue - Other Opr - Other	279,416	121,995	149,409	8,0
=(C)	Memo: Revenue-Oth Opr-Oth Att		Partie Marie		402/00
=(D)	Memo: Revenue-Oth Opr-Oth Non	279,415	121,995		8,0
	Revenue - Other Operating	5,398,033	5,230,896	143,569,048	15,6
A -	Provision for Rate Refund - NonAffiliated			-	
Б	Provision for Rate Refund - Affiliated		-		
	Provision for Rate Refund	-			

(745) (745) 213,839,707

209,589,542

202,143,486

KPSC Case No. 2017-00179
Section II - Application
Filing Requirements
Exhibit S
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Pw Purch Oldaide Svc Tamily
A Revenue - Power Sales
TOTAL OPERATING REVENUES

Mamo: G/T/D Revenue

4210032

-14)

(745) (745) 133,908,884

32,532,836

3,581,464

GLS8016 YTD Apr 2016	INCOME STATEMENT	Kentucky Power Int Consol GLS8016	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation	Kentucky Power Company - Transmission 180
05/09/2018 18 48		Actual	Actual	Actual	Actual
998 V2016-04-30	Layout: GL.88018 Account: GL. ACCT. SEC. Business Units: SEGMENT CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
*(B) =(C)	Memo: Other Affiliated Revenue Memo: Revenue-Oth Opr-Oth Aff	4,070,750	276,692	129,894,983	28,943,36
-(C)	Memo: Revenue-Oth Opr-Oth Non	279,415	121,995	149,409	8,01
	Memo: Total Operating Revenues	213,939,707	202,542,172		32,532,83
=(E)=(B)+(C)	Memo: Affiliated Revenue	4,070,750	276,692		28,943,36
=(F)=(D)+(A)	Memo: Non-Affilialed Revenue	209,868,957	202,265,481	4,014,001	3,589,47
	Memo: Total Operating Revenues	213,939,707	202,542,172	133,908,984	32,532,83
400000	FUEL EXPENSES				
5010000	Fuel	1,001,206	8		
5010001	Fuel Consumed Fuel - Procure Unload & Handle	32,315,362 1,306,535	0	10000	
5010003	Fuel OI Consumed	353,782	0		
5010027	Gypsum handlingldispotal costs	115.444	0		
5010028	Gypsum Sales Proceeds	(151,141)	o o		
	Fuel Expense Total	34,941,168			
5010005	Fuel - Deferred	(1,980,472)	0		
	Deferred Fuel Expense Over Under Fuel Expense	(1,980,472)		(1,980,472)	
	Fuel for Electric Generation Fuel from Affiliates for Electric Generation	32,960,696		32,960,682	
5090000	Allow Consum Tide IV SOZ	255,222	0	255,222	
5090009	Allow Consumpt CSAPR SOZ	25,564	0	25,564	
5090014	Emwormental Overlünder O&M E	22,710	0		
	Allowances - Consumption	303,497		303,497	
5020002	Lites Expense	528,171	0		
5020003	Trons Expense	120,864	0		
5020004	Limestone Expense	1,303,627	0		
5020005	Polymer expense	6,446	0		
5020007	Lime Hydrata Expense	5,379	0		
5020015	Environmental OverUnder Consu. Emissions Control - Chemicala	(134,217) 1,830,276	u u	(134,217) 1,830,270	
	Total Fuel for Electric Generation	35,094,462		35,094,449	
	Mema: NonAff FueVAllow/Emissions	35,094,462			
5550027	Purch Pwr-Non-Fuel Porson-Aff	17,031,772	0		
5550029	Purch Power-Assoc-Trast Price	0	143,261,272	0	
5550048	Purch Power-Fuel Porten-Affil	9,860,561	0	9,850,561	4
	Purchased Electricity from AEP - Affiliates	26,892,333	143,261,272	28,892,333	
5550000	Purchased Power	0	0	0	
5550001	Purch Plur HonTrading-Nonassoc	14,085,371	0		
5550032	Gas-Conversion-Mone Plant	(17)	0	(17)	
5550039	PUM inadverters Mts Ree-OSS	307	0	307	
5550040	P.M. Inadvertent Mt Res-LSE	12,756	0		
5550074 5550075	P.M. Reactive-Charge P.M. Reactive-Codit	842,111 (368,500)	0		
5550076	P_IN Black Start-Charge	291,326	0		
5550078	P.M Regulation-Charge	246,038	0	246,038	
5550079	PJM Regulation-Credit	(35,147)	o o	(35,147)	
5550083	P.M Spinning Reserve-Charge	125,543	0		
5550084	PJM Spinning Reserve-Credit	(36,788)	0	(36,788)	
5550090	PJM 30m Suppl Reery Charge LSE	6,623	- 0	6,623	
550099	PJM Purchasen-non-ECR-Auction	1,378	0		
550100	Capacity Purchases-Auction	2,340	0	2,340	
550123	P.IM OpRes-LSE-Charge	300,195	0		4,21
550124	PJM Impact Congestion LSE	429,232			
560132	PJM FTR Revenue-LSE	(1,046,850)	0		
550137	P.M OpRes-LSE-Credit	(5,760) 227,743	0		
550141	Purchase Power-PPA Deferred	5,973	0		
550142 550143	KY Env Sur - Purchase Power BS10R PJM Over/Under Recovery	(527)	o		
650326	PJM Transm Loss Charges - LSE	2,834,794	0		
650327	P.M Transm Loss Credit-LSE	(610,465)	D		
	Purchased Electricity for Resale - NonAffiliated	17,307,675		17,303,462	4,21
	Purchased Gas for Resale - Affiliated			-	
	Purchased Gas for Resale - NonAffiliated	*****	*****		4,21
	Total Purchased Power	44,200,008	143,261,272	44,195,796	

GLS8016	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
YTD Apr 2016 05/09/2016 18:45	7	GLS8016 Actual	110 Actual	117 Actual	180 Actual
99 V2016-04-30	Layout: GL.S8018 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
	OPERATING EXPENSES				
5000000	Oper Supervision & Engineering	996,119	4,382	991,124	6
5000001	Oper Super & Eng-RATA-Affil	20,273	0	20,273	-
5020000	Steam Expenses	407.072	0	407,072	
5050000	Electric Expenses	129,947	. 0	129,947	
5060000	Mac Steam Power Expenses	2,658,366	285	2,657,889	11
5060002	Misc Steam Power Exp-Assoc	14,457	0	14,457	
5060003	Rémoval Cost Expense - Steam	173	(4)		
5060012	BS1CR O/U Recovery-Oper Coets	(224,943)	0	(224,943)	
5060013	Environmental Over/Under OSM E	46,313	0	46,313	
	Steam Generation Op Exp Nuclear Generation Op Exp	4,047,777	4,663	4,042,311	81
	Hydro Generation Op Exp				
5550000	Sys Control & Load Dispetching	124,592	0	124,592	
5570000	Other Expenses	504,979	0	504,979	
5570007	Other Pivr Exp - Wholesale RECa	1,399	1,399	0	
5757000	Paw Agran-MAMASC- OSS	14,852	0	14,852	
5757001	PJM Admin MAMASC- Internal	320,056	0	320,056	
	Other Generation Op Exp	985,878	1,389	964,479	
5600000	Oper Supervision & Engineering	387,915	1,462	3,099	383.3
5611000	Load Dispetch - Reliability	2,207	0	0	2,2
5612000	Load Dispatch-Mntr&Op TransSys	286,051	92	201	285,7
5614000	P.M Admin-SSCADS-OSS	18,164	0	18,164	
5814001	P.M Admin-SSCADS-Internal	385,336 38,849	1,468	385,336	32.0
5615000 5616000	Reliability Ping&State Develop P-36 Admin-RP&SDS-OS8	4,910	0	3,349 4,910	32,0
5816001	P.M. Admin-RP&SOS- Internal	111,431	0	111,431	
5620001	Station Expenses - Nonesauc	32,167	ō	0	32,1
5830000	Overflead Line Expenses	41,078	0	0	41.0
5650002	Transment Elec by Others-NAC	46,674	0	48,674	207
5650007	Tran Elec by Otis-Aff-Tm Price	0	11,626,719	0	
5650012	P.SM Trans Enhancement Charge	1,946,407	0	1,946,407	
5850018	P.M NITS Expense - Affiliated	4,276,260	0	4,276,280	
5550019	Affi PJM Trans Enhacement Exp	930,184	0	930,184	
5850020	PROVISION RTO AM Expense	(794,664)	0	(794,664)	
5560000	Misc Transmission Expenses	356,260	3,419	6,240	346,6
5650004	SPP FERC Assessment Feat.	10	2	6	450.00
5870002	Rents - Associated	8,067,238	11,633,160	0	156.2
5800000	Transmission Op Exp Oper Supervision & Engineering	121,275	111,806	6,937,597 5.652	1,279,4
5810000	Load Dispatching	898	912	0	3,0
5820000	Status Expenses	37,485	37.489	0	,
5830000	Overhead Line Expenses	246.293	245,291	(0)	
5840000	Underground Line Expenses	34,410	34,410	0	
5850000	Street Lighting & Signal Sys E	59,736	59,736	0	
5860000 ·	Mater Expenses	138,440	137,547	658	2:
5870000	Customer installations Exp	60,776	60,776	0	
5860000	Miscellaneous Distribution Exp	1,280,954	1,260,587	13,223	7,1
5890001	Rents - Nonassociated	462,016	462,016	0	
5890002	Rents - Associated	21,298	21,298	0	2.1
nou none	Distribution Op Exp	2,463,581	2,432,868	19,533	11,1
9010000 9020000	Supervision - Customer Accts Maler Rending Expenses	91,249 (8,313)	91,249 (8,940)	482	1
020002	Meter Reading - Regular	128,764	128.764	0	
020003	Meter Reading - Large Power	19,791	19,791	0	
030000	Cust Records & Collection Exp	110,732	109,807	(148)	1,2
030001	Customer Orders & Inquines	752,258	750,793	1,201	2
030002	Manual Bring	8,378	8,096	0	2
030003	Postage - Customer Bills	252,541	252,541	0	
030004	Casheing	42,513	42,626	(94)	
030005	Collection Agents Fees & Exp	19,924	19,924	0	
030006	Credit & Oth Collection Active	299,272	299,272	0	
030007	Contectors	100,780	100,780	0	
9030009	Dala Processing	56,760	56,760	0	
9040007	Uncoll Accts - Misc Receivable	57,654	56,854	600	
9050000 9070000	Misc Customer Accounts Exp Supervision - Customer Service	6,653 22,681	6,653 22,681	0	

GLS8016 YTD Apr 2016	INCOME STATEMENT	Kentucky Power Int Consol GLS8018	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation	Kentucky Power Company - Transmission 180
05/09/2018 18 46		Actual	Actual	Actual	Actual
09B V2016-04-30	Layout GLS8018 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
9080000	Customer Assistance Expenses	269,430	289,389	32	31
9080004	Cust Assistrice Exp. DSM - Inci.	(7)	(4)	(3)	(
9060008	Cust Assistance Expense - DSM	1,191.881	1,191,880	. 1	
9090000	Information & Instruct Advites	12,448	3,689	6,807	1,95
9100000	Misc Cust Secă Informational Ex	10,161	3,571	5,396	1,19
9100001	Masc Cust Size & Info Exp - RCS	79	19	49	6,10
9110002	Customer Service and Information Op Exp	3,465,636	3,446,002	14,624	9,10
9120000	Supervision - Comm & Ind Demonstrating & Selling Exp	12.560	12,560	0	
9130001	Advertising Exp - Residents	95	95	0	- 1
	Sales Expenses	12,679	12,678		
	Memo: Insurance (9240 9250)	1,027,357	425,859	532,766	68,73
9200000	Administrative & Gen Salaries	3,258,659	1,369,630	1,388,634	500,39
9210001	Off Supi & Exp - Novemenosated	272,668	151,309	98,344	23,01
6210005	Cetiular Phones and Pagers	(0)	(0)	0	(
9220000	Administrative Exp Tirest - Cr	(301,916)	(301,916)		
9220001	Admin Exp Tried to Creatichon	(313,048)	(313,048)	0	****
8230001	Outside Svog Empl - Nonessoo	625,881	200,335	310,160 66,733	115,38
9230003	AEPSC Bited to Client Co	182,057 219,892	57,999 60,834	104,368	57,32 54.68
9250000	Properly Insurance	430,053	254,969	166,024	9,06
8250001	Injunes and Demoges Sidesy Disners and Awards	2.432	2,432	100,024	9,00
9250007	Emp Accdent Privation-Adm Exp	2,561	1,914	640	
£250008	Within Cropmetin Pre&Sill Ins Pre	266.629	153,247	108.293	5.08
9250007	Provid Ingresif Prop Drage-Pub	166,277	5.837	160,434	
9250010	Fig Sen Loading - Workers Comp	(60,487)	(53,374)	(6,993)	(12
8250000	Employee Pensions & Benefits	6,300	1,184	5,117	
9260001	Edit & Part Emai Pub-Salarim	7.299	2,530	3.355	1,41
9260002	Pemalan & Group Ins Admin	9,939	4,534	5,257	14
9260003	Pension Plan	614,174	533,503	245,994	34,67
9260004	Group Life Insurance Premiums	50,112	26,819	22,731	56 8.33
9260005	Group Medical Ins Premiums	1,664,130	1,001,863	653,931 8,457	86
9260007 9260009	Group L-T Disability Ins Prem Group Dental Insurance Prem	21,729 75,015	44,595	29,932	48
9260010	Training Administration Exp	205	65	81	5
9260012	Employee Activities	234	169	45	2
9250014	Educational Assistance Pmts	887	0	582	30
9250021	Postutirement Benefits - DPEB	(844.977)	(444,540)	(329,259)	(71,17
9260027	Savenge Plan Contributions	562,494	307,239	254,385	87
9280037	Susplemental Pension	1.530	1,530	0	
9250040	SFAS 112 Postemployment Benef	(322,096)	747	(322,972)	12
9250050	Frg Ben Loading - Pension	(350,512)	(282,792)	(67,324)	(39
9260051	Fig Ben Loading - Grp tra	(662,704)	(500,156)	(161,902)	(64
9250052	Fig Ben Loeding - Serings	(193.574)	(139,281)	(54,113)	(16
9250053 9250055	Frg Ben Loading - CPEB	256 419 (143,148)	202,206 (98,572)	53,922 (44,552)	29
9250058	IntercoFringeOffiset-Dun't Uses Fro Ben Landing - Accrusi	7,379	(1 640)	9,127	(10
9280000	Amort-Post Retrement Benefit	72,207	43,194	23,736	5,27
9270000	Franchisa Requirements	45,930	45,930	0	
9280000	Regulatory Commesson Exp	(24)	(6)	(11)	
9280001	Regulatory Commission Exp-Adm	172	- 1	1	17
R280002	Regulatory Commission Exp-Case	11,462	894	9,742	82
9301000	General Advertising Expenses	16	16	0	
8301001	Neverpaper Advertising Space	8,828	4,373	3,617	83
9301010	Pullraty	145	34	90	2
9301012	Public Opinion Surveys	10,772	10,772	. 0	
9301015	Other Corporate Comm Exp	7,241	4,218	2,309	71
9302000	Misc General Expenses	84,929	31,804	28,958	24 16
9302003	Corporate & Riscal Expenses	4,750	3,316	861	57
9302004 9302458	Research, Develop&Demonstr Exp. AEPSC Non Afficial expenses	0	0	0	
8310001	Rants - Real Property	39,189	39,189	0	
9310002	Renta - Paratrial Property	89,609	63,038	22,806	3.76
	Administration & General	6,087,755	2,509,385	2,801,541	776,82
4111005	Accretion Expense	229,323	0	229,323	
	Accretion	229,323		229,323	
4116000	Gain From Disposition of Plant	(1,734)	(1,734)	0	
	Loss/(Gain) on Utility Plant	(1,734)	(1,734)		

GLS8018 YTD Apr 2016 0509/2018 18:48	INCOME STATEMENT	Kentucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
098 V2016-04-30	Layout: GLS6016 Account: GL_ACCT_SEC Builness Units: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
98 V.010-04-30	ACCOUNT OF ACCUPACION DURINGS USING SCUIRCAY CONS	TID Apr 2016	1 1D Apr 2016	TID Apr 2016	1 (12 Apr 2016
9302006	Assoc Bus Day - Materials Sold	2,161	2,161	0	0.50
9302007	Associated Business Development Expenses	36,641 38,803	27.425 29,587	2,716 2,716	6.50
	Gain on Disposition of Property	30,003	29,007	2,710	0,00
	Loss on Disposition of Property				
	Loss(Gain) of Sale of Property				
4265000	Fectored Cust AIR Exp - Affil	331,488	331 488	0	
4265010	Fact Cust A/R-Bad Debts-Affi	607,049	607,049	0	11
	Opr Exp and Factored A/R	938,637	938,637		
	Water Heaters	29.524	12.320	12.030	5.17
4265004 4265007	Social & Service Club Dutes Requisitory Expenses	4,883	1,227	2,910	74
420000	Expense of Non-Utility Operation	34,407	13,647	14,940	5,92
4210009	Misc Non-Op Exp - NonAssoc	1,628	918	142	56
	Misc NonOp Expenses - NonAssoc	1,628	918	142	56
#251000	Donations Contributions	214,934	190,380	21,018	3,53
4263001	Donation Contributions Penaltes	214,934 822	190,380	21,018	3,53
423001	Provision for Penalties	822		822	
4264000	Civic & Political Activities	183,666	56,259	100,116	27,29
	Civic & Political Activities	183,666	56,259	100,116	27,29
4265002	Other Deductions - Nonaesoc	1,102	364	529	20
	Other Deductions	1,102	364	629	20
	Shutdown Coal Company Expenses All Other Operational Expenses	1,375,096	1,200,005	137,568	37,52
	Operational Expenses	26,762,031	21,268,013	15,149,592	2,117,43
5100000	Maint Supy & Engineering	747.164	227	746,822	11
5110000	Maintanguice of Structures	1,102,356	0	1,102,356	731
5120000	Maintenance of Boder Plant	6,175,388	0	6,175,388	
5120034 5120035	BSRR QAJ Recovery-Maint Costs BS1-OR QAJ Recovery-Maint Costs	(82,745) (649,451)	0	(82,745) (649,451)	1 3
5130000	Maintenance of Electric Plant	1,831,696	0		
5140000	Maintenance of Mac Steam Pil	518,588	(461)		1
	Steam Generation Maintenance	9,642,983	(234)	9,843,113	114
	Nuclear Generation Maintenance				
	Hydro Generation Maintenance Other Generation Maintenance				
5680000	Maint Supv & Engineering	9,763	50	0	9,71
5690000	Maintenance of Structures	2,180	0	0	2,18
5691000	Matri of Computer Herdware	209	1	0	20
5692000	Maint of Computer Software	49,494	3,053	2,904	43,53 84
5863000 5700000	Maint of Station Equipment	842 84,551	0 24	0	84,52
5710000	Maintenance of Overhead Lines	410,794	(188)		411,69
5720000	Maint of Underground Lines	37	0	0	3
5730000	Maint of Misc Tinsmission Pit	142,156	28	35	142,09
	Transmission Maintenance	700,027	2,969 753	2,228	694,83
5910000 5910000	Maint Supv & Engineering Maintenence of Structures	6,215	1767	0	4.44
5920000	Mard of Station Equipment	170,414	168,997	(16)	1.43
5930000	Maintanance of Overhead Lines	11,258,659	11,242,673	(9)	13,99
5930001	Tree and Brush Cortist	213,382	213,382	0	
5930010	Storm Expense Amortzation	809,733	809,733	0	5 13
5940000 5850000	Maint of Linderground Lines Maint of Line Trid Rigistons20vi	28,154 15,390	28,153 15,390	0	
5960000	Maint of Stat Lighting & Signed S	23,603	23,603		
5970000	Maintanance of Maters	26,681	24,859	0	1,82
5980000	Maint of Misc Distribution Pff	20,909	20,585		31
	Distribution Maintenance	12,571,906	12,549,897	(17)	22,02
9350001 9350002	Maint of Structures - Owned Maint of Structures - Lessed	112,129 19,582	111,999 19,582		12
9350012	Maint of Data Equipment	52,485	36,962		1.3
9350013	Maint of Commoston Eq-Unali	398,791	374,817	23,974	
9350015	Maint of Office Furniture & Eq.	241,254	124,058		
		43	43	0	
9350016 9350019	Maintenance of Video Equipment Meint of Gen Plant-SCADA Equ	89	89	0	

15,578	
262,233	
1	
363,287	
d Carrying Charge	

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Actual	GI SROSE	INCOME STATEMENT	Int Consol	Company -	Company - Generation	Company -
Automotic Section Auto	D Apr 2016		GLS8016 Actual	110 Actual	117 Actual	180 Actual
Automotion Aut	(2016-04-30	Layout: GL. ACCT, SEC. Business Uni	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
Total Operations of State		Administration & General Maintenance	830,227	673,391	166,703	132
Columnication Columnicatio		All Other Maintenance Expenses Maintenance Expenses Total Operational and Maintenance Expenses	23,746,163 60,497,184	13,226,023	9,802,027	717,104
Description Proceedings	10001	Areus, of Plant	700,939	466,311	30,274	204,353
Page	10001	Amont of Pit Aca Adj	12,872	0 787	30 274	12,872
DOA Regulatory Certification 1,40,227 1,40,227 1,40,227 1,40,227 1,40,227 1,40,227 1,40,227 1,40,227 1,40,427	3000	Regulatory Debta	45,747	0	0	45,747
Document Document	3014	Regulatory Debt - 8598.	1.340,227	0 '	1.340,227	45.747
DAY A Mark Entire Externation		DDA Regulatory Credita				
DOM Copyresident Control Con	1000	Amortization Dependation Exp	25,434,468	9,369,859	11,029,142	5,035,467
DOWA Asset Federation Code Trigger Trigg		DDA Depreciation	26,434,468	8,358,859	11,029,142	5,036,487
DOA Meant Returnant Codes 7,5,68	1001	DUM 5 I P NOCIBAL DECEMBERS OF SOME DECEMBER OF SOME SOME SOME SOME SOME SOME SOME SOME	75,686		75,686	. 0
Departition		DDA Asset Retirement Obligation	75,686		75,688	2.5
Particulation and American 1,000		Depreciation	26,510,165	9,369,859	11,104,829	5,035,467
Reventication 1		Depreciation and Amortization	27,609,940	9,836,171	12,475,330	5,298,440
State Stat	MARIE	Franchise Taxes	18.4871		(8 487)	10
Compact Comp	100616	Sime Gross Recurpt Tax	12,000		12,000	0
Page Control Latest Control Latest		Revenue-kWhr Taxes	1,013	544.545	2,54 674	1 585
Fing teacht Landing, FIX F	1003	Federal Unamployment Tax	8,518	6,377	2,109	32
Payoff Table Control Carlot C	1001	State Unemployment Tea	38,555	72,657	15,785	103
PayOrd Tases PayOrd PayOrd Tases PayOrd P	TEN MEN	Family denim Loading - PLA	(2,402)	(1.781)	8	(ccc)
Capacity Taxas 1,200,870 1,320,870	3001	Fings Benefit Loading - SUT	(7,059)	(4.578)	(2,480)	0
Capacity Taxas	102016	P. Bundrasa	1,320,870	0	1,320,870	0
Real-Prince		Taxes	1,320,870		1,320,870	
Read-thin Play In-Calc Leases 187,245 151,411 7,081	100514	Personal Prop	4 074 788	0 7397 R76	184.508	1 482 404
Stack of the Contract of Lease 19,819 85,032 3,456	315201	Pers Prop Tax	187,243	151,411	7,081	28.751
State Property Taxas	102916	Real Prop Tes Cop Leases	9,816	63,032	3,496	13,288
Property Taxes	2150051	Real Pendonal Property Teases	5,180	898	0	4,320
Regulatory Fees	HAMBEE	Property Taxes	5,164,230	2,621,687	1,033,779	1,528,763
Federal Books Tares	2	Regulatory Fees	377,401	377,401		
Production load Production Production	101415	Federal Excise Trans	008	01	006	0
St. Le Righting Tex-Free 52 52 0	101416	Production Taxes	870	ο ·	1770	0
State State and Use Taxes	1101716	St Lic Rgattan Tex-Fees	25	25	0	0
State State and Use Taxes State	3101015	State Sales and Use Taxes	781	791	0	0
Miscellaneous Faxes	107216	State Sales and Use Taxos Murricos Loorine Fees	3,387	3.36/	00	9 0
Cutter Nort-Income Taxes		Miscellaneous Taxes	4,710	4,710		
Interest Content Interest		Other Non-Income Taxes	6,480	4,710	1,770	
OPERATING INCOME Control Operating Expenses 164,882,010 190,983 119,449,963		Taxes Other Than Income Taxes	7,580,416	3,317,604	2,732,769	1,530,143
MONOME M		Memo: SEC Total Operating Expenses	164,982,010	190,508,991	119,449,963	9,667,341
MON.OPERATIVG MEDMENTERNES) 1,372 4,267 (2,670) (2,670) (1,372 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (2,670) (1,672 4,267 (1,672 4,272 4,272 (1,672 4,272 4,272		OPERATING INCOME	48,957,697	11,633,161	14,459,021	22,855,495
1,372 4,267 (2,670)		NON-OPERATING INCOME / (EXPENSES)				
Interest & Dividend NonAffiliated 1,372 4,267 (2,670) 1,372 4,267 (2,670) 1,372 4,267 (2,570) 1,372 4,267 (2,570) 1,372	2000	int & Designed Inc. November	1,372	4,267	(2,670)	(225)
Interest income - Assoc CBP 13.515 (3.515) (3.555) Interest & Dividend Affiliated 13.555 (3.515) (5.555) Total Interest & Dividend Income 2,325 (5.55) Common Chairee 383.257 (6.49 359.233		Interest & Dividend NonAffiliated	1,372	4,267		(226)
Interest & Dividend Income 1,5,019 10,000 Total Interest & Dividend Income 2,346 660 (8,246 Common Chairee 383,257 649 369,233	5000	Interest Income - Assoc CBP	955	(3,616)		10,137
Total Interest & Louising Income 10cal Interest & Louising 10cal Interest & Loui		Interest & Dividend Aminated	2 3 3 3 3	lara'el		9919
	8000	local interest & Dividend income	976'7	000	(0,5,0)	216.6

Account EL, ACCT, SEC Parlment bion; SECRIBET, CODS Account EL, ACCT, SEC Parlment bion; SECRIBET, CODS ACT OF ACCT, SEC Parlment bion; SECRIBET, CODS Gals on Obspoods'on of Equity Investments interest LD Post Discount by Constitution of Interest LD Post Discount by Constitution of Interest LD Discount by Constitution of Interest Constitution of Inter	58016	INCOME STATEMENT	Kentucky Power Int Consol	Kantucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
Account City ACCT_SEC Business Units_SEGNETY_CONS AFUDC Gall on Disposition of Equity Investments interest LTD Pale interest LTD Debentures when the Units and Purces interest LTD Obers Payable - Affiliated interest LTD Obers Payable - Millated interest STD - Aftil interest STD - Aftil interest STD - Aftil interest STD - Aftil Obers Interest STD - Aftil Obers Interest Payable - Millated Anot Classe - Sea Payable - Millated interest - Millated - Millated - Millated Tools Interest - Moudfill interest STD - Aftil Obers Interest - Moudfill interest - Moudfill - Sea Payable Interest - Moudfill - Sea Payable Interest - Moudfill - Millated Tools Interest - Moudfill interest - Moudfill - Sea Payable Interest - Moudfill	VTD Apr 2018		GLS8016 Actual	110 Actual	117 Actual	180 Actual
AFUDC Gain on Di Interior Di I	B V2016-04-30	Layout GLACCT, SEC Bushin	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
		Memo: Total Interest & Dividend Income w/ Carrying	386,683	1,298	380,997	23,287
	4191000		510,898	111.58	368,816	58.305
		Gain on Disposition of Equity Investments	989,910	11,60	900,000	505,88
		Interest LTD FMB				• •
	25/0002	Interest LTD IPC	33,459	33,469		
		Interest LTD Notes Payable - Affiliated			a.	
		Interest LTD Notes Payable - Non-Affiliated				
	4270006	Interest LID Sen Unite Name	14,159.569	4,154,276	6,983,216	3,022,077
		Interest LTD Senior Unsecured	14,169,569	4,164,276	6,983,216	3,022,077
	4270005	Interest Lib coner - Ami	518.521	152.422	256.217	110.881
		Interest LTD Other - NonAffil	619,621	152,422	258,217	110,681
	A STOCKE	Interest on Long-Term Debt	14,712,649	75 684	7,239,433	2,132,968
	-	Interest STD - Affil	42,027	75,684	172,796	(206,462)
	4310007	Unes Of Credit	307,148	72,360	221,365	13,422
T		Interest 510 - NonAfrit	307,148	12,360	384,366	13,422
	42BD002	Antz Debt Oscriticap-Inet Pur	10,608	0	10,608	0
	42B0003	Amtz Debi Dumi Exp NP	44,295	12,996	21,846	9,454
	4280006		241.628	67.779	124,643	48.307
	4281004	Arritz Loss Required Debt-Dibrit	11,217	3,291	5,532	2,394
		Amort Loss on Rescquired Debt	11,217	3,291	5,532	2,394
		Other Interest - Fuel Recovery				
	4310001	Other Interest Expense	699'61	0	16,513	3,156
- 15	4310002	Interest on Custome Deposits	32,131	32,131	3.70	0 140
	2000	Other Interest - NonAffil	56,165	34,732		3,413
		Other interest Expense - Affili	1			
	-	Interest Rate Hedge Unrealized (Galn)/Loss	1255 7461	1010		VOCC OV.
15	***************************************	AFUDC-Borrowed Funds	(366,748)	(61,213)	(286,326)	(40,208)
T		Total Interest Charges	15,006,187	4,632,790		2,954,833
Podera Propera Propera Propera Federal In Federal In State C Propera State C Propera State C Propera Cocal Incocal I Cocal Incocal Incocal Incocal Incocal Incocal Incocal Income		INCOME BEFORE INCOME LAKES AND EQUITY CARNINGS	188,198,198	1,181,488	172,018,1	18,880,204
	1001001	INCOME TAXES and EQUITY EARWINGS	36.624	148 249	(4.808.494)	4.696.869
	4062001	In a Tay, Oth Inc&DacsFederal	(85,090)	(89,794)		(4,425)
	-	Federal Current income Tax	(48,465)	78,456	(4,819,364)	4,692,444
	4102001	Prov Defut Oth 180 - Federal	894.247	3,907,234	52,809,155	1.440.996
	4111001	Pry Det VT-Crubil Op Inc-Fed	(26,315,016)	(1,649,808)	(24,355,707)	(109,501)
	117201	Pro Defut Co Oth ILD-Fed	(531,368)	0	(531.368)	0
	4114001	TO An Utility Over- Fed	(878)	(384)	(404)	(88)
		Federal Investment Tax Credits	(875)	(384)		(88)
	1	Federal Income Taxes	12,015,907	2,385,497	3,795,090	5,825,320
	409101216	Income Takes UCI - State	342,852	78,514	(746,921)	1,011,258
	AUNIONICIO I	State Current Income Tax	328,483	68,748	(748,769)	1,010,607
	4101002	Prov Def I/T Util Op Into State	262,081	0	262,081	٥
State Income Taxe State Income Taxe Local Current Income Tax Local Income Tax Local Income Tax Local Income Taxe Local Income Taxe Foreign Current Income Tax Foreign Deferred Income Tax Foreign Investment Tax Credits Foreign Investment Tax Credits Foreign Investment Tax Credits	4111002	Pry Del VT-C: Unitopine State	(676,286)	0	(676,286)	٥
State income Taxes Local Current income Tax Local Investment Tax Chodits Local income Taxes Foreign Current income Tax Foreign Deferred income Tax Foreign Investment Tax Credits Foreign investment Tax Credits Foreign income Taxes		State investment Tax Credits	(007'616)		(007'616)	
Local Current Income Tax Local Deferred income Tax Local Investment Tax Credita Local Income Taxes Foreign Current income Tax Foreign Deferred income Tax Foreign investment Tax Foreign income Taxes		State Income Taxes	(85,722)	68,745	(1,162,974)	1,010,507
Local Deferred income Tax Local Investment Tax Credita Local Income Taxes Foreign Current income Tax Foreign Deferred Income Tax Foreign investment Tax Credita Foreign income Taxes		Local Current Income Tax	•			
Local Income Taxes Foreign Current income Tax Foreign Deferred Income Tax Foreign Investment Tax Credits Foreign Income Taxes		Local Deferred income Tax	•		•	5.0
Foreign Current income Tax Foreign Deferred Income Tax Foreign Investment Tax Credits Foreign Income Taxes		Local Investment lax Credita	, 1		. ,	
Foreign Deferred Income Tax Foreign Investment Tax Credits Foreign Income Taxes		Foreign Current Income Tax	· (4)			
Foreign Investment Tax Credits Foreign Income Taxes		Foreign Deferred Income Tax	+		*	
		Foreign investment Tax Credits	* 1			
		Lorenge income idates				

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American Electric Power					
GI 58046	INCOME STATEMENT	Kentucky Power Inf Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company -
YTD Apr 2016 0509/2016 18-45		GLS8016 Actual	110 Actual	117 Actual	180 Actual
008 V2015 D4-30 Ace	Account CL. ACCT. SEC. Business Units: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
Total Income Taxes Equity Earnings of Subs	Taxes ngs of Subs	11,930,186	2,462,242	2,632,116	6,836,827
INCOME AFT	FTER INCOME TAXES and EQUITY EARNINGS	22,917,806	4,725,224	6,038,156	13,154,427
Discontinued	Discontinued Operations (Net of Taxes)				•
Cumulative E	Cumulative Effect of Accounting Changes Extraordinary Income / (Excenses)			•	
NET INCOME	ME	22,917,806	4,725,224	5,038,165	13,154,427
Minority I	Minority interest Preferred Stock Dividend Subs				
Earnings to C	to Common Shareholders	22,917,806	4,725,224	5,038,155	13,154,427
NET INCOME Double Ch	INCOME (LOSS) NODE before PS Double Check on Net Income Node after PS	22,917,606	4,725,224	6,038,166	13,164,427

GLS0216 TYD Apr 2016 scrozels is 97	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
LAyod: GLS9218 D8B V2016-04- Account: GL_ACCT_SEC Bushwas Unit: SEGMENT_CONS	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
ST LUSSES				
Cash and Cash Equivalents	915,784	915,794		
Other Cash Deposits	10,849	5,786		
Customers	14,121,415	12,079,677	-	380,879
Accrued Unbilled Revenues	(108,227)	(619,259)		
Miscellaneous Accounts Receivable Allowances for I hooflectible Accounts	21,536,145	4,098,259	52,715,031	8,417,184
Accounts Receivable	35.272.261	15,290,980	54.886	8,789,489
Advances to Affiliates				
Fuel, Materials and Supplies	50,565,756	2,115,968	47,742,077	111,707
Risk Management Contracts - Current	1,787,150	0	1,787,150	
Margin Deposits	2,813,661	33,483	2,780,178	
Unrecovered Fuel - Current	199,537	•	199,537	
Other Current Regulatory Assets	0	0	0	
Prepayments and Other Current Assets	1,409,952	1,188,112	186,277	35,563
TOTAL CURRENT ASSETS	92,974,961	19,550,123	107,588,404	9,532,763
Electric Production	1,128,161,443	810,745,654	1,144,480,633	567,000,203
Electric Transmission	670,810,862	•	0	0
Electric Distribution	763,622,945	0	•	
General Property, Plant and Equipment	62,463,393	199,671	1,461,903	1,160,479
Construction Work-in-Progress	72,807,255	11,042,127		6,980,129
TOTAL PROPERTY, PLANT and EQUIPMENT	2,597,855,698	821,987,352	•	575,140,810
less: Accumulated Depreciation and Amortization	(860,097,455)	(262,212,658		(185,683,394)
NET PROPERTY, PLANT and EQUIPMENT	1,737,758,242	559,774,694		389,457,416
Net Regulatory Assets	529,227,884	114,085,780	356,863,261	58,268,843
Securitized Iransition Assets and Other	•	0	•	
Spent Nuclear Fuel and Decommissioning Trusts		•	0	•
Investments in Power and Distribution Projects	•	•	0	•
Goodwill		•	0	•
Long-Term Risk Management Assets	950'08	11,029		•
Employee Benefits and Pension Assets	7,533,096	3,047,154		200,250
Other Non Current Assets	12,611,621	5,382,468		2,888,903
TOTAL OTHER NON-CURRENT ASSETS	549,458,663	122,536,429	365,453,238	61,468,997
TOTAL ASSETS	2,380,191,867	701,861,247	1,261,565,774	460,459,175

es 6,327,114 23,626,740 67,714 148,148, 648, 648, 648, 648, 648, 648, 648, 6	LIABIUTIES				1
6,327,114 23,626,740 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Accounts Payable	57,846,864	49,930,364	48,778,847	2,631,782
- Affiliated 65,000,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Advances from Affiliates	6,327,114	23,625,740	67,039,491	(84,338,117)
O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Short-Term Debt	0	0	0	0
- Affiliated 65,000,000 0 0 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	Other Current Regulatory Liabilities	0	0	0	0
Affiliated 737,749 6,660 6,660 8,841,759 12,004,071 17,588,070 8,365,981 9,838,986 2,899,926 26,781,234 26,518,135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	85,000,000	•
8.841,769 6,660 8.841,769 12,004,071 17,588,070 8,365,901 9,838,866 2,899,926 26,781,234 26,518,135 26,781,234 26,518,135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,130,336 0 0 0 811,402 354,523	Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
8,841,769 12,004,071 (*) 17,588,070 8,365,901 9,838,886 2,898,928 0	Risk Management Liabilities	737,749	6,660	731,089	•
17,588,070 8,365,981 9,838,886 2,899,928 26,781,234 26,518,135 26,781,234 26,518,135 0 0 0 0 0 0 970,290 490,024 1,130,336 1,913,024 1,130,336 0 811,482 354,523	Accrued Taxes	8,841,759	12,004,071	(14,485,011)	11,322,699
9,838,866 2,899,926 0 26,781,234 26,518,135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Мето: Property Taxes	17,588,070	8,365,981	4,179,223	5,042,867
26,781,234 26,518,135 28,781,234 26,518,135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,130,336 1,913,024 1,130,336 0 811,482 354,523	Accrued Interest	9,838,866	2,899,926	4,850,246	2,088,694
26,781,234 26,518,135 26,781,234 26,518,135 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Risk Management Collateral	0	0	0	0
26,781,234 26,518,136 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Utility Customer Deposits	26,781,234	26,518,135	263,099	0
ument 970,290 490,024 2,294,320 1,913,024 1,130,336 0 811,482 354,523	Deposits - Customer and Collateral	26,781,234	26,518,135	263,099	0
55 - Current 970,290 490,024 2,294,320 1,913,024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Over-Recovered Fuel Costs - Current	0	0	0	0
25 - Current 970,290 490,024 2,294,320 1,913,024 1,130,336 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Dividends Declared	0	0	0	0
2,294,320 1,913,024 1,130,336 0 811,482 354,523	Preferred Stock due W/IN 1 Yr	0	0	0	0
8yable 2,294,320 1,913,024 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Obligations under Capital Leases - Current	970,290	490,024	456,301	23,965
5 - Accrued 1,130,336 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Tax Collections Payable	2,294,320	1,913,024	380,632	999
Sackport 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Revenue Refunds - Accrued	1,130,336	0	10,740	1,119,596
811.482 354.523	Accrued Rents - Rockport	0	o	0	0
and the same of th	Accrued - Payroll	811,482	354,523	455,805	1,154
Accrued Renis (1,793) (1,793) 0	Accrued Rents	(1,783)	(1,793)	0	0

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Accordance Acc	GLS8216 YTD Apr 2016 psynozois 1507	BALANCE SHEET	Kentucky Power int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Accorded (100) Acco	3 V2016-04-	Layes CCT_SEC	YTD Apr 2016	YTD Apr 2016	YTD Apr 2018	YTD Apr 2016
Mark Change Benefits \$74.617 \$74.543 \$75.05 \$77.55 \$77		Accrued ICP	1,368,425	629,958		1,208
Secretary SECR		Accused Vacations	5,214,612	2,343,542		5,832
Severation 1,522,107 1,5		Misc Employee Benefits Payroll Deductions	148 214	72,453		91,294
According Notice State		Severance / SEI	1,262,107	0		0
Catchiner Coloriner Account Coloriner Colori		Accrued Workers Compensation	228,933	34,974		7,128
Coming Case Decime Account Council Case Decime Account Council Case Decime Account Council Case Decime Account Council Case Decime Account Account Council Case Decime Account Account Council Case Decime Account Account Case Decime Case Decime Case Decime Case Decime Case Decime Case De	770	Customer Advance Receipts	1,041,053	1,041,053	9 6	
Total Control Chester Total Chester Tota	511	Control Cash Disburse Account	1,701,625	1,701,625		
MICHAEL CHARTER MICHAEL MICHAEL CHARTER		Control Cash Disbursement Account	1,701,625	1,701,625	0	0
Compared Forest		JMG Liability	0	0	0	0
Figure Continuent Continu	200	ARO - Current	16,881,479	0	16,861,479	0
Control Control Labilities	880	Ecan Development Fund Curr	574,747	376,497	198,250	
Seas to be less to b	710	Unclaimed Funds	100,4	100,4		,
Federal Missions - Long-Term Risk Management Labilities	69216	Salac Itan Tay - Loured Even	707	600	- 88	. 2
Peace Magneton Accorded Leading Septembries 195,389 153,399 153,399	643	Account Audit Fees	144.163	44,432	72,322	27.409
Other Defends to "John Anna	999	Faderal Mitgation Accru (NSR)	554,326	0	554,326	٥
Control to set of control American Carletins and Accrated Labellities Control to set of control American Carletins and Accrated Labellities 15,622,900 9,614,156 24,681,425 24,685,280 10,151,180 24,681,425 24,685,280 10,151,180 24,681,425 24,885,281 25,582,900 9,614,156 24,681,425 24,68	050	Deferred Rev -Pole Attachments	135,396	135,396	0	
Main Country and Accuract Labilities 19,000 008 701,940 18,339,825	112	Other Deferred Credits-Curr	221,816	0	221,818	
Courtiest Date and Accorded Leadelines	124	Contr in Aid of Constr Advence	55,302	55,302	0	0
Current Coher and Accorded Labilities	111	Deferred Rev-Borus Lease Our	130,000	0 000	437,364	
Comparison		Current Other and Account Tabilities	35,692,990	9 641 156	24 861 425	1 190 408
COTAL CURRENT LIABILITIES		Other Current Liabilities	36,663,280	10.131.180	25.317.726	1214.374
Long-Term Dobt - Affiliated Long-Term Dobt - Penalums and Discounts Unamor	T I	OTAL CURRENT LIABILITIES	211,836,666	125,116,076	197,495,486	(895,080,568)
Long-Term Debt. Permittins and Observative Lumber		Long-Term Debt - Affillated	0	0	•	•
Long-Term Debt. Permittimes and Discounts Unamory (222,300) (168,529)		Long-Term Debt - Non Affiliated	801,815,298	235,459,890	395,167,347	171,288,061
Long-Term Risk Management Liabilities - Long-Term Risk Management Liabilities - MTM		Long-Term Debt - Premlums and Discounts Unamort	(222,300)	(65,220)	(409,635)	(47,445
Long-Term Risk Management Liabilities - MTM		Memo - LTD Non-Affiliated and Premiums	801,692,998	235,394,670	395,057,713	171,240,616
Long-Term Risk Management Liabilities	200	Long-Term Risk Management Liabilities - Hedge	0 000	0 9	0	0.5
Cong-Term Risk Management Liabilities		Long-Term Risk Management Liabilities - MTM	47 252	0	47 252	
Deferred income Tases		Long-Term Risk Management Liabilities	47,252		47,252	
Paginatory Liabilities and Deferred Credits 3,174 1,356 1,357 1,357 1,357 1,357 1,357 1,357 1,357 1,357 1,357 1,357 1,357 1,356 1,356 1,356 1,357 1,357 1,357 1,356 1,357 1,356 1,356 1,356 1,356 1,356 1,357 1,356		Deferred Income Taxes	649,936,876	184,997,725	332,888,758	132,050,393
Requistory Liabilities and Deferred Credits (33,091,755) (29,002,073) (719,186) (719,191) Asset Retirement Obligation 65,086,884 68,086,884 68,000,777 (719,191) Asset Retirement Obligation 12,888,917 (11,186,150 69,000,777 (719,191) Nuclear Decommissioning 12,888,917 (11,186,150 69,000,777 (719,191) Employee Benefits and Pension Obligations 12,888,917 (11,186,150 69,000) Trust Proferred Socurities 66,086,884 66,087,041 60,000 Trust Proferred Socurities 66,086,984 66,0450 60,000 Trust Proferred Socurities 66,086,984 66,0460 60,000 60,000 Cumulative Proferred Socurities 66,086,984 66,0460 60,000 60,0		Deferred investment Tax Credits	3,174	1,356	1,396	423
Asset Retirement Obligation Menno - Reg Lab and Def 11C (33,088,581) (29,000,777) (779,791) (33,088,581) (29,000,777) (779,791) (33,088,581) (29,000,777) (779,791) (37,088,581) (29,000,777) (779,791) (37,088,581) (29,040) (40,040) (49,040) (40,040) (49,040) (40,040)		Regulatory Liabilities and Deferred Credits	(33,091,755)	(29,002,073)	(781,186)	(3,308,495)
Nuclear Doctomarissioning		Memo - Reg Liab and Der ITC	(33,088,581)	(29,000,717)	(779,791)	(3,308,073)
Employee Benefits and Securities 12,888,917 11,186,150 10,000 10,		Asset Reurement Obligation	56,086,684	69,672	56,027,011	0.0
Turist Preference Securities 12,000, 17 17,100, 10		Noticed Decommestoning	0	0	0	0
Customer Securities Configations Under Capital Leases Config		Employee Benefits and Pension Congagons	12,888,917	001,881,11	(49,040)	1,08,167,1
Obligations Under Capital Leases 2054,558 901,952 1,120,576		Commission Preferred Stocks of Subs. Mandatory Bade		9 6		
Def Credits - Name Tax		Obligation Index Capital capations maintains Notes	0000000	030 000		00000
The control of the		Def Credits - Income Tax	664 459	112	313.632	55,000
1,110,644 1,11	114					0
Customer Advances for Construction 162,500 162,500 162,500 0 Deferred Gain on Sale and Leaseback 0 0 0 0 0 Def Gain on Disp of Utility Plant 0 0 0 0 0 0 0 PP - System Upgrade Cedits 140,343 140,343 0		Def Credits - NSR	1,110,644	0	1.110.644	0
Def Gain on Sale/Leaseback 0 0 0 Deferred Gain on Sale and Leaseback - Rockport 0 0 0 Def Gain on Sale and Leaseback - Rockport 0 0 0 Def Gain on Sale and Leaseback - Rockport 0 0 0 Prop Carlo on Digital Control of Sale And Sale And Carlo and Lease NC 140,343 140,343 0 0 Prop Last Note Sale-Deld Rev Deferred Rev Borus Lease NC 1,384,993 140,343 863,128 0 0 Def Credits - Other 1,584,993 140,343 863,128 0 0 0 0 0 Accumulated Provisions - Rate Refund 407,750 0 0 407,750 0 407,750 Other Non-Current Liabilities 5,764,904 1,500,622 3,815,730		Customer Advances for Construction	162,500	162,500	0	0
Deferred Gain on Sale and Leaseback - Rockport		Def Gain on Sale/Leaseback	0	0	0	0
Def Gain on Disp of Utility Plant Def Gain on Def		Deferred Gain on Sale and Leaseback - Rockport	0	0	0	٥
PP - System Upgrade Cradits 289,878 0 0 0 0 0 0 0 0 0		Def Gain on Disp of Utility Plant	0	0	0	0
Par Opt Lasel Name Secured Case 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 140,343 128 140,343 128 140,343 128 140,343 128 140,343 140,34	/90	IPP - System Upgrade Credits	289,978		•	289,979
Per Opt Line Sold-Delif Rev	280	Fbr Opt Lns-In Kind Sv-Dfd Gns	140,343	140,343	•	0
Def Credits	1278	For Opt Line Sold-Deld Rev	245, LAS		900 100	2,043
Actund 1,527,555 140,545 005,128 055,128 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Dof Oraclin Other	4 36 4 003		871,500	004 400
Achund 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Total Other Deferred Credits	1,354,993	302 843	863,128	325,136
407,750 0 407,750 5,764,904 1,500,622 3,815,730		Accumulated Provisions - Rate Refund	0	0	0 0	0
5,764,904 1,500,622 3,815,730		Accumulated Provisions - Misc	407,750	0	407,750	0
		Other Non-Current Liabilities	5,764,904	1,500,622	3,815,730	448,552

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GLS8216 YTD Apr 2016 06/10/2018 13:07	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
098 V2016-04-	LAYOUT: GLACT, SEC BLAINER UNIT BEGWENT, CONS	YTD Apr 2018	YTD Apr 2016	YTD Apr 2016	YTD Apr 2016
-0.7	TOTAL LIABILITIES	1,705,175,715	529,264,197	984,503,120	235,102,727
	Cumulative Pref Stocks of Subs - Not subject Mand Reden Minority Interest - Deferred Credits	00	00	00	00
	COMMON SHAREHOLDERS' FOUTY				
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital	527,309,077	106,025,371	337,243,870	84,039,836
	Premlum on Capital Stock	0	0	0	0
	Retained Earnings	98,878,080	44,191,265	(68,888,643)	123,575,459
	Accumulated Other Comprehensive Income (Loss)	(1,621,006)	(23,636)	(1,680,175)	(17,194)
	TOTAL SHAREHOLDERS' EQUITY	675,016,152	172,597,049	277,062,654	226,356,448
	Memo: Total Equity	675,016,152	172,597,049	277,062,654	225,356,448
14	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,380,191,867	701,861,247	1,261,565,774	460,459,175
	out-of-balance	(0)	0	0	0)

GLS8216 YTD Apr 2015 sertable 1650		Int Consol GLS8216	Company -	Company - Generation 117	Company - 180
09B V2015-04-	LAYON COLORS HE SEGNEY, CONS	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015
	ASSETS				
	Cash and Cash Equivalents	599,708	599,708	0 (
	Customers	19,203,301	12,368,921	5.849.975	984,405
	Accrued Unbilled Revenues	(4,733,947)	(5,125,014)		0
	Miscellaneous Accounts Receivable Allowances for Uncollectible Accounts	23,317,672	9,723,375	52,477,121	8,402,257
	Accounts Receivable	37,529,976	16,783,721	58,653,247	9,378,088
	Advances to Affiliates	0	0	0	0
	Fuel, Materials and Supplies	58,141,584	2,255,003	55,110,104	776,476
	Marrin Dancelte	3,624,354	276.67	3,624,354	
	Unrecovered Fuel - Current	869.741	0	669.741	
	Other Current Regulatory Assets	0	0	0	
	Prepayments and Other Current Assets	1,771,591	1,121,340	402,599	247,653
E	OTAL CURRENT ASSETS	105,056,205	20,802,990	121,136,079	10,402,217
	Electric Production	1,166,232,731	785,036,788	1,639,274,130	554,329,663
	Electric Transmission	557,980,684	0	0	0
	Electric Distribution	737,217,635	0	0	
	General Property, Plant and Equipment	520,031,464	139,571	1,461,903	1,160,479
	Construction Work-In-Progress	53,559,374	7,965,559	37,517,197	8,076,618
	TOTAL PROPERTY, PLANT and EQUIPMENT lace: Accommissed Departments and Amortization	3,035,021,887	793,201,898	1,678,253,230	563,566,759
Z	NET PROPERTY. PLANT and EQUIPMENT	1.973.860.602	534,122,848	1.053.358.871	386.378.883
	Net Regulatory Assets	246,585,251	100,332,832	89,529,279	56,723,140
	Securitized Transition Assets and Other	0		0 1	0
	Spent Nuclear rues and Decommissioning Trusts Investments in Down and Distribution Diplects	9 6	9 6		
	Goodwill	0		0	
	Long-Term Risk Management Assets	948,212	28,165	920,047	0
	Employee Benefits and Pension Assets	13,540,922	5,488,301	7,519,533	533,088
16	TOTAL OTHER NON-CHERENT ASSETS	15,406,313	5,968,638	6,079,827	3,357,848
		200100100100100	and realized	ann'araira	a faith a faith
	TOTAL ASSETS	2,355,397,505	666,743,773	1,278,543,636	457,395,175
	LIABIUTIES		ı		
	Accounts Payable	65,662,727	48,270,819	62,282,880	2,384,109
	Advances from Affiliates	478,769	(2,819,095)	91,454,516	(88,156,651)
	Other Curent Regulatory Labilities				
	Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	
	Long-Term Debt Due Within One Year - Affiliated	0	0	0	
	Risk Management Liabilities	2,353,778	42,680	2,311,098	
	Accrued Taxes	(1,259,093)	11,117,965	(24,528,189)	12,151,132
	Memo: Property Taxes	14,986,424	6,939,638	3,879,650	4,167,135
	Accrued Interest	9,749,578	2,793,236	4,766,475	2,189,867
	Risk Management Collateral	56,317	0 254 440 00	56,317	
	Denoelte - Cretomer and Collatoral	26,126,135	35, 170,02	200,000	
	Over-Recovered Fuel Costs - Current	0	0	0	
	Dividends Declared	0	0	0	
	Preferred Stock due W/IN 1 Yr	0	0	0	0
	Obligations under Capital Leases - Current.	1,003,041	504,528	476,403	22,111
	Revenue Refunds - Accused	1,720,566	1,624,003	7 926	107
	Accrued Rents - Rockport	0	0	0	0
	December 1				

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GLS8216 YTD Apr 2015 csrt/zet5 1630	DALCANCE SHEET	Int Consol	Company -	Company - Generation 117	Company -	
09B V2015-04-	Account GL ACCT, SEC. Bushess Unit, SEGNENT, CONS	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015	
	Accrued ICP	1,423,784	619,213		1,233	
	Accree vacations Misc Employee Benefits	1,285,965	521,081	739,097	25,787	
	Payroll Deductions	166,806	78,684		123	
	Accused Workers Compensation	4,415,904	0 0 88 FCE	389.035	20 508	
2530022	Customer Advance Receipts	1,415,734	415,734	0	0	
	Customer Advance	1,415,734	1,415,734	0	0	
2420511	Control Cash Disburse Account	6,381,709	6,381,709	0 (۰ ,	
	JMG Liability	0,361,708	0,100,0	9 0	0	
2300002	ARO - Current	2,220,140		2,220 140	, 0	
2420088	Econ Development Fund Curr	291,250	0	291,250	0	
2420512	Undaimed Funds	0.318	BILL'S		0 (
242059215	Acc Cash Franchise Red	143	0000	2 2	, E	
2420843	Accrued Audit Fees	146,429	43,855	74,199	28.374	
2420656	Faderal Mingstion Accru (NSR)	554,326	•	554,326	ei	
2420594	ST State Mitgeton Def (NSR)	148,663	0.000	148.653	5 (
2530112	Other Deferred Oradis-Curi	221,616	0	221.616		
2530124	Confr in Aid of Constr Advance	135 13	756,75	0	D	
7,10552	Deferred Rev-Bonus Lease Curr	431,564	0	431.564	B	
	Misc Current and Accrued Liabilities	4,314,352	344,076	3,941,829	28,447	
	Current Other and Accused Liabilities	51,818,494	35,629,606		1,203,457	
12	TOTAL CURRENT LIABILITIES	221,185,345	121,611,472	217,054,929	(70,195,976)	
	Long-Term Debt - Affiliated	780 000 000	223 064 400	381 521 400	0 175 414 200	
	Long-Term Debt - Premiums and Discounts Unamort	(389 025)	(111 253)		(87.488)	
	Memo - LTD NonAffiliated and Premiums	779,610,975	222,953,147	381	175,326,712	
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0	
2440002	LT Unreal Losses - Non Affi	358.204	0 6	368.704	0 6	
-	Long-Term Rick Management Liabilities - MTM	355.018	, ,	355 018	, c	
	Long-Term Risk Management Liabilities	355,018		355,018	. 0	
7	Deferred Income Taxes	582,527,421	172,175,825	280	129,933,611	
	Deferred investment Tax Credits	27,154	609'9		4,137	
		19,459,670	(36,220,887)		(6,728,647)	
	Accest Definement Obligation	19,480,624	(35,214,278)	82,419,613	(6,724,510)	
	Nuclear Decommissioning	0	0	0		
	Employee Benefits and Pension Obligations	12,856,409	10,424,698	1,534,069	897,642	
	Trust Preferred Securities	0	•	•	0	
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0		0	
	Obligations Under Capital Leases	2,536,718	1,110,749		50,832	
2630114	Del Credits - Income Tax	84,201	43,549	12,298	28.354	
	Def Credite - NSR	1 110 644				
	Customer Advances for Construction	120.385	120.385	0	0	
	Def Gain on Sale/Leaseback	0	0	0	0	
	Deferred Gain on Sale and Leaseback - Rockport	0	0		0	
2630000	Der Gain on Disp of Utility Plant	0 6	0 9	0 14	0.0	
2530067	One Series Credits	280 668			280 668	Г
2530092	For Opt Lize-in Kind Sv-Did Gns	148,023	148,023	0	0	iye
2530137	Fbr Opt Lns-Sold-Deld Rev	85 038	0	•	85.099	, 0,
2530178	Deferred Rav-Bonus Lessa NC	.,294,692		1,294,692	0	
		1,808,950	148,023	1,295,160	365,767	Л 2
	Are maileted Deserved Credits Are maileted Devices - Date Defined	1,929,335	268,408	1,295,160	365,767	216
	Accumulated Provisions - Misc	640.750		640.750	0	

AMERICAN ELECT GLS8216 YTD Apr 2016	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Apr 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-04-	Layout: GLACT_SEC Business white SEGNEDAT_CONS	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015	YTD Apr 2015
J	Other Non-Current Liabilities	6,301,647	1,422,706	4,433,989	444,953
TOT	TOTAL NON-CURRENT LIABILITIES	1,465,397,838	370,827,885	1	289,878,408
TOT	TOTAL LIABILITIES	1,686,583,184	492,439,357	1,011,746,474	229,682,433
Cun	Cumulative Pref Stocks of Subs - Not subject Mand Reden Minority Interest - Deferred Credits	00	0	0 0	00
	COMMON SHAREHOLDERS' EQUITY				
	Common Stock	50,450,000	22,404,049		17,758,348
	Premium on Capital Stock	0 0	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	04,000,000
	Retained Earnings	103,030,113	45,915,314	2	125,946,265
` [Accumulated Other Comprehensive Income (Loss) TOTAL SHAREHOLDERS' EQUITY	(2,125,244)	(40,318)	(2,053,220)	(31,706)
	Memo: Total Equity	668,814,321	174,304,416		227,712,743
TOT	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,355,397,505	666,743,773	1,278,543,636	457,395,175
	out-of-balance	(0)	0	0	(0)

UTILITY PLANT		BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE
101/106 GENI	GENERATION	1,124,272,407.54	15,048,016.38	(4,418,728.56)	00.00	0.00	1,134,901,695,36
TOT	TOTAL PRODUCTION	1,124,272,407.54	15,048,016.38	(4,418,728.56)	0.00	0.00	1,134,901,695.36
101/106 TRAN 101/106 DIST	TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	2,734,301.40	(552,938.38)	00.00	00.00	566,538,347.55 807,567,799.28
TOT	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	30,436,821.84	(8,322,958.31)	0.00	0.00	2,509,007,842.19
1011001/12 CAPI	CAPITAL LEASES	5,258,431,49	0.00	0.00	209,615.81	00'0	5,468,047.30
102 ELEC 1140001 ELEC	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOT	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	30,436,821.84	(8,322,958.31)	209,615.81	0.00	2,514,475,889.49
1050001 PLAN	PLANT HELD FOR FUTURE USE	7,750,600.96	000	0.00	00.0	0.00	7,750,600 96
107000X CON	CONSTRUCTION WORK IN PROGRESS:						
107000X BEG. 107000X ADDI 107000X TRAN 107000X END.	BEG. BAL. Additions Transfers End. Bal.	59,350,976.05	41,644,061.88 (28,187,783.32) 1) 13,456,278.56				72,807,254.61
TOT	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	43,893,100.40	(8,322,958.31)	209,615.81	00:0	2,595,033,745.06
NONUTILITY PLANT	ы						
1210001 NONI 1210002 NONI 1240025-29 OTHE	1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 025-29 OTHER INVESTMENTS	995,120,00 0.00 1,826,832.63	0000	00.0	0.00	0.00	995,120.00 0.00 1,826,832.63
TOT	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	ctio 82.282, 83.00

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - April, 2016

Final 5-10-16

	BEGINNING	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER	ENDING
UTILITY PLANT						
NUCLEAR 1080001/11 OTHER 1080009/10 DECOMMISSIONING COSTS					00.0	
TOTAL NUCLEAR					00'0	
1080001/11 PRODUCTION 1080001/11 TRANSMISSION 1080001/11 DISTRIBUTION	403,108,517,50 176,427,961,28 222,789,410,10	11,447,965,41 5,035,466,79 9,371,736,71	(4,418,728.56) (552,938.38) (3,348,829.02)	(801,300,85) (40,526,53) (1,492,697,74)	00.0	409,336,453.50 180,869,963.16 227,319,620.05
1080013 PRODUCTION 1080013 TRANSMISSION 1080013 DISTRIBUTION RETIREMENT WORK IN PROGRESS	(1,958,254,70) 0.00 (45,372,15) (2,090,904,85)	00.0	8888	0.00 0.00 0.00 (1,587,660 60)	(75,806.89) 0.00 (3,196.95) 2,334,525.12	(2,034,061,59) 0.00 (48,569,10) (1,444,040,33)
TOTAL (108X accounts)	798,231,357.19	26,855,168.91	(8,320,495.96)	(4,022,185.72)	2,255,521.28	813,999,365.70
NUCLEAR 1110001 PRODUCTION 1110001 TRANSMISSION 1110001 DISTRIBUTION	295,177.16 1,430,933.85 5,080,066,43	46,780.12 209,894.87 482,193.47	0.00 0.00 (2,462.35)	0.00	0.00 1,844,030.72 (3.277.67) (11.938.48)	2,185,988.00 1,637,551.05 5,547,859.07
TOTAL (111X accounts)	6,806,177.44	738,868.46	(2,462.35)	0.00	1,828,814.57	9,371,398.12
1011006 CAPITAL LEASES	2,354,588.80	0000	0.00	0.00	88,610.33	2,443,199.13
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	807,392,123.43	26,594,037.37	(8,322,958.31)	(4,022,185.72)	4,172,946.18	825,813,962.95
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonutl Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT	228,295.19 18.87 228,314.06	2,223.24 0.00 2,223.24	0000	0.00	0.00	230,518.43 18.87 230,537.30
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936						Section II - Application Filing Requirements Exhibit S Page 36 of 216



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

June 20, 2016

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

Please find enclosed May 2016 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
44.74	

11-12 Deferred Credits

12 Statement of Retained Earnings

Utility Property:

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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

52016		Int Consol	Company -	Company - Generation	Transmission
YTD May 2016		GLS8016 Actual	110 Actual	117 Actual	160 Actual
008 V2016-05-31	Layout GLSBOTS Account GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD May 2016	VTD May 2016	YTD May 2016	YTD May 2016
	REVENIES				
4400001	Residential Sales-WiSpens High	59,755,230	59,755,230	0	0
200004	Remidential Sales WO Space 14	24,780,562	24,760,562		0 0
Y Y	Revenue - Residential Sales	108,885,627	108,885,527		
4420001	Commercial Sales	35,802,944	35,802,944	a	0 0
40000	Sales to Pub Auth - Schools Sales to Pub Auth - Fr Schools	8,862,340	6,382,340	9 6	9 0
4420013	Commercial Fuel Rev.	14,474,254	14,474,254	0	0
*	ommercial Sales	67,485,988	63,486,998		91
	Neverule - Industrial Seiss - Aminated	98 990 80	28 098 959		
MO0024		10,646,815	10,646,815	• •	
420016	d Fuel Rav	27,221,645	27,221,645	0	0
*	Revenue - Industrial Sales - NonAffiliated	66,865,219	65,965,219		
*	Revenue - Che Producta Sales	n y and an	Cly'oan'es		
*			•		
9		•			
0000017	Public Streeth fighway Lighting	688,065	688,065	•	0 0
	Revenue - Other Retail Sales	604,358	804,358		
6	Revenue - Other Retail Sales - Affiliated	•			
	Revenue - Retail Sales	240,141,103	240,141,103		
4550017	Oth End Res-Turn-Affi	31,042	0 6	9 6	31,042
4581033	O'M NITS Revenue - Affained	21,615,350			21,615,360
4551034	P.M TO Acm Serv Rev - All	328,721	0	0	328,721
4561035	P.M. Amiliated Trains HTS Cost	(18,501,953)		(18,501,953)	0 (
48165	Affil PLA Trans Enhancement Sav	279,336		0	279.336
4561080	Affi P.M Trans Enhancent Cost	(239,102)	0	(239,102)	0
4561002	PROVISION RTO COR Am	0 0	0 (510,346	0
4800	Revenue - Transmission-Affiliated	3.258.802	,	(18.486.311)	38.031.347
	Transm. Rev. Cledic WhishMann	58,019	0	(458,699)	517.717
4470208	PJM Trans loss credits-OSS	20,552	0 0	20,552	0 0
4561002	RTO Formulate Cast Recovery	22.872	00	(37.847)	60.818
550155	Pull Point to Point Trans Sic.	225,648	0	225,648	0
4561008		52,405	0	0	52,405
1001357	P.M. Nebroth Integ Term Sec.	2,528,646	00	0 0	2,528,646
4561028	P.M. Pow Fee Cos Ray Whol Cu-NA	1,990	• •		1,990
61029	P.IM NTS Revenue What Cos-NAIT	1,043,016	0	0	1,043,016
4561030	PJM TO Serv Rev White Cust-NAT	20,198	0	0	20,198
4551056	NonAffi P.IM Trans Enhannt Rev	315,511	0		315,511
4561061	SACTOR STEP Review White FR	13.479	0 0	0.0	13.479
4561085	PROVISION RTO Res - Navet	(85 505)			(65,505)
*	Revenue - Transmission-NonAffiliated	4,142,520	•	(343,941)	4,486,461
	Revenue - Transmission	7,401,322		(18,829,253)	40,617,809
4470001	-Sales for Resals - Assoc Con	308,487	0		0
4470151		1,314,237	0	1,314,237	0
9	1	C 735 574			
20010	Sales for Result-Biology Purch	(4.381.784)			0
4470027	Pb Am Fue	864,090	0		0
447000	WhealMuntPub Auth Bless Rev	966,104	0	998	0
4470081	Francial Spark Ges - Realized	(956)	0		0
4470082	Anancial Electric Resized	(1,692,187)	9 6	C)	
44/000	P.M. Energy Sales Margo	(84,401)	0.0	(104.40)	
447000	Comments Or Not States	458 909	0.0		
4670100	Pull FTR Revenue-OSS	35.889		35,989	
170103	P.M. Energy Salve Cost	4,274,778	0	4,2	0
4470107	PLM NITS Purch-NovAIT	(8.278)	0	(8,278)	0
			•		

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Store		Int Consol	Company -	Company - Generation	Company -
VTD May 2016 0606/2016 15.01		GLS8016 Actual	410 Actual	117 Actual	180 Actual
098 V2016-05-31	Layout GLACT SEC Business Units: SEGMENT_CONG	YTD May 2016	YTD May 2018	YTD May 2018	YTD May 2018
4470112	Nor-Trading Booked Sales-OSS	\$	0	- 45	a
4470115	P.M. Meler Correctors-OSS	7,780	0 (0
9250	Publicamental inn Cros. OSS	77.877		778.77	96
1510	Non-Tructug Bookout Purch-OSS	(228,248)	0	(226,248)	0
4470143	Financial Hedge Resized	387,930	0	397,930	0
4470170	Interest Natio Geograph Dones:	(182)	0.0	(182)	0 6
4470175	OSS Sharpd Redain - Retail	(4.438.047)	0	(4.439.047)	
4470178	OSS Sharing Redaya-Reduction	4,439,047	0	4,438,047	0
4470214	PJM 30m Suppl Reserve CR OSS	4.578	0	4,576	0
4470215	P.M. John Suppl Reserve CH OSS	(3,713)	0	(3,713)	0
47020	P.M. Repulation - OSS	6,508	0.0	8,508	0.0
47022	Public Remother - OSS	137 240	9 6	137 240	9 0
090	P.M. Hourly Not Purch - FERC	(1,411,292)		(1,411,292)	0
	A Revenue - Resele-WonAmilated	4,519,209		4,619,209	•
	Revenue				
417	Devenue - Kessle-Nok Mgrit M.IM				
4	Rev	R.141 932		K 144 832	
4470074	Saw for Read-All-Trail Price	0	0	174.806.346	0
4540001	Rent From Elect Property - Al	150,498	345,884	0	0
4560001	Oth Elect Ray Affinished	12,650	0		•
	8 Revenue - Other Ele-Amiliated	163,148	345,884	174,918,998	•
000	Forkeled Discourts	1,719,025	1,719,025	0	0
4510001	Mac Service Rev North	51,514	285,986	0 0	5,648
1 8	Rent from Elec Prop-Refe Attri-	1948 511	1.848 511		0
4590007	Oh Buct Rev - DSM Program	2,151,112	2,151,112		0
	Revenue - Other Els-NonAffiliated	6,173,478	0,105,684	889'89	9,223
	Revenue - Gas	' \$. (5		
4118008	Comp Allow Gain ChAPR Sum NO:	134,000		134 000	00
800	Comp After Gains CSAPR An NOs	124,125	0	124,125	0
4118010	Emission Allow KY Env Surch	(124,046)	0	(124,048)	0
,		134,166			
1	Datable - Other Datable	0,507,051	0,100,004	475 444 740	677.8
7	D Revenue Marchandising & Contract Work	- Indiana	and made	at divident	
~					*
7	Revenues Non-Utility Operations - NonAffiliated		•		
	Revenues from Non-Utility Operations Non-Onesetten Pental Income - Affiliated			•	
		14.125	13 500	625	
4180006	Non-Oprating Ristal Inc-Depr	(2,779)	0		(2,779)
	D Non-Operating Rental Income - NonAffillated	11,346	13,600		(2,779)
,	N	11,346	13,500	628	(2,778)
	C Non-Operating Misc income -Aminated		· ace		. 600
STATE OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PER	Marc Non-Co locationary Trades	50°	0	*	807
4210007	Mac Nor-Color- Nor-Nor-Co	180 216	283	24.	
	D Non-Operating Misc Income - NonAffiliated	186,765	199		268
	Noi	186,765	561		268
4540004	Rent From Eled Prop-AED-Nortal	28,692	28,692		0
		111,411	100,411	0	11,000
0	Associated Business Development income	140,103	129,103		11,000
0	- national	*17'70	101.54	100,000	6040
P	Memo: Revenue-Oth Opr-Oth Non	337,214	143,164	185,561	8,489
	Revenue - Other Operating	6,807,993	6,694,692	176,287,300	17,713
21					•
3	Provision for Rate Refund - Amusted	•			
4210032	Pur Purch Outside Sys Territry	(745)	0	(745)	0
1	A Revenue - Power Sales	(746)			
	TING REV	260,481,605	248,736,796		40,636,621
		***************************************	Tat as 6 as 6	300 406 4	

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	\$1016	INCOMESTATEMENT	Kentucky Power Int Consol	Company -	Company - Generation	Company -
Page	TD May 2016		GLS8018 Actual	110 Actual	117 Actual	180 Actual
Page	089 V2016-05-31	SEC	YTD May 2018	YTD May 2016	YTD May 2016	YTD May 2016
Page	(g)-	Memo: Other Affiliated Revenue	5,044,673	345,864	158,056,408	36,031,347
	(5)	Memo Revenue-Oth Opr-Oth Ath Memo Revenue-Oth Opr-Oth Non	337,214	143,164	185,561	8.489
Matter Comment Comme		Memo: Total Operating Revenues	260,491,605	246,735,795	162,609,235	40,535,521
	4(E)=(B)+(C)	Memo: Affiliated Revenue Memo: Mon. Affiliated Revenue	5,044,673	345,864	158,056,408	36,031,347
Fig.	Add to the	Memo: Total Operating Revenues	260,491,605	246,735,795	162,609,235	40,535,521
Fig. 2 Communication Com		FUEL EXPENSES				
Fig. 2015 Fig.	00000	Flux	1,167,429	8	1,167,418	\$
Feet Exposes 144,0004 144,0	10001	Fuel Consumed	36,914,084	0.0	35.914,084	9.0
Politic Colorest	61001	Fuel OI Consumed	561,225		561,225	
First Exposes First Expose First Exposes First Expose First Expose First Expose	10027	90	144,004	0	144,004	•
Total State Stat	10028	Cyptum Sales Proceeds	(228,557)		(228,557)	
Control Found Expense Control Found Expense Control Found Found Found Expense Control Found Ex	9000	First Defended	(1,087,248)		(1.087.248)	
Full Ford Richards 200 Get 200		Deferred Fuel Expense	(1,087,248)		(1,087,248)	
Fail from Attended Paint		Over Under Fuel Expense	23 000	•	18 920 544	**
Above Communic Card Root		Fuel from Amiliates for Electric Generation	indication .		and and an	
All Contained State	00006	Allow Consum Tide IV 502	280,043	0	280,043	6
Allowanties Contamplion	60008	Alow Centumpt CSAPR SO2	25,994	0 0	25,994	0.0
Total Post Service 1995	90014	Allowances - Consumption	(6,569)	9	289.448	
Tight of the present of the presen	20002	Unes Experime	589,277	a	589,277	8
Full Age Equation Fig. 2, 75 7	20000	Trona Experise	135,478	0	135,478	0.0
Emission Control - Chemicals 175	20000	Competition Expense	1,403,735	9 0	1,483,/56	9 6
Emissions Control - Characteristics 1,130,149 1,13	20007	Lime Hydrate Expense	5,775	0	5,775	0
Total Finishoom Control Chammides	20015	Environmental OverAnder Consu	(153,048)	0	(153,049)	0
Purchased Electricity From Affile Page 1,519,567 1,4190,634 1,519,674		ofal Fast for Flactic Constition	41.257.587		2,047,682	
Purch have before the protocol of protocol		Memo: NonAIT Fuel/Allow/Emission	1		41,287,674	10
Purchased Electricity From AEP - Affiliates	20027	Purch Pre-Vion-Fuel Pothon-Aff	21,351,596	0	21,351,596	0
Purchased Electricity from ARP - Affiliable 1,599,287 17,590,346 34,806,600 Purchased Electricity from ARP - Affiliable 17,592,87 17,592,87 17,592,87 17,592,87 Gue Comercus years Plant Conformation ARP - Affiliable 1,092,27 1,092,27 1,092,27 PAN Instance Charter PAN Instance Charter 1,094,459 1,049,459 1,049,459 PAN Required Charter PAN Required Charter 1,049,459 1,049,459 1,049,459 PAN Required Charter PAN Required Charter 1,049,459 0,048 1,049,459 PAN Required Charter PAN Required Charter 1,048,459 0,048 1,048,459 PAN ARRA STAND Review Charter 1,048,459 0,048 0,048 1,048,353 PAN ARRA STAND Review Charter 1,048,353 0,048 0,048 1,047 PAN ARRA STAND Review Charter 1,048,353 0,048 0,048 0,048 PAN ARRA Review Charter 1,048,459 0,048 0,048 0,048 PAN ARRA Review Charter 1,048,459 0,048 0,048 0,048	62003	Purch Power-Association Price	0	174,806,346	0	9 6
Comparison of the About Intermy-benissed 17,519,287 17,519,297 17,519,287	9000		14,856,660	174,806,346	34.856.660	
Commence Money Plant Commence Plant Commence Money Plant Commence Plant Com	50001		17,519,267	0	17,519,267	0
Pub Reactive Disigner 10,502 10,5	50022	Gas-Convence-Mone Plant	(17)	0 0	(17)	0.0
1,049,459	97000	P.M. Inackster Mr. Rev. CSF	10,502	0	10.502	
PAN Resides Court PAN Spires Reserve Court PAN Spires Reserve Court PAN Spires Reserve Court PAN Spires Reserve Court PAN Parties Power PAN Panties PAN Panties Power PAN Panties Power PAN Panties PAN	50074	P.M.Rescove-Charge	1,049,459	0	1,049,459	0
PAM Registron Charge PAM Spiror Pleases Charge PAM PAM Reserved Charge PAM PAM Revenue LSE PAM Charge PA	50075	P.IM Reactive-Crack	(460,624)	0	(460,624)	0
PAM Spiciong Reserve Chaigs 198,752 198,	90076	FUN BROK SEA Charge	363,636		302,000	5 6
PAM Spicionny Reseave-Chaignes PAM Particles Augusts PAM Chaignes Chaignes PAM Transmit use Chaigne	8/005	Pulk Regulation Credit	(48,353)		(49,353)	
P.M. Sparming Reserved Creekt (41,039) P.M. Sparming Reserved Creekt (42,039) P.M. Sparming Reserved Creekt Reserve	50063	P.J.M. Spinning Reserve-Charge	138,752	0	136,752	٥
Purchased Gas for Reasis - NonAffiliated Purchased Gas for Reasi	5008A	P.M. Sprang Reserve-Credit	(41,038)	0 0	(41,038)	0 0
Comparison Com	06000	P. M. Purthersenann F. C. Australia	1,427		1 427	
PAM Op/Rea LSE Charge PAM Tear to Locat Legal PAM Tear to Legal	50105	Capacity Purchase-Audion	2,925	0	2,825	0
PAM FIRST Revealed Constraint Log	50123	PJM OpPles LSE-Charge	330,489	0	326,269	4,220
Purchase Power PPA Defend Cross	50124	Pull Implical Congression-LSE	532,065	0 0	532,065	0 0
Purchase Power PPA Defend: 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 229,686 0 238,482 238,000 238,482 238,000 238,482 238,000 238,482 238,000 238,482 238,000 238,0	50137	PLM Option LSE-Court	(7.235)	0	(7.235)	
NY Env Str - Purchase Power (338,462)	50141	Purchase Power-PPA Deferred	229,686	0	229,686	0
### SECRETARY Constitution Receivery ### SECRETARY ### SEC	50142	KY Erv Sur - Purchase Power	(338,482)	0	(338,462)	0
Purchased Electricity for Resale - NonAffiliated	50143	BS10R PJM Overdinder Recovery	50 751 8	0 0	23154.057	
Purchased Electricity for Resale - NonAffiliated 20,779,527 20,779,507 Purchased Gas for Resale - Affiliated Purchased Gas for Resale - NonAffiliated 56,635,187 174,906,346 55,630,967 Total Purchased Power		Pun Transit Los Credib-LSE	(686,438)	. 0	(686,438)	0
66,835,187 174,906,346 65,630,967		Purchased Electricity for Resale - NonAffilisted	20,778,527		20,774,307	4,220
66,635,187 174,906,346 65,630,967		Purchased Gas for Resale - Affiliated	,			
	1	otal Purchased Power	181,65,635,187	174,906,346	55,630,967	4,220

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10: Mary Terminological Communication Considering Contract

According to Company	GLSeoie	INCOME STATEMENT	Kentucky Power Int Consol	Company - Distribution	Company - Generation	Company - Transmission
The control of the	ID May 2016 JOB/2016 15 D1		GLS8016 Actual	Actual	Actual Actual	Actual
Compared to Communication	V2016.05.31	ACCT SEC	YTD May 2018	YTD May 2016	YTD May 2016	YTD May 2016
Colored Colo	00000	Oper Supervisor & Engineering	1,227,002	6,225	1,218,747	2,029
Section of the content of the cont	10000	Oper Super & Eng-RATA-Am	20,134	0.0	20,134	0 0
March to the continue	20005	Bothe Expenses	153,569	0		0
State Colored Colo	00000	Marc Steam Power Expenses	3,290,892	760		77.
Section of the content of the cont	50003	Almond Cod Foreign - Share	158	9 6		0 6
Second Control Colonial Colo	50012	BSTOR O/U Recovery-Ope: Costs	58,173	a		0
Negation Contention (C. p.	50013	Environmental Over/Under OAM E	40,719	0	40,718	0
Principal Content and Conten		Nuclear Generation Op Exp	0.14,805,0	798'9	6,230,384	7,904
Content of the filed bloodwarding Content of the filed bloodwarding bloodwarding Content of the filed bloodwarding bloodward		Hydro Generation Op Exp		•		
March Colored Colore	00000	Syr Control & Load Dispetching	160,060	0 0	160,080	0.0
Any Accompany Code Any Acc	2000	Other Per Etp - Witcheste RECe	1,415	1,415	0	00
Characteristics Characteri	7000	Pull AdminiMAMASIC OSS	20,603	0	20,603	0
Color	1007	P.M. Admin-MAMASSO-Internal	375.914	0 :	376,914	0
Land Desired Activities 2,944 25 25 25 25 25 25 25		Construction Op Exp	427 424 407 430	0.83	3,186,009	491 842
Just Colored March Sector Co	1000	Land Organich - Resistinty	2,946	0	0	2,946
Additional content of the content	2000	Load Dispatch Mnts Op Torns Sys	355,302	105	233	354.964
An American Decision Communication Control C	4000	PUN AGEN SSCROSIOSS	24,939	0 0	24,939	0 0
Part Agency Company	0005	School Control	45 539	1,770	4.088	39.581
State Colore and Colored Color	9000	PJM Admin-RP&SOS-C9S	6,586	0	6,586	0
Contract C	1009	Pulk Admin-RP6SOS-Internal	127,527	0 0	122,121	0
The State of Control Charles	0000	Ownhand Line Expenses	63,511	00	0	63,511
Mail Engineering Mail Engine	2000	Transmen Elec by Others-NAC	54,357	0	54,357	0
Add Part P	20007	Tyan Bac by Oth-Aff-Tm Prices	O CONTROL	14,287,234	0	0 0
Add All Time Excessioned Exp 1,182,730 0 1,182,730 1,1	20016	Publication Environment Change Publication Environment Affiliated	5371831	0 0	5.371.831	9 0
Mary Control And Exercises	8100	Afti P.M. Trans Environment Exp.	1,182,730	0	1,162,730	0
State Commission Commissi	0200	PROVISION RTO All Expense	(1.001,515)	0	(1,001,515)	0
Figure 1, Associated Compact	2000	Mile Taramanen Esperaga SPB EFPC Avadement Fave	10,407	4,080	7697	423.196
Transmission Op Exp	2000	Ranta - Associated	0	0	0	195,366
Link Comparison & Engineering 1,000 Code 1,100 Co		Transmission Op Exp	10,097,716	14,294,882	8,657,420	1,628,014
Station Expenses	0000	Oper Supervision & Engineering	255,024	240,908	11,113	6,002
Unique Expenses	000	Spain Expenses	53,267	53,263	0	4
School program Comparison	000	Overhand Line Expenses	313,726	313,721	(0)	4
Meter Exposers	0000	Underground Line Expenses	44,182	44,182	0	0
Customer's Continuent Services Continuen	900	Street Lighting & Signal Syn E	225,186	524.763	676	D 224
Machine Mach	000	Continues Installations Exp.	72.185	72.165	200	0
Renth - Normanocalated STR 191	0000	Maculareza Datibuton Esp	1,590,883	1,565,157	16,655	1201
Supervision Cylindry Accounts 1,228,023 226,623 10,00	1000	Rents - Nonassociated	576,191	578,191	0	0
Supervacan - Customer Acces Maker Reading Expenses Maker Reading Expenses Maker Reading Expenses Lat Records Expenses Customer Reading Expenses Customer Distance Expenses Member Sealing Customer Distance Expenses Customer Distance Expenses Member Sealing Customer Records & Inquire Member Sealing Customer Distance Expenses Customer Distance Expenses Customer Distance Expenses Customer Distance Expenses Customer Records & Inquire Member Sealing Customer Records & Inquire Member Reading Customer Records & Inquire Customer Records & Inquire Customer Records & Inquire Customer Records & Induity &	2002	Nerth Associated	26,623	7486 347	0 00	0 30
Maker Reading Expension (10,262) (10,929) 520 Maker Reading Expension 151,781 (16)329 520 Maker Reading - Large Roading 23,930 23,930 20 Cust for & Information Control & Informat	0000	Supervacan - Customer Accia	106.898	106.898		0
Water Reacher 151,781 151,781 151,781 0 Maker Reacher 23,930 23,930 20 0 Customat Orders & Insperies 136,946 20 20 Membral Soling 10,288 9,615 0 Polationer Bills 30,002 32,500 0 Collection Against Fees & Exp 51,889 51,885 0 Collection Against Fees & Exp 25,200 0 Collection Against Fees & Exp 25,200 0 Collection Against Fees & Exp 25,200 0 Collection Against Fees & Exp 51,889 51,885 0 Collection Against Recentable 120,514 0 0 Uncol Access Male Recentable 120,514 0 0 Male Collection Accounts Exp 120,514 0 0 Uncol Access Male Recentable 120,514 0 0 Male Collection Accounts Exp 7,581 0 0 Separateles Action Collection Accounts Exp 7,581 0 0 Sepa	0000	Mater Residing Expertues	(10,262)	(10,929)	520	147
Water Reaction - Large Private 23,930 23,930 0 Cut Records & Collection Exp 136,534 134,946 20 Cut Records & Collection Exp 930,804 929,255 1,205 Marriad Salving 10,288 9,815 0 Post Annual Salving 323,002 323,002 0 Collection Agains Face & Exp 51,889 51,885 0 Contact & Contaction Agains Face & Exp 25,200 25,200 0 Contact & Contaction Agains Face & Exp 25,200 25,200 0 Contact & Contaction Agains Face & Exp 170,514 0 0 Charle & Contaction Agains Face & Exp 170,514 0 0 Bit Contaction Agains Exp 83,206 69,206 0 Lincal Accounts Exp 7,551 7,551 0 Square risks 7,551 0 0 Square risks 22,209 22,209 0 Square risks 22,209 0 0 Square risks 22,209 0 0 <td>2000</td> <td>Meter Reading - Regular</td> <td>151,781</td> <td>151,781</td> <td>0</td> <td>0</td>	2000	Meter Reading - Regular	151,781	151,781	0	0
Cut Remote & Checken Exp. Cut Remote & Checken Exp. Cut Remote Contract & Checken Exp. Cut Remote Contract & Checken Exp. Cut Remote Contract C	2003	Meter Reading - Large Power	23,930	23,930	0	0
Marrier Barrier Marrier Barrier Ba	0000	Curt Records & Collection Exp.	136,534	134,946	20	1,569
Pertation - Customer Bills	1000	Continued Orders & Inquests	\$1000 OF	829,235	207	158
Contrivering Contrivering Contriction Agents Fees & Exp. Contriction Agents Fees & Exp. Contriction Agents Fees & Exp. Contriction Agents Contriction	5000	Postage - Customer Bills	323,002	323,002	0	0
Collection Against Febra 8 Exp	9000	Cerhang	51,889	51,835	35	19
Collector Active Control Collector Active Collector Coll	9000	Collection Agents Fees & Exp	25,200	25.200	0	
Collections	9000	Credit A Oth Collection Activi	388,585	388,585	0 0	0.0
United Section 1	6000	Collector Date Description	120,514	RG 208		0.0
Mac Castomer Accounts Exp 7,581 7,591 7,591 8sparvicion - Castomer Service 32,209 32,209 5cpervicion - DSM 28,209 28,229	2000	Uses transcend	89,208	877.88	828	
Supervision - Combinus Service 32,209 32,209 52,209 5 500 500 500 500 500 500 500 500 500	0000	Mine Customer Accounts Exp	7,581	7,591	0	
Supervision - DSM 28	0000	Supervision - Customer Service	32,209	32,209	0	0
200 May 1	10001	Supervision - DSM	26	28	(1)	(0)

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Actual Actual YTD May 2016 427 427 226 849 829 829 829 849 848 444 220 829 849 848 444 220 829 849 849 849 849 849 849 849	916	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
Actual	May 2016		GL58016	110	111	180
Application	122016 15:01	The second	Actual	Actual	Actual	Actual
Communication of the continue of the continu	016.05.31	8	YTD May 2018	YTD May 2016	YTD May 2016	YTD May 2016
Control Cont	700	Cust Assertora Exp DSM - Ind	W	(5)		0
Color of the col	900	Cost Assistance Expense - DSM	1,614,428	1,614,427	å	0
Control of Section (Control of Section (Cont	900		15,734	5,206		1.837
Community of Section	100	Misc Cust Sec & lafe Exp - RCS	62	18		11
Section Sect	200	Separation - Count Ainst	1,440,340	4,416,830	18,136	6,276
Sale Experiment \$5 \$6	900	Demonstrang & Soling Exp	15,382	15.382	0	0
Material Control of	1001	Advertising Exp Residential	88	8	0	0
Control Comment of Control C		Sales Expenses Manny Insurance (924)	15,501	16,601	617 656	407 704
Colder Fromward Colder Fromw	000	Administrate & Con Salanes	3,939,112	1,657,133	1,678,730	603.249
Advantage to the control of the cont	100	Off Sup & Exp - Nonassociated	332,205	152,911	150,029	29,265
Comparison of Continues and	98	Cellular Phones and Pagent	(0)	(0)	0	6
Applied the Content	8.8	Administrative top Irraft Co.	(326,763)	(336.398)	00	
Protection country Protection Protection	TQ.	Outside Sives Empl - Normstace	800.113	257.488	404,642	138,003
Section Comparison Compar	500	AEPSC Bred to Clent Co	151,337	53,810		47,960
Section of the sect	8 8	Property learnance	277,421	330 414		14 895
The content formation for Act of the Content for Act of	10	Safety Dinners and Awards	2,432	2.432		0
Whate Comparison of the Control of	20	Emp Accdant Printen-Adm Exp.	2,772	2,032		13
Fig. Decided Section Comparison Comp	8 6	White Corporate Pre-LSS inn Pry Dennel Inner Date Control Date	323,177	227 495 K 181		44,048
Edit Fort Entire Publishmen 8,955 1,460 1,428 1,428 1,429	110	Fig Ben Loading - Whitein Comp	(73,376)	(83,851)		(156)
Particular to the between the control of the between the b	8	Employee Penators & Senetta	9,919	1,480		0
Control Forest Forest Control Forest Forest Control Forest Forest Control Forest Control Forest Control Forest Control Forest Forest Control Forest Contro	50	Eigh de Print Emit Pub-Salames	8,955	3,094	4,148	1,714
Google bloomstand production of the December of Control bloomstand production of Control bloomstand	3 8	Permitton & Latoup Iran Adminin	1017.681	666.861	307.474	43.346
Completion Com	8	Group Life (neuronce Premume	61,775	33,239	27,836	865
Compact Particle Compact Par	8	Group Medical line Premiums	2,048,684	1,230,321	151,151	8,212
Training Administration E.p.	8 8	Group L-T Datable by International Present	40.806	23,268	15,818	1,720
Equation of wateries Press Equation of wateries Press Suppress According 158	9 9	Training Administration Exp	224	121	83	8
1,000,000 1,000,000 1,000,000 1,000	12	Employee Activities	770	534	198	BE :
Summary Practications of the control	***	Control America Peter	2,228	0 0 0	1,850	378
Style Styl	-	Savings Plan Confublicore	694,929	382,127	311.745	1,057
Fig. Not 127 Personal Production Communication Production Produ	20	Supplemental Premion	1,912	1,912	0	0
Fig Birst Leading - Children (442.35) (356.342) (35.494) Fig Birst Leading - Children (34.1437) (326.744) (35.494) Fig Birst Leading - Children (326.744) (326.744) (37.622) Fig Birst Leading - Children (326.742) (326.744) (37.422) Fig Birst Leading - Children (326.742) (326.742) (37.422) Further Fig Leading - Children (326.742) (326.742) (37.422) Regulatory Communication Exp. Annual States (326.742) (326.7422) (30.862) Regulatory Communication Exp. Annual States (326.7422) (326.7422) (326.7422) Research Communication Exp. Annual States (326.7422) (326.7422) (326.7422) (326.7422)	9	SFAS 112 Postamployment Benef	(321,378)	1,012	(322,558)	167
Fig. Ben Landing Seconds Carl	8 2	Fig Ben Loading - Person	(442,335)	(356,323)	(85.494)	(517)
Fig Ban Loading - OPER Fig Ban Loading - OPER 174,408 174,408 174,408 174,408 174,408 174,408 174,408 174,408 174,408 174,409 174,	a	Fig Ben Loading - Sawnigs	(241,837)	(174,001)	(67,602)	(234)
Fig Bar Leading Check Dark Uses 7(72,277) 7(12,110) 7(14,142) 7(12,110) 7(14,142) 7(12,110) 7(14,142) 7(14,142) 7(12,110) 7(14,142) 7(14,1	13	Fig Ban Londing - OPEB	333,048	260,260	72,408	381
Public State Publ	99	Intercol-fringe-Offset- Don't Use	(172,277)	(121,110)	(51,143)	(24)
Fruction Requirements Regulatory Communion Exp Regulatory Communication Regulatory Regulatory Communication Regulatory Co	8 8	Fig San Loading - Addition	90.258	53 992	20 680	(121) 6 507
Regulatory Communitor Exp (15) (15) (15) (15) Regulatory Communitor Exp (15) (15) (15) (15) Regulatory Communitor Exp. Adm. (15)	8	Francisco Requiements	57,528	57,528	0	0
Regulatory Communication Exp-Acts Regulatory Communication Properties Regulatory Properties Regu	8	Regulatory Communican Exp	(15)	(5)	(9)	(3)
Newsystep Communication of Property Communication of Communicatio	5 1	Regulatory Commission Exp-Adm	170	0	0	170
Newtypape Advintability Space Newtypape Newt	8 8	Regulatory Commission Exp. Cate Certain Advantance Experience	16,038	16,1	13,223	0.00
Publicity Publ	5	Newspaper Advertaing Space	14,384	5,693	7,061	1,630
Public Colorest Content	10	Pubbany	308	2	182	2
According to plants According to plants According to plants	2 1	Public Oldmon Surveys.	11,459	11,459	2,000	0 86
Corporate a Research, Develop&Comment Exp. Research, Develop&Comment Exp. ACTION Affirmed excellence Receive the Second of th	2 8 2	Mac Grant Freenes	202 038	32 135	144 933	74 970
Research, Develop/Demonstr Exp 36 38 0 AUSTON Named extension 0 0 0 Recarding Property 11,972 78,821 28,489 18,592 19,592	8	Corporate & Flexal Expenses	5,163	3,440	1,073	650
Accretion Sear-Front Rest Careful (2.157) Administration & General (26,937 48,937 28,499 98 Administration & General (26,937 78,821 28,499 98 Accretion Episons (26,931 28,931	8	Research, Develop&Demonsts Exp.	98	8	0	0
Renta - Pansonis Property 11,972 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,489 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 18,572 78,821 28,481 28,	8 6	AEPSC Nan Africado expensado Renta - Best Propuedo	186 87	48 987		9 6
Administration & General 7,596,160 3,144,417 3,594,375 98 Accreton Expense 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951 286,951	250	Rentz - Pursonal Property	111,972	78,821	28,489	4,662
Accretion Expense 286,951 0 Accretion Case From Cappaign of Plant (2,167) (2,167) (2,167)		Administration & General	7,695,160	3,144,417	3,694,376	858,368
Case From Cappellon of Plant (2,167) (2,167) Loss/(Gain) on Utility Plant (2,167) (2,167)	8	Accretion Expense	286,951	0	286,951	0
Lossi(Gsin) on Utility Plant (2,167)	8	Gen From Disposition of Plent	(2,167)	(2,167)	0	0
		Loss/(Gain) on Utility Plant	(2,167)	(2,167)		

GLS8016 YTD May 2016	INCOME STATEMENT	Montucky Power int Consol GLS8016	Company - Distribution 110	Kantucky Power Company - Generation 117	Company - Transmission 180
USABLANTE TS.UT	Lavoid GI SADIO	Acces	Actual	Actual	ACUEL
098 VZ016-05-31	Account GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD May 2016	YTO May 2016	YTD May 2016	YTD May 2018
100CDE8	Assoc Business Development Exp.	38,661	28,178	808	9,675
	Call on Disconting of Property	40,823	800,00	900	0/0/8
	Loss on Disposition of Property				*
	Loss(Gain) of Sale of Property				
425006	Factored Cust AR Erp - Aff	728,525	726.525	0 6	0 0
	Opr Exp and Factored A/R	1,155,240	1,165,240		, ,
	Water Heaters				
4265004	Social & Service Club Dues	38,527	15,445	16,230	6.852
2004	Fromma of Non-Hillfly Operation	0.130	16.982	19.960	7.784
4210008	Mac Nan-Op Exp. NanAesoc	1,901	1,071	167	663
	Misc NonOp Expenses - NonAssoc	1,901	1,071	191	663
4261000	Doyletons	268,202	237,861	25,825	4,516
HOUSE	Densition Contributions	822	0	822	ora,
	Provision for Penalties	822		822	
4254000	Over & Pothtasi Activities	225,444	62,749	128,510	34 186
		225,444	62,749	128,610	24,186
425000	Other Deductions - Nonseason	49.127	28,815	20.202	308
	Shutdown Coal Company Expenses	-			
	All Other Operational Expenses	1,745,462	1,502,519	195,475	47,457
	Operational Expenses	34,041,763	26,696,135	19,263,699	2,666,630
5100000	Mart Supv & Engineering Unichanged of Street and	1 163 937	234	1 163 872	0
000	Mantenance of Sonar Plant	7,133,152	0	7,133,152	. 0
1034	BSRR OV Recovery-Mant Costs	(85,832)	0	(85,832)	0
500	BS10R OV Recovery-Moint Coats	(497,453)	00	(497,453)	0 0
	Malthonne of Mac Spain Pt	600 924	(523)	601.448	
	Steam Generation Maintanance	11,318,851	(290)	11,319,026	114
	Nuclear Generation Maintenance		5		•
	Office Canaration Maintenance		,		•
900	Maint Supr & Engineering	12,756	82	73	12,800
000	Maintanance of Structures	2,180	0	0	2,180
000	Mant of Computer Hendware	280	40	80	267
2002000	Ment of Computer Software	58,078	3.999	2,905	51,174
9 9 9	Marri of Staton Equipment	152,390	1,061	601	151,230
000	Maintanance of Overhead Lines	532,834	(159)	(715)	533,708
000	Ment of Undergrand Lines	75	0 5	0	27
8	Variation Materials of the	100,101	2000	2446	88/161
900	Mark Supr & Engineering	931	825	0	9
000	Maintanence of Structures	7,562	2,490	0	5.072
98	Mant of Stabon Equipment	219,905	218,014	13	1,877
000	Maritenance of Overhald Lines	14.227,710	14,213,803	(12)	13,918
5630001	They and Brush Control	1012 187	1012 187	0 0	9 0
000	Wart of Undergood Lines	29.943	29.940	0	. 6
2650000	Maint of List Tint Rejament Don	15,713	15,713	0	0
2800000	Mant of Still Lighting & Signal S	25.773	25,772	0	0
5670000	Maintenance of Melans	32,971	31,140	0 •	1,831
DECLARA	Distribution Maintenance	16 865 287	16 A43 254		23 020
1000	Main of Structures - Denned	136,727	138,600	+	126
2000	Marrit of Shuddina - Leased	25,140	25,140	0	0
2012	Makin of Data Equipment	65,102	46,011	18,091	0
zio:	Maint of Commission Eq-Unal	477,486	447,148	30,340	0
2015	Mark of Office Furniture & Eq.	274.724	140,770	133,854	0 1
8350016	Maintenance of Video Equipment	43	43	0 0	0 0
200	Name of the Party Court Equ	711	0.005	.	3

HIGLIAMK Team/Regulatory & Governmental Reports/Kenfucky Power Monthly Report KPSC/2016/2016 05 May/2016_5 GLS8016.xls

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Column C	58016	INCOMESTATEMENT	Int Consol	Company -	Company - Generation	Company -
According Control Engineering Control	TO May 20'	10	GLS8016 Actual	110 Actual	117 Actual	180 Actual
Mailtoner Deposition and biodistinance Episoses 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,272 1,444,242 1,	8 V2018-05-31	VE	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
Participation Participatio		All Ottor Maintenance Expenses Maintenance Expenses Total Operational and Maintenance Expenses	29,086,337	16,652,892	11,604,833	927,612
Participation Participatio	1000001	Amort of Plant Amort of Pit Aco Adi	956,704	596,687	101,848	258,170
Strict S		DDA Amortization	972,794	586,687	101,848	274,280
DOM Regulatory Debias 1,381,248 1,170,317 1,144,818 1,144,818 1,14	073000	Regulatory Debts	131,184	00	0 00 116.1	57.184
March England Procedure 1,411,201 1,411,201 1,411,201 1,411,201 1,411,201 1,411,201 1,411,201 1,411,201 1,414,202 1,000 1,000 1,411,201 1,414,202 1,000 1,000 1,411,201 1,414,202 1,411,201 1,414,202 1,000 1,000 1,000 1,411,201 1,414,202 1,000		DDA Regulatory Debits	1,368,245		1,311,062	57,184
DODA Abpertation DODA Abpert		DDA Regulatory Credits Amortization	2,341,040	695.687	1.412.910	331.444
DOA STP Protection	100000	Depresation Exp	31,475,926	11,730,317	13,448,656	6,296,953
Dig A state Retirement Closing on the Control Close		DDA STP Nuclear Decommissioning	31,475,826	11,730,317	13,448,656	6,296,953
Department Objection Department Objection Department Objection Department Objection Department Objection Department Department Objection Department Departme	10010	Depx - Asset Rottement Oblig	84,608	0	94,608	0
Properties of the control of the c		DOA Asset Retirement Obligation	94,608		84,508	
Proposed to an advancination Page Page		Depreciation	31,670,533	11,730,317	13,543,264	6,296,963
State Stat		Depreciation and Amortization	33,911,574	12,327,004	14,956,174	6,628,397
Comparison Com	***************************************	Franchise Taxes	1,000	, .	704.07	
Reventies-Afth' Tassa	0100010	State Gross Records Tax	15,177	0	15,177	
Fig. 24 Fig. 25 Fig.		Revenue-KWhr Taxes	089'9		069'9	
Payroll Tasis Tasis Payroll Tasis Ta	201002	FICA Coduced Demonstrator Tox	1,257,418 8 682	690,552	584,873	1,993
Figure Secret Loading - FICA (440,057) (215.59) (1720.99) Fings Secret Loading - FICA (440,057) (215.59) (1720.99) (17	70018	State Unemployment Tax	39,001	22,842	16,056	103
Payrol Press Casto Casto	28 1033	Fings Benefit Loading - FICA	(440,087)	(316,558)	(123,099)	(439
Payroll Taxes	ACUIA	Fig. Benefit Loading - FUT	(2,883)	(5,275)	(178)	55
Capacky Trans		Payroll Taxes	862,989	395,203	456,109	1,687
Application	B102018		1,651,088	0	1,651,088	0
Read Protected Property Tuests 5,000.446 2,897,345 240,056	#100514	Rani Denomi Provety Teres	1,001,000		1,035,858	
Real-Pine Prop Tac Cop Leases 197,410 151,411 7,248 Real-Pine Prop Tac Cop Leases 10,625	8100515	Real Parsonal Property Toxes	5,090,446	2,897,345	240,096	1,853,005
Residence Resi	6102018	Real Para Prop Ton-Cap Leasur	187,410	151,411	7,248	28,751
Property Taxes	2810Z916 2810Z916	Real-Pers Prog Van Cap Leases Real Prog Tax Can Leases	10 625	10 625	4,370	16,610
Property Taxes Property Taxes Property Taxes Property Taxes Property Taxes Property Taxes Property Taxes Production Ta	21500515	Resi Personal Property Toxes	6,485	1,085	0	5.400
Regulationy Feet Regulationy		Property Taxes	6,430,604	3,238,256	1,287,581	1,903,766
Folicia Ernal Testa Folicia Ernal Ernal Testa Folicia Ernal	200	Regulatory Fees	471.751	471.751		
Production Taxes	21101815	Federal Estate Tation	006	0	006	0
State State and Use Teases	8101416	Federal Excles Toxes	870	0	028	
State State and but Teas State State State State State State State State State State State State State State State State State State State	MICHAEL	Production laxes	67.1	. 6	1,770	
State Sales and Use Taxes	8101915	State Sales and the Totes	791	791	0	
Minimal Libraria Feath Minimal Feath Minima	8101816	Sixto Sales and Use Taxes	4,155	4,155	0	
Table Tabl	8102216	Municipal Lightness Fees	200	200	0	0
Takes Other Than Income Takes 144,024,400 4,111,708 3,403,338 105,448,773 68,486,738 49,127,844 105,448,773 105,448,773 105,486,738 105,486,738 105,486,738 105,486,738 105,486,738 105,486,738 105,486,738 105,486,738 105,486,738 105,486		Other Non-income Taxes	7.268	9,40	1770	
TOTAL OPERATING EXPENSES 108,469,073 68,886,736 49,127,644		Taxes Other Than Income Taxes	9,420,400	4,111,708	3,403,238	1,906,453
MONEGORIE MONE		TOTAL OPERATING EXPENSES Mann: SEC Total Contains Expenses	108,469,073	59,685,738	49,127,844	12,127,091
MONEOPERATING INCOME/LEXPENSES 15,884,783 15,884,780 15,884,780 15,884,780 15,884,780 15,884,780 15,889 15,884,780 15,889 15,899 15		The state of the s			and the state of	
Monte Mont			000/071/10	14,142,100	19,084,750	007,409,02
Interest & Dividend Income Interest & Dividend Income Interest & Dividend Income Interest & Dividend Affiliated Interest & Dividend Income Interest & Dividend Int		NON-OPERATING INCOME / (EXPENSES)				
Interest & Dividend NonAffiliated 1,989 1,789	180000	Int & Dardand Inc. Nomestoc	2,998	5,198	(4,789)	(410
Interest & Dividend Affiliated	donne	Interest a Dividend NonAmitated	1,898	(45.74)	(1,789)	43 244
Total Interest & Dividend income 4,993 674 (8,913) 774,778 779 757,414 774,778 799 757,414 774,778 799 757,414		Interest & Dividend Affiliated	7961	146241	(27.77)	43.744
Carping Charge 757,414 Interest & Dividend Carrying Charge 787,414 714,776 799 787,414		Total interest & Dividend income	4.863	674	(8.913)	13.307
774,776 799 757,414	210039	Carrying Changes	774,778	799	757,414	16,562
		Interest & Dividend Carrying Charge	774,778	799	757,414	16,562

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Santa	INCOME STATEMENT	Kentucky Power Int Consol	Company -	Company - Generation	Company -
VTD May 2016 0608/2016 15 01		GLS8018 Actual	110 Actual	117 Actual	180 Actual
058 V2016-05-31	Layout GLACCT SEC. Business Units: SEGNENT CONS	YTD Msy 2016	YTD May 2016	YTD May 2016	YTD May 2016
4191000	Ahr Oth Float Lad Dring Creat	654,003	114,474	460,311	79.217
	Gain on Disposition of Equity investments	con'tea	114/4/4	ric'nat	17'81
	Interest LTD FMB	. 507 83	1 20 405		
7000	Interest LTD IPC	50,405	56,405		
	interest LTD Notes Payable - Affiliated				
	Interest LTD Notes Payable - NonAffillated	•			
STOOMS.	Interest L.D. Debermings	17 699 481	5 190 845	000 PCT 8	3777 508
	Interest LTD Senior Unsecured	17,699,461	6,192,846	8,729,020	3,777,696
	Internest LTD Other - Affil				
4270005	Intersect I TD Other - Nonthill	DEC.DED	192,637	323,817	140.136
	Interest on Long-Term Debt	18,412,456	5,441,886	9,062,837	3,917,732
4300003		46,040	94,239	210,909	(259,108)
	Interest STD - Affil	46,040	84,239	210,909	(259,108)
4310007	Loterant CTD - Non-Appl	385,841	190,347	278 909	10,050
	Interest on Short Term Dabit	431.851	184.586	488,308	(242,513
2000	Amtz Debi DucrißExp-Inst Pur	13,260	0	13,280	
4280003	H DROMESPAN	55,369	16,245	27,307	11,818
9000	Amer Decelerate Name Note	233,406	68,479	115,111	49,815
4781004	AMOUNT OF LOSS TREES & CARD	14 021	4114	6.915	2 983
	Amort Loss on Reacquired Debt	14,021	4,114	6,916	2,993
	Amort Gain on Reacquired Debt		•		
1000	Other Interest - Fuel Recovery	20 589		(6.502	3 997
4310002	Interest on Customer Deposits	40,548	40,548	0	
60020	Interest Expense - State Tox	999'9	2,601	3,708	257
	Other Interest - NonAffil	67,702	43,149	20,300	4,254
	Interest Rate Hedge Unrealized (Gain/Loss	. 1			
4320000	Allw Brived Filds Used Crest-Cr	(459,470)	(79.797)		(55,121)
	AFUDC-Borrowed Funds	(459,470)	(79,797)		(65,121)
	Income BEFORE INCOME TAXES and EQUITY EARNINGS	39,784,675	6,579,850	8,390,476	3,688,378
	MODWE TAXES and ECHITY EARNINGS				
1001	Income Toxas, UCL - Federal	(248,588)	(271,950)	(5)	5,836,916
4090001	Inc Tex. Oth IntsDebl-Federal	(114,212)	(86,915)		(5.457
10	Federal Current Income Tax	(362,810)	(367,864)		5,831,459
4101001	Prov Defut Like Op Inc-Fad	41,/42,446	4,539,244	32,408,759	1,783,444
1001	Pry Def VT-C: Util Op Inc-Fed	(27,900,166)	(1,916,952)	(25,590,195)	(393,019
4112001	Pry Darl UT-Cr On IAD-Fed	(673,350)	0	(873,350)	
-	Federal Deferred Income Tax	14,141,296	2,522,281	10,116,744	1,402,260
4114001	Forders Investment Tay Condition	(1,085)	(480)	(505)	(110)
	Federal Income Taxes	13,777,391	2,253,947	4,289,834	7,233,610
9100016	Income Taxes UCI - State	448,288	16,935	(828,092)	1,255,425
409200216	ing Tax Oth Ing Dad - Shale	(18,422)	(16,310)	(2,184)	(828)
-	State Current Income Tax	428,848	625	(828,276)	1,254,497
4101012	Provided for the copy in contrast of the copy of the c	(875,08)	9 6	(845.357)	
-	State Deformed Income Tax	(583,276)		(683,276)	
	State investment Tax Credits		*		
	State Income Taxes	(166,430)	625	(1,411,662)	1,254,49
	Local Current Income Tax	•	•		
	Local Deferred Income Tax		•		
	Local income Taxes				
	Foreign Current income Tax			*	
	Foreign Deferred income Tax	ù	***		
	Foreign investment Tax Credits	91		•	
	TOTAL MICORINA LAKER				

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GLS8016 YTD May 2016	INCOME STATEMENT	Kentucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
098 VZ016-05-31	Layout G1.54016 Account G1.ACco. Steiness Units; & GANERT_CONS	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
	Equity Eamings of Subs				
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	26,173,714	4,325,318	5,512,194	18,336,201
	Discontinued Operations (Net of Taxes)		ŕ		,
	Cumulative Effect of Accounting Changes		•		
	NET INCOME	28,173,714	4,326,318	5,612,184	16,336,201
	Minority Interest Preferred Stock Dividend Subs			3-1	
	Earnings to Common Shareholders	26,173,714	4,325,318	5,512,194	16,336,201
	NET INCOME (LOSS) NODE before PS Double Check on Net Income Node what PS	26,173,714	4,326,318	6,612,194	16,336,201

AMERICAN ELECTRIC POWER COMPANY	
Property and	Manhand
BALANCE SHEET	VANIMER
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ILS8216 BALANCE SHEET Kentucky Power Kentucky Power Kentucky Power Kentucky Power Kentucky Power TD May 2016 Company - Company	Layou: GLS1210
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\$1585				
Cook and Cook Conductions	******	******		
Cash and Cash Equivalents	1,158,104	401,861,1	•	
Other Cash Deposits	10,849	6,786	5,063	
Customers	14,273,395	12,083,540	1,741,472	448,384
Accrued Unbilled Revenues	3,519,615	3,519,615	0	
Miscellaneous Accounts Receivable	21,906,821	6,662,672	58,793,616	8,908,949
Allowances for Uncollectible Accounts	(283,316)	(273,942)	(800)	(8,574)
Accounts Receivable	39,416,515	21,991,885	60,534,288	9,348,759
Advances to Affiliates	0	0	0	
Fuel, Materials and Supplies	51,354,612	2,025,713	48,619,507	709,392
Risk Management Contracts - Current	2,062,620	0	2,062,620	
Margin Deposits	915,334	38,403	876,931	
Unrecovered Fuel - Current	•	0	2,944	
Other Current Regulatory Assets	0	0	0	
Prepayments and Other Current Assets	1,430,161	1,167,975	225,313	36,874
TOTAL CURRENT ASSETS	96,348,195	26,387,864	112,326,667	10,095,024
Electric Production	1,182,463,020	813,869,789	1,198,894,684	587,354,524
Electric Transmission	571,124,922	0	0	
Electric Distribution	766,527,896	0	0	
General Property, Plant and Equipment	62,825,111	199,571	1,461,903	1,160,479
Construction Work-in-Progress	20,864,050	10,998,867	2,557,491	7,307,693
TOTAL PROPERTY, PLANT and EQUIPMENT	2,603,805,000	825,068,227	1,202,914,077	575,822,696
less: Accumulated Depreciation and Amortization	(861,488,132)	(262,748,762)	(412,263,104)	(186,476,266)
NET PROPERTY, PLANT and EQUIPMENT	1,742,316,868	562,319,465	790,650,973	389,346,430
Net Regulatory Assets	532,442,733	114,079,577	360,195,045	58,168,11
Securitized Transition Assets and Other	0	0	٥	
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	5
Investments in Power and Distribution Projects	0	0	0	
Goodwill	0	0	0	
Long-Term Risk Management Assets	32,242	14,755	17,487	
Employee Benefits and Pension Assets	7,766,014	3,160,134	4,387,742	218,138
Other Non Current Assets	11,323,636	4,756,315	3,942,413	2,624,908
TOTAL OTHER NON-CURRENT ASSETS	551,584,624	122,010,781	368,542,686	61,011,157
TOTAL ASSETS	2.380.229.687	710,718,110	1 271 520 326	460.452.611

: ABILITIES				
Accounts Payable	53,120,814	56,805,544	46,351,881	2,621,806
Advances from Affiliates	15,971,610	22,456,857	73,552,171	(80,037,418)
Short-Tarm Debt	0	0	•	•
Other Current Regulatory Liabilities	0	0	0	•
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	•
Long-Term Debt Due Within One Year - Affiliated	•	0	•	0
Risk Management Liabilities	812,842	22,004	790,838	•
Accrued Taxes	8,485,694	11,455,382	(15,672,063)	12,702,376
Memo: Property Taxes	17,575,469	8,356,049	4,179,222	5,040,198
Accrued Interest	13,308,195	3,923,501	6,557,107	2,827,587
Risk Management Colfateral	75,867	0	75,867	0
Utility Customer Deposits	26,585,167	26,335,167	250,000	0
Deposits - Customer and Collateral	26,661,034	26,335,167	325,867	0
Over-Recovered Fuel Costs - Current	695,630	0	698,574	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	967,719	486,606	457,081	24,032
Tax Collections Payable	1,874,507	1,796,977	77,403	127
Revenue Refunds - Accrued	1,337,737	0	218,141	1,119,596
Accrued Rents - Rockport	٥	0	0	0
Accrued - Payroll	1,143,745	502,177	639,953	1,615
Accrued Rents	(1,494)	(1.494)	0	0

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GLS8216 YTD May 2016 08092016 1228		Int Consol	Company -	Kentucky Power Company - Generation 117	Company -
09B V2016-05-	Layout OLACCI BEC Backmay Unit SEGMENT COMS	YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
	Accused ICP	1,710,476	787,522	921,440	1,513
	Accused Vacations Misc Employee Reposits	5,193,845	2,313,953	2,873,738	6,155
	Payroll Deductions	150,788	74,026	76,672	6
	Severance / SEI	1,251,368	0	1,251,368	
2530022	Acquee volvais Curipensation	2,099,078	2,099,076	100,204	0,140
	Customer Advance	2,099,078	2,099,078	0	0
2420511	Control Cash Disburse Account	3,422,718	3,422,716	0	
	Control Cash Disbursement Account	3,422,718	3,422,716	0 0	96
2300002	A80-Oursell	16,861,479		16,861,479	
2420088	Econ. Development Fund Curr	550,326	352,076	198,250	
2420512	Undermed Funds	4,570	4,570	0	
2420542	Acc Cash Franchise Req	93,519	93,519	0 ;	0 ;
2420543	Sales Use Tax - Leased Equip	18/2 AF)	CDC.OT	17.6971	A 7080
2420656	Faderal Minshon Acres (NSB)	554 326	(CIP'OT)	554.326	(6.00
2530050	Deferred Rev -Pole Attachments	67,305	87,305	0	
2530112	Other Deferred Credits-Curr	221,618	•	221,616	
2530124	Confr in Aid of Constr Advance	87,845	87,845	0	•
2530177	Deferred Rev-Bonus Lesse Curr	431,364	0	431,564	
	Current Other and Account Labitities	18,811,611	11 008 650	24 005 025	(5,672)
	Other Current Liabilities	39.025.156	12.395.288	25,453,005	1,176.88
-	TOTAL CURRENT LIABILITIES	223,080,975	133,193,721	203,057,380	(60,708,765)
	Long-Term Debt - Affiliated	0	0	0	
	Long-Term Debt - Non Affiliated	801,961,812	236,472,758	395,191,631	171,297,422
	Long-Term Debt - Premiums and Discounts Unamort	(208,406)	(61,144)	(102,782)	(44,480
	Long-Term Risk Management Liabilities - Hedge	00+'00'''	410,114,000	00000000	111,602,345
2440002	LT Unreal Losses - Non Affil	17,819	. 0	17,818	
	Long-Term Risk Management Liabilities - MTM	17,818	0	17,818	
	Long-Term Risk Management Liabilities	17,818	0	17,818	
	Deferred Income Taxes	652,185,110	185,458,629	334,477,048	132,249,433
	Deferred investment lax Credits	2,955	1,280	1,295	401
	Regulatory Liabilities and Deletted Credits	(189,900,05)	(21,511,141)	(/8,936)	(2,900,608
	Asset Retirement Obligation	(30,303, (3b) 85 938 895	70,005	(71,042) 45,886,680	(2,900,207,
	Nuclear Decommissioning	0	0	0	
	Employee Benefits and Pension Obligations	13.046.475	11,253,347	(8.953)	1.803.081
	Trust Preferred Securities	•	0	0	
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0	0	
	Obligations Under Capital Leases	1,992,263	880,658	1,081,608	29,996
	Def Credits - Income Tax	2,485,768	296,790	2,133,794	55,185
2530114	Federl Mitigation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,844	0
	Customer Advances for Construction	161,380	161,380	0	0
	Deferred Cain on Sale/Leaseback	0 0	0 0		0 0
	Def Galo on Disc of Little Plant		0 0		0 0
2530067	IPP - System Upgrade Credits	280,820	, 0		290,820
2530082	For Opt Los-In Kind Sw-Did 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	
	Def Credits - Other	1,328,045	139,647	827,165	361,233
	Accomplished Developme Date Defend	1,489,425	301,027	827,165	361,233
	Accumulated Provisions - Misc Return	407 750		0 407 7FD	
	Other Non-Current Liabilities	7.485.850	1.478.475	5.560.960	446.414
F	OTAL NON CHERENT HABILITIES	1.499.871.618	406.096.185	790,923,770	302 851 663

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AMERICAN ELECTRIC POWER COMPANY BALANCE SHEET GLS8216 YTD May 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
LAYALI: GLEAZHE 1998 V2016-06- Account: GL. ACCT_SEC. Bushman Inter SEGWENT_CONS	ONS YTD May 2016	YTD May 2016	YTD May 2016	YTD May 2016
TOTAL LIABILITIES	1,722,952,592	639,289,905	993,981,149	242,142,898
Cumulative Pref Stocks of Subs - Not subject Mand Redem Minority Interest - Deferred Credits	t Mand Rederr 0	0		0 0
THE SHAREHOLDERS SOUTH	117			
Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
Paid in Capital	527,309,077	106,025,371	337,243,870	84,039,836
Premium on Capital Stock	0	0	•	0
Retained Earnings	91,133,988	43,020,944	(68,414,604)	116,527,649
Accumulated Other Comprehensive Income (Loss)	me (Loss) (1,615,970)	(22,159)	(1,577,692)	(16,119)
TOTAL SHAREHOLDERS' EQUITY	667,277,094	171,428,205	277,539,177	218,309,713
Memo: Total Equity	667,277,094	171,428,205	277,539,177	218,309,713
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	EQUITY 2,390,229,687	710,718,110	1,271,520,326	460,452,611
ortro	out-of-balance (0)	0	0	(0)

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GLS8218 YTD May 2015 Deviazions neur	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD May 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-05-	Layerd : GLASS14 Account OL_ACCT_SEC Business Unit: SEGNENT_CONS	YTD May 2016	YTD May 2015	YTO May 2015	YTD May 2015
	4 SSET6				
	Cash and Cash Equivalents	722,484	T22,484	0	0
	Other Cash Deposits	0	•	a	•
	Customers	16,103,298	14,248,429	729,268	1,125,602
	Accrued Unbilled Revenues	2,364,625	1,973,558	391,067	0
	Miscellaneous Accounts Receivable	23,723,272	6,567,931	51,427,436	8,287,497
Į.	Accounts Receivable	41 885 341	22 KRT 523	62	9 404 525
	Advances to Affiliates	0	0	0	D C
	Fuel Materials and Supplies	54.106.469	2.219.629	51.188.974	697.866
	Risk Management Contracts - Current	6,858,386	0	6,858,396	0
	Margin Deposits	922,039	36,278	885,761	0
	Unrecovered Fuel - Current	0	0	0	0
	Other Current Regulatory Assets	0	•	•	0
	Prepayments and Other Current Assets	1,313,158	843,654	232,621	236,882
7	TOTAL CURRENT ASSETS	105,917,857	28,489,569	111,648,608	10,339,273
	Electric Production	1,167,337,636	785,446,590	1,196,413,459	555,199,777
	Electric Transmission	558,667,738	0	•	•
	Electric Distribution	738,477,904	0	0	•
	General Property, Plant and Equipment	76,398,503	199,571	1,461,903	1,160,479
	Construction Work-in-Progress	60,187,688	9,168,949	43,188,707	7,860,033
7	TOTAL PROPERTY, PLANT and EQUIPMENT	2,601,069,467	796,806,110	1,241,044,068	564,220,289
	less: Accumulated Depreciation and Amortization	(628,860,752)	(260,908,369)	(187,951,221)	(178,001,161)
Z	NET PROPERTY, PLANT and EQUIPMENT	1,874,208,716	534,896,741	1,053,092,847	386,219,127
	Net Regulatory Assets	259,274,651	100,681,889	101,/45,611	58,647,040
	Securitized Transition Assets and Other	0			
	Spent Nuclear Fuel and Decommissioning Trusts	0	•	•	•
	investments in Power and Distribution Projects	٥	•	•	•
	Goodwill	0	•	0	•
	Long-Term Risk Management Assets	720,716	19,375	701,341	0
	Employee Benefits and Pension Assets	13,838,113	5,628,758	7,656,558	552,797
16	Onier won Culture Assets	tot/0/1/41	110,300,0	007'601'0	Tec'enn's
21	TOTAL DIHER NON-CURRENT ASSETS	288,008,884	111,912,950	115,887,765	60,209,169
OT.	TOTAL ASSETS	2,368,138,456	673,299,260	1,280,629,220	456,767,570

IABIUTIES				
Accounts Payable	69,716,608	48,471,022	63,233,272	2,571,904
Advances from Affiliates	14,087,524	12,014,338	87,488,176	(85,414,990)
Short-Term Debt	0	0	0	•
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	66,000,000	0
Long-Term Debt Due Within One Year - Affiliated	٥	0	٥	0
Risk Management Liabilities	2,583,122	54,945	2,528,177	0
Accrued Taxes	(17,358,621)	8,755,049	(39,930,802)	13,817,132
Memo: Property Taxes	14,852,162	6,885,620	3,879,650	4,086,892
Accrued Interest	13,255,318	3,798,370	6,481,978	2,976,971
Risk Management Collateral	56,317	0	56,317	0
Utility Customer Deposits	26,509,847	28,126,697	383,150	0
Deposits - Customer and Collateral	26,586,163	26,126,697	439,466	•
Over-Recovered Fuel Costs - Current	1,300,805	0	1,300,805	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	990,137	502,041	465,923	22,173
Tax Collections Payable	2,082,200	1,690,089	391,513	288
Revenue Refunds - Accused	19,001,243	17,877,705	3,942	1,119,596
Accrued Rents - Rockport	٥	0	0	0
Accrued - Payroll	839,715	344,268	494,410	1,037
Accrued Rents	(1,564)	(1,584)	0	0

GLS8218 YTD May 2015	GLS8216 BALANCE SHEET TTD May 2015 PRIORISE SOFT	Kentucky Power Int Consol GLS8216	Kentucky Power Company -	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-05-	Layner: GL\$4218 Account GL_ACCT_SEC BUNNEAU UNT: SEGNENT_CONS	YTD May 2015	YTD May 2015	YTD May 2015	YTD May 2015
	Acrused ICP	177977	774.018	1 004 170	1 538
	Accued Vacations	5,330,690	2,213,483	3,112,037	5,169
	Misc Employee Benefits	1,297,581	496,695	174,757	26,129
	Severance / SEL	4 415 904	11,604	87,266	123
	Accrued Workers Compensation	712,906	282.806	409.592	20.508
2530022	Customer Advance Receipts	2,274,870	2,274,870	0	•
	Customer Advance	2,274,870	2,274,870	0	0
2420511	Control Cash Disburse Account	2,665,589	2,685,589		9 6
	IMG Labelty	0	0		9 6
2300002	ARO - Current	2,220,140	0	2,220,140	
2420068	Econ. Development Fund Curr	91,250	0	81,250	0
2420512	Unclaimed Funds	5,315	5,315	0	0
2420542	Acc Cash Franchise Req	117.16	TE SE	0	
242054215	Sales Use Tex - Leased Equip	174	0 000	398	73
2420658	Faderal Mination Acras (NSR)	554.326	Q O	554.326	0
2420664	ST State Mitigation Def (NSR)	54,018	O.	54,019	0
2530050	Deferred Rev -Pole Attachments	18,281	182,281	8	0
2530112	Other Defened Credits-Curr	221,616	0	221,616	0 (
2530124	Contrin Aid of Constr Advance	121 544	10,451	733 167	9 6
	Miss Current and Approved Localities	3 50 1 346	953 748	401,100	T-07 9/
	Current Other and Accused Liabilities	44,365,169	28.948.281	14.248.976	1.167.911
	Other Current Liabilities	45,355,305	29,450,322	14,714,900	1,190,084
	TOTAL CURRENT LIABILITIES	220,506,222	126,668,743	201,255,970	(64,858,898)
	Long-Term Debt - Affiliated	•	•	0	0
	Long-Term Debt - Non Affiliated	780,000,000	223,084,400	381,521,400	175,414,200
	Long-Term Debt - Premiums and Discounts Unamort	(375,131)	(107,280)	(183,488)	(84,363)
	Memo - LTD NonAmilated and Premiums	779,624,869	222,957,120	381,337,912	175,329,837
2440002	Long-1 erm Kisk Management Liabilities - neuge	340.062		340.062	5 9
2440022	UT Liability MTM Collateral	(21,893)	0	(21,893)	0
	Long-Term Risk Management Liabilities - MTM	318,169	0	318,169	0
	Long-Term Risk Management Liabilities	318,169	0	318,169	•
	Deferred Income Taxes	602,477,843	175,069,226	297,238,744	130,169,872
	Deferred investment lax Credits	910,81	000'9	8,333	3,684
	Regulatory Liabilities and Deferred Credits	22,013,877	(36,430,022)	66,280,434	(6,816,534)
	Acces Delination - Ang Lab and Day of the	22,032,094	(30,424,022)	197,697,00	(0,012,001)
	Musican Decomplesions	04,410,839	60,103	250,575,50	
	Employee Benefits and Pension Obligations	192 712 21	10 818 405	1 741 862	907 709
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0			
	Obligations Under Capital Leases	2,465,412	1.070.971	1,345,485	48,955
	Def Credits - Income Tax	84,201	43,549	12,298	28,354
2530114	Federl Mitigation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	119,903	119,903	0 0	0 0
	Deferred Gain on Sale and Leaseback - Rocknord			9 6	
	Def Gain on Disp of Utility Plant	0	0	0	0
2530067	IPP - System Upgrade Credits	281.454	0	0	281,454
2530082	Fbr Opt Lns-in Kind Sw-Did Gns	147,411	147,411	0	0
2530137	Fbr Opt Lns-Said-Defd Rav	63,970	0 (0	026'89
8710007	Def Cradite Other	4 774 563	147 444	1 258 720	165 237
	Total Other Defend Credits	1 891 466	267 314	1 258 729	365 423
	Accumulated Provisions - Rate Refund	0	0	0	0
	Accumulated Provisions - Misc	640,750	0	640,750	0

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Common Stock	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD May 2015	POWER COMPANY BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Other Non-Current Liabilities 6,192,473 1,381,634 4,387,908 442,7 TOTAL LIABILITIES 1,708,800,701 500,335,409 1,015,847,182 235,177,7 TOTAL LIABILITIES TOTAL LIABILITIES 0 0 0 0 Minority Interest - Deferred Credits 0 0 0 0 0 Common Stock 0 0 0 0 0 0 Common Stock 0 0 0 0 0 0 0 Common Stock Paid in Capital 50,450,000 22,404,049 10,287,345 37,384,246 84,038,04 Premium on Capital Stock Premium on Capital Stock 93,546,512 44,573,308 170,848,034 119,822,2 Accutalined Camings Accutalined Camings 172,583,850 264,782,068 221,589,8 TOTAL SHAREHOLDERS' EQUITY 2,388,136,465 673,299,260 1,280,622,20 456,767,6 TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,388,136,465 673,299,260 1,280,622,20 456,767,6 TOTAL LIABILI			YTD May 2015	YTD May 2015	YTD May 2015	YTD May 2015
TOTAL LIABILITIES TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY TOTAL LIABILITIES AND SHAR	Othe	ar Non-Current Liabilities	6,192,473	1,381,834	4,367,908	442,733
TOTAL LIABILLTIES	TOTAL	NON-CURRENT LIABILITIES	1,488,294,478	373,666,666	814,591,192	300,036,620
Minority interest - Deferred Credits	TOTAL	LIABILITIES	1,708,800,701	500,335,409	1,015,847,182	235,177,722
Minority Interest - Deferred Credits	Cumula	tilve Pref Stocks of Subs - Not subject Mand Redem	0	0	0	0
50,450,000 22,404,049 10,287,503 17,758,3 517,459,453 106,025,371 327,384,246 84,039,8 0 93,546,512 44,573,308 (70,849,034) 119,822,2 (2,120,209) (38,879) (2,060,757) (30,6 659,335,755 172,963,850 264,782,058 221,589,8 659,335,755 172,993,260 1,280,629,220 456,767,5 (0) 0 0	Minority	y interest - Deferred Credits	0	0	0	0
Common Stock 50,450,000 22,404,049 10,287,603 17,758,3 Paid in Capital 517,459,453 106,025,371 327,394,246 84,039,8 Premium on Capital Stock 0 <td></td> <td>GODMON SHAREHOWERS' EQUITY</td> <td></td> <td></td> <td></td> <td></td>		GODMON SHAREHOWERS' EQUITY				
Paid in Capital Premium on Capital Retain	Com	mon Stock	50,450,000	22,404,049	10,287,603	17,758,348
Premium on Capitai Stock Premium on Capitai Stock Retained Earnings Retained Earnings Retained Earnings Retained Comprehensive income (Loss) Retained Other Comprehensive income (Loss) TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY Out-of-balance (0) Premium on Capitai Stock (2,120,243,034) (138,819) (138,819) (12,863,850 264,782,058 221,589, 238,136,456 (170,849,034) (190,607,757) (10,849,034) (10,849,	Paid	In Capital	517,459,453	106,025,371	327,394,246	84,039,836
Retained Earnings 89,546,612 44,573,308 (70,849,034) 119,822,23 Accumulated Other Comprehensive Income (Loss) (2,120,209) (38,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (2,100,757) (30,879) (30,8	Prem	nium on Capital Stock	•	0	0	۰
Accumulated Other Comprehensive Income (Loss) (2,120,209) (38,879) (2,050,757) (30,5 TOTAL SHAREHOLDERS' EQUITY 659,335,755 172,963,850 264,782,058 221,699,870 (2,050,4782,058 221,699,870 (2,050,4782,058 221,699,870 (2,050,4782,058 221,699,870 (2,050,479	Reta	ined Earnings	93,546,512	44,573,308	(70,849,034)	119,822,237
TOTAL SHAREHOLDERS' EQUITY 659,335,755 172,963,850 264,782,058 221,589,8 TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,388,136,456 673,289,260 1,280,629,220 456,787,5 0 0 0 0 0	Accu	umulated Other Comprehensive Income (Loss)	(2,120,209)	(38,879)	(2,050,757)	(20,573)
Memo: Total Equity 659,335,755 172,983,850 264,782,058 221,589,8 TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,388,136,456 673,299,260 1,280,629,220 456,767,5 Out-of-balance 004-of-balance 003 0 0 0 0	TOTAL	SHAREHOLDERS' EQUITY	659,335,755	172,963,850	264,782,058	221,689,847
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,388,136,456 673,289,260 1,280,629,220 456,767,5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Мет	io: Total Equity	659,335,755	172,963,850	264,782,058	221,589,847
out-of-balance (0) 0 0	TOTAL	LIABILITIES AND SHAREHOLDERS' EQUITY	2,368,136,456	673,299,260	1,280,629,220	456,767,570
Seesing Section		out-of-balance	(0)	0	0	(0)
	teserved Section.					

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KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - May, 2016

Final 6-9-16

Section II - Application
Filling Requirements
Exhibit S
age 53 of 216 566,892,669.16 06/09/16 16:14 000 0.00 1,189,316,221.98 2,566,889,895.05 5,478,499.88 2,572,368,395.93 7,750,600,96 20,864,050.25 2,600,983,047.14 995,120.00 1,189,316,221.98 ENDING 00.0 0.00 00.0 000 00.0 0.00 0.00 0.00 0.00 TRANSFERS 1) Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February 2016 - \$2,249,038.52. 0.00 0.00 0.00 0.00 0.00 0.00 220,068.39 0.00 220,068.39 220,068.39 0.00 ADJUSTMENTS (4,030,777.71) (6,828,523.72) 0.00 00.00 0.00 (11,419,870.22) 0.00 (11,419,870.22) (11,419,870.22) (6,828,523.72) ORIGINAL COST RETIREMENTS 50,679,823.29 (89,166,749.09) 1) (38,486,925.80) 3,096,253.42 0.00 0.00 71,872,338.16 0.00 000 71,872,338.16 91,415,787.61 91,415,787.61 52,928,861.81 ADDITIONS 564,356,984.53 995,120.00 0.00 1,124,272,407.54 5,258,431.49 7,750,600.96 1,826,832.63 2,492,152,410.15 59,350,976.05 2,559,253,987.16 1,124,272,407.54 2,486,893,978.66 2,821,952.63 BEGINNING CONSTRUCTION WORK IN PROGRESS: ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION TOTAL ELECTRIC PLANT IN SERVICE Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042 TOTAL ELECTRIC UTILITY PLANT 1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 025-29 OTHER INVESTMENTS PLANT HELD FOR FUTURE USE TOTAL (ACCOUNTS 101 & 106) TOTAL NONUTILITY PLANT Preparer - PSnVision Report GLR7210V TOTAL PRODUCTION 1011001/12 CAPITAL LEASES TRANSMISSION DISTRIBUTION GENERATION ADDITIONS END. BAL. BEG. BAL NONUTILITY PLANT UTILITY PLANT 101/106 1240025-29 101/106 1140001 1050001 101/106 **GLR7210V** 107000X 107000X 107000X X000701

KPSC Case No. 2017-00179

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - May, 2016

Final 6-9-16

Color Colo	GLR7410V			1				06/09/16 16:14
Comparison Com			BEGINNING	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING
## MANUSCINNING COSTS AL NUCLEAR ALCOLLEAR ALCOLLEAR	UTILITY PL	ANT						
Color Colo	1080001/11	Z					0.00	
Comparison		TOTAL NUCLEAR					0.00	
Comparison Com	1080001/11 1080001/11 1080001/11	PRODUCTION TRANSMISSION DISTRIBUTION	403,108,517,50 176,427,961,28 222,789,410.10	14,336,163.01 6,296,952.63 11,732,663,63	(6,828,523.72) (560,568.79) (4,028,315.36)	(807,168.69) (40,682.11) (1,586,760.56)	0000	409,808,988,10 182,123,663.01 228,906,997.81
1987 Accounts 1987 131	1080013 1080013	PRODUCTION TRANSMISSION DISTRIBUTION RETIREMENT WORK IN PROGRESS	(1,958,254.70) 0.00 (45,372.15) (2,090,904.85)	00.0	0000	0.00 0.00 0.00 (2,067,564.19)	(101,598.81) 0.00 (4,000.15) 2,434,611.36	(2,059,853.51) 0.00 (49,372.30) (1,723,857.68)
Figure Color Col		TOTAL (108X accounts)	798,231,357.19	32,365,779.27	(11,417,407.87)	(4,502,175.55)	2,329,012.40	817,006,565.44
LLEASES LLEASES LLEASES 2,354,588.80 0,00 0	111000111	NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION	295,177,16 1,430,933,85 5,080,066,43	119,975.13 264,237.75 813,486.82	0.00 0.00 (2,462.35)	0.00	0.00 1,644,030.72 (3,277.67) (11,938.48)	2,259,183,01 1,691,893,93 5,679,152.42
TITOH ADJUSTIMENT AMORT 0.00		TOTAL (111X accounts)	6,806,177.44	997,699.70	(2,462.35)	0.00	1,828,814.57	9,630,229.36
Title Amort Amor		CAPITAL LEASES	2,354,588.80	0.00	0.00	0.00	163,929.12	2,518,517.92
Accum DEPR & AMORT. **Section II - Vibration Section Section		ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	00'0	00'0	00'0
Section 1 - Abblication 2779.05 0.00 0.00 0.00 0.00 18.9		TOTAL ACCUM DEPR & AMORT.	807,392,123.43	33,363,478.97	(11,419,870.22)	(4,502,175.55)	4,321,756.09	829,155,312.72
Section II - Application Filing Requirements Exhibit S Page 54 of 216 Section II - Application Filing Requirements Exhibit S Page 54 of 216 Section II - Application Filing Requirements Exhibit S Page 54 of 216	NONUTILITY	Y PLANT						
Section II - Application Filing Requirements Exhibit S Page 54 of 216	1220001	Depr&Amrt of Nonutl Prop-Ownd Other Property - RETIRE TOTAL NONUTILITY PLANT	228,295.19 18.87 228,314.06	2,779.05 0.00 2,779.05	0.00	0.00	0.00	231,074.24 18.87 231,093.11
	Preparer - P. Reviewer - C. Sources - P.	SnVision Report GLR7410V Jebbi Doyle - Prop Accig Canton S GLS8215 & PowerPlant Depr Rpt 1936.						Section II - Application Filing Requirements Exhibit S



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

July 18, 2016

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

Please find enclosed June 2016 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:	

Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

Jerri L Ruggiero

13-14

Manager - Regulated Accounting

	INCOME STATEMENT	Kentucky Power Int Corisol	Kentucky Power Company -	Kentucky Power Company - Generation	Kantucky Power
31.58016			Distribution		Transmission
YTD Jun 2016		GLS8016	110	111	180
07/08/2016 15:18		Actual	Actual	Actual	Actual
	Layeut GLS8018				1000
398 VZD16-06-33	Account GL. ACCT, SEC. Business Units; SEGMENT, CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016 YTD Jun 2016 YTD Jun 2016 YTD Jun 2018	YTD Jun 2018

4420001 Revenue - Residenta Sea Pub A 8420001 Sales to Pub A 8420001 Moderna Sales to Pub A 8420001 Moderna Sales to Pub A 8440000 A 844000 A 8440000 A	Resconsis Sales-Vior Space He Revicental Fall Ray Commons Sales Sales to Pub Auth - Schools Sales to Revenue - Industrial Sales - Affiliated Industrial Sales - NonAffiliated Revenue - Industrial Sales - NonAffiliated Revenue - Industrial Sales Revenue - Case Products Sales Revenue - Case Transportation & Storage Sales Revenue - Case Transportation & Storage Sales Pubbs Sales Affiliated Pubbs Sales Author Retail Sales Revenue - Case Transportation & Storage Sales	30,013,884 28,142,525 128,184,078 43,730,284 7,591,284 (17,396,285 17,395,638 12,719,775 34,335,658 12,719,775 32,406,762	30,013,864 29,142,525 128,381,079 43,730,264 7,591,264		
< < a < << a < a < a < a < a < a < a <	atta Fue Nev Qealdential Sales and Save. The Auth - Schools Pub Auth - Stabel - Industrial Sales - Save Transportation & Storage Sales Affiliated Chen Retail Sales Affiliated	29,142,525 118,381,079 40,730,284 7,591,284 7,591,284 17,292,625 12,719,775 34,335,658 12,719,775 32,406,762	29,142,525 128,381,078 43,730,284 7,591,264	0 1 0 0	
< < a < < a < a < a	Residential Sales mas Seas mas Seas mas Auth. Schools p Auth. Schools mas Field Sales and Field Sales - Industrial Sales - Affiliated mi Salw (End Mose) and Field Mose and	128,381,078 47,30,284 7,581,284 6,370,595 17,238,628 78,831,770 34,335,658 12,719,775 32,406,762	128,381,079 43,730,284 7 561,264	100	
< a < < < a < a < a	The parameter of the pa	43,730,284 7,591,284 8,370,585 17,238,626 76,931,770 34,335,658 12,719,776 32,406,762	43,730,284	00	
< a < < < a < a	o Pub Auth - Schools o Pub Auth - Es Schools usus Find Run and Find Run and Find Run and Loud Runs and Find Run and Loud Runs and Find Runs and Loud Runs and Transportation & Storage Sales Sase Transportation & Storage Sales Affiliated Charles Runsil Sales Affiliated Charles Runsil Sales Affiliated	7,591,284 (1,739,625 (17,296,225 (17,931,770 (12,719,775 (12,719,775 (12,719,775 (12,719,775	7 591 264	0	
*** * **** ***	and Fad Auth - Es Schools and Fad Row and Fad Row Commercial Sales - Industrial Sales - Affiliated in Salw (Ero tknes) - Industrial Sales - Affiliated andustrial Sales - Industrial Sales - Industrial Sales - NonAffiliated andustrial Sales - Sale Products Sales - Sale Transportation & Storage Sales - Sale Transportation & Storage Sales - Sale Transportation & Storage Sales - Affiliated	8,370,595 17,239,626 78,831,770 34,335,658 12,719,775 32,406,762	The same of the sa		
< 0 < < < 0 < 0 0 0 0	commercial Sales - Industrial Sales - Affiliated - Industrial Sales - Affiliated - Industrial Sales - Affiliated - Industrial Sales - Sale Products Sales - Sale Products Sales - Sale Transportation & Storage Sales - Sales Transportation & Storage Sales - Transportation & Storage Sales - Affiliated - Other Retail Sales - Affiliated	17,239,626 78,831,770 34,335,658 12,719,776 32,406,762	8 370 595	a	
< a < < a < a < a	Ommercial Sales - Industrial Sales - Affiliated	78,831,770 34,335,656 12,719,776 32,406,762	47 33B 838	, c	
(a	Continuation Series - Affiliated in Salve (End Mone) and Salve (End Mone) and Fundling Mane) and fundling Mane) and fundling Salve and industrial Salve Salve Products Salve Salve Transportation & Storage Salve Affiliated Storage Salve - Affiliated Characterial Salve - Affiliated	34,335,658 12,718,778 32,406,762	70 074 770	•	
	in Some (Each keep) se kinneling Manea) se kinneling Manea) se kinneling Manea) se kinneling Sales andustrial Sales andustrial Sales Sas Fransportation & Storage Sales Sas Transportation & Storage Sales Sas Transportation & Storage Sales Sas Transportation & Storage Sales Affiliated The Retail Sales Affiliated	34,335,658 12,719,778 32,406,762	20,000,000		
< < < a < a a	as Some Licha alcosols as Front Mills (Albres) as Industrial Sales - NonAffiliated as Industrial Sales - NonAffiliated as Transportation & Storage Sales Sas Transportation & Storage Sales - Affiliated Savedraphore - Lighton Cher Retail Sales - Affiliated Cher Retail Sales - Affiliated	12,719,776	935 556 56		
* * * 0 * 0	an E-lonvillio Mnes). In Find Rev In Industrial Sales - NonAffiliated ndustrial Sales Sale Products Sales Sas Products Sales Sas Transportation & Storage Sales - Affiliated Sas Transportation & Storage Sales - Affiliated Sis Antucial Luding Other Retail Sales - Affiliated China Retail Sales - Affiliated	32,406,762	000000		
* * * 0 * 0	an Franks. a. Industrial Sales - NonAffillated ndustrial Sales Sas Products Sales Sas Transportation & Storage Sales Sase Transportation & Storage Sales - Affillated Steethylower Lighten Wher Retail Sales Other Retail Sales - Affillated	32,406,762	12,718,778	9	
< << a < a a	a - Industrial Sales - NonAffiliated ndustrial Sales Sas Transportation & Storage Sales Sas Transportation & Storage Sales - Affiliated Savethraped - Lighton Storethraped - Lighton Charles Sales - Affiliated Charles Retail Sales - Affiliated Cher Retail Sales - Affiliated		32,405,752	0	
4 4 0 4 0 0	ndustrial Sales Sas Products Sales Sas Products Sales Sas Transportation & Storage Sales - Affiliated Savetsayane Lubra Sis Art. Lubra Fas Sales - Affiliated State Retail Sales - Affiliated Cher Retail Sales - Affiliated	78,462,196	79,462,198		
< < a < a a	Sas Products Sales Sas Transportation & Storage Sales Sas Transportation & Storage Sales - Affiliated Sastatymen Lighting Steakhytimen Lighting Steakhytimen Lighting Other Retail Sales - Affiliated	78,462,198	79,462,198		
< a < a a	Sas Transportation & Storage Sales Sas Transportation & Storage Sales - Affiliated Sastethamor Lighton Sastethamor Lighton Si & Hwy Loaf Fast Rw After Retail Sales - Affiliated Cher Retail Sales - Affiliated		y		
a	See Transportation & Storage Sales - Affiliated Seekshawe upthough the Research Commission of Affiliated Sales - Affiliated Uther Retail Sales - Affiliated Seles - Affiliated		•		
< 0 0 €	Steeththywer Lighting Si & Hwy Look Fuel Rw Other Rotali Sales Other Rotali Sales - Affillated			•	
A Ravenus Ravenus Ravenus Ravenus Rave	St. & Hwy Look Fue Rw Wher Retail Sales Other Repail Sales - Affillated	846 520	848.520	0	
A Ravenus.	Other Retail Sales - Affiliated	144 744	133 233	•	
Revenus - Revenu	Other Retail Sales - Affiliated	984 753	984 753		
Ravenue	Calus		201100		
Reve		985 750 700	205 750 700		
Rove	Selles	66 1'00' 1007	90,100,1007		
Rave	Oth Black Key-Trans-Afts	37,798		5	3/,/88
B	Can Elice Re-Tra-Alf-Trad Plant	0	0	0	17,064,909
Reve	Pulk NITS Revenue - Afficient	25,881,549	0	0	25,881,549
Rave	P.IM TO Acm Serv Rev - Aff	388,892	0	0	388,892
Reve	P.J.M. Affinished Trans NITS Cost	(22,153,654)	0	(22,153,654)	
Reve	P.J.V. Affacted Trans TO Cost	(297 989)	a	(297 989)	
Reve	Aftir P.I.M. Tenes Februarent Rev	335 204		0	335.204
B Reve	Affil D. Bat Trans Columns Com	(286 922)		1256 G721	
g Reve		1		813.465	
8 Reve		0 0		000	Day age
D LONG	PROVINCIA NO NAVA ADMINISTRA	2000		1000 300 5007	1000
	mie - Iransmission-Amistea	0,804,076		(22,126,100)	43,034,057
	Transm. Rev-Deate WhistMun	18,612	a	(802,075)	620,687
	P.M Trans loss credits-CSS	44,631	0	44,831	
	P.M banam loss charges OSS	(265,224)	0	(285,224)	
4561002 RTO Fe	HTO Formation Cost Recovery	(40,373)	0	(113,196)	72,823
	P.M. Point to Point Trens Svc.	277,441	0	277,441	
	PJM Trans Owner Admin Rev	73,026	0	0	73,026
	P.M. Nebwork Inting Trans Svo	3,027,737	0	0	3,027,737
	Oth Dies Bey Trans Non-Affi	27.486	0	0	27.485
	P.M. Pow Fac Cre Ray What Cur NA	2.809	0	C	2,609
	DIE MITS Description of the Party of the Par	248 875			1 24B B75
	Section of the Control of the Contro	2000	0 0	9 0	20000
	Cher New Wills Cult-Net	55,555			25,0
	NOWALL PUM Tomin Entricint Ray	3/8,614		0	3/8,514
	NATIPLIM RTEP Roy for Whater	16,175	0	0	16,175
4561064 PROVIS	PROVISION RTO Rev WhatCla-NAC	(29,906)	0	0	(29.906
	PROVISION RTO Ray - North	(77,567)	0	0	(77,587
A Revenue - Ti	nue - Transmission-NonAffiliated	4,726,288		(658,223)	5,384,612
Revenue -	Transmission	8,631,186		(22,783,323)	48,479,399
	Sales for Berale - Asinc Cor	325 437	0	325 432	
	Transmit August Dates and	000 101		1 372 000	
Denne	Description of Street	200,030,0		000,000	
S KEVER	ing - Verrig-Milliage	674'846'6		1,048,423	
	Sines for Result-Booket Sales	6,347,303	0	6,347,303	
	Sales for Results-Bookput Purch	(4.992,595)	0	(4.992,595)	
	WheatMuraiPo Ath Fuel Rev	1,137,770	0	1,137,770	
	WheelMunsPub Auth Bear Rev	0,150,010	0	1,150,010	
9	Financial Spank Gas - Resilved	(7.706)	0	(7,706)	
	Financial Electric Realized	(2,044,306)	0	(2,044,308)	
4470069 P.34 En	P.J.V. Energy Seles Margin	718.797	0	718.797	
	P. M. Oner Reserve Rev. OSS	(28 585)		(28 585)	
	Control of the contro	(CCC, CC2)		(ca, ca)	
	Capacity Cr. Net Sales	210,210	0 6	612.617	
	P.M. FTR Revenue-OSS	51,843	0 (51,843	
4470103 P.M.En	P.M Energy Sales Cost	8.386,870	0	8,388,870	
	P.M. NITS Purch-Monal!	(9,785)	0	(9,785)	
	PJM TO Admin. Exa. NonAtt	60	0	(0)	

HIGLUMK Trem Regulatory & Governmental Reports/Kentucky Power Monthly Report KPSC/2018/2018 06 Jun/2018_6 GLS8016.xs

51.58016		int Cornel	Company - Distribution	Company - Generation	Company -
VTD Jun 2016 07/08/2016 15 16		Actual	Actual	Actual	Actual
3B V2015-05-30	Layout GL 38016 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Jun 2016	YTD Jun 2018	YTD Jun 2016	YTD Jun 2016
4470112	Treating Bookout	849,885	0	849,885	a
1115	P.J.M. Metter Cortesponts—OSSS D. N. Metter Cortesponts—OSSS	6,005	0 6	6,005	0 0
88	2	9,721	0	B,721	0
4470131	Non-Trading Bookput Purch-OSS	(920,043)	0	(820,043)	0
7143	Financial Medge Resized	516,440	9 6	516,440	
170	Non-ECR Audion Sales-OSS	(6,549)	00	(6,549)	0
H75		(4,306,530)	0	(4,308,530)	0
1176		4,306,530	0	4,306,530	0.0
215	P. M. Som Supple Newsons CH. COSS	(3.715)	9 0	(3.715)	
020	P.M Regulation - 055	8,584	0	6,584	0
123	P.M Spursing Reserve - OSS	3,856	0	3,856	
222	CONTRACTOR OF THE PARTY OF THE	156,908		12 250 3751	
	æ	9,888,189		9,886,189	
*	Revenue - Resals-Realized	,	•		
	Revenue - Resale-Risk Mgmt MTM	•	•	*	•
	Revenue - Salas for Resale	11.637.612		11.537.612	
	State for Results All-Trift Price	0	0	207,873,820	0
4540001		180,598	415,037	0	0
	Oth Elect Roy - Adhesed	12,834	0	12,834	0
9 000	Foreign Departs	1.864.137	1.884.137	0	. 0
100	Mac Senon Rev - Notalfili	355,029	348,251	0	6.778
2002	Rent From Blad Property-NAC	20010	1,200	59,089	4,025
4560007	Oct Best Rev - DSN Program	2,749,790	2,749,790	0	0
	Revenue - Other Ele-NonAffillated	8,145,100	8,076,208	680,68	10,603
	Ravenue - Gas	. 6		7.0	
900	Comp Mow Gar CSAPR Seas NOT	134.000		134.000	0
4118006	Comp Minw Gains CSAPR An NOr	124,125	0	124,125	0
70	Contestion Abose KY Env Surch	(8.241)	0	(8,241)	0
×	Revenue - Other Ele-NorAmiliated	8.395.060	8.075.208	309,049	10.803
	Revenue - Other Opr Electric	8,588,492	8,490,246	208,195,703	10,803
D	Revenue Merchandising & Contract Work			*	
0 0	Revenues Non-Utility Operations - Affiliated		4	•	
1	Revenues from Non-Utility Operations			1/3	*
U	Non-Operating Rental Income - Affiliated				*/
4160001	Non-Operating Rental Income	16,750	16,000	750	966 67
9	Non-Operation Rental Income - Non-Affiliated	13.416	16.000	740	(SEE E)
•	Non-Operating Rental Income	13,415	16,000	750	(3,335)
u	Non-Operating Misc income -Affiliated		•		
4210002	Marc Non-Opine-Non-New-Rents	1,235	333	200	402
9 6	Marchael Commence of the Comme	216.258	338	715 917	•
a	Non-Operating Misc Income - NonAmilated	222,036	672	220,962	402
	Non-Operating Milac Income	222,036	872	220,982	402
454000A	Rent From Bed Prop-ABD-Noral	45,478	45,478	0 0	0 000
el el	Associated Business Development Income	201 677	140, 189		11,000
1	Revenue - Other Opr - Other	437,128	207,350	211,712	8,067
9	Memo: Revenue-Oth Opr-Oth Aff				
(0)	Remot Carrellon	437,728	8 497 595	277,772	(8 870
cue cue	Pres Butte Beford Month State	(44 705)	O Contracto	0	(44 705)
4481003	Prov Rate Refund - Recei	(106.369)	d	0	(108,368)
4	Provision for Rate Refund - NonAMileted	(163,074)	٠	*	(153,074)
4491004		(826,468)	a	0	(926,468)
00	Provision for Rate Refund - Amiliated	(828,458)	•		(926,458)
					100

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Parent P	GL58016 YTD Jun 2018		Int Consol		Company - Generation 117	Company - Transmiseion 180
Total Colored States	07/08/2016 15:18		Actual	Actual	Actual	Actual
Total Colored State	058 V2018-08-30	POLIC GL SEBTS Business Units	YTD Jun 2016	YTD Jun 2016	YTD Jun 2018	YTD Jun 2016
March Marc	×	OYAL OPERATING REVENUES	313,870,910	284,464,384	197,170,958	47,418,727
Fig. Section Color Col		Memo: G/T/D Revenue	308.612.517	293 832 007	9.538.270	5.242.241
Management	(0)	Memo: Other Affiliated Revenue	4,821,264	415,037	187,410,977	42,168,419
Hearth Comment Hear	(0)	Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Non	437.128	207,350	221,712	8.067
Marco Marco State	1	Memo: Total Operating Revenues	313,870,910	294,454,394	197,170,958	47,418,727
Marcia Catal Operating Revenues 1,20,000	*(E)=(B)+(C)	Memo: Affiliated Revenue Memo: Non-Affiliated Revenue	309,049,646	294,039,357	8,759,981	5,250,308
Face contact and to the contact and the contac		Memo: Total Operating Revenues	313,870,910	294,454,394	197,170,958	47,418,727
Fig. 1980 1987 1987 1988 19		FUEL EXPENSES				
Fig. 1 1995	0000	First Comment	1,330,096		1,330,083	e c
First Communications 15,500 15,50	0000	Fuel - Procure Unload & Handa	1,802,110		1,802,110	0
Fig. 10 Communications Fig. 15,000 Fig	6100	Fool Survey Actuals	381,233	0	381,233	0
Committee Free Season	900	Fuel Of Consumed	1313,800	0 0	913,800	0 0
Pair Engine State	7200	Grant handworth contact	169,501	0 0	169,501	0
Fire Expense Total Four United the Expense Total Four United Expense Total Four United Section Four United Section Four Investment Conclusion On the Expense Total Four United Section Four Uni	0028	Sypaum Sales Proceeds	(295,133)	0	(295,133)	0
Deferred Field Exposes City 2513 Cit	0034	Gata Transp Ras Foes-Steam	63 225 699	0 8	432,000	2 4
Control Fuel Exposes	9000	Fost-Dutand	(2.178.913)	0	(2,178,913)	. 0
Full for Electric Contention Full for Michigan Fig. 1867 Allowanter Contention Live Species		Deferred Fuel Expense	(2,178,813)		(2,178,913)	
First from Affiliates for Electric Generation 200399 Advancame The Vision Control Color State Color S		Over Under Fuel Expense	SA 448 696	•	EN 446 877	4
Autocomer 1900 1900 200 200 200 200 200 200 200 200 200		Fuel from Affiliates for Electric Generation	-		- Indantina	
All All All All All All All All All Al	900	Altow Consum Title IV SO2	320,358	0	320,358	0
Allocamore - Constraigld on	6000	8 8	75,687	0 0	75,587	0 6
Use Expense Use Order	20.00	Ē 🗓	344,548		344,646	
The Equation Control of Part States Table State	2002		683,084	0	683,084	0
Full Part State Control Co	5000	Treat Expense	156,029	0 0	156,029	0 6
Tight	900	Pulme superac	6,445	0	6,446	0
File light Character Cha	2000	Lime hydrale Experies	7,504	0	7,504	0
Total Fuel for Electric Generation Memor NonAff Fuel/Allow/Emissions Side4,985 8 2,644,982 8 2,644,982 Parts Pear-Atter-Fuel Polar-Aff Paul/Allow/Emissions Side4,985 8 2,644,982 Parts Pear-Atter-Fuel Polar-Aff Paul/Allow/Emissions Side4,985 0 207,873,820 Parts Polar-Aff Paul Polar-Aff Paul/Allow/Emissions Side4,985 0 207,873,820 Parts Polar-Aff Paul Polar-Aff Paul/Allow-Emissions Side4,985 0 207,873,820 Parts Polar-Aff Paul Polar-Aff Paul/Allow-Emissions Side4,985 0 17,674,318 Parts Polar-Aff Paul Pol		Emissions Control - Chemicals	2.163.733		2,163,733	a '
Purch Post Acta Charle Price Purch Rev Charle Price Purch Acta Charle P	-	otal Fuel for Electric Generation	62,644,965		62,644,952	
Participation of the control of the			52,644,965		52,644,952	
Purish Power-Feed Potents-Affiliations 17,674,318 1	000	Purch Plum Acon Time Price	0 0	207 873 820	62,700,428	9 0
Purchased Electricity from AEP - Affiliates	940	Purch Power-Fuel Portion-All.	17,674,318	0	17,674,318	0
Purithment Phone Purithment Phone Purithment Phone Purithment Phone Purithment Phone Purithment Phone Purithment Purithment Phone Purithment Purithme		Purchased Electricity from AEP - Affiliates	43,482,747	207,873,820	43,462,747	•
Cast Convention Makes Paint	900	Purchased Power	18 057 787	0 0	18 067 787	9 6
PAM Insidement Mar Res GS	200	Gas-Convention-Mone Plant	(1)	00	(17)	0
PAM broadwritest MR Rest-SE 7,416	900	Publinedverlent Mtr Res-OSS	(982)	0	(982)	0
PARK Reserve Change (221,139) (221,139) PARK Reserve Change (221,139) (221,139) PAM Reserve Change (321,149) (321,149) PAM Reserve Change (322,149) (322,149) PAM Repatition Change (1987) (32,249) (32,249) PAM Spirming Reserve Change (48,482) (48,482) (48,482) PAM Purchases Audition (48,482) (48,482) (44,472) PAM Purchases Audition (48,482) (46,482) (44,472) PAM Purchases Audition (32,492) (32,492) (44,472) PAM Purchases Audition (32,492) (32,492) (44,472) PAM Purchases Audition (32,492) (32,492) (32,492) PAM Purchases Audition Reserve (1,482,992) (44,472) (44,472	DNO	Publithackertent Mit Res-LSE	7,418		7,416	0
P.M. Regulation-Change P.M. Sprome (Passers Plantage P.M. Sprome (074	P.M. Reache-Charge	(557,789)	9 6	1971 (25)	9 6
PAM Regulation-Change 350,982 350,982 PAM Regulation-Change 152,829 0 350,982 PAM Regulation-Change 152,829 0 162,829 PAM Regulation-Change 158,829 0 163,608 PAM Purklases-Change 1483,808 0 155,008 PAM Purklases-Change 1447 0 1,447 Captury Unclasses-Audron 2,325 0 1,447 PAM Indicat Congretion LSE PAM Indicat Congretion LSE 1,447 0 PAM Indicat Congretion LSE 1,447 0 2,225 PAM Indicat Congretion LSE (1,439,900) 0 (14,430,900) PAM Indicat Congretion LSE (1,439,900) 0 (14,439,900) PAM Indicat Congretion LSE (1,439,900) 0 (158,800) Purklass Power PPA Deformed (16,086) 0 (158,800) Purklass Power PPA Conformed (16,086) 0 (158,800) Rasing Manual Lass Changes 0 0 2,623,804 Rasing Manual Lass Changes 0 <td< td=""><td>970</td><td>P. M. Shrib Shuf-Share</td><td>436 985</td><td></td><td>438 985</td><td></td></td<>	970	P. M. Shrib Shuf-Share	436 985		438 985	
PAM Registation-Circlet	9700	P.J.M. Regulation-Charge	350,882		350,882	0
P. M. Spranning Transver-Change (46,482) (46,482	8700	P.M Regulation-Credit	(52,829)	0	(52,829)	0
PAM 30m Supple Reserved Communication 140,402 140,	CDO	Put Spinning Reserve-Charge	163,808	0 0	163,608	0 (
13,213 13,214 13,215 13,4126 13,412	084	P.M. Spirzing Reserve-Credit	(46,482)	9 6	(46,462)	0 6
Capacity Purchises Auction 2,925 0 2,925 P.M. Op/Res-LSF-Charge 394,706 0 374,126 P.M. More LSF-Charge 678,573 0 678,573 P.M. PTR Revenue-LSE (1,438,960) 0 (14,438,960) P.M. Doller-LSF-Chard (16,086) 0 (15,086) Port has a Power-PA Deferred (156,896) 0 (158,806) RY Control (158,806) 0 (158,806) BAT Transm. Lass Charges - LSE (1,58,806) 0 2,623,884 PAR Transm. Lass Charges - LSE (1,58,806) 0 3,803,986	9000	P.M. Purchases Los-ECR-Auction	1,447	0	1,447	00
PAN Option LSE Change 384,706 0 374,128 PAN Indicat Congestion LSE (1438,800) 0 374,128 PAN Indicat Congestion LSE (1438,800) 0 678,573 0 678,573 PAN Option Pan Option Change Pan (1438,800) 0 (1438,80	0010	Capacity Purchases-Auchon	2,925	0	2,925	0
P.M. Implicat Competion LSE: 67.57.3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0123	Pun Opfice-LSE-Charge	384,706	0	374,128	10,578
PAM OF PR Reventible (14.00.16.00) PAM OF PR Sec. Per A Deferred (156.006) Of The Sec. Per Library (156.006) (156.0	0124	P.IM Implicat Congrestion 4.5E	678,573	01	678,573	0
Put Option 200 (15,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	910	Pull FTR Rivernite LSE	(1.438,960)		(1,438,960)	0
VECTORS POWER PARK VECTORS POWER VECTORS POWER VECTORS POWER VECTOR PARK POWER	7510	PUM ODRIBELSH-Credit	(16,086)		(16,086)	0 (
BSTOR PLAN Oversitation Recovery PAIN Transm Lass Charges - 1SE 0.803,856 0	0147	KV See See - Purchase Press	/158 RDB/	3 6	(158 805)	9 0
Pull Team Loss Charges - LSE	2143	BSTOR PLIK OverLinder Recovery	2.623.884	, 0	2,623,884	. 0
	0325	P.J.M. Transm. Loss Chargen - LSE	3.803.856	0	3 803 856	

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Purchased Electricity for Readle Purchased Gas for Readle Spann Expense Mac Stean Fower Exp-With Removal Cost Expense Mac Stean Fower Exp-With Removal Cost Expense Mac Stean Generation Op E Syn Comb & Lead Orbeit Other Expense Other Exp		GLSBQ16 Actual	110 Actual	117 Actual	180 Actual
Purchas Purchs Purchs GROSS SLAR State Burchs Auch Purchs State Burchs Auch Purchs Auch P	Layout GLS8016 EC Business Units: SEGMENT CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016
Oper Superior Oper Superior Oper Superior Superi	sed Electricity for Resale - NonAMilated and Gas for Resale - Affiliated	24,961,193		24,950,615	10,678
Oper Super 4. Search Spanns Oper Super 4. Search Spanns Search Se	NonAffiliated	192,802,005	207,873,820	68,413,362	10,578
Oper Supering Oper Supering Statum Experies Bincher Experies Removal Coef Statum Per Oper Experies Oper Ex	OPERATING EXPENSES				
# # E	Zun	1,478,757	7,396	1,468,163	3,198
# # 5		50,753	00	20,753 609 122	0.0
82£ 8		167,097	0	167,097	
## 5		3,859,138	783	3,857,885	480
# # E	2	22,099	0 9	22,099	0 %
# # E	Cons	(1,222,836)	0	(1,222,836)	0
2 X X Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	NAM E.	369,336	0	369,336	0
A 00000 0 2 2 0 0 2 2 2 0 0 2 2 2 2 0 2	Kr.	6,236,609	6,173	6,283,764	3,683
5	î e	*		•	,
8	Sup	196,525	0 6	196,525	0 6
8	5	1,535	1,535	0	
8		37,737	0	37,737	0
	7 :	447,128	0 5	447,128	a
	000	610,058	2,035	4,156	603,877
E CONTRACTOR OF THE CONTRACTOR		3,682	0	0	3,682
e e	mg/m	421,999	112	251	421,636
F		530,989	00	530,989	
		51,891	1,959	4.547	45,384
		11,286	0 0	11,266	00
		77,575	0	0	575.77
		67,815	0	0	67,815
		62.410	17 064 809	07.410	
	.0.	2,887,049	0	2,897,049	
	7	6,432,081	0	6.432,061	0
Wer Transment En SEP FERC Assertine Reits - Associated Transmittation Op E Dot Supervison & En Load Dispetitive Stated Lighting & Signal Underground Line Especial Underground Line Especial Underground Line Especial Street Culture & Signal Mater Especial Collected Intelligence Collected Intelligence Mater Especial Reits - Membralishere Reits - Associated Distribution Op Exp Signal Mater Reading - Regula Mater Reading - Lurge Cut Resont & Collecte Regula - Cut Regula Mater Reading - Regula Mater Regu	02 1	1,785,475	9 6	1,385,276	000
SEP FERC Assessing Rests - Associated Transmittation Op E Dote Supervison & En Load Dispetitive Station Expense Overhead Une Expense Underground Len Exp Street Cutmre & Signal Mater Expense Coultmen Irresillators Mater Expense Coultmen Irresillators Mater Expense Rests - Associated Distribution Op Exp Signal Mater Restor Op Exp Signal Mater Restor Cutmre Mater Restor & Colore Mater Restor & Lore Mater Restor & Colore Mater Restor & Colore Mater Restor & Lore Mater Restor & Colore Mater Restor & Colore Mater Restor & Lore Mater Restor & Colore Mater Restor & Colore Mater Restor & Lore Mater Restor & Colore M		756,221	5,032	9,357	741,832
Transmitted on Ope Supervision A per Supervision		10	2	9	
Oper Supervacen & En Load Dispetching Studion Expenses Overhead Line Expenses Underground Line Expenses Underground Line Expenses Street Lighting & Signal Mater Expenses Customer Introduces & Legisla Material - Material Depth Material Rents - Mineseccated Rents - Material Depth Material Dispervation - Customer Mater Reading - Expense Mater Reading - Regal Mater Reading - Regal Mater Reading - Regal Mater Reading - Regal		15.294.553	17.074.050	13 323 609	2.196.242
Clark Dispetching Studion Expenses Overhead Line Expenses Overhead Line Expenses Studion Expenses Customer Investigation & Seyd Metal Expenses Customer Investigations Metal Expenses Rents - Netreseccated Supervence - Customer Metal Reading - Expenses Metal Reading - Regal Metal Reading - Regal		305,611	285,747	12,754	7,109
Ordento Especialista Ordento Especialista Ordento Especialista Ordento Especialista Natur Especialista Natur Especialista Natur Especialista Natur Especialista Natur Especialista Natur Especialista Natura Especialista Natura N		1,594	1,342	0 (252
Underground Lute Esp State Lighting & Signa Metal: Expenses Custimes Institution Data Marcalismous Databath Rents - Nerosescolado Rents - Nerosescolado Rents - Nerosescolado Rents - Nerosescolado Baltribution Op Esp Signoresce - Customa Metal Reading Espense Metal Reading Espense Metal Reading Espense		372 376	377 317	9 6	008
Street Lighting & Signal Mater Expenses Customer immitteeses Materialismous Derbrich Mereilismous Derbrich Mereilismous Derbrich Rents - Nernescousted Meter Rendong Expers Meter Rendong - Regul		57.914	57,914	0	0
Meter Expenses Customer Invalations Metalistonean Darbin Metalistonean Darbin Metalistonean Control Rentis - Neinsescrabid Meter Reading Expens Meter Reading Expens Meter Reading Expens Meter Reading Expens Cust Resouts & Colorio		86,408	85,403	0	0
Management Indiances Considered Management Definition of Partial Associated Distribution Op Expo Signement - Curring Meter Reading Experis Meter Reading - Regal Meter Reading - Regal Meter Reading - Lugar Meter Reading - Lugar Cut Resouts & College		312,313	311,380	683	270
Rents - Montesecated Rents - Associated Distribution Op Exp Supervised - Cumman Mater Reading Expens Mater Reading - Regat Mater Reading - Regat Mater Reading - Lugge Cust Reserved - Lugges		84,549	84,549	0	0
Rents - Associated Distribution Op Ext Supervased - Cuntron Maker Reading Spen Mater Reading - Reg- Weiter Reading - Leng Weiter Reading - Leng Gott Resolute & Collect Coat Resolute & Collect	0	835.204	835.204	0	009'01
Distribution Op Ex, Supervisor - Cuntom Mater Reading Espen Mater Reading - Regulating - Legy Mater Reading - Legy Cust Resorted & Code		31,947	31.947	0	0
Superversion - Cumbran Methor Researing Expern Methor Researing - Response Methor Researing - Response Methor Researing - Code Curt Researing & Code		4,011,068	3,968,463	33,476	19,141
Metar Reading - Reg. Metar Reading - Larg Cust Records & Colle		116,955	116,898	949	12
Meter Reading - Lary Cust Records & Cole		182.673	182.673		0
Cust Records & Colle		28,085	28,085	0	0
	9	160,459	158,460	156	1,843
20001 Clatomer Orders & Inquire		11.011	1,138,845	1,248	284
9030003 Pastage - Castomer Bits		360,925	360,925	0 0	0
		77,77	68,729	268	180
2005 Collection Agents Fees & Exp		34,576	34,578	0	0

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merican Electric Power	income statement	Kentucky Power int Consol	Power Ny - Bon	Kentucky Power Company - Generation	Kentucky Power Company - Transmission	
7 D JUN 2016		Actual	Actual	Actual	Actual	
8 V2016-06-30	Layout GL. ACCT_SEC Guainess Units: SEGMENT_CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016	YTD Jun 2018	
9030007	Collectors	143,364	143,364	0.	0	
9030009	Data Processing Uncoll Acris - Mac Receivable	(133,880)	(133,708)	27 0	0 -	
0000508	Misc Customer Accounts Exp	9,487	9.487	0	0	
967,000	Supervision - Customer Service Supervision - Cisto	46,842	46,826	42	∢ 6	
000000	Customer Assistance Expenses	425,880	425,846	26	ğ a	
9080004	Cust Appetitos Exp - DSM - Ind	6	(9)	(2)	0	
800000	Cust Assistance Expense - USM Information & Institute Advisor	2,105,107	2,105,110	6.807	(1951	
000000	Mac Cut Syckinformational Ex	19,121	960,9	10,663	2,422	
100001	Marc Coat Sinc & Into Exp - RCS	79	18	60	= ;	
270002	Supermon - Cores & Ind	23	0,400,002	0	000'	
9120000	Demonstrating & Sealing Exp	17,765	17,765	0	0	
9130001	Advertising Exp. Residents	25,000	2,116	6 6	0 0	
	Sales Expenses	44,905	44,905			
	Memo: Insurance (9240 9250)	1,497,145	656,270	698,639	144,338	
9210001	Administrative & Gen Sateries Off Sup - Nonessociated	349,055	195,587	113,501	39,966	
9210005	Celidar Pinnes and Pagest	(0)	(0)	0	(0)	
2220000	Administratory Exp Treed - Cr.	(400,948)	(400,948)	00	0 0	
822000A	Adres Exp Treat to ABO	(8)	(6)	00	0	
1000622	Outside Shrat Empl - Nonseason	953,115	308,235	488,493	156,388	
9230003	AEPSC Blad to Clean Co.	151,002	53,458	49,997	47,548	
250000	Inquires and Domages	678,694	398,884	283,400	16,410	
1250001	Safety Dinners and Awards	2,432	2,432	0	0 5	
75006	White County Pressure for	332 716	235 626	51.170	45.920	
2250007	Pranel Injuris 2 Prop Drauge-Pub	243,230	5,994	237,218	18	
0250010	Fig Ben Loading - Workers Comp	(85,452)	(74,071)	(11,197)	(184)	
1000928	Edi & Pint Empl Pub-Salane	10,688	3,660	4,978	2,050	
2250002	Pention & Group Ins Admin	14,249	6,598	7,454	188	
128000m	Gove Us insues Penus	74.413	40.385	33 390	52,014	
500092	Group Medical ins Promutes	2,429,585	1,459,561	719,638	10,347	
2280007	Group L-T Desability the Prem	57,605	34,082	20,949	2,574	
280010	Group Dental Impulation Prem Training Administration Exp	878,011	27.00	539	23	
220002	Encloses Activities	808	543	223	\$	
1250014	Educational Assettance Parts	2,348	0	1,850	488	
1280027	Seving Plan Contributors	830,055	456,748	372,046	1,260	
7590937	Supplemental Peration	2,295	2,295	0	0	
250050	Er San London Parence	(528 170)	1,378	(321,980)	219	
150092	Fig Ben Loeding - Grp Ins	(986,851)	(748,087)	(237,763)	(991)	
2380062	Fig Ben Loading - Savings	(286,270)	(208,081)	(608'LL)	(279)	
250053	Fig Ban Loading - OPEB	404,036	316,828	55,761	448	
950092	Fig Ben Loading - Account	(36,043)	(40.829)	4,832	(146)	
05050	Amort-Post Retrement Benefit	016,901	64,791	35,603	7,916	
22/0000	Franchise Requirements Rendeling Commission Eth	69,021	18,021	7417	o @	
CBOOOT	Regulatory Commercian Exp-Adm	185	, so	1	173	
1280002	Repulsion Commission Exp-Card	24,510	3,210	18,804	2.696	
0001000	General Advertising Expenses	181	181	0 608	0 000	
201010	Publicy	308	27	192	44	
2101052	Public Opinion Surveys	15,089	15,082	50	7	
2301015	Other Corporate Comm Exp	15,862	270,7	6,995	1,792	
303003	Composite & Fleck Expenses	5,134	3,439	1,045	49,434	
мостор	Research, Chryslop&Damonch Esp.	98	92	0	0	

GLS8016 YTD Jun 2016 9708/2016 15:16		Int Consol		Company - Generation	Сотр
07/08/2018 15 16		21.58016	Distribution	197	Transi
		Actual	Actual	Actual	Act
098 VZ015 06-30	Laybutt GLS8018 Account GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016	VTD Ju
8303458	AEPSC Non Alliated expenses	0	0	0	
STICOOL S	Resis - Real Property	58.784	58.784	0 0	
2310012	Administration & General	8,959,455	3.723.667	4,119,218	
4111006	Accretion Dipense	344.774		344,774	
4118000	Accretion San Erro Desertion of Part	20,000	(2) 800)	344,174	
	Loss/(Gain) on Utility Plant	(2,600)	(2,500)		
9302008	Assoc Bus Dev - Metamals Sold	14.549	14,549		
8302057	Associated Business Development Expenses	68.788	48,882	1,147	
	Gain on Disposition of Property				
	Loss on Disposition of Property				
	Loss(Gain) of Sale of Property	9	. 8		
4265000	Factored Cord AR Exp. All.	528,164	528,164	00	
	Opr Exp and Factored A/R	1,402,787	1,402,797		
	Water Heaters		· Cont. a.v		
4285007	Regulatory Exponents	7,452	1,838	4.503	
	Expense of Non-Utility Operation	62,354	19,669	23,669	
4210008	Mac Non-Op Exp - Non-Assoc Misc Non-Op Expenses - Non-Assoc	2,443	1,333	278	
4281900	Donations	317,996	284,494	28,400	
-	Donation Contributions	347,996	284,484	28,400	
inger•	Provision for Penalities	622		778	
4284000	Charles Political Activities	289,086	74,447	170,400	
4285002	Other Dedictions - November	51.412	29.471	21.268	
	Other Deductions	51,412	28,471	21,268	
	Shutdown Coal Company Expenses	3 448 944	1 819 111	264 828	
	Operational Expenses	42,843,118	31,928,267	24,802,532	
5100000	Maint Supv & Engineering	1,154,867	284	1,154,480	
5120000	Mantenance of Secar Plant	8 035 102		8035 102	
\$120034	BSRR ON Recovery-Maint Conta	(92,201)		(92,201)	
6120036	BS1OR OUT Recovery Mant Coats	(2,044,514)	0	(2,044,514)	
5130000	Mantaneous of Eaglie Plant Mantaneous of Mars Steam Dit	774 148	(824)	2,589,649	
	Staam Generation Maintenance	11,688,084	(259)	11,668,211	
	Nuclear Generation Maintenance	•	•	•	
	Other Generation Maintanance	-			
2683000	Maint Supy & Engineering	16,178	250	263	
2581000	Manufactures of Structures	408	0 1	0 4	
5692000	Marri of Computer Software	65,900	4,472	2,904	
560,000	Mant of Communication Equip	2,819	0	0	
20000072	Maint of Station Equipment	625,736	1,058	107	
5720000	Marrie of Undergound Lines	171	0	0	
0000075	Maint of Mac Treamenan Pit	165,112	37	28	
Sacroom	Transmission Maintenance	107,337	5,692	2,637	
5910000	Martinance of Studens	11,947	8,861	0	
5620000	Mark of Station Equipment	241,864	237 049		
553000	Time and Blash Control	18,563,858	212,942,91		
5930010	Storm Expense Amortization	1,214,600	1,214,800		
2840000	Maint of Underground Lines	40,089	40,098		
2850000	Mant of Line Trial, Registeral Divi	19,219	19,219		
2870000	Mandanance of Melans	38,167	37,310		
2880000	Marit of Mac Distribution Pit	28,378	27,988		

GLS8016	INCOME STATEMENT	Kentucky Power Int Consol	y- iy- don	Power	Kantucky Power Company - Transmission
YTD Jun 2016 9708/2010 15:18		GLS8016 Actual	Actual	117 Actual	Actual
088 VZ018-08-30	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2018	YTD Jun 2016
1350001	Mart of Structure - Owned	171,377	170,998	(0)	38
2000020	Mant of Studium - Lessed	28,692	28,692	0	
9350012	Warm of Data Equipment	77,858	55,099	22.780	0 0
350015	Maint of Office Furniture & Eq.	310,834	159,165	151,670	
8350018	Mantanance of Wides Equipment.	29	29	0	0
9350019	Maint of Gen Plant-SCADA Equ	145	145	0 0	9 ;
some.	Administration & General Maintenance	1,167,180	950,321	216,470	90
	All Other Maintenance Expenses				
Tot	Maintenance Expenses Total Operational and Maintenance Expenses	77,287,480	53,359,633	36,689,900	4,537,306
100000	Armen of Physics	1,218 572	730.917	175,085	312.571
4060001	Amon of PR Acts Ad	18,308	0	0	19,308
	DDA Amortization	1,237,880	710,017	175,085	331,878
4073000	Regulatory Debtes	1331 285	0 6	1 331 285	79'99
	DDA Regulatory Debits	1,389,886	i e	1,331,266	68,621
	Amordzelon	2.637,767	730.917	1,506.360	400.60
1000004	Depression Exp	38,569,229	14,103,957	16,925,961	7,559,291
	DDA STB Murlau Decommissionion	38,689,229	14,103,957	16,925,981	7,559,29
4031001	Dept - Auter Retrement Okig	113,529	0	113,529	
	DDA Asset Retirement Obligation	113,529		113,629	
	Depreciation	38.702.758	14.103.957	17.039.610	7.659.291
Dep	Depreciation and Amortization	41,340,625	14,834,874	18,545,880	7,859,791
	Franchise Taxes			*	
408100615	Stalts Gross Receipts Tax	(8.487)	0	(8,487)	0
06100618	State Gross Recepts Tax	18,177	0	18,177	٥.
4081002		1,520,690	832,793	685,462	2,435
4081003	петроп	8,845	6,505	2,309	32
4081007	State Unearployment Tex	38,735	8M0,62	18,603	103
4081034	Frage Sereit Leading - FUT	(3,539)	(2.838)	(008)	(1)
4061035		(10,749)	(7,147)	(3,601)	ε
MAHMM	Payroll Taxes	205,180	474,102	1 081 305	2,048
	Capacity Taxes	1,981,306		1,981,306	
A100514	3	979,058	(155,004)	1,227,384	(83,302)
2150015	Real Personal Property Taxes	6,116,428	3,825,192	143.970	2,148,266
406102916	Real-Pers Perp Tex-Cap Leaner	119,724	94.548	5,244	19,832
09103616	Real Prop Tea-Cup Lances.	12,750	12,750	0	
400200515	Real Personal Property Taxes	7,782	1,302	0	6 480
518101803	St Publish Committee Fees	568 102	568 102	0	31,111,2
	Regulatory Fees	566,102	566,102		
408101415		008	0	008	
406101416	Poderal Extre Texas	970	0	870	
809101716	St Lo-Alathon Ter-Fees	52	52	0	
21010183	State Sales and Une Taxes	167	791	0	
408101916	State Sales and Use Traces	6,809	4,809	0 0	
00102216	Minopal License Fees	900	8.151		
	Other Non-Income Taxes	7,921	6,151	1,770	
Tax	Taxes Other Than Income Taxes	15,024,492	4,976,554	3,934,768	2,413,17
2	AL OPERA ING EXPENSES Memo: SEC Total Operating Expenses	260,721,413	281,044,889	180,228,840	14,620,862

Colore C		INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company	Kentucky Power Company - Generation	Kentucky Power Company
A	YTD Jun 2016 07082018 15:16		GLS8046	110 Actual	417 Actual	180 Actual
State of Device Continued Continue	069 V2016-06-30	Laysut GLS6018 ACCT SEC Business Units	YTD Jun 2016	YTD Jun 2018	YTD Jun 2016	YTD Jun 2016
Interest & Debtorate Unitational Act A	4190002	- 8	4,381	6,832	(2,041)	(410)
Total brown of finished controls 1,444 1		Interest & Dividend NonAffillsted	4,381	6,832		(410)
Trian Interest & Dictional I	SECURE		736	(4,524)		13.711
March Comment Company		Total Interest & Dividend Income	6,345	2,208		13,301
### ADD CONTRICTORY NOT THE PROPERTY OF THE PR	210039	Carrying Charges	360,807	998	340,148	19,688
Approx A		Interest & Dividend Carrying Courge	708,085	999	940,146	960'81
Question of Early Interested 17 17 17 17 17 17 17 17		Memo: Total Interest & Lividend Income w/ Carrying	367,182	3,173	330,962	32,301
Gain on thesested cases 70,772 71	00000		986.588	133,018	458.414	100
Interest LTD Note Page 1.		Gain on Disposition of Equity Investments	4			
Internate 100 percent 10		Interest LTD FMB				•
Interest 170 Other - Affiliated 170 Othe	70007	In an LTD - Install Pur Contr	78,782	78,782	0	0
Interest LTD Observations Control Observation Control Observ		Interest I To Notes December - Applicated	79/9/	70)'0)		
Interest 170 Cabotter cases 1223.333 6.246.370 10.450.233		Interest LTD Notes Payable - NonAffillated				•
Internet LTD Colors African		Interest LTD Debentures				
Interest to Content Affile Interest SD - Obsert SD - Obsert Affile Interest SD - Obsert SD - Obs	1000	Interest LTD Senior Unsecured	21,239,353	6,246,370	10,450,328	4,540,656
		Interest L.TD Other - Afril				
Interest to Long Term Date 170,340 1,545	70005	Inten LTD - Other LTD	780,340	232,519	388,854	168,967
Induces 1701-2019 17.724 17.64 17.65		Interest LTD Other - NonAffil	780,340	6.659.670	10.619.183	4.709.822
Interest STD Control Affill Interest STD State StD	20003	Into Assoc Co. CBP	57,238	115,463	254,557	(312,782)
Interest STD - NordATH 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 334,128 1465,472 151,815 152,723 152,822 152,723 152,822 152,723 152,822 152,723 152,822 152,723		Interest STD - Artil	67,238	115,463	264,657	(312,782)
Humest 50 Stock	10001	Lines Of Credit	485,472	131,815	334,126	19,531
Amort Class of Resignation Page 18 (19 47) 19 (19 52) 1		Interest of Short Term Debt	642.710	247.278	334,126	(283,251)
Among control case on Rate galled Dabl Internat Control Case on Rate galled Dabl Internat Case on Rate galled Dabl AFUDCA Control Case on Rate galled Dabl Internat Rate Heige Unrealized Case on Rate Case on Rate Galled Case on Rate Ga	2000	Amit Delit DromBErphind Pur	15,833	0	15,933	0
Amort clark to the Residual Carlot Date (1878) Amort Can on Rescapined Date (1878)	5000	Anto Cata Discrittics-NP	96,443	19,547	32,692	14,205
Amort Cast on Reacquired Date	9000	mite DespitEpp-Sn Unse	280,087	62,398	137,810	24.887
Amort Loss on Resciptived Dobt Control Calls on Resciptive Calls Control Calls on R	1004	And Los Routed Delicon	16.825	4.850	8.279	3,597
Ament data on Reacquied Debt Other Interest Expense - Sale is Recovery Check betweet Special Control (214,315) Other Interest Expense - Affiliants on Control (214,315) Other Interest Expense - Affiliants on Control (214,324) AFUDC-Borrowed Funds AFUDC-Borrowed		Amort Loss on Reacquired Dabi	16,825	4,950	8,278	3,697
Control Interest File Recovery C214,315 C214,31		Amort Gain on Reacquired Debt	1			
Cotten Interest Experies April	-	Other Interest - Fuel Recovery	312 716	, 6	1000 0107	A BUE
China Internet Expense - State Text	2000	interest on Customer Deposits	48,451	48.451	0	0
Other Internest Expense - Affilia Other Internest Expense - Affilia Internest Rate Hedge Unrealized (Galn)/Lose AFUC-Borrowed Funds	6200	Inflicted Expense - State Tex	(81,354)	2.749	(84,401)	288
Control Market Expenses Particle Canal Defense Particle Partic		Other Interest - NonAMI	[247,218]	61,200	(303,521)	5,103
AFELOGOME PROPERTY AFELOGOME TAXES and EQUITY EARNINGS (483.246) (93.233) (323.393) Total Interest Charges (14.244)		Other interest Expense - Affil				
Total Interest Charges Total Interest Interes	0000	Alway from Used Crite-Cr	[483,246]	(93,233)		(86,620)
NCOME DEFORM COME TAXES and EQUITY EARNINGS		AFUDC-Borrowed Funds	(483,246)	(93,233)		(68,620)
Income Tase, U.O Federal Income Tase, U.O State Income Tase, U.O Income Tase, U.O.		Total interest Charges INCOME BEFORE INCOME TAXES and FOURTY FARNINGS	22,300,010	6,871,609		28 493,535
Income Tane, UC - Federal Income Tane, UC - Federal Ital, 531 (4,111,343) (2,381,881) Ital, 531 Ital, 542 Ital, 542 Ital, 543 (4,223,153) (2,444,139) Ital, 544,139 Ital, 544,149		SCHARGE TRUCKS STAFF SECONS				
Federal Current Income Tax Federal Current Income Tax	1001	(norms Taxes, UC) - Federal	181,631	(4,111,343)	(2,381,861)	6,674,858
Percent Current Income and Percent Current Income and	12001	Las Tay, Oth Inc&DecFederal	(182,387)	(112,410)	(82.257)	(7,720)
Section Control Cont	1001	rederal Current Income last	(788)	(4,223,763) 5 824 204	(2,444,139)	9,567,138
Property Company Property Co	1000	Prov Dat LT Op 180 - Federal	1,340,601	D C	1,338,398	2,203
Federal Investment Tax Credits	1001	Piv Def VT-Cz Uhi Oplino Fed	(33,118,479)	(4,044,917)	(28,539,252)	(535,310)
Federal Income Tax	2001	Pry Del VT-Cr Cth I&D-Ped	(1,042,159)	0	(1,042,159)	0
Federal Investment Tax Credits (1,314) (5716) (600) (1,314) (5716) (600) (1,314) (5716) (600) (1,314) (5716) (1,314) (5716) (1,314) (1		Federal Deferred Income Tax	16,179,486	1,789,287	11,757,202	1,633,008
Federal Income Taxes		Federal investment Tex Credits	(1.314)	(878)	(808)	(132)
(1,464,458) (104,131) (2,803,882) 1,4 (2,803,882) 1,4 (3,1015) (19,115) (10,587) (3,1015) (1,2814,48) 1,4 (3,1015) (1,2347) (1,2347) (1,2347) (1,2347) (3,1015) (1,2347) (1,2347) (1,2347) (1,2347) (1,2347) (3,1015) (1,2347)		Federal Income Taxes	18,177,428	(2,435,042)	8,312,457	8,300,010
6 (19,115) (19,115) (19,115) (10,587) (9100216	months Taxes VOI - State	(1,464,458)	(104,131)	(2,803,882)	1,443,535
State Current Income Tax (1456,473) (123,247) (12,844,446) State Current Income Tax (12,814,446) (13,12,47) (12,814,446) Fur Deal Income Tax (12,814,446) (12,8	91200216	Inc Tax Oh Inc Ded - State	(31,015)	(19,115)	(10,587)	(1,313)
State Deferred Income Tax State Investment Tax Credity (648,617) 4,644,539 (6,313,158)	4000	State Current Income Tex	(1,496,473) 5 10c 620	(123,247)	(2,814,448)	1,442,222
State Deferred Income Tax (648,617) 4,644,539 (6,313,158) State Investment Tax Credits	11007	PAY Def M. D. URIO de Salas	G 575 237)	Brc'+89'*	(5 575 237)	0
Tax Credits		State Deferred Income Tax	(468,617)	4,844,539	(5,313,156)	
10 200 100 100 100 100 100 100 100 100 1		State Investment Tax Credits				

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INCOME STATEMENT	MENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
LS6018 YTD Jun 2016 07092018 15:16		GL.SB018 Actual	110 Actual	117 Actual	180 Actual
Layout: GL 38818 B VZD16-06-30 Account: G_ACCT_SEC Business Units: SEGMENT_CONS	nis: SEGMENT, CONS.	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016	YTD Jun 2018
Local Current Income Tax					
Local Deferred income Tax		•			
Local Investment Tax Credits		,			
Local income Taxes		•		*	
Foreign Current Income Tax					
Foreign Deferred Income Tax		-		6	•
Foreign investment Tax Credits					
Foreign income Taxes		· 10			
Total Income Taxes		13,213,336	2,286,251	1,184,853	9,742,232
Equity Earnings of Subs		•			
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	TY EARNINGS	28,689,888	4,387,638	986,099,9	18,751,267
Discontinued Operations (Net of Taxes)					
Cumulative Effect of Accounting Changes		*			•
NET INCOME		28,689,868	4,387,638	5,550,995	18,751,257
Minority Interest					
Earlings to Common Shareholders		28.689.888	4,387,636	5.650.985	18,751,257
NET INCOME II OSSI NODE PARAM DS		20.000.000	813 181 1	S 550 085	18 764 267
Double Check on Net Income Node offer PS		(0)	9)		and a size

GLS8216 YTD Jun 2016 onoscen 12.25	GLS8216 TYD Jun 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-06-	Layard : GLS8218 Account: GL, ACCT, SEC Bushman Unit: SEGWENT, CONS	YTD Jun 2018	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016
	ASSERS				1
•	Cash and Cash Equivalents	1,053,072	1.053.072	0	
		10,849	5,786	5,063	
	Customers	14,656,154	10,798,666	3.35	507,130
	Accrued Unbilled Revenues	2,078,179	2,078,179		
	Miscellaneous Accounts Receivable	22,190,426	10,964,925	63,164,487	9,021,658
	Allowances for Uncollectible Accounts	(68,711)	(60,137		(8,574
	Accounts Receivable	38,856,048	23,781,633	66,514,845	9,520,214
	Advances to Affiliates	0	٥		
	Fuel, Materials and Supplies	37,676,198	2,058,370	35,124,051	483,775
	Risk Management Contracts - Current	1,030,730	0	1,030,730	_
	Margin Deposits	1,630,930	40,756	1,690,174	_
	Unrecovered Fuel - Current	397,554	•		_
	Other Current Regulatory Assets	0	0	0	_
	Prepayments and Other Current Assets	2,326,545	2,019,337	285,508	21,702
I,	TOTAL CURRENT ASSETS	82,981,924	28,958,954	104,947,923	10,035,691
	Electric Production	1,185,690,808	817,186,263	1,202,264,324	567,786,465
	Electric Transmission	571,523,517	•	•	
	Electric Distribution	769,764,023	•		_
	General Property, Plant and Equipment	63,080,846	188,571	1,461,903	1,160,479
	Construction Work-in-Progress	19,251,738	10,071,413	1,666,914	7,513,412
7	TOTAL PROPERTY, PLANT and EQUIPMENT	2,609,310,733	827,457,246	-	576,460,345
	less: Accumulated Depreciation and Amortization	(865,325,718)	(263,256,524)	(414,708,569)	(187,360,625)
Z	NET PROPERTY, PLANT and EQUIPMENT	1,743,985,016	584,200,722	790,684,572	389,099,721
	Net Regulatory Assets	631,931,590	114,873,326	358,889,243	58,059,021
	Securitized Transition Assets and Other	•	0	0	•
	Spent Nuclear Fuel and Decommissioning Trusts	0	•	0	
	Investments in Power and Distribution Projects	•	•	0	
	Goodwill	0	•	0	
	Long-Term Risk Management Assets	60,622	12,108	48,514	
	Employee Benefits and Pension Assets	7,680,427	3,083,012		193,711
	Other Non Current Assets	19,502,724	4,584,129	12,742,917	2,175,679
12	TOTAL OTHER NON-CURRENT ASSETS	559,176,363	122,552,575	376,194,377	60,428,411
T	TOTAL ASSETS	2.386.142.302	715,712,251	1,271,826,872	459.563.823

Accounts Payable	57,064,707	62,859,108	49,982,213	6,174,030	
Advances from Affiliates	18,274,466	17,789,237	84,258,954	(85,783,725)	
Short-Term Debt	0		0	•	
Other Current Regulatory Liabilities	0	0	0	0	
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	66,000,000	0	
Long-Term Debt Due Within One Year - Affiliated	0	0	0	•	
Risk Management Liabilities	896,390	9,318	887,072	0	
Accrued Taxes	7,080,414	8,294,408	(12,698,241)	11,484,247	
Memo: Property Taxes	17,214,255	8,689,803	3,698,530	4,825,921	
Accrued Interest	8,050,258	2,425,211	3,904,795	1,720,252	
Risk Management Collateral	98,290	0	98,290	0	
Utility Customer Deposits	26,634,010	26,384,010	250,000	0	
Deposits - Customer and Collateral	26,732,300	26,384,010	348,290	0	
Over-Recovered Fuel Costs - Current	0	0	0	0	ı
Dividends Declared	0	0	0	0	Pa
Preferred Stock due W/IN 1 Yr	0	0	0	0	ıge
Obligations under Capital Leases - Current	971,612	486,228	461,285	24,100	E 6
Tax Collections Payable	2,237,230	2,176,939	60,159	132	Exl
Revenue Refunds - Accrued	1,396,214	0	276,618	1,119,596	hit of
Accrued Rents - Rockport	0	0	0	0	oit 21
Accrued - Payroll	1,483,788	647,224	834,487	2,077	S 6
Accrued Rents	0	0	0	0	

GLS8216 YTD Jun 2016 andezote 1625	BALANCE SHEET	Int Consol	Company -	Company - Generation 117	Company - 180
09B V2016-06-	Layout : GLSAZY6 Account: GL_ACCT_SEC Bindhess Unit: SEGMENT_CONS	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016
	Accrued ICP	2,376,411	1,191,847		2,287
	Accrued Vacations Misc Employee Benefits	5,073,037	303.288	2,791,594	27.571
	Payroll Deductions	149,500	72,859		6
	Severance / SEi	1,045,769	95 746	1,045,769	2716
2530022	Accord Workers Compensation	1,983,311	1,093,311		0
	Customer Advance	1,993,311	1,983,311		0
2420511	Control Cash Disburse Account	3,377,205	3,377,205		0
	Control Cash Disbursement Account	3,377,205	3,377,205	0	D (
CHOOLE	JMG Liability	18 622 761	0.0	16.822.781	0 0
2420088	From Development Fund Out	498.326	342.576		
2420512	Unclaimed Funds	4,605	\$605		0
2420542	Acc Cash Franchise Req	81,948	81,946		0
242059216	Sales Use Tex - Leased Equip	101	0		3 :
2420043	Accused Audit Fees	554 32A	200	971 755	3 0
2530050	Defended Rev - Pole Attechnenia	39,214	39,214		. 0
2530112	Other Deferred Credits-Curr	78,511	•	76,511	0
2530124	Contr in Aid of Constr Advance	70,092	70,092		0
2530177	Mino Commerce And Appropriate Lease Curr	431,364	0 20003	431,564	9 8
	Current Other and Accused Liabilities	38.645,721	12.611.869	24,872,787	1,161,065
	Other Current Liabilities	39,817,333	13,098,097		1,185,165
	OTAL CURRENT LIABILITIES	220,705,868	130,869,389	217,017,155	(66,220,032)
		0	0		0
		802,003,346	239,330,257	388	173,016,401
	Long-Term Debt - Premiums and Discounts Unamort	(184,513)	(58,000)	780 567 104	(41,929)
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0
2440002	LT Unreal Losses - Non Affil	47,132	0	47,132	0
		47,132	0.	47,132	•
	Defeated income Taxes	47,132 863 525 488	189 705 694	251,152	449 474 054
	Deferred investment Tax Credits	2.736	1.164		379
	Regulatory Liabilities and Deferred Credits	(30,970,788)	(26,888,683)	11,40	(2,676,786)
	Memo - Reg Lisb and Def ITC	(30,968,051)	(26,887,519)		(2,676,407)
	Asset Retirement Obligation	54,862,446	70,341	54,782,105	0 (
	Nuclear Decommissioning	0 000 000	0 000 000	0	4 704 004
	Employee Benefits and Pension Coligations	10,726,264	8,655,893	(121,121)	L88,187,1
	Cumulative Preferred Stocks of Subs - Mandatory Rede				
	Obligations Under Capital Leases	1,945,063	857,229	1,059,877	27,957
	Del Credits - Income Tax	620,594	275,571	291,883	53,140
2530114	Federl Mitigation Deferal(NSR)	1,110,644	٥		0
	Del Credits - NSR	1,110,644	0	1,110,644	0.0
	Customer Advances for Construction	161,530	161,530	0 6	0 0
	Deferred Gain on Sale and Leaseback - Rockoort				
	Def Gain on Disp of Utility Plant	0	٥	0	0
2530067	IPP - System Upgrade Credits	281,627	•	0	291,627
2530092	For Opt Lins-in Kind Sv-Old Gns	138,951	138,951	9 6	
2530137	Decomplete State Des	69 284			68.284
2530178	Deferred Rev-Bonus Lasse NC	791,201	•	781,201	0
	Def Credits - Other	1,291,284	139,171	791,201	360,912
	Total Other Deferred Credits	1,452,814	300,701	791,201	360,912
	Accumulated Provisions - Rate Refund	153,074	0,		153,074
	Accumulated Provisions - Misc	348.500	0	SOC. DAY	0

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AMERICAN ELE GLS8216 YTD Jun 2016	AMERICAN ELECTRIC POWER COMPANY BALANCE SHEET GLS8216 YTD Jun 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-06-	Layout: GLEST18 Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS	YTD Jun 2018	YTD Jun 2016	YTD Jun 2016	YTD Jun 2016
177	TOTAL NON-CURRENT LIABILITIES	1,495,633,802	413,351,199	777,224,439	305,058,163
	TOTAL LIABILITIES	1,716,339,669	544,220,688	994,241,594	238,838,131
	Cumulative Pref Stocks of Subs - Not subject Mand Reden Minority interest - Deferred Credits	0 0	00	0	0 0
	COMMON SHARING COLUTY				
	Common Stock Paid in Capital Premium on Capital Stock	50,450,000 527,309,077 0	22,404,049 106,025,371 0	10,287,603 337,243,870 0	17,758,348 84,039,836 0
	Retained Earnings Accumulated Other Comprehensive Income (Loss)	93,650,162 (1,606,607)	43,083,262 (21,019)	(68,376,803) (1,570,392)	118,942,704 (15,196)
	Memo: Total Equity	669,802,633	171,491,663		220,725,692
20	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,386,142,302	715,712,251	1,271,826,872	459,563,823
	out-of-balance	(0)	0	0	(0)

5LS8216 TTD Jun 2015	ILS8216 TD Jun 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
9B V2015-06-	Layout: GLSA218 Account GL_ACCT_SEC Blathers line SEGNENT_COMS	YTD Jun 2015	YTD Jun 2015	YTD Jun 2015	YTD Jun 2015
	\$13SE16				
ľ	Cash and Cash Equivalents	514,928	614,928	•	0
-	Other Cash Deposits	0	•	0	•
	Customers	13,710,747	9,554,154	3,656,589	500,004
	Accrued Unbilled Revenues	3,107,823	2,596,791	511,032	0
	Miscellaneous Accounts Receivable	20,476,489	13,083,911	49,606,396	10,463,571
	Accounts Receivable	37,109,109	26.122.395	63.	10,955,000
		0	0	0	0
	Fuel, Materials and Supplies	48,986,771	2,155,081	46,103,774	727,916
-	Risk Management Contracts - Current	7,068,113	•	7,068,113	
7	Margin Deposits	841,763	33,141	808,622	0
Ĩ	Unrecovered Fuel - Current	2,206,863	•	2,206,863	•
_	Other Current Regulatory Assets	0	•	0	0
-	Prepayments and Other Current Assets	3,403,023	1,906,345	807,673	689,005
0	TOTAL CURRENT ASSETS	100,130,570	29,731,890	110,704,147	12,371,922
	Electric Production	1,182,389,467	790,479,679	1,200,811,392	555,299,832
-	Electric Transmission	558,718,057	0	0	•
	Electric Distribution	742,368,759	0	•	0
7	General Property, Plant and Equipment	65,938,572	199,571	1,461,903	1,160,479
	Construction Work-in-Progress	63,094,745	9,187,633		8,169,293
D.	TOTAL PROPERTY, PLANT and EQUIPMENT	2,612,507,600	799,866,883	•	564,629,604
	less: Accumulated Depreciation and Amortization	(877,464,681)	(262,948,315		(179,017,949
a a	NEI PROPERTY, PLANT and EQUIPMENT	1,735,042,919	890,818,050	369,512,535	380,611,650
	County and Transition According and Other	527,126,254	100'00'101	101,410,402	77'010'00
	Spent Nuclear Fire and Decommissipation Triets		•		
	Investments in Power and Distribution Projects				
	Goodwill	. 0			
	Long-Term Risk Management Assets	619,173	11,929	807,244	•
	Employee Benefits and Pension Assets	13,684,639	6,529,152	7,628,573	526,914
-	Other Non Current Assets	12,972,899	4,812,861	5,607,030	2,653,108
OT	TOTAL OTHER NON-CURRENT ASSETS	479,604,034	111,488,783	308,417,007	59,698,244
101	TOTAL ASSETS	2,314,777,524	678,139,241	1,231,833,861	457,681,820

Accounts Payable Advances from Affillates Short Term Debt				
Advances from Affillates Short-Term Debt	68,053,129	51,102,678	62,944,970	6,682,870
Short-Term Debt	27,175,732	11,736,348	106,187,687	(90,747,303)
	0	٥	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	2,846,503	54,145	2,592,358	0
Accrued Taxes	(30,770,884)	7,288,827	(53,145,701)	15,085,989
Memo: Property Taxes	14,837,614	6,860,123	3,865,051	4,112,440
Accrued Interest	7,815,591	2,276,864	3,807,610	1,731,116
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	26,745,403	26,373,742	371,661	0
Deposits - Customer and Collateral	26,745,403	26,373,742	371,661	•
Over-Recovered Fuel Costs - Current	0	•	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	978,255	499,747	456,273	22,235
Tax Collections Payable	2,036,702	1,950,936	85,643	123
Revenue Refunds - Accrued	19,060,152	17,877,705	62,851	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,138,183	484,940	651,782	1,462
Accrued Rents	0	0	0	0

GLS8216 YTD Jun 2015 mnzoss 13:26	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company 180
09B V2015-06-	Layout: GLARZIB: ARROAT GL. ACCT, BEC. Binators Unit SEGNENT CONS	YTD Jun 2015	YTD Jun 2015	YTD Jun 2016	YTD Jun 2016
	Accred ICP	2,820,016	1,285,739	1,531,971	2,307
	Acqued Vacations Misc Employee Benefits	4,827,332	2,182,864	2,639,098	5,370
	Payroll Deductions	161,584	78,597	82,863	123
	Severance / SEI	4,142,291	0	*	0
2430023	Accrued Workers Compansation	9 254 150	226,904	402,047	20,508
270000	Customer Advence	2 254 159	2 254 159		
2420511	Control Cash Disburse Account	2,175,162	2,175,162	0	0
	Control Cash Disbursement Account	2,175,162	2,175,162	0	0
100000	JMG Liability	0 000000	0.0	11 450 007	0 5
24200012	Serve Development Stand Com	149 500		149 500	
2420512	Undarmed Funds	5,485	5,485		
2420542	Acc Cash Franchuse Req	82,300	82,300		0
242059215	Sales Use Tax - Leased Equip	88	0 0		E :
2420643	Account Audit Fees	802 755	0	902 795	3 0
2420664	ST State Mingelion Def (NSR)	27,028		27,028	0
2530050	Deferred Rev -Pole Attachments	45,322	45,322		0
2530112	Ollher Deferred Cradits-Curr	377,057	0	377.057	
2530124	Contrin Aid of Constr Advence	431 584	92,000	431584	
	Misc Current and Accured Liabilities	13 206 464	198 002	13.010.256	202
	Current Other and Accrued Liabilities	53,684,575	29,159,398	23,349,336	1,175,840
	Other Current Liabilities	54,662,829	29,659,146	23,805,609	1,198,075
F	OTAL CURRENT LIABILITIES	211,328,303	128,490,750	201,564,193	(68,049,251)
	Long-Term Debt - Affiliated	0	0		0
	Long-Term Debt - Non Affiliated	780,000,000	226,402,800	380	173,191,200
	Long-Letti Deot - Premiums and Discounts Unamor.	779 638 763	226 297 947	380 229 825	173 110 991
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0
2440002	LT Unreal Losses - Non Affil	298,094	•	298,094	0 6
7700	Long-Term Rick Management Jahililles - MTM	207 705		207 705	
		297,705	0	297,705	
	Deferred Income Taxes	818,711,058	176,892,427	311,705,001	130,113,629
	Deferred Investment Tax Credits	16,878	5,391	8,257	3,231
	Regulatory Liabilities and Deferred Credits	(41,733,300)	(36,781,191)		(6,901,023)
	Memo - Reg Liab and Def ITC	(41,716,421)	(36, 785, 800)		(6,897,792)
	Nuclear Decommissioning	69,672,363	00,420	68,605,86	
	Employee Benefits and Pension Obligations	10.379.255	8 854 478	631 282	893.486
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0	0	
	Obligations Under Capital Leases	2,395,699	1,030,881	1,317,744	47,074
	Def Credits - Income Tax	84,201	43,549	12,298	28,354
2530114	Federt Mitgation Defera(NSR)	1,110,644	0 0	1,110,644	
	Customer Advances for Construction	164 433	164 433	0	9 0
	Def Gain on Sale/Leaseback	0	0		0
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
0000	Def Gain on Disp of Utility Plant	0 6	0 0	0 9	0 5
2530067	Ipp. Suctem Investe Codits	282,180	0		282.150
2530092	Fbr Opt Lns-In Kind Sv-Did Gnr	148,799	148,799	•	0
2530101	MACSS Unidentified EDI Cash	121	121	0	0
2530137	Fbr Opt Lns-Sold-Deld Rev	82,840	0	0	82,840
2230178	Doctor Delemed Rev-Bonus Lease NC	1,222,165	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,222,185	000 386
	Total Other Deferred Credite	1,743,134	24.0 248	1,222,105	365,020
		100'100'1	101010	2011	20,000

K TeamiRegulatory & Governmental Reports/Kentucky Power Monthly Report (PSC2016)2016 06 Jun/2015_6 GLS8216 vis

AMERICAN ELECTRIC P GLS8216 YTD Jun 2016	TRIC POWER COMPANY BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-06-	Layout: GLSERIN Account: GLACT_SEC Business Unit SEGUENT_CONS	YTD Jun 2015	YTD Jun 2015	YTD Jun 2015	YTD Jun 2015
	Accumulated Provisions - Misc Other Non-Current Liabilities	582,500	1,394,212	582,500	0 440,448
2	TOTAL NON-CURRENT LIABILITIES	1,443,263,352	376,719,684	76	297,880,760
οT	TOTAL LIABILITIES	1,654,591,655	505,210,434	870,447,100	231,611,509
S	Cumulative Pref Stocks of Subs - Not subject Mand Redem Minority interest - Deferred Credits	0 0		00	00
	COMMON SHAREHOLDERS, EQUITY				
	Common Stock	50,450,000	22,404,049		17,758,348
	Premium on Capital Stock	0	0	0	000000000000000000000000000000000000000
	Retained Earnings	94,375,259	44,537,385	(74,463,322)	124,301,196
2	Accumulated Other Comprehensive Income (Loss) TOTAL SHAREHOLDERS' EQUITY	(2,098,843) 660,185,889	(37,999)	•	(29,069)
	Memo: Total Equity	680,185,869	172,928,807	HR'	226,070,311
5	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,314,777,524	678,139,241	1,231,633,851	457,681,820
	out-of-balance	6)	0	0	(0)
Reserved Section.					

Final 7-8-16

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		BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	ANT						
101/106	GENERATION	1,124,272,407.54	76,122,135.62	(7,728,994.78)	0.00	00'0	1,192,665,548.38
	TOTAL PRODUCTION	1,124,272,407.54	76,122,135.62	(7,728,994.78)	0.00	0.00	1,192,665,548.38
101/106	TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	3,674,153.67	(706,538.44)	0.00	00.0	567,324,599.76 814,000,626.69
	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	100,376,795.27	(13,279,999.10)	0.00	0.00	2,573,990,774.83
1011001/1	1011001/12 CAPITAL LEASES	5,258,431.49	0.00	0.00	237,234.42	0.00	5,495,665.91
1140001	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0000	0.00	00.0	0.00	0.00
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	100,376,795.27	(13,279,999.10)	237,234.42	0.00	2,579,486,440.74
1050001	1050001 PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	00'0	000	7,750,800.96
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X 107000X 107000X	BEG. BAL. ADDITIONS TRANSFERS END. BAL.	59,350,976.05	58,028,519,17 (98,127,756.75) (40,099,237.58)				19,251,738.47
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	60,277,557.69	(13,279,999.10)	237,234.42	0.00	2,606,488,780.17

NONUTILITY PLANT

1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 1240025-29 OTHER INVESTMENTS

TOTAL NONUTILITY PLANT

Preparer - PSnVision Report GLR7210V
Reviewer - Debbi Doyle - Prop Acctg Canton
Sources - PS GLS8216 & PowerPlant Asset Rpt 1042

1) Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52.

0.00

2,821,952.63

KPSC Case No. 2017-00179
Section II - Application
Requirements
Exhibit S
age 71 of 216

9.0

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0.00

995,120.00 0.00 1,826,832.63

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - June, 2016

183,209,495.93 2,334,260,51 07/08/16 14:37 0.00 (50,177.12) 0.00 411,356,896.35 (2,085,349.93) (1,015,567,53) 5,814,387.13 9,895,519.15 18.87 821,504,206.77 2,578,990.25 833,978,716.17 231,630.05 231,648.92 BALANCE ENDING 0.00 0.00 (127,095,23) (4,804.97) 0.00 (11,938.48) 0.00 0.00 0.00 (3,277,67) 000 0.00 844,030,72 224,401.45 3,469,943.01 3,338,042.81 1,828,814.57 5,391,258.83 ADJUSTIMENTS TRANSFER! (1,965,271.11) 0.00 (2.394,605.69) 0.00 0.00 (1,433,454.43) 0.00 000 0.00 (5,864,548.70) 0.00 0.00 (5,864,548.70 NET REMI (4,842,003.53) 0.00 0.00 (2,462.35) 0000 (7,728,994.78) (13,277,536.75) (2.462.35)0.00 0.00 0.00 13,279,999,10 ORIGINAL COST 195,052.63 0.00 3,334.86 0.00 000 7,559,290.56 748,721.53 3,334.86 17,410,828.06 14,106,773.60 ,262,989.49 39,076,892.22 40,339,881.7 PROVISION TO DATE (45,372.15) 176,427,961.28 222,789,410.10 (1,958,254.70) 000 0.00 295,177,16 18.87 798,231,357.19 1,430,933.85 5,080,066.43 5,806,177.44 403,108,517.50 2,354,588.80 807,392,123.43 228,295.19 228,314.06 BEGINNING BALANCE Preparer - PSnVision Report GLR7410V
Reviewer - Debbi Doyle - Prop Acctg Canton
Sources - PS GLS8216 & PowerPlant Depr Rpt 1936 RETIREMENT WORK IN PROGRESS 1150001 ACQUISITION ADJUSTMENT AMORT TOTAL ACCUM DEPR & AMORT. **DECOMMISSIONING COSTS** 1220001 Depr&Amrt of Nonutl Prop-Ownd TOTAL NONUTILITY PLANT TOTAL (108X accounts) TOTAL (111X accounts) 1240028 Other Property - RETIRE TOTAL NUCLEAR 1011006 CAPITAL LEASES 1080001/11 TRANSMISSION TRANSMISSION TRANSMISSION 1080001/11 DISTRIBUTION DISTRIBUTION DISTRIBUTION 1080001/11 PRODUCTION PRODUCTION PRODUCTION NUCLEAR NUCLEAR OTHER NONUTILITY PLANT UTILITY PLANT 01/6000901 1080001/11 **GLR7410V** 1080013 1080013 1080013 1110001 1110001 1110001

KPSC Case No. 2017-00179

Section II - Application Filing Requirements

Exhibit S

Page 72 of 216



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

August 23, 2016

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

Please find enclosed July 2016 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

Income Statement
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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

	INCOME STATEMENT	Kentucky Power Int Consol	Kantucky Power Company	Kentucky Power Company - Generation	Kentucky F
VTD Jul 2016		GLS8016	Distribution 110 Actual	117 Actual	Transmis 180
056 VZ016-07-31	Layout GLS8018 Account: GLACT_SEC Business Units: SEGMENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul
	REVENUES				ı
4400001	Residential Sales-WiSpace Mg	775,9539,577	80,539,577		ı
4400002	Residential Serse-WiD Space H	36,571,221	36,571,221		
4400005	Residental Fuel Rev	34,083,947	34,093,947	0	
4420001	Commercial Sales	51,842,384	51.842.384		
4420006	Salen to Pub Auth - Schools	8,673,100	8,673,100		
4420007	Sales to Pub Auton - Ex Schools	9,871,748	9,871,746		
4420013	Commercial Fuer Rev	20,423,730	20,423,730	a	
* *	Revenue - Commercial Sales	90,810,961	90,810,961	-	
g country	Nevenue - Industrial Seles - Attributed	AN 2004 DA	AD 204 014		
M20004	Ind Sales-VertAffelind Mines)	14,481,665	14,481,665	. 0	
4420016	Industrial Fuel Rev	37,286,525	37,286,525	0	
*	Revenue - Industrial Sales - NonAffiliated	91,972,204	81,872,204		
•	Revenue - Industrial Sales	11,312,504	107,216,18		
•	Revenue - Gas Transportation & Storage Sales				
		,			
*******	Public Streetfflighway Lighting	996,862	896,862	0	
*******	Putter St. & Hwy Light Fluid Riew	150,880	150,880		
* *	Revenue - Other Retail Sales - Affiliated	1,146,741	1,147,74		
	Revenue - Retail Sales	335,135,661	336,135,661		
4960017	Oth Elect Rev-Trans-Affi	47,807		0	
450043	Oth Elec Ry-Trn-Mi-Trn Price	0	7	0	13
4561033	P.IM NITS Revenue - Afficialed	29,910,143	7.		58
20102	PUM TO AUTH DEN XEY - AT	460,075		0 002 907	
4551036	P.J.W. Afficial Trans TO Cost	(350,474)			
4561059	AM P.M Trans Entercent Ray	430,381	9		
4501060	Affi Pul Trans Enhancemet Cost	(372,923)		9	
4561062	PROVISION RTO COM - AM	0	7	613,465	
4561063	PROVISION RTO Rev Athered	0		0	
4470150	Torson Rev Cado WhistNess	17 938		(1678,604)	00
4470206	PUR Trans loss credits-OSS	100,524			
4470209	Pulk tracem lose charges-OSS	(678,742)		7	
4551002	RTO Formation Cost Recovery	326 134		(125.871)	
4561006	P.Ed. Taria Danier Admin Since	78 229			
4561007	P.M. Nebvork Intag Trans Svc	3,499,036		0	6
4561019	Oth Bloc Ray Trans Non Alix	32,386	-	0	
4561028	PJM Pow Fac Cie Rev What Cu-NA	4,166		0	
4561029	P.DM NITS Revenue What Cut-AAR	1,443,288			-
4561058	Non-Affil P.DA Trans Enhant Rev	607 333		90	
4561061	NAM P.AN RTEP Rev to Whist-FR	20,767		0	
4501084	PROVISION RTD Ray WASIGUE NA	(29,908)		0	
4581065	PROVISION RTO Rev - NanAii	(735.77)	~	0	2
*	Doughts Transmission-NonAffiliated	0.531,322		(1,085,933)	6 8
4470001	Raise to Beste Ason Co.	338 B48		348 848	00
4470151	Treding Auction Sales Affi	1,330,097		1,330,067	
40	Revenus - Resale-Affillated	1,668,943		1,668,943	
4470008	Sales for Resale-Bookput Sales	7,407,592		7,407,592	

VTD Jul 2016 05/05/2016 15:37		Int Consol	Company -	Company - Generation	Company -
		GLS8018 Actual	410 Actual	117 Actuel	180 Actual
DEB V2016-07-31	Layout GLACCT SEC Business Units: SEGMENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
1	ape - page - pag	773 BVB 4	c	LFO 800 F	c
4470115	Publi Mater Corrections-OSS	(4,452)	0	(4,452)	
4470116	P.M. Meter Corrections-LSE	92,217	0		0.
4470128	Publicationaria imp Conp.CSS Nov. Tendon Bentous Burnt. 05S	(1836.564)	9 0	(1636.564)	9.0
4470143	Financial Medge Resized	638,846	0		0
1168	med Rate Sunga Po	(182)	0		0
4470170	Non-ECR Auction Sales-OSS	(6,549)	9 6	(6,549)	0.0
4470476	OSS Sharms Section Sections Sections	4 099 407	90		
4470214	P.J.M. 30m Suppl Rimerye CR OSS	6,881	0		
4470215	PJM 30m Suppi Reserve CH OSS	(3,715)	0		0
220	A Regulation - C	21,138	0	21,138	
Ä		6.386	0.0	6,386	0 0
5550080	Part Apply 25 Day - Child	(3.312.434)	0	(3.312.434)	
*		17,906,844		17,906,844	
*	Revenue -	,	•		
* •	Ravenue	•	.)		
*	Ray	19,576,787		19,676,787	
4470074	Sale for Reside Alf. Viril Place	0	0	243,681,604	•
4540001	Rest Flom Best Property - W	210,697	484,210	0	
		30,220	0	30,220	0
8		240,917	2 204 040	243,719,824	
4510001	Mac Service Rev. North	412,341	404,433		7.908
200	Rent From Bled Property-NAC	66,039	1,500	59,589	4,950
4540005	Rem from Sec Prop-Role Attch	3,470,760	3,470,780	0	0 1
203	Oth Elect Ray - DSM Program Revenue - Other File Mond Millstad	3,431,300	9,431,300	0 88 88	42 858
	Revenue - Ges	- Company	-		
4118002	Cong. Allow Galne Title IV SO2	76	0		0
111506	Comp Allow Gain CSAPR Seas NOv	235,500	0 0		0 0
4118010	Comparation Laboratory For Man	139 895	0 0	139 885	0.0
	Gain/(Loss) on Allowances	517,596		617,696	
*	Re	10,192,078	9,602,033	577,186	12,858
	Re	10,432,993	10,086,243	244,289,009	12,858
9 0	Revenue Merchandising & Contract Work Revenues Non-Hilly Describers - Affiliated				
0	œ	,			
	200	*			
9		10000			
4160001	Non-Operang Rental Income	C/C/SI	00000	(70)	0 6
4180005	Nan-Opening Rintal In-Open	(3.691)	0		(3,891)
0		15,390	18,500	781	(3,891)
		16,390	18,500	181	(3,891)
9	Non-Operating Misc income -Affiliated		. 000		
4210002	Mac Non-Op Inc-Nordac-Rants	4 545	200	257	45
4210007	Micchiga Coline - Norther - Oth	252 294	385	251 899	0
0		258,203	783	256,987	2
	Non-Operating Misc Income	268,203	783	256,987	15
4540004	Ranf From Elect Prop-ABO-Noral	48,797	48.797	0	0
	Other Dectric Revenues - ABD	189,366	990,691	5	20,000
0	Rey	611.767	237.446	267,767	16.543
01					
(0)		511,757	237,446	257,767	16,543
	Revenue - Other Operating	10,544,749	10,323,689	244,546,776	29,401
4491002	Prov. Rate Salkrach Long Marked	(98,04)	0 0	9 6	(99 338)
*	Provision for Rate Refund - NonAffiliated	(140.318)	, ,		(140,318)
4491004		(849,262)	0	0	(849,262)
80	Provision for Rate Refund - Affiliated	(848,262)			(849,262)

	Kentucky Power Company -	Distribution 110
	Kentucky Power Int Consol	GLS8016
	INCOME STATEMENT	
n Electric Power		2016

	GLS8016 YTD Jul 2016	INCOME STATEMENT	Kentucky Power Int Consol GLS8016	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation 117	Kentucky Power Company - Transmission 180
The content of the	09/08/2016 15:37		Actual	Actual	Actual	Actual
Total Communic Control Contr	088 V2016-07-31	2	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
Column C		Per Pluch Outside Sec Testery	(745)	0		0
Manual Child Allegement 1,287,124 Manual Child Allegement 1,28		OTAL OPERATING REVENUES	374,334,370	345,469,341	237,132,129	65,673,769
Part	-60	Memo; GT/D Revenue	368,424,830	344,737,684		6,289,795
	(8)	Memo: Other Affiliated Revenue	5,397,783	484,210		49,367,431
	10)-	Memo: Revenue-Oth Opr-Oth Non	511,757	237,446		16,543
Mater Clear Cheering Revenue 24,24,279 34,643,41 27,122	CONBURGO.	Memo: Total Operating Revenues Memo: Afficiated Revenues	374,334,370	345,459,341		49 167 474
Total Communication 17,234,300 24,649,341 27,122,229 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,65,72,129 8,62,72,1	WHOLES-	Memo: Non-Affiliated Revenue	368,936,587	344,975,130		6,306,338
Full Content State Full Co		Memo: Total Operating Revenues	374,334,370	345,459,341		55,673,769
Total Comment Total Commen		FUELEXPENSES	000 000 0		vor 023 *	
Fig. 2 115.25 1	5010000	Fuel Consumed	56.359,419	0	56.359.459	. 0
Full Communication Full Co	5010003	First - Progue Unload & Handle	2,115,251	0	2,115,251	0
Coloniar	5010013	Fuel Survey Actions	381,233	0 0	361,233	0 0
Continue of Cont	9000000	Fuel Combumed Net Gas Continued Shapm	4,114,773		4,114,773	
First Enterination	5010027	Gypeum Nendingstesposal costs	204,983	0	204,963	0
Feat Expose Total Feat Feat	5010034	Gyptum Sales Products Ges Towns Res Fees Sales	(350,300)	0 0	(350,300)	9 0
Content of Characteristic Characte		Fuel Expense Total	66,040,163	12	86,040,148	1
Fig. 10 Fig. 10 Fig. 10 Fig. 10 Fig. 10 Fig. 10	5010005	Fuel Deferred	(3.900,469)	0	(3,800,489)	a
Fuel Foreign Communication		Over Under Fuel Expense	(nos-hon'e)		(age'ong'r)	
Fail Front Millian Br Electric Generation 361,514 201 21,404 21		Fuel for Electric Generation	62,139,699	12	62,139,679	1
All Comment Content	-	Fuel from Affiliates for Electric Generation			354 544	
All Contention Counting Coun	500000	Allow Consumt CSAPR SO2	27,404	0	27,404	9 0
Adjustate Adjustment Adju	5090014	Environmental OverAnder O&M E	(17,155)	0	(17,155)	0
Transition Express 201,000 201	Contract	Alfowances - Consumption	371,764	, ,	371,764	• 6
Color Propriet State Propriet Stat	5020002	Line Expense	201,075	0.0	201,075	9 0
Enterior Exercises 9,240	5020004	Limitation Expense	2,115,959	0	2,115,859	0
Emissions Control - Chemicals 1,0,2,000 1,0,2,200 1,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,0,2,200 1,0,0,0,2,2,200 1,0,0,0,2,2,2,2,200 1,0,0,0,2,2,2,2,2,	500005	Polymer expense	6,448	0.0	6,446	00
Entitiestion Control - Chemicals 2,002,256 1,002,236 1,002	5020015	Environmental Overal Index Consu	(140 330)		(140,330)	0
Total Four Feeting Generation 64,514,787 12 64,514,784 12 64,514,784 12 64,514,784 12 64,514,784 13 14 14 14 14 14 14 1		Emissions Control - Chemicals	3,002,296		3,002,285	•
Purt have Approximate and England Portation And Purt Proximate And Portation And Purt Proximate And Portation And Purt Proximal Portation And Purt Purt Purt Purt Purt Purt Purt Purt		Mary Mary Att Control of the	66,513,757	2 5	66,613,738	
Pure Power-Association Power Power Association Power Power Association Power Power Association Power Power Association Power Power Demonstration Power Power Capacity Power Power Demonstration Power Power Capacity Power Power Demonstration Power Power Capacity Power Power Power Demonstration Power Power Demonstration Power Power Capacity Power Power Demonstration Power Power Capacity Power	2550027	emor unioni Laevanos	30.154.194	0	30.154.194	. 0
Purchased Featurity from AEP - Affiliates 523.184,435 C 23.184,435 C 23.184,435 <td>5250079</td> <td>Purch Power-Assoc-Treat Proce</td> <td>0</td> <td>243,681,604</td> <td>0</td> <td>0</td>	5250079	Purch Power-Assoc-Treat Proce	0	243,681,604	0	0
Purchased Power 18,378,215 12,472	\$550048	Purchased Electricity from AEP - Affiliates	53,138,435	243.681.504	53,138,435	0 1
18,378,215 Peach Peach Residue Activation Peach Peach Peach Peach Peach Residue Activation Peach Peach Peach Peach Peach Residue Activation Peach	2550000	Purchased Prover	2	0	3	0
Care Control	1000995	Purch Per-NonTrading-Nonsessoc	18,378,215	0	18,378,215	
Publication of the Residue of St. (2,862)	5550023	Purch Power Capacity -NA	12,412	00	(17)	96
P. M. Reduced Mr. Res-Like 2.989 1.475,086 1.1,435,086 1.1,435,086 1.1,437,130 1.475,086 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 1.1,437,130 </td <td>9550038</td> <td>P.M Important Mt Res-OSS</td> <td>(2,862)</td> <td>0</td> <td>(2,662)</td> <td>0</td>	9550038	P.M Important Mt Res-OSS	(2,862)	0	(2,662)	0
PAN Restrict Close PAN Replace Close	5550040	P.1M Inacherters Note Res-LSE	2,999		2,999	0 0
P.M. Regulation-Change 508,791 508,791 P.M. Regulation-Change 508,791 508,731 P.M. Regulation-Change 397,452 0 397,452 P.M. Regulation-Change 100,7327 0 100,7327 P.M. Spinning Reserve-Change 164,016 0 100,7327 P.M. Spinning Reserve-Change 164,016 0 164,016 P.M. Spinning Reserve-Change 164,016 0 164,016 P.M. Spinning Reserve-Change 164,016 0 164,016 P.M. Ophies Lise. Change 1,447 0 1,447 P.M. Ophies Lise. Change 1,447 0 1,447 P.M. Ophies Lise. Change 1,541,789 0 1,541,789 P.M. Ophies Lise. Change 1,541,780 0	54450075	PLIN REMICTION CARRY	1,473,000	0 0	(F44 874)	9 6
PAM Regulation-Change PAM Regulation-Change PAM Regulation-Change PAM Regulation-Change PAM Regulation-Change PAM Regulation-Change PAM Spirring Reserve Change PAM Spirring Reserve Change PAM Spirring Reserve Change PAM Spirring Reserve Change PAM Purplace Nationary Capacity Purplace PAM Change USE PAM Ch	550078	P.U. Black Start-Charge	508,791		508,791	. 0
PAM Regulation-Check PAM Spiriting Mean-County PAM Spiriting Mean-Check PAM Spiriting Pam Spiriting Mean-Check PAM Spiriting P	8200078	PJM Regulation-Charge	397,452	0	397,452	0
Publication of the production	5550078	Pulk Regulation-Credit	(57,327)	0.0	(57,327)	0 0
Pulk Solins Supple Reav Charge LSE 95,835 95,835 95,835 P.M. Purthauss-Inn-ECR Audzion 1,447 1,447 1,447 Capacity Purchase Autries 2,925 0 1,447 P.M. Debate Autries 2,925 0 1,447 P.M. Debate Autries 435,192 0 7,925 P.M. Debate LSE Criedt 1,541,789 0 797,209 P.M. Orders Debate LSE Criedt (1,541,789) 0 (1,541,789) P.M. Orders Debate LSE Criedt 2,925,730 0 2,26,790 Victore Provincian Principal Principal Recovery 15,470 0 2,928,636 RSTOR P.JM. Overflation Recovery 2,928,636 0 2,928,636	2550084	Public Statement Statement Company	(48.375)	0	(48,375)	0
1,447 1,44	5650090	P.M. 30m Suppl Reav Charge LSE	95,835	0	95,835	0
Capacity Purchases Autorian 2,925 0 2,925 11,43	5200000	P.M. Purchasses non-ECR-Auction	1,447		1,47	0
PAIN OF THE REVENUE CONTROL OF THE PROPERTY OF	5550100	Capacity Purchases-Auction	2,925	0.0	2,925	0. 0.44
PAM FTR Revanta-LSE	5550124	P.W. Letter Company Living	797.209	0.0	797 209	0
Pull Op/dex 15F-Cinst (31,713)	5550132	PUN FTR Revenue-LSE	(1,541,788)	0	(1.541.788)	0
Purplate Personal Profession 12.0.1.95	5550137	PJM OpRes LSE-Credit	(31,713)	0 1	(31,713)	0
12 Total Constitution Recovery 2.928,636 0 2.928,636	5550141	Purchase Power-PPA Deferred	15 470	0 0	15,470	9 6
	5550143	BS10R PAN Overflader Recovery	2,828,636	. 0	2.928,636	. 0

HAGLWMK TeamIRegulatory & Governmental Reports/Kentucky Power Monthly Report KPSC/2016/2016 07 Jul/2016_7 GLS8016.xls

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Actional Control Con	GL\$3016	INCOME STATEMENT	Int Consol	Company - Distribution	Company - Generation	Company - Transmission
The Control of Contr	SC8/2016 15.7		Actual	Actual	Actual	Actual
The control of the	098 V2016-07-31	Layout GI.S8016 Account: GI_ACCT_SEC Business Units: SEGWENT	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
Purtiased Description 100,000	820058	P.M. Tarem Loss Charges - LSE	4,686,162	0	4,686,162	0
Principlesed Case for Reside - Aministed Principlesed Case for Reside - Aministry Principlesed Case for Residence Principlesed Case for Reside - A	550377	PAM Timem Loss Conditi-SE Discription of Electricity for Description Month Williams	(920,202)	0	(920,202)	0
Colored Colo		Purchased Gas for Resale - Affiliated	and income		-	
Compact Number Comp		Purchased Gas for Resale - NonAffillated Total Purchased Power	80,193,349	243,681,604		11,437
Control Cont		91	228,627,283	101,777,724		56,682,328
1,000		OPERATING EXPENSES	440 515.1	423.0	0.27.045	
State Decrees 197,170	100000	Oper Super & Engineering Oper Super & Eng-RATA-Mili	24,677	0	24,677	0
Active Express 4,95,170 10,170 4,97,170	00000	Sharn Expenses	742,118	0	742,118	0
National Colores 1,000 1	20000	More Strain Power Expenses	4 558 651	787	4 557 372	492
Bittot Colores Cases 1,100 1,140,000	20003	Misc Steam Power Exp-Assoc	26,352		26,352	0
State Colored Colore	50003	Removal Coal Experse - Strain	1,026	8)	1,040	(8)
Nuclear Centration Op Exp Nation Centration Op Exp Nation Centration Op Exp Nuclear Centration Op Exp Nu	60012	BS10/R Recovery-Oper Coata Environmental Over/Under OdM E	(1,148,036)	00	550.580	0
Notice of the control of the contr		Steam Generation Op Exp	6,669,734	10,335	6,854,768	4,633
Section Sect		Hydro Generation Op Exp				
One between the control of t	90009	Sys Control & Load Dispatching	242,697	0	242,697	0
Other Cheese (1982) 1982	70000	Other Expension	877,643	0	877,643	0 0
Other Centralization Op. Exp. 1,700,639 4,889 1,525.44 Other Centralization Op. Exp. 1,700,639 4,889 1,535.44 Look Contractive Department 68,778 2,241 4,739 Look Contractive Department 68,640 10 22,94 4,739 Look Contract Repression 68,640 10 2,241 4,739 10 Pub Alexine Station Contract 10,640 10 10 10,258 10,258 Pub Alexine Station Contract 10,742 10 10,258 10,258 10,258 Pub Alexine Station Contract 10,742 10 10,258 10,258 10,258 10,258 Pub Alexine Station Contract 10,752 10 10,258 10,	57000	PUM Admin MAMASC OSS	63,150	0	63,150	0 0
Control Cont	57001	P.M. Admin MAMASSC-Internal	512,514	0	512,514	0
Lead Displace Related by Table State Control Related by March State Control Related by Transcript Control Related by March State Control Related by March S		Other Generation Op Exp	1,700,693	4,689	1,696,004	500 200
Publication State	11000	Lead Clopatch - Relability	4,115	0	8017	4,115
Park Annexis Charles	12000	Load Departs Metalico Transina	486,926	115	558	486,553
Part	14000	P.IM. Admin-SSCADS-OSS P.IM. Admin-SSCADS-Internal	598.640	00	598 697	0 0
Publication of Expenses	15000	Releability, Phog & Stots Develop	980'25	2,214	5.185	49,689
Description	18001	PLIM Admin-RPASUS-Internal	162 691	0 0	162.891	00
Transmission Expenses Tran	20001	Station Expenses - Nonseasoc	133,561	0	0	133,561
This Date by Chy Aff in Price 19,000 1,0	3000	Overhead Line Expenses	70,081	0 0	0	70,081
P.M. Trans Editocoment Chapter 3,347,506 0 3,347,908 P.M. Trans Editocoment Chapter 1,740,385 0 0 3,447,908 AMP Dat Trans Editocoment Chapter 1,740,385 0 0 1,740,385 Most Transmission Editories 1,740,385 0 0 1,740,385 Most Transmission Editories 0 1,740,385 0 0 Restrict Case Loss 1,740,385 0 1,740,385 0 All Assamment Frees 1,740,385 0 1,740,385 0 Restrict Last Expenses 1,740,385 1,771 1,586,346 15,708,472 Los Supporting 1,740,385 1,771 1,586,346 15,708,472 Los Mostalistenes 1,771 1,546,346 15,708,472 1,740,347 Los Mostalistenes 1,740,345 1,771 1,546,346 15,708,472 Los Mostalistenes 1,740,345 1,771 1,740,346 1,740,347 Maker Residue Chapter 1,740,347 1,443,444 1,740,444 1,740,444 R	2000	Tran East by Oth-Aff-Tim Price	0	19,975,752	0	0
Mail Suppose	50012	P.JM Trans Enhancement Charge	3,347,908	0	3,347,908	0
PROVISION RTO AM Expense 1,533,550 1,533,550 1,533,550 1,533,550 1,533,550 1,533,550 1,008 1	50016 Socto	Pulk NTS Expense - Attributed	1,740,355	0.0	1,740,355	0 0
A their Transmission Copyrights A th	02:005	PROVISION RTO AN Expense	1,533,550	0	1,533,550	0
Riving Trans Crate Exp. After Riving Trans Crate Exp. After Riving Trans Crate Exp. After Riving Associated 17,966,5446 19,966,986 16,708,672 Close Supervision & Expression 1,556 15,717 1,556 12,3157 Load Objectifying 20,980 1,771 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,556 1,571 1,5	2000	SPO FERO Automont Fees	510,250	2,861	10,708	912,644
Partie	80008	R. King Thans Critic Exp. AM	•	0	0	+
Land Depatching 1,500 1,	70002	Ranta - Associated	0 22 22 22	0 00 000	0 200	273,513
Land Obspectating 1,771 1,556 0	00000	Oper Supervision & Engineering	268,633	234,964	23,157	10,511
Part	10000	Losd Dispatching	1,771	1,556	0	215
Undergrand Line Expenses Undergrand Line Line Undergrand Line Line Undergrand Line U	20000	Staton Expanses	79,874	78,932	0 (942
Same Lugating & Signet Signet Comments 26,318 26,318 0	0000	Undergrand Line Expenses	66.578	410,239 86,576	7 0	0.00
Author Expenses 391,356 390,322 675	0000	Street Lighting & Signal Sys E.	96,318	96,318	0	0
Consideration Etg St.,053 Consideration Etg	20000	Maler Experses	391,356	390,322	675	359
Renth - Normate Control Part Pa	20000	Contorner Installations Exp	2 125 103	2 000 271	22 022	0 00 0
State Stat	10000	Rerib - Novembodalad	967,901	967.901	0	
Application Op Exp Applica	20000	Rents - Associated	37,272	37.272	0	0
Maker Reading Expensive (1,739) (2,534) 595 Maker Reading - Lings Power 206,599 206,599 0 Abstraction - Lings Power 32,136 0 0 Count Reading - Lings Power 183,136 0 2 Count Reading - Lings Power 183,136 0 2 Count Reading - Lings Power 183,136 1,387,274 1,385,585 1,425 Mannal Bung 12,347 1,355,585 0 0	10000	Superplan Op Exp	128 887	128 829	46,787	23,336
Meter Reading - Ragular 206,599 206,599 0 Meter Reading - Large Power 32,136 0 2,11 Clear Reading - Large Power 183,471 181,092 207 2,11 Clear Reading - Color All Inspirities 1,357,274 1,355,565 1,425 22 Mannal Bing 12,540 0 44	20000	Maker Randing Expertors	(1,739)	(2,534)	282	200
Meter Reading - Large Power 32,136 32,136 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20002	Merer Reading - Regular	206,599	206,599	0	0
Cust reporting a Contraction to proceed to the Contraction of the Cont	20003	Meter Reading - Large Power	32.136	32,136	0 6	0 0
13,388 12,940 0	20000	Cust Records & Collection Exp.	1357 274	181,092	707	2,172
	2000	Marine B. no.	13,388	12.940	0	448

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According to the content of part of o	GLS8016	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
Commany and Comm	YTD Jul 2016 aspezore 15.37		GLS8016 Actual	110 Actual		180 Actual
Common graph than 6 to Common graph than 6	DBB V2016-07-31	Layout GLSS016 SEC Business Uni	YTD Jul 2016	YTD Jul 2016	YTO Jul 2016	YTD Jul 2016
Common System 16 to 10 common street 16 to	9000DIE	Contracing	73,462	72,482		231
Comparison	8000009	Consistent Agents Frees & Exp.	34,891	34,891		00
Section Communication Co	8030007	Collectors	165,986	165,988		0
Section of the content of the cont	9030000	Data Processing Lincol Acres - Man Reservable	(134,588)	97.312		
Comparison of the Comparison	300000	Mac Customer Accounts Exp.	10,379	10,379		0
Communication (continued on the continued on the continued on the continued of the continue	9070000	Supervision - Clattemer Service	52,900	52,900		0 6
Conference (Control of Control	208000	5 1	481.685	481,497	17.	45.0
Continued to the continued of Early Continued to the continued of Early Continued to the continued to the continued to Early Continued to the continued to Early Contin	9090004	Cust Assistince Exp - DSM - Ind		(3)	60	+
Marchine State Comparison	900000	Cust Assettance Expense - DSM	2.673,094	2,673,097	(2)	(1)
Cuttoring Set a file of the control of the contro	9100000	9	21.510	8,458	10.644	2.408
Continues Service and Information Op Eag	9100001	Miso Cust Sive & Info Exp - RCS	62	5	45	H
According to the control of the co	- Comment	Customer Service and Information Op Exp	6,367,576	6,338,119	20,086	1,763
State Expension	9120000	Supervision - Comm & Ind	19.776	19.776		00
Sales Expenses 7,500 2,000 0 Attention of the content of the	0130001	Advertising Exp Reactions	2.773	2.598	175	*
A Mile Communication (1940 2859) (1777 277 277 277 277 277 277 277 277 277	9130006	Adversing Exp Ming Research	25,000	25,000	0 4	0 +
County of the		Memo: Insurance (8240 9260)	1.778.338	816,100	804.104	169,134
Committee Comm	8200000	Administrative & Gen Salanes	5,286,001	2,236,535	2,243,163	806,303
Account of the science of the scienc	8210001	Off Supi & Exp - Nonuescoulard	353,076	197,174	110,734	45,168
Americ En India Mills (387,45) (387,45) (387,45) 0 Americ En Fried In Section (40,800) (42,800) (52,900) (52,	8220005	Administrative Exp Trial - D	(456.000)	(456.000)	0	9 0
Contact by Children	9220001	Admin Exp Triest to Cristicalin	(387,451)	(387,451)	0	0
1,4,000 2,	#22000A	Admin Exp Tind to ABD	(12)	(12)	0	0
Figure F	92300013	ACPSIC Billed to Change Co.	(14,800)	5210	(28 960)	8.970
Section 17,378 20,00	8240000	Property Insurance	410,960	104,549	212.240	171,96
Exp. occurrent Privates Acta is 19.1 When Commented Brokes and Privates Acta is 19.1 Fig. Broth Seatons Brokes and Privates Acta is 19.1 Fig. Broth Seatons Brokes and Privates Acta is 19.1 Fig. Broth Seatons Brokes and Privates Acta is 19.1 Fig. Broth Broth Seatons Broth	9250000	Injuries and Camages	604,910	2432	309,689	17,843
Work of Commission of England 415.327 313.110 55.949 54.949 Find but Andring - Nechane Comp England 2.024 5.949 2.2044 8.799 England - Nechane Comp 10.03.477 (10.03.477 (10.14.777 (10.14.777 8.799 2.744 8.799 England - Nechane Comp 10.08.00 2.0244 8.799	2000528	Emp Accident Physicar-Adm Exp	4,131	2,800	1,291	. 14
Fig. the Location, Withhere Company Processing States of Processing Stat	8250006	White Compasts Pre&St Ins Pre	415,327	313,110	87.35	47,269
Endicyte Pleasans & Blanch 10,880 2,094 8,796 14,206 1	0520010	Fig Ban Loading - Whites Comp	(103.417)	(91 168)	(12 038)	(211)
Person to flow the Selection 12,821 4,301 8,004	5000928	Employee Pentsons & Servita	10,880	2,084	8.796	0
1,424,700 933,541 430,486	9260001	Court & Print Empt Pub Salance	12,821	196.4	7.432	2,456
Game of the Institutes Permitters of Permi	8260003	Person Plan	1,424,700	933,581	430,436	80,683
Comp. Comp	1000000	Group Life Intuitance Premiums	86,918	47,415	38,830	675
The property of the property	execution of the second	Groun I-1 Despite Pleasures	74 436	1,557,68	26,017	3.428
Enturing Administration Exp. Suppression Exp. Suppression Exp. Suppression Exp. Fig. Ben Leading - Serving Fig. Ben Leadi	8250009	Group Dental Insurance Prem	126,915	77,016	51,083	817
Existational Assistances Finds Existational Assistances Finds Existational Assistances Finds Description Constitutions Suppressional Preserve Sup	0.200010	Trurng Administration Exp.	858	319	280	21
Proposition of the Continuous and the Continuous Suppression of the Continuous and the	9300025	Educational Assistance Prefa	2,314	0	1,850	465
Supplemental Protein Communication Supplemental Protein Communication Control	RZSSOZY	Posterior and Benefits - OPES	(1,476,912)	(777,014)	(575,455)	(124 443)
SFAS 112 Poblamployment Behale (319,945) 1,577 (321,889) Fig Ben Lacking - Personnel Behale (377,947) (473,010) (104,289) Fig Ben Lacking - Seminger (115,242) (4473,010) (104,289) Fig Ben Lacking - OPEB (145,242) (4473,010) (256,525) Fig Ben Lacking - Account Lacking - Accoun	1500928	Supplemental Persons	2,677	2,677	0	0
Fig Ben Lacking- Person (1577,897) (473,010) (104,289) Fig Ben Lacking- Copie (473,010) (104,289) (473,010) (104,289) Fig Ben Lacking- Copie (48,572) (287,579) (226,526) (227,579) (226,526) Fig Ben Lacking- Locking Shared (226,520) (184,307) (287,579) (266,732) Fig Ben Lacking - Locking Shared (226,520) (184,307) (286,732) (467,737) (75,88 (75,68 (75,739) (766,732) (767,739) (766,732) (767,739) (767,739) (767,739) (767,739) (767,739) (767,739) (767,739) (767,739) (768,739) (768,739) (768,739) (768,739) (768,739) (768,739) (768,739) (768,739) (768,739) (768,739) (769,739) (769,739) (769,739) (769,739) (769,739) (769,739) (769,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,739) (760,7	0,000,00	Ē	(319,845)	1,577	(321,869)	247
Fig Ber Leading - Option	0500528	Fig Ben Losding - Person	(517.997)	(473,010)	(104,289)	(889)
Fig Ber Landing - OPEB 448,572 350,386 97,672 Interacting-Cheek Acousts (226,550) (164,307) (52,19) Finanches Independent Landing Acousts (236,550) (164,307) (52,19) Annich Paul Relegation Landing Break (104,307) (75,88 41,537 7,588 Franches Requirements (104,307) (129,317) 7,558 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,537 7,588 41,137 8,588 41,537 7,588 41,137 8,586 41,137 8,588 41,137 8,465 1,137 8,465 1,137 8,465 1,137 </td <td>9260051</td> <td>Fig Ben Loading - Gip Ira</td> <td>(324,627)</td> <td>(237,573)</td> <td>(86,733)</td> <td>(321)</td>	9260051	Fig Ben Loading - Gip Ira	(324,627)	(237,573)	(86,733)	(321)
High control of the	9280053	Fig Ben Loading - OPER	448,572	350,386	97,672	514
Fig the Lacking - Acoust Another Lacking - A	920055	Intarco-Finge-Offset- Don't Use	(226,550)	(164,307)	(62,219)	(24)
Frenches Routenment Regulatory Commission Exp. Adm. Regulatory Exp. Adm. Regu	820058	Fig Ban Loading - Acoust	(21,804)	75 589	7,558	9236
Regulatory Commission Exp (24) (6) (11) Regulatory Commission Exp-Adm (8) (11) Regulatory Commission Exp (12) (12) Regulatory Commission Exp (12) Re	9270000	Franchise Requirements	80,463	80.463	0	0
Regulatory Commission Exp-Adm 183	0000828	Regulatory Commission Exp.	(24)	(8)	0.0	(9)
Control of Control o	WZBODO!	Regulatory Commission Exp-Adm	183	4 670	924.465	173
Newspaper Advantages 19,633 6,938 10,320	9301000	General Advantages Eugeneen	181	181	0	0
Praktions Surveys 215 215 215 215 215 215 215 215 215 215	1001003	Newspaper Advertieng Spece	19,633	6,938	10,320	2,375
One Capacita Control Exp 7,003	9301010	Publichy	348	30 333	215	200
	2301015	Other Corporate Comm Exp	15,892	7.094	7,003	1.794

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	58016		int Consol	Company -	Company - Generation	Company -
Content Cont	YTD Jul 2016 0808/2018 15:37	2	GLS8018 Actual	110 Actual	117 Actual	180 Actual
Common Control Common	V2016-07-31	Layer nt GL_ACCT_SEC	YTD Jul 2016	YTD Jul 2016	YTD Jul 2018	YTD Jul 2016
Comment Comm		Mac General Expenses	143,561	41,009	70,967	31,585
Color Colo		Corporate & Fiscal Expenses Research Devolute Devolute Fore	5,778	3,644	1,347	787
Mail of the property		AEPSC Non Afficialed expenses	0	0	0	0
Administration of Details Application of D		Rents - Rest Property	68,581	68,581	0 000	0 27
Control Cont		Administration & General	10,242,161	4,371,610	4,664,812	1,205,738
Landidate of Utility Protection 0.000 0.		Accellon Expense	402,597	0	402,597	0
Assertion to the Permit		Accretion	402,597	150000		• •
Avecation for the American State (1972) (197		Lossi(Galn) on Utility Plant	(3,033)	(3,033)		
Accordance flowers by Characteristic flowers		Assoc Bus Day - Materials Sold	16,729	16,729		0
Call on Disposition of Property Call of Ca		Associated Business Development Exp	56,306	40,632	2,801	15,873
London Communication of Property Contract Communication of School Communic		Gain on Disposition of Property	10010			
Function of the opporty Control Co		Loss on Disposition of Property		•		
The Control of Marinement of		Loss(Gein) of Sale of Property				*
Victoria of the control of the con		Factored Out AR ExpAm	634,328	634,328	0	0
Water National Activities Color &		Fact Coat AR-Bad Debts-Aff	1,008,024	1,008,024	0	0
Page 2017 Page 2017 Page 2017 Page 2017 Page 2017		Water Heaters	Total Control	The state of the s		
Experiment of Non-Utility Operation 68,787 2,344 5,259		Social & Service Club Dues.	47,635	18.835	20,326	8,475
March Active Comment		Regulatory Experimen.	8,732	2,141	5,299	1,292
Deciration Centricitations 1519		Mar No.On Fro - Non-Juliny Operation	3,030	1618	387	1,015
Downton Contributions 215,153 322,841 35,308		Misc NonOp Expenses - NonAssoc	3,030	1,618	397	1,016
Provision of Control Maintenance of National Control Maintenance of Control Maintenance o		Denetices Denetice Predictive Con-	375,193	332,841	35,308	7,045
Color of Paralleles Section 17, 18, 18, 17, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18		Parations Contributions	822	0	822	0
Coline & Positional Activities 207,723 88,844 175,183 Coline & Positional Activities 207,723 88,844 175,183 Other Deductions 71,500 41,413 224,489 Ash Other Deductions 71,500 41,413 224,489 Ash Other Operational Expenses 71,500 41,413 224,481 32,444,117 3,48 Ash Other Operational Expenses 71,500 71,441,288 71,441,178 3,444,177 <td></td> <td>Provision for Penalties</td> <td>229</td> <td></td> <td>822</td> <td></td>		Provision for Penalties	229		822	
Other Detactions Shutdoom Cost Other Detactions (Cher Detactions Shutdoom Cost Other Detactions (Cher Detactions Shutdoom Cost Control Cost Other Detactions (Cher Detactions Cher Detactions (Cher Detactions (Ch		Chief & Political Advisors	307,723	86,854	175,183	45,686
All Other Operations Case Company Expenses 2466,987 2,126,083 286,533 364,637 364,989 364,417 364,989 364,637 364,989 364,637 364,989 364,637 364,989 364,637 364,989 364,989 364,989 364,989 364,989 364,989 364,989 364,989 369 369 369 369 369 369 369 369 369 36		Othe Detactors - Noteseoc	71.500	41,413	29.489	588
All Other Operational Expenses 2,466,987 2,126,063 2,666,33		Other Deductions	71,500	41,413	29,489	288
Appendicate Experiment Appendicate App		Shutdown Coal Company Expenses	7 462 997	13436 061	200 000	24 404
1,350,119 206 1,349,719		Operational Expenses	50,468,782	37,411,928	29,484,117	3,842,002
Materians of Bailer Plane 1,345,688 Materians of Materians		Marit Supy & Engineering	1,350,119	266	1,349,719	134
Marie of Br Pale		Mentanance of Structures	1,345,668	0	1,345,568	0
SESTER COURS SESTER COURS		Maintenants of Bouler Plans Live of 80: DB Conference and	194	0 0	8,698,194	0 0
Second Recomposition Code 1,997,402 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,975 1,044,075		BSRR OU Recovery Mant Colta	(84.541)	0	(84,541)	0
Manufacturation of Backace Peer Manufacturation of Nacidates Manufacturation of Nacidates Manufacturation Natidates Manufacturation		BS10R O/U Recovery-Marin Costs	(1.997,402)	0	(1,997,402)	0
Substitute Sub		Mentangroe of Backer Part	2,810,048	0	2,810,048	0 0
Number Generation Maintenance Hydro Generation Maintenance Other Generation Maintenance 17,751 445 208 Name Supe & Engreeneng 8,815 0 0 0 Name Supe & Engreeneng 8,815 0 0 0 0 Name of Communication Easily 18 2,912 1 0		Steam Generation Maintenance	13.043.872	(267)	13,044,096	12.
Hydro Generation Maintenance Control Maintenance		Nuclear Generation Maintenance				
Marita Super Experiment 17751 145		Hydro Generation Maintenance		•		
Maintenance of Southers 8,815 0 0 0		Const Generation Maintenance	17.751	574	208	17 397
Marie of Computer Statement 18		Walnemore of Structures	8,815	0	0	8,815
Maint of Computer Schwee 74,060 5,045 2,812 Maint of Communication Explored 3,171 0 0 Maint of Station Explored 1,155,031 (367) (710) 1,11 Maria of Maintenance of Overhand Lines 1,155,031 (367) (710) 1,11 Maria of Maintenance of Overhand Lines 200,021 46 1,710 1,11 Maintenance of Overhand Lines 1,336 1,341 0 1,71 Maintenance of Overhand Lines 1,346 1,341 0 0 Maintenance of Overhand Lines 22,361,002 22,446 1,77 2 Maintenance of Overhand Lines 380,339 0 0 0 Maintenance of Overhand Lines 380,339 0 0 0 Maint of Underground Lines 46,607 46,607 0 0 0		Maint of Computer Hardware	059	18	4	285
Maria of Station Engagement 272,441 1,056 107 2 Maria of Station Engagement 1,155,031 (367) (710) 1,11 Maria of Machinerance 1,155,031 (367) (710) 1,11 Maria of Machinerance 200,021 46 1,18 2 Maria Stay & Enganema 1,346 1,346 1,73 0 Maria distance Enganema 1,346 1,341 0 0 Maria distance Enganema 1,346 1,341 0 0 Maria distance Enganema 1,557 22,346 0 0 Maria distance Enganema 1,560 22,446 56 0 Maria di Statione Enganema 1,573,537 287,557 22,446 56 The seal distance Corected Linea 380,339 0 0 0 Some Enganema Amenitation 1,417,033 1,417,033 0 0 Advisor Enganema Amenitation 1,417,033 0 0 0 Advisor Enganema Amenitation 1,417,033 0 <td></td> <td>Maint of Computer Saftware</td> <td>74,060</td> <td>5,045</td> <td>2.812</td> <td>66,103</td>		Maint of Computer Saftware	74,060	5,045	2.812	66,103
Maintainence of Overtained Unese 1,155,031 (367) (710) 1,13		Maril of Station Equations	272,441	1,056	101	271.278
Name of buildingscored Lines 190 0 2 Aware of Naci Terrament 200,323 46 1,78 1,77 Transmit design Maintenance 1,396 1,341 0 1,77 Aware Stape & Enganement 1,396 1,341 0 0 Aware Stape & Enganement 1,396 7,103 0 0 Aware factorized and State of Overhead Lines 22,361,002 22,346,603 56 0 These and Binah Curran 380,339 0 0 0 0 Some Expense Americandor 1,417,003 1,417,003 0 0 0 Aware of Underground Lines 46,607 46,607 0 0 0		Marrianance of Overhead Lines	1,155,031	(367)	(012)	1,156,108
Tanandasion Maintenance 1,732,329 5,946 1,75 1,75 Tanandasion Maintenance 1,732,329 5,946 2,876 1,77 Maintenance of Structuries 1,344 0 0 1,74 1,74 1,74 1,75		Maint of Underground Unes	190	0 9	0 :	190
1,396 1,341 0 Maintenance of Structures of Struc		Transmission Maintenance	1,732,929	5.945	2.676	1,724,308
Maintenance of Structuries		Maint Supy & Engineering	1,396	1,341	0	92
Main of Station Equipment 22/345/57 22/345/53 57 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		Maintanance of Structures	15,639	7.103	0	8,536
Martinianto of Overhead Lines		Mant of Station Equipment	787,557	282,533	56	896.
Some Express Americanion 46,807 46,807 0		Marrhanno of Overheed Lines	22,361,002	360 346	g	14,342
Maint of Underground Lines		Storm Expense Amortzation	1,417,033	1,417,033	0	
		Ment of Underground Lines	46,807	46,607	0	0

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American Electric Power

### ALTO Jul 2016 VTD Jul 2016 V	NTD Jul 2018 ONCEZO16 15.37		Int Consol GLS8016 Actual	Company - Distribution 110 Actual	Company - Generation 117 Actual	Transmission 180 Actual
Description of the control of the	018-07-31	Leyo ACCT SEC	YTD Jul 2018	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
Comparison of National Action of National Action of National Actions of National Actions of National Actions of National Action Machineries of National Actions of National Actional Acti	8		28.879	28 979	0	0
Desire de l'actionne de l'ac	8	Marriementa of Moters	44,389	42,568	0	1,831
Main of Stations Loaded Main of Stations Main of Main of Stations Main of Stations Main of	8	Nert of Mac Demission Pt. Distribution Maintenance	24,616,336	24,586,119	113	30,104
Control Structure 1 tasks	100	Maint of Structures - Owned	167,585	187 023	20	551
December of Sections 26,381.00 1,77.75	8 8	Marri of Structures - Leased Marri of Dans Empressed	35,781	35,761	26.397	00
Maintenance of Continuous Accounts	13	Name of Commention Equivalent	658,803	610,932	47,872	
Maintenance of Occasionation Control of	115	Mant of Office Furnitate & Eq	334,346	171,776	162,570	0
Automated between the control between the co	118	Mointenance of Video Equipment Manual of Care Dead ST-2018 Emi	55	172	0 0	0 6
Administration & General Maintenance 1,155,440 1,079,256 23,6544 Administration Expenses 4,079,284 1,257,742 1,237,746 Administration Expenses 4,079,284 1,257,742 1,237,746 Administration Expenses 4,079,284 1,257,742 1,237,746 Amortization Control Cont	24	Mart of DA-AMI Comm Equp	9,205	9 188	10	. 0
Autonomy to be a continued to posterior		Administration & General Maintenance	1,316,648	1,079,226	238,864	255
Total Operational and Minimum or Episters 1,421,565 50,004		Au Outer maintenance Expenses Maintenance Expenses	40,709,884	25,671,032	13,283,749	1,756,103
According to the control of the co	To	ti Operational and Maintenance Expenses	91,178,557	63,082,961	42,747,666	8,697,106
DATE Proceedings Proceding	5	Amen of Plant	1,483,516	716 5917	250,204	367,495
Participation Participatio	5	Amost of Pit Acq Acq	22,526	0	0	22,526
DOA Requisitory Credits	8	Regulatory Destrict	80,058	O Colonia	0	80,058
The control of the	**	Regulatory Debt - 85RR	1,542,353	0	1,542,353	0
Approximation Approximatio		DDA Regulatory Cedits	1,622,411		1,642,383	890'09
DOA ASTEM Value To Decompanion 45,853,374 16,482,477 20,589,400		Amortization	3,128,562	566,917	1,792,556	470,079
DOA Asset Retirement Obligation 122_451	5	DDA Depreciation	45,863,374	16,482,447	20,558,400	8,822,528 8,822,528
DOA Asset Retirement Chilgs Doa Asset Retirement Childs See See See See See See See See See Se		DDA STP Nuclear Decommissioning				
Departeriation and Amortization Capta		DOA Accet Retirement Obju-	132,451	0	132,451	0
Page		DDA Removal Costs				
Payon Tases Payon Tase	-	Depreciation	45,995,825	16,482,447	20,690,851	8,822,628
Revenue Annalogy 1	3	Economica Towns	116,91,00	*00'000'11	104'694'77	109,282,8
Revente Name 1777 0 1777 17	5190	State Gross Recepts Tex	(B.487)	0	(8,487)	0
Particular Par	9190	Receipts	71,17	0	21,177	0
Power Unemployment Tax	2	Revenue-kWhr Taxes	12,680	- ADS TAG	791 807	2 974
State Unemployment Tax	1 8	Federal Unemployment Tax	8915	6.553	2,330	32
Fring Benefit Loading FICA Fring Benefit		State Unemployment Tax	40,008	23,201		103
Payroll Taxes	B 2	Fings Breeft Loading - PICA	(580,487)	(431.952)		(889)
Payroll Taxes Capacity Taxes Capacity Taxes Capacity Taxes Capacity Taxes Capacity Taxes Real Percent Payror Taxes Regulatory Taxes Regulat	1 12	Fings Benefit Loading - SUT	(12,399)	(8,348)		3
State Between Courts Taxes		Payroll Taxes	1,224,624	674,170	3	2,508
Real Previous Property Taxes 879,058 (155,004) 1,227,354 Real Previous Property Taxes 879,058 (155,004) 1,227,354 Real Previous Property Taxes 879,058 16,111 7,418 Real Previous Property Taxes 879,058 16,110,306 8,125 Real Previous Property Taxes 8,079 16,519 0 Real Previous Property Taxes 8,079 16,519 0 Real Previous Previous Taxes 8,079 1,519 0 Real Previous Previous Taxes 8,079 1,519 0 Real Previous Taxes 8,070 1,519 1,519 0 Real Previous Taxes 8,070 1,519 1,519 0 Real Previous Taxes 8,070 1,519 1,	9102	State Business Occup Taxes	2,311,523	0	2,311,523	0
Read Particid Places 7,430,927 4,462,724 460,728 Read Particid Places 7,419 7,418 Read Particid Places 110,306 151,411 7,418 Read Particid Places 110,306 110,306 110,306 110,306 Read Particid Places 110,306 Read Particid Places 110,306 Read Particid Places 110,306 Read Other Place 110,307 110,307 Read Other Place 110,307 110,307 110,307 Read Other Place 110,307 110,307 110,307 Read Other Place 110,307 11	2514	Real Personal Property Tanes	979.058	(155.004)	1,227,364	(83,302)
Read-Plan Prop Tack Cap Leanes 181,250 151,411 7,418	5190	Real Personal Property Taxes	7,430,927	4,462,724	460,728	2,507,477
Real Percent Archester 14,875 11,000 1	5150	Real-Park Prop Ties-Cap Lesson	187,580	151,411	7,418	28,751
State Property Taxes	918	Real Prop Tax-Cap Leader	14,875	14,875	0	0
Property Taxes	2515	Real Personal Property Taxes	6,079	1,519	0	7,560
State Service Committee			8,763,204	4,586,832	1,703,632	2,473,740
Regulatory Feet Feet State	615		83,900	93,900		. 0
Feeter Expose Taxes 1,580 1,000		Regulatory Fees	660,002	200'099		
Production Taxes	1416	Federal Excess Taxes	008	0	3,580	9 0
Stub-Signatural Tear-Fees 132 132 0 State Sales and Use Taxes 791 791 0 State Sales and Use Taxes 5475 5,475 0 Mittacellaneous Taxes 520 520 0 Mittacellaneous Taxes 5,917 6,917 4,480 Taxes Other Than Income Taxes 6,917 4,910 Taxes Other		Production Taxes	4,480		4,480	*
Sams sales and day loses Sams sales and day lose Sams sales Sa	1716		132	132	0.0	0 0
Mincellaneous Taxes	1916		5475	5.475	00	9 0
6,917 6,917 4,480 12,981,339 5,826,920 4,680,174	91.72	Municipal License Fees	520	520	0	0
12,981,339 5,025,020 4,680,174		Miscellaneous Taxes	5,917	6,917		9
THE PERSON NAMED OF TAXABLE PARTY AND TAXABLE PA	Tax	Other Nep locome Taxes	12.5.TT	6.876.920	4.680.174	2.476.246
153,286,383 86,258,246 68,911,446	101	AL OPERATING EXPENSES	163,286,383	86,258,248	69,911,446	17,386,957

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Internat Rate Hedge Unrealized (Gain)/Lose
AFUDCAB Charge AFUD
Total Interest Charges
NCOME BEFORE INCOME TAXES and EQUITY EARNINGS
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Per Del VI Let On too Feed 51,766,658 5,373,737 42,873,831 2.5 Per Del VI Can too Feed 1,900,400 0 1,917,830 0 1,917,830 Per Del VI Can too Feed 1,900,400 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,917,830 0 1,317,731,731 1,317,731,731,731 1,317,731,731,731 1,317,731,731,731 1,317,731,731 1,317,731,731,731 1,317,7
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Federal Deferred Income Tax 16,888,189 2,010,871 12,787,218 1,9 TO Ag Lably Ocer-Fed (1,533) (872) (707) Federal Investment Tax Credits (1,533) (872) (707) Federal Investment Tax Credits (1,578,445 (2,149,145) (9,44,997 9,6 Federal Income Tax Credits (1,137,407) (1,149,145) (1,167,441) Federal Income Tax Credits (1,137,407) (1,149,145) (1,167,441) Federal Income Tax Credits (1,167,445 (1,167,445) (1,167,445) (1,167,445) (1,167,445) Federal Income Tax Credits (1,167,445 (1,167,445) (1,1
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Federal Investment Tax Credits (1,533) (672) (707) (672) (707) (
State Current Income Tax (1.163.344) (1.66.965) (2.747.819)
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AMERICAN ELECTRIC GLS8216 YTD Jul 2016 onosicie 1327	CTRIC POWER COMPANY BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company -	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-07-	Layard : GL58216 Account GL, ACCT_SEC Brahess Link SEGMENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
	Sidos				
	Cash and Cash Equivalents	791,047	791,047	0	0
	Other Cash Deposits	10,849	5,786	5,063	•
	Customers	17,700,755	12,505,876	4,632,827	562,062
	Accrued Unbilled Revenues	5,801,196	5,801,196	0	0
	Miscellaneous Accounts Receivable	25,902,237	3,385,588	69,995,743	9,034,176
	Allowances for Uncollectible Accounts	(68,312)	(59,738	0	(8,574)
	Accounts Receivable	49,335,876	21,632,923	74,628,570	9,587,654
	Advances to Affiliates	0	•	0	0
	Fuel, Materials and Supplies	45,625,011	2,178,889	43,029,020	417,102
	Risk Management Contracts - Current	921,858	•	921,858	•
	Margin Deposits	1,019,766	49,653		0
	Unrecovered Fuel - Current	2,120,487	•	2,120,487	0
	Other Current Regulatory Assets	0	•	0	0
	Prepayments and Other Current Assets	3,245,394	2,353,262	790,469	101,664
	TOTAL CURRENT ASSETS	103,070,288	27,011,559	122,465,580	10,106,420
	Electric Production	1,185,874,843	819,436,252	1,202,448,359	569,263,100
	Electric Transmission	572,952,774	0	0	0
	Electric Distribution	771,876,827	•	0	•
	General Property, Plant and Equipment	63,265,219	199,571	1,461,903	1,160,479
	Construction Work-In-Progress	18,894,001	9,787,434	2,122,407	6,984,160
	TOTAL PROPERTY, PLANT and EQUIPMENT	2,612,863,665	829,423,257	1,206,032,669	577,407,738
	The state of the s				THE TAR PART

389,232,160

(417,695,041) 788,337,628 358,378,678

(263,848,814) 565,574,443

(869,719,433) 1,743,144,231 531,146,771

less: Accumulated Depreciation and Amortization NET PROPERTY, PLANT and EQUIPMENT

Spent Nuclear Fuel and Decommissioning Trusts investments in Power and Distribution Projects

Long-Term Risk Management Assets Employee Benefits and Pension Assets

TOTAL OTHER NON-CURRENT ASSETS

TOTAL ASSETS

Other Non Current Assets

Securitized Transition Assets and Other

Net Regulatory Assets

114,841,663

67,926,430

459,289,690

1,276,951,054

2,394,273,192 548,058,672

4,505,754 1,262,417 366,147,846

3,195,992

7,913,345

121,959,715 714,545,717

LINGS I LES				
Accounts Payable	68,409,254	66,621,105	54,414,419	3,887,001
Advances from Affiliates	1,318,074	10,806,659	81,114,444	(90,603,028
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	•
Risk Management Liabilities	1,226,507	47,542	1,178,965	•
Accrued Taxes	8,272,312	8,406,853	(12,940,157)	12,805,615
Memo: Property Taxes	17,175,835	8,691,928	3,657,985	4.825,921
Accrued Interest	11,729,501	3,527,482	5,690,585	2,511,434
Risk Management Collateral	98,290	0	98.290	0
Utility Customer Deposits	26,645,252	26,395,252	250,000	0
Deposits - Customer and Collateral	26,743,542	26,395,252	348,290	
Over-Recovered Fuel Costs - Current	0	0	0	
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	961,739	475,088	462,484	24,167
Tax Collections Payable	2,108,326	2,023,891	84,297	138
Revenue Refunds - Accrued	1,531,211	0	271,298	1,259,914
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,632,588	703,093	927,188	2,308
Accrued Rents	(1,787)	(1.787)	0	0

Accounts Payable	68,409,254	66,621,105	54,414,419	3,887,001
Advances from Affiliates	1,318,074	10,806,659	81,114,444	(90,603,028)
Short-Term Debt	0	0	•	•
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	1,226,507	47,542	1,178,965	0
Accrued Taxes	8,272,312	8,406,863	(12,940,157)	12,805,615
Memo: Property Taxes	17,175,835	8,691,928	3,657,985	4,825,921
Accrued Interest	11,729,501	3,527,482	5,690,585	2,511,434
Risk Management Collateral	98,290	0	98.290	0
Utility Customer Deposits	26,645,252	26,395,252	250,000	0
Deposits - Customer and Collateral	26,743,542	26,395,252	348,290	0
Over-Recovered Fuel Costs - Current	0	0	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	961,739	475,088	462,484	24,167
Tax Collections Payable	2,108,326	2,023,891	84,297	138
Revenue Refunds - Accrued	1,531,211	0	271,298	1,259,914
Accused Rents - Rockport	0	0	0	0
Accrued - Payroll	1,632,588	703,093	927,188	2,308
Accrued Rents	(1,787)	(1,787)	0	0

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GLS8216 YTD Jul 2016 08092018 1327		Int Consol GLS8216	Company -	Company - Generation 117	Company -
09B V2016-07-	LAYOUT GLACCI SEC Bushess Unit SECHENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
	Accrised ICP	2 421 214	1 120 008	1 298 ARD	TAT C
	Accrued Vacations	4,875,302	2,213,175	2,655,327	6.799
	Misc Employee Benefits	892,963	289,510	575,997	27,456
	Severance / SE	148,035	72,431	5,513	16
	Accused Workers Compensation	207,766	38 312	166 589	2715
2530022	Customer Advance Receipts	1,964,756	1,964,766	0	
1	Customer Advance	1,964,766	1,964,766	0	0
2420511	Control Cash Disburse Account	1,882,745	1 882,745	9 6	
	MAG Lishility	1,882,745	1,562,745	9 6	9 6
2300002	ARO - Current	16.622,761	, 0	16,622,761	, 0
2420088	Econ. Development Fund Curr.	335,891	355,541	(19,650)	0
2420512	Undamed Funds	68,675	68,675	0	
2420542	Acc Cesh Franchise Req	59,233	567,96	9	7
2420643	Acrosed Andle Fees	36.733	11.320	18.428	6.984
2420656	Federal Miligation Accru (NSR)	554,326	0	554,326	•
2530050	Deferred Rev - Pole Atlachments	80,823	80,823	0	
2530124	Contr in Aid of Constr Advance	72,399	72,389	0	
2530177	Deferred Rev-Bonus Lesse Curr	431,564	0 070	431,564	100
	Current Other and Accrued Liabilities	36 876 297	10 954 155	24 612 956	1309 186
	Other Current Liabilities	37,838,036	11,429,243	25,075,439	1,333,354
-	TOTAL CURRENT LIABILITIES	220,537,226	127,234,136	219,881,985	(70,085,824)
		0	۰	•	
		802,049,881	239,343,336	389,680,688	173,025,856
	Long-Term Debt - Premiums and Discounts Unamort	(180,619)	(53,857)	(87,828)	(38,934)
	Long-Term Risk Management Liablities - Hedge	001,889,202	078,209,479	369,382,667	172,900,922
2440002	LT Unreal Losses - Non Affil	32,048	3,827	28,221	
		32,048	3,827	28,221	
		32,048	3,827	28,221	
	Deferred Income Taxes	655,000,332	190,142,824	332,316,324	132,541,184
	Beautatoor I tabilities and Deferred Credite	770 440 4651	100 Ter 30)	1300 636 47	105 000 01
		(29.416.938)	(25 786 215)	(1,362,833)	(2 267 890
	Asset Retirement Obligation	64,798,700	70,679	54,728,021	
	Nuclear Decommissioning	0	0	•	
	Employee Benefits and Pension Obligations	11,325,824	10,088,705	(562,594)	1,789,714
	Trust Preferred Securities	0	0	•	
	Cumulative Preferred Stocks of Subs - Mandatory Rede		0	0	
	Obligations Under Capital Leases	1,860,125	813,506	1,020,707	52 140
2530114	Feder Mineton Deferalins	1,110,644	0	1,110,644	24.75
	Def Credits - NSR	1,110,644	0	1,110,644	
	Customer Advances for Construction	161,430	161,430	0	
	Def Gain on Sale/Leaseback	0	0 (0 (0.0
	Def Galo on Disc of Hilly Plant	00	9 0		
2530067	IPP - System Upgrade Credits	292,502	0		292,502
2530082	Fbr Opt Lns-In Kind Sv-Dfd Gns	138,255	138,255		0
2530137	Fbr Opt Lns-Sald-Defd Rev	A21,88	0 (0	68,154
87176	Deferred Rev-Bonus Lease NC	162,661	130 356	755 337	730.000
	Total Other Deferred Credits	1,415,580	299 685	755.237	360,657
	Accumulated Provisions - Rate Refund	0	0	0	
	Accumulated Provisions - Misc	349,500	0	349,500	
	Other Non-Current Liabilities	5,356,442	1,388,762	3,627,972	439,708

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AMERICAN ELECTR GLS8216 YTD Jul 2016 000002019 13.27	AMERICAN ELECTRIC POWER COMPANY GLS6216 YTD Jul 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-07-	Layout : GLBS216 Atenut: GL_ACCT_SEC Budwas Unit: SEGNENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016	YTD Jul 2016
TOT	TOTAL LIABILITIES	1,719,502,896	542,432,196	998,149,956	235,434,014
Cur	Cumulative Pref Stocks of Subs - Not subject Mand Reden Minority Interest - Deferred Credits		0 0	0 0	00
	COMMON SHARCHOLDERS' BOUTTY		The second second		
٦	Common Stock	60,450,000	22,404,049	10,287,603	17,758,348
a.	ald in Capital	527,309,077	106,026,371	337,243,870	84,039,836
a .	Premium on Capital Stock	0	0	•	0
	Retained Earnings	98,612,790	43,703,618	(67,162,432)	122,071,603
•	(Loss)	(1,601,571)	(18,518)	(1,567,943)	(14,110)
TOT	AL SHAREHOLDERS' EQUITY	674,770,295	172,113,521	278,801,098	223,855,677
V	Memo: Total Equity	674,770,295	172,113,521	278,801,098	223,855,677
TOT	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,394,273,192	714,545,717	1,276,951,054	459,289,690
	out-of-balance	(0)	0	0	(0)

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BALANCE SHEET GLS8216 YTD Jul 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
1.970.1: 0.184218 09B V2015-07 - Account GL_ACCT_SEC Bushess Unit SEGMENT_CONS	YTD Jul 2016	YTD Jul 2016	YTD Jul 2015	YTD Jul 2015
S-18884				
Cash and Cash Equivalents	630,153	630,153	0	
Other Cash Deposits	0	0		1
Accused Unbilled Revenues	983,116	472.084	511,032	0
Miscellaneous Accounts Receivable	22,092,968	7,305,921	65	10,438,336
Accounts Paralushia	30 443 858	47 819 761	SE 020 853	10 812 196
Advances to Affillates	0	0		
Fuel, Materials and Supplies	44,604,998	2,173,023		730,232
Risk Management Contracts - Current	7,289,574	•	7.	•
Margin Deposits	801,768	33,616		
Other Current Regulatory Assets	2,859,745		0,000,745	
Prepayments and Other Current Assets	4,308,974	2,371,743	1,074,244	862,987
TOTAL CURRENT ASSETS	100,739,068	23,041,298	120,526,108	12,405,415
Electric Production	1.167.264.491	793,298,878	1,185,815,693	557,115,549
Electric Transmission	560,423,253	0		
Electric Distribution	744,912,446	•	0	
General Property, Plant and Equipment	66,551,881	198,571		1,160,479
CONSTRUCTION WORK-In-Progress	55,948,993	9,524,142	1 22,154,196	7,2/U,556
less: Accumulated Depreciation and Amortization	(870,509,036)	(263,379,368)		(179,739,122)
NET PROPERTY, PLANT and EQUIPMENT	1,724,582,028	539,643,224		385,807,561
Net Regulatory Assets	461,052,382	106,516,401	297,588,557	56,947,424
Securitized Transition Assets and Other Spent Miriographical and Decommissioning Treats		9 0		
Investments in Power and Distribution Projects				
Goodwill	0	0	0	•
Long-Term Risk Management Assets	527,366			
Other Non Correct Assets	13,981,830	5,669,609	7,765,597 F 044 862	2 304 848
TOTAL OTHER NON-CURRENT ASSETS	487,176,758	116,401,481	310,976,383	59,798,894
TOTAL ASSETS	2 312 507 855	679.086.004	1 230 643 735	458 011 870
Account Despite	PT 040 044	070 040 73	64 608 999	2014 404
Advances from Affiliates	17,647,018	(4,205,297		(93,089,083
Short-Term Debt	0	0		
Other Current Regulatory Liabilities		0	0	
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0 (65,000,000	
Dork Management Lishilities	2 174 644	67 753	2 118 801	
Accord Taxes	(35,540,001)	2 975 621	9)	16.523.879
Memo: Property Taxes	14,756,650	6,862,248		4,112,440
Accrued Interest	11,424,680	3,326,583	5,565,639	2,532,459
Risk Management Collateral	0	0 027 554 36	0 000	
Deposits - Customer and Collateral	28.812.927	26.433.769		
Over-Recovered Fuel Costs - Current	0	0		0
Dividends Declared	0	0	0	
Preferred Stock due W/IN 1 Yr	070 020	0	0 007 637	0
Tax Collections Payable	1 788 220	1 694 593		105
Revenue Refunds - Accrued	16,075,301	14,898,087		1,119,596
Accused Rents - Rockport	0	0	0	
Charles Land Calendary		B.717.		

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Accrosed Copy Control Copy	2530022 2420511 2420512 2420632 24206312 2420643 24206	ACCT SEC	GLS8216	110	117	
Accorded (1007) Accorded (9 10 3		YTD Jul 2015	YTD Jul 2015	YTD Jul 2016	YTD Jul 2015
Make Carrier of Advanced Compared Com	9 707	Accrued ICP	3,173,439	1,414,370	1,756,304	2,765
Secretaria Sec	9 707	Accused Vacations	4,738,951	2,160,918	2,572,513	5,519
Secretarios (1972) Secreta	9 707	Payroll Deductions	158,175	78,685		123
Accorded Workers Companies (1985) 223,353 223,53 223,53 2	9 707	Severance / SEI	2,441,623	0	. 2	0
Control Cates Accordance	9 70 3	Accrued Workers Compensation	263,301	68,850	182,685	11,786
Committee Case	9 707	Customer Advance Receipts	2,203,553	2,203,553		
AMC Liability ACC Cash French Part A SSS (GST A S	2 TOT 7	Costomer Advance Control Cash Dishuras Account	4,555,087	4,555,087	00	9 9
MICHER Communication 11,446,957 11,4	20T	Control Cash Disbursement Account	4,555,087	4,555,087	0	0
Comparing the Comparing Control Cont	2 2 3	JMG Liability	0	6	0	0
Committee Comm	9 10T 7	ARO - Current	11,469,997	0	11,469,997	•
Second Control Final Final Second Control Final Fina	9 707	Econ Development Fund Curr	116,500	0	116,500	0
Size to britan transport	9 707 7	Undaimed Funds	90,400	36,400		
Federal Mission Across (1897) 17.70 19.05 19.0	907	Cofee Hearton Lanead Count	104	0	2	. 2
Frieder Magniton Care 1858 554.355 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.455 564.055 564	9707	Acrued Audit Fees	37,640	11,273	19,075	7,282
Common Part Accused Labellities	9 <mark>0</mark> 7	Federal Mitgation Acoru (NSR)	55A,326	o	554,326	•
Court Other Content Cardia Cardia Court And Cardia Cardia Cardia Court And Cardia Cardia Cardia Cardia Court And Cardia	9 5 3	ST State Militation Der (NSR)	27,028	a	27,028	0
Control And Accuract Locates Curred and Accuract Locations (19, 187, 157)	9 5 3	Defamed Rev -Pole Attachments	97,644	87,544	20 000	9.6
Misc Current College	o o	Other Deferred Credits-Curr	815,122	147 460	810,122	
Current dam A Accrused Liabilities 51,36777 28,494,001 21,689,055	907	Control of Constradounce	431.564	0	431,564	
Content Detail and Accound Labilities	400 TOTAL	Misc Current and Accrued Liabilities	13.187.123	339.621	12.840.176	7,326
Cong-Term Debt. Admitsed Cong-Term Debt. Admitsed Cong-Term Debt. Formulated and Personal Long-Term Debt. Admitsed Cong-Term Debt. Admitsed Cong-Term Debt. Admitsed Cong-Term Debt. Admitsed Cong-Term Debt. Formulated and Personal Long-Term Risk Management Labilities - Hedge Z22,255	TOTAL IN	Current Other and Accrued Liabilities	51,357,637	28,494,031		1,175,553
TOTAL CURRENT LIABILITIES 206,904,088 124,822,081 207,103,473	TOTAL	her Current Liabilities	62,335,777	28,996,384		1,197,850
Long-Term Dabt Anfillated T80,000,000 C28,402,800 T73, Cong. Term Dabt Anfillated T80,000,000 C104,744 C100,820	9	L CURRENT LIABILITIES	206,904,088	124,828,081	2	(69,793,713
Long-Term Dobt - Non Affiliated			0	0	0	•
Long-Term Debt. Perminums of	P		780,000,000	228,402,800	380	173,191,200
Long-Term Risk Maragement Labilities - MTM	Ę.		(347,344)	(100,820)	-	421,777
Comparison Com		Memo - L I D Non-Amiliated and Premiums	009,209,877	226,307,980	380,236,601	1/3,714,0/6
Long-Term Risk Management Liabilities — TTA 282,403 6,280 276,123 Congress Income Taxes Risk Management Liabilities — TTA 282,403 6,280 276,123 Congress and Income Taxes and Deferred Income Taxes and Deferred Credits (39,407,396) (35,689,663) 2,394,496 (6,56,499 (6,		ong-16m Kisa managemen Labilites - neuge LT thrast tosses - Non Affil	292,261	15,571	276,690	
Long-Term Risk Management Liabilities - MTM 282,403 6,220 276,123 100,71 Long-Term Risk Management Liabilities and Deferred Investment Tax Credits		UT Liability MTM Collateral	(8,858)	(9.291)		8
Long-Term Risk Management Liabilities E28443 E280	3	ong-Term Risk Management Liabilities - MTM	282,403	6,280	276,123	0
Deferred income Taxes	Po	ng-Term Risk Management Liabilities	282,403	6,280	276,123	•
Polemed Investment Tax Credits	Det	ferred income Taxes	625,506,538	181,427,799	313,310,884	130,767,856
Regulatory Liabilities and Deferred Credits	Del	ferred investment Tax Credits	14,740	4,782	10	2,778
Asset Retirement Obligation Nuclear Decommissioning Employee Benefits and Pension Obligations Nuclear Decommissioning Employee Benefits and Pension Obligations Trust Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede Cumulative Preferred Calific Subs - Mandatory Red Refund Cumulative Red Refu	Rey	Liabill	(38,480,136)	(35,874,465)		(6,512,639)
Asset Retirement Obligation Nuclear Decommissioning Employee Benefits and Pension Obligations Trust Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede Customer Advances for Construction Def Credits - NSR Customer Advances for Construction Def Gain on Saled and Leaseback Def Gain on Saled and Leaseback - Rockport D		Memo - Reg Liab and Def ITC	(38,475,396)	(35,869,683)	2,904,149	(6,509,862)
Trust Performed Stocks of Subs - Mandatory Rede	Asi	set Retirement Obligation	61,162,076	66,738	61,095,338	
Trust Preferred Securities Trust Preferre	Ž	clear Decommissioning			0	0
Cumulative Preferred SacLineas Cumulative Preferred Stocks of Subs - Mandatory Rede Obigations Under Capital Lesses Def Credits - Income Tax Federi Migation Deferration Def Gain on Sale and Lesseback - Rockport Def Gain on Sale Rockport Def Gain Sale Rockport Def Gain on Sale Rockport Def Gain on Sale Rockport Def		phoyee Benefits and Pension Obligations	11,394,296	9,348,85/	117,061,1	873,628
Continued of Provisions - Rate Refund Cont	2 6	Jal Preserved Securities		9 6		
Def Credits - Income Tay and Leaseback - Rockport	3	Chilestine Hader Cooled Leases	9 346 038	4 007 138	4 200 749	781-37
1,110,644 0		Def Credits - Income Tay		43 549		
Def Credits - NSR Customer Advances for Construction Def Gain on Saleu Leaseback Def Gain on Saleu Leaseback Def Gain on Sale and Leaseback - Rockport Def Gain on Sale and Leaseback - Rockport		Feder Mination Deferal/NSR)		0		a .
Customer Advances for Construction Def Gain on Saleu Leaseback Def Gain on Sale and Leaseback Def Gain on Saleu Custom Def Gain on Saleu Leaseback Def Gain on Saleu and Leaseback Def Gain on Sa		Def Credits - NSR	1,110,644	0	1,110,644	0
Def Gain on Sale ILeaseback - Rockport		Customer Advances for Construction	164.173	164.173	0	0
Deferred Gain on Sale and Leaseback - Rockport 0 0 0 0 0		Def Gain on Sale/Leaseback	0	0	0	•
Def Gain on Disp of Utility Plant 282,970 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
PP - System Upgrade Credits 282,970 0 0 0 0 0 0 0 0 0		Def Gain on Disp of Utility Plant	0	0	0	•
Per Opt Line-Sub-Dard Griss 146, 167 1 146, 167 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	30067	IPP - System Upgrade Credits	282,870	0		282,970
Per Opt Line Sold-bed Ray 1,186,801 0 1,186,801 34 1,186,	30082	For Opt Lns-In Kind Sv-Did Gns	146,187	146,187		0 075.00
Def Credits - Other Total Other Deferred Credits 1,861,843 10,360 1,186,801 1,186,801 1,464,943 310,360 1,186,801 0 Accumulated Provisions - Rate Refund 0 0	30178	The Opt Las-Sold-Date press Mr	1 186 801	9 0	1.185.801	0.10
1,861,843 310,360 1,186,801 0 0		red	1 697 669	146.187	1.186.801	364 681
0		Total Other Deferred Credits	1,861,843	310,360	1,186,801	364,681
	24.0	Accumulated Provisions - Rate Refund	0	0	0	0

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Chapter California Chapter	Common State Com	AMERICAN ELEC GLS8216 YTD Jul 2016 0011/2015 12:34	AMERICAN ELECTRIC POWER COMPANY GLS8216 TTD Jul 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
COTAL LABBILITIES	COTAL LANGE LITTER 1,448,545 1,485,5	09B V2015-07-	Layest : GLSS216 Acepust GL_ACCT_SEC Blushess Unit: SEGMENT_CONS	YTO Jul 2015	YTD Jul 2015	YTD Jul 2016	YTD Jul 2016
TOTAL LABILITIES 1,444,507,799 305,441,116 782,139,161 238,723,34 238,323,34 238,323,34 238,323,34 238,323,334 238,334,334 238,334,334 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334,344 238,334	TOTAL LIABILITIES 1444,677799 382,644,116 783,133,761 7283,723 72		Other Non-Current Liabilities	5,985,225	1,361,047	4,185,956	438,222
Committee Forest Committee Committ	TOTAL LABILITIES 1,685,441,887 1,697,412,200 1,793,314,413,817 1,697,412,200 1,793,314,414,414,414,414,414,414,414,414,41	Ħ	OTAL NON-CURRENT LIABILITIES	1,444,507,799	382,644,118	763,139,761	298,723,919
Minority interest - Defende Cerelits	Commission Peri Stocks of States - Not subject Mand Reder	H	OTAL LIABILITIES	1,651,411,887	507,472,200	870,243,234	228,930,207
Common Stack Common Capital Stack	Common Stock Particle Stock Profit of Common	⊙ ≥	umulative Pref Stocks of Subs - Not subject Mand Redern Inority Interest - Deferred Credits	00	0 0	00	0 0
Paul in Capital Stock Realinds Eurings Realinds Eurings Realinds Eurings Accumulated Eurings TOTAL LIABILLTIES AND SHAREHOLDERS' EQUITY 2,312,597,856 TOTAL LIABILLTIES AND SHAREHOLDERS' EQUITY Cold Equity Cold-of-balance Cold of-balance C	Foreign Society Soci	-		The second		Section of the last	
Pretition of Capital Stock Washined England Accumulated Other Comprehensive Income (Loss) TOTAL LIABILLITIES AND SHAREHOLDERS' EQUITY Out-of-balance (0) 0 17,001,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,001 17,0	Premium on Capital Stock Realisted Employees 17, 163, 537 (25, 521) (27, 17, 17, 17, 17, 17, 17, 17, 17, 17, 1		Common Stock	50,450,000	106 025 374	10,287,603	17,758,34
Commonweal Charles	Accumulated Other Comprehensive Income (Loss) 1771.4. SHARTEHOLDERS EQUITY Memor Total Equity TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY Out-of-balance (9) 0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,		Premium on Capital Stock	0	0	0	יייייייייייייייייייייייייייייייייייייי
Abranulated Other Comprehensive Income (Loss) (2.038,309) (2.038,321) (2.038,3	Abranca And Decembers Fouring the Comprehensive Income (Loss) (2038-306) (23,837) (2,028,231) (2,028,2		Retained Earnings	95,280,323	43,220,920	(75,252,028)	127,311,43
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 861,085,588 171,513,004 220,005,001 229,001,001 200	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY TOTAL LIABILITIES AND		Accumulated Other Comprehensive Income (Loss)	(2,093,808)	(36,537)	(2,028,321)	(27,95)
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,312,507,855 678,086,004 1,230,443,735 458,011,8	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,312,507,855 678,086,004 1,230,443,735 458,011,8		Marro: Total Coults	661,095,968	171,513,804	260,400,501	229,081,66
TOTAL LIABILITIES AND SHARRHOLDERS' EQUITY 2,37,5017,955 679,088,004 1,230,643,735 448,011,9 Out-of-balance (0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL LIABILITIES AND SHAREHOLDERS* EQUITY 2,312,507,856 679,008,004 1,230,645,735 468,011,9		יומנויות נחמו הלחול	200,000,100	and and and	100'000'000	20,100,000
O (0) o		F	DYAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,312,507,855	679,088,004	1,230,643,735	458,011,870
			oul-of-balance	(0)	0		9
		and Section					

SECREMANCE SECREMANCE CONCRINE CONCR		Final 8/9/16		KE DETAIL OF	KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - July, 2016	PERTY		Page 13
1,124,272,407,54 76,350,678 ab 77,753,635 60 0.00 0.00 1,1	GLR7210V				1			08/09/16 13:01
RATION 1.124.272.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.272.273.40754 1.124.273.40754 1.124.272.273.40754 1.124.273.40754 1.124.273.40754 1.124.273.4075			BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
1,124,272,407.54 78,30,679.80 77,753,606.80 0.00 0.00 1,111,124,272,407.54 78,30,679.80 77,753,606.80 0.00 0.00 1,111,124,272,407.54 78,30,679.80 77,753,606.80 0.0	JTILITY PLAN	I						
SHIRSTON SHASSION SHA		GENERATION	1,124,272,407.54	76,330,679.80	(7,753,503.60)		00.00	1,192,849,583.74
SHISSION SEA 256.586.98 L MCCOUNTS Of & 168) 2.468.586.98 1.46.000.2857.79 C MCCOUNTS Of & 168) 2.468.586.98 1.46.000.2857.79 C MCCOUNTS Of & 168) 2.468.585.786.88 1.46.000.2857.79 C MCCOUNTS Of & 168) 2.468.585.786.88 C MCCOUNTS Of & 168) 2.468.585.786.88 C MCCOUNTS Of & 168) 2.468.585.786.88 C MCCOUNTS Of & 168) C MCCOUNTS OF & 16	49	TOTAL PRODUCTION	1,124,272,407.54	76,330,679.80	(7,753,503.60)	0.00	0.00	1,192,849,583.74
L MCCOUNTS for 8 106) 2.488.893.978.66 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.033,894.85 1.06.03,894.85 1.06.		TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	5,202,697.82 23,500,517.23	(758,437.67) (5,496,316.52)	0.00	0.00	568,801,244.68 816,268,787.30
Name		TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	105,033,894.85	(14,008,257.79)	0.00	0.00	2,577,919,615.72
FRIC PLY PURCHASED OR SOLD TRIC PLANT IN SERVICE 0.000 0.000 0.000 0.000 0.000 0.000 0.000<	1011001/12	CAPITAL LEASES	5,258,431.49	00.00	0.00	219,062.47	0.00	5,477,493.96
THULF FOR FUTURE USE TRUCTION WORK IN PROGRESS: TRUCTION WORK IN PROGRESS: S9.350,576.05 TRUCTION WORK IN PROGRESS: S1.357,881.80 TRUCTION WORK IN PROGRESS: S1.357,881.80 TRUCTION WORK IN PROGRESS: S1.350,576.05 S1.350,576.05 S1.350,576.05 TRUCTION WORK IN PROGRESS: S2.351,581.350,576.05 TRUCTION WORK IN PROGRESS: S2.351,581.3		ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	00.00
TRUCTION WORK IN PROGRESS: 13.41 SEETS STEERS STEE		TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	105,033,894.85	(14,008,257.79)	219,062.47	0.00	2,583,397,109.68
TRUCTION WORK IN PROGRESS: 4AL 19.356,976.05 62.327,881.60 (102.784,865.33) 1) SFERS 3AL (102.784,865.33) 1) SFERS AL 1. ELECTRIC UTILITY PLANT 2. \$559,253,987.16 (44,056,877.79) TILITY PROPERTY-LASED 1. \$259,253,987.16 (44,056,827.79) TILITY PROPERTY-LASED 1. \$259,253,987.16 (44,056,827.79) 1. Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52. 1. Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52.		PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0.00	0.00	7,750,600.96
SFERS		CONSTRUCTION WORK IN PROGRESS:						
TILITY PROPERTY-OWNED		BEG. BAL. Additions Transfers End. Bal.	59,350,976.05	62,327,881.60 (102,784,656.33) 1) (40,456,974.73)				18,894,001.32
TILITY PROPERTY-OWNED 995,120.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	64,576,920.12	(14,008,257.79)	219,062.47	0.00	2,610,041,711.96
r-OWNED 995,120.00 0.00	ONUTILITY P	LANI						
ANT 2,821,952.63 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1210001 P 1210002 P 240025-29 C	NONUTILITY PROPERTY-OWNED NONUTILITY PROPERTY-LEASED OTHER INVESTMENTS	995,120.00 0.00 1,826,832.63	0.00	00.0	0.00	0.00	995,120.00 0.00 1,826,832.68
 Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52. Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52. 	-	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	Ect 6926,128,2
l	reparer - PSn\ keviewer - Debl kources - PS G	Vision Report GLR7210V bi Doyle - Prop Accig Canton iLS8216 & PowerPlant Asset Rpt 1042	1) Transfers out of 107 and addit		al due to ARO Additions in F	ebruary - \$2,249,038.52.		II - Applicati Requiremer Exhibit Page 89 of 2

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - July, 2016

Final 8/9/16

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING
UTILITY PLANT						
NUCLEAR 1080001/11 OTHER 1080009/10 DECOMMISSIONING COSTS					00'0	
TOTAL NUCLEAR					0.00	
1080001/11 TRANSMISSION 1080001/11 TRANSMISSION 1080001/11 DISTRIBUTION	403,108,517.50 176,427,961.28 222,789,410.10	20,471,473,45 8,822,527,53 16,485,732.29	(7,753,503,60) (758,437,67) (5,493,854,17)	(1,772,049.68) (71,412.71) (2,062,640.04)	00.0	414,054,437.67 184,420,638.43 231,718,648.18
1080013 PRODUCTION 1080013 TRANSMISSION 1080013 DISTRIBUTION RETIREMENT WORK IN PROGRESS	(1,958,254,70) 0.00 (45,372 15) (2,090,904.85)	0.00	00000	0.00 0.00 0.00 0.00 (2,699,527.30)	(151,943.19) 0.00 (5,611,39) 3,906,602.43	(2,110,197.89) 0.00 (50,983.54) (883,829.72)
TOTAL (108X accounts)	798,231,357.19	45,779,733.27	(14,005,795.44)	(6,605,629.73)	3,749,047.85	827,148,713.14
NUCLEAR 1110001 PRODUCTION 1110001 TRANSMISSION 1110001 DISTRIBUTION	295,177.16 1,430,933.85 5,080,066,43	272,155.79 374,748.51 884,781.37	0.00 0.00 (2,462.35)	(00 [.] 005)	0.00 1,844,030.72 (3.277.67) (11,938.48)	2,411,363.67 1,802,404,69 5,949,946.97
TOTAL (111X accounts)	6,806,177.44	1,531,685.67	(2,462.35)	(200.00)	1,828,814.57	10,163,715.33
1011006 CAPITAL LEASES	2,354,588.80	000	0.00	0.00	301,041.41	2,655,630.21
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	00'0	0.00	0.00	0.00	000
TOTAL ACCUM DEPR & AMORT.	807,392,123.43	47,311,418.94	(14,008,257.79)	(6,606,129.73)	5,878,903.83	839,968,058.68
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonull Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT	228,295,19 18,87 228,314.06	3,890.67 0.00 3,890.67	0.00	00.0	0.00	232,185,86 18.87 232,204.73
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936						Section II - Application Filing Requirements Exhibit S Page 90 of 216



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

September 15, 2016

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

Please find enclosed August 2016 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:	

Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

Jerri L Ruggiero

13-14

Manager - Regulated Accounting

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	INCOME STATEMENT	Kantucky Power	Kantucky Power	Kentucky Power	Kentucky Power
GLS2018			Distribution	incoming - fraction	Transmission
YTD Aug 2016		GLS8016	110	117	180
08/08/2016 16:14		Actual	Actual	Actual	Actual
	Layout GLS8016		2	П	
058 V2016-08-31 Accoun	nt GL. ACCT, SEC. Business Units: SEGMENT, CONS	YTD Aug 2018	YTD Aug 2016	YTD Aug 2016 YTD Aug 2016	YTD Aug 2016

-	A CALL STREET STREET	2007			
	The state of the s	700 010 01	150 PH 250 PH	9 6	
Address	Designation Company of the Company o	19 9R4 117	39 884 117		
		000 630 340	475 053 040		
•	Mayerue - Masideriua Sales	Dec. 2001	118,082,340		
4420001	Contractal Sales	199,159,10	58,631,861	0	
4420006	Sales to Pub Auth - Schools	8,987,609	609'/26'8	0	
4420007	Sales to Pub Auth - Ex Schools	11,365,218	11,385,218	0	
4420013	Commercial Fuel Rev	24,047,169	24,047,189	0	
*	Revenue - Commercial Sales	105,231,857	106,231,867		
	Revenue - Industrial Seles - Affiliated.				
ğ	industrial Sales (End Minera).	45,938,444	45,938,444	0	
4420004	Ind Sales-Non-Millind Moss)	16,248,133	16,248,133	0	
116	Industrial Flue Rev	43,034,759	43,034,758	0	
*	Revenue - Industrial Sales - NonAffiliated	105,221,336	106,221,336		
	Revenue - Industrial Sales	106,221,338	105,221,336	•	
*	Revenue - Gas Products Sales			٠	
*	Revenue - Gas Transportation & Storage Sales			è	
an	Revenue - Gas Transportation & Storage Sales - Affiliated				
	Date On the bear of the	1 134 305	1 134 205	c	
444000	Defending the Park Stat Saw	177 410	177 410		
	Revenue - Other Retail Sales	1.306.716	1.308.716		
	Revenue - Other Retail Sales - Affiliated	-			
	Revenue - Retail Sales	386.817.849	386 812 849		
		0	20,010,000		200000
4360043	OT LIECTRI-IN-ACTINI PIECE	U 000 00	3 (0/07/06/77
H :	P.M. NI IS Kevenie - America	33,838,737	9 0		43,936,737
4501034	PURI IC AGE SEV KEY - AT	67/ 800		0	208,123
g :	Publication in the NITS Cost	(28,433,890)	9 1	(28,433,930)	
8	P.M. Affineled Trains TO Cost	(402,214)	0	(402,274)	
4561050	AMI PUN Trans Enhangent Nev	925,559	0	0	525,559
4561080	AMI P.M. Them Enhanceme Cont.	(458,924)	0	(458,924)	
4561062	PROMSION RTD Cost - AM	0	0	613,485	
4561063		0	0	0	(813,465
60	Revenue - Transmission-Amiliated	4,708,826		(29,681,729)	67,363,132
4470150	Trasam Rev Dedic WhistMan	40,274	0	(812,340)	852,614
4470205	PJM Trains loss credits-OSS	153,166	0	153,166	
4470209	PUM transmilitate charges-095	(963,735)	0	(963,735)	
4561002	RTO Formation Cost Recovery	(42,605)	0	(140,236)	97,631
4561005	P.J.W. Pecret to Pearl Trans Sivo	385,542	0	385,542	
4561006	Pull Trans Owner Adrem Rev	91,260	0	0	91,260
4561007	P.J.M. Nerparch Little Trans Sec.	3,970,331	0	0	3.970,331
4581019	Oth Elec Rev Trans Non Affi.	37,800	0	0	37,800
820	PLIM Pow Fac Cre Roy What CurkA	4,296	0	0	4,296
4561029	Pulk NTS Revenue What Cus-NAM	1,637,662	0	0	1,637,662
4551030	PUN TO Serv files White Cus+UAF	32,634	0	0	32,634
4561058	Non-Mill P.M Trans Entroom! Rev	838,052	0	0	836,052
4561061	NAM PLAN RTEP Ray for What FR	25,380	0	0	25,360
4561084	PROVISION RTD Rev WANCOS-NA	(29,906)	0	0	(29,906
4561065	PROVISION RTO Rev - NonAff	(77,587)	0	0	(77,567
*		6,100,585	•	(1,377,603)	7,478,168
4	Revenue - Transmission	10,809,389		(31,069,332)	64,831,300
4470001	Salas for Respite - Assoc Cos	338.774	0	338,774	
4470151	Tracking Auction Sales Afti	1,330,083	0	1,330,063	
10	Revenue - Resale-Affiliated	1,668,837	*	1,668,837	
470006	Sales for Resals-Boshouf Sales	8,606,777	0	8.606.777	
4470010	Salen for Result- Bookout Purch	(6,788,001)	0	(6,788,001)	
T.	WheelMuniPb Am Fuel Rev	1,596,686	0	1,596,686	
4470033	What Must Pub Auth Says Rev	1,770,114	0	1,770,114	
181	Fruncial Spark Gas - Restried	(12,095)	0	(12,095)	
4470082	Financel Electric Resized	(2,157,470)	0	(2,157,470)	
447,0089	PJM Energy Sales Margin	4,405,770	0	4,405,770	
4470096	P.JM Open Reserve Rev-OSS	(49,881)	0	(49,881)	
4470099	Capacity Cr. Net Sales	1,114,053	0	1,114,053	
4470100	P.M. FTR Revenue-CISS	116,977	0	116.977	
133	P.M. Energy Sales Cost	20,230,686	0	20,230,686	
20	P.M. NTS Purch-NorMT	(12,588)	D	(12,588)	
		200			
-	P.IM TO Admin ExpNanAE	0	0	0	

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GLSBO16 YTD Aug 2016	INCOMESTATEMENT	Manucky Power Inf Consol GLS8016 Actual	Company - Distribution 110 Actual	Company - Generation 117 Actual	Company - Transmission 180 Actual
DR V2016.08.31	Layout GLS8018 Account: GLACOT SEC. Business Julius: SEGRIPHT CONS	YTD Aug 2016	YTD Aug 2016	YTD Aug 2018	YTD Aug 2016
	1	0			
4470115	P. M. Maker Contections, CSS	(8,348)	0.0	(8,348)	0.0
18	Publicamental Imp Cong-OSS	(493,569)	0	(483,589)	0
470131	Non-Triding Bookput Purch-058	(1,972,476)	0	(1,972,476)	•
400145	Financial Medge Resisted	683,812	0 0	883,812	00
4470170	Non-state Author (All and Author (All and Author)	(6,549)	9 6	(15)	
4470175	OSS Sharing Reclass - Retail	(4,342,693)	0	(4,342,693)	
4470176	OSS Sharing Reclass-Reduction	4,342,693	a	4.342,693	
4470214	P.J.M. 30m Suppl Reserve CR OSS	58,780	0 0	56,780	0.0
9 5	Publ 30m Suppl Reserve CH OSS	34 585	3 6	24 585	
3 5	M Spirming R	7,583	0	7,583	
23	St. Re	219,585	0	219,585	0
		(5,547,413)	0	(5,547,413)	0
		23,856,410	•	73,800,410	
*	Revenue - Resale-Nisk Month MTM	4			
*			4		
	Rev	25,824,247	•	25,624,247	•
4470074	San for Resule-AR-Trift Prices	0	0	281,478,863	
100	Rent From Elect Property - At	298,493	553,383	0 00000	27,697
100	ā	107'DC	286 238	284 609 444	57.897
		2,674,463	2,674,463	0	0
10	Maic Service Rev - Nonalfil	487,745	478.704	•	9,037
4540002	Rent From Elect Property-NAC	3.031.043	3 035 065	680,089	5,400
3 15	On Bled Rev - DSM Program	6,729,886	6,729,986		
9	Gas Procurent Sales Net	6,296	0	6,296	0
	Revenue - Other Ele-NonAffillated	13,697,687	13,816,765	68,386	14,437
	Commandation Clark Triba IV 502	. 15	. 0	. 22	
8	Comp Allow Garn CSAPR Sees NOx	235,500	0	235,500	
4116009	Comp Allow Gains CSAPR An NOR	142,125	0	142,125	0
9	Contradion Allow KY Erw Surch	81,214	0	450 044	
*	Revenue - Other Ele-Non-Affiliated	14.356.501	13,816,765	625,299	14,437
	Ravenue - Other Opr Electric	14,685,278	14,370,148	282,034,443	72,134
D	æ				
4	Revenues Non-Utility Operations - Affiliated				
4	Re				
٥					
41B0001	Non-Operating Rental Income	22,000	21,000	1,000	0
4180003	Non-Opening Rintal Inc-Maint.	(1,575)	0 4	(1,575)	
0		15.879	21.000	(675)	(4.446)
	No	16,979	21,000	(929)	(4,446)
U		•)			
42100022	Mac Mn-Op Inc-NorAso-Rents	1,484	442	285	467
421000	Mac Non-Co Inc-Non-Sec Imber	288 334	453	287.882	
0		295.970	854	294,609	199
	No	295,970	460	284,609	467
4540004	Rest From Elect Prop-ABD-Vorsit	53,100	53,100	0	0
	8	213,499	192 499	0	21,000
0	Revenue Other Ope Other	578 FEB	240,053	294 014	020,020
Di		and in	-	Links .	
0		578,548	267,493	294,034	17,020
	Revenue - Other	16,263,823	14,637,641	202,328,478	89,164
4401002	Prov Rate Reland-Norushiteted	(37,254)			(37.254)
4491003	Prov. Rate Refund - Refair Description for Date Defend - Month Withhard	(90,307)	0	0	(90,307)
4491004	Prov. Rate Refund - Afficked	(772.057)	0	0	(772.057
AT.	Provision for Rate Refund - Affiliated	(772,057)			(772.057
	Secretarian Section Section 2				-

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69-10.0 A Revenue - Power Sale TOTAL OPERATING R First Concurre First - Proces First - Concurre First - Proces First - Proc	Layout GLSsois LUgout GLSsois LECT SEC Business Units. SEGMENT_CONS Bods Set Tacituy Memo: CATIO Revenue Memo: Other Affished Revenue Memo: Other Affished Revenue Memo: Total Operating Revenues ITISE SYSSISSS ITISE	ACTUAL (745) (74	Actual YTD Aug 2016 4401,450,480 267,493 401,450,490 553,383 401,450,490 401,450,490 12 12 12 10 0 0	TTD Aug 2016 (745) (745) (745) (746) (746) (746) (746) (746) (746) (746) (746) (748)	Actual YTD Aug 2016 0 64,020,836 7,365,044 56,638,772 7,322,0836 56,033,772 7,322,054
Per Purch Co. Per Consume - Power Suite Final Consume Sold Consumerate Final Fi	Layout at satists CC Business Units: SEGMENT_CONS Tourity mo. GAT/D Rayonus mo. Char Affiliabed Revenue mo. Char Affiliabed Revenue mo. Affiliabed Revenue mo. Affiliabed Revenue mo. Affiliabed Revenue s. Total Operating Revenues 1 Catal Operating Revenue 1 Catal Oper	(745) (745)	7TD Aug 2016 401,450,490 400,629,614 553,383 401,450,490 553,383 401,450,490 12 12	7TD Aug 2016 (745) (745) (746) 23,102,361 23,496,252 23,496,252 23,496,252 23,396,395 276,892,647 276,892,647 2,387,581 381,233 81,0768 81,0768 81,233 81,0768 81,0768	7TD Aug 2018 0 64,020,836 7,365,044 56,638,772 64,020,836 56,020,836
Pow Purch Co. TOTAL OP EANTING R Fire fine Commer Fine Electric Fine Fine Fine Fine Fine Electric Fine Fine Fine Electric Fine Fine Fine Fine Fine Fine Fine Fine	Taminy Taminy Taminy Tamin Garbane Tamin Garbane Tamin Revenue-Oth Opr-Oth Aff Tamin Revenue Tamin R	(745) (746) (746) (746) (741,699,945 (741,675,586 (471,675,586 (471,609,945 (471,609,945 (471,609,945 (471,609,945	401,450,490 400,629,614 553,383 401,450,490 553,383 400,887,107 401,450,490 12 0 0 0 0	(745) (748) (748) 27,102,367 23,406,252 27,882,647 276,892,647 276,892,647 276,892,647 2,307,581 381,233 810,768 7,480,294	64,020,836 7,365,044 56,638,772 17,020 64,020,836 56,638,772 7,382,064
Fig. 101AL OPERATINGS R Fig. 101AL OPERATINGS R Fig. Control Fig. Cont	TIES The Control of	437,899,946 431,997,018 5,934,380 578,546 437,809,945 5,944,380 437,809,945 437,809,945 437,809,945 437,809,945 437,809,945	401,450,450 400,629,614 553,383 401,450,490 553,383 400,887,497 401,450,490 12,383 400,887,497 401,450,490 0 0	276,892,647 23,102,361 253,496,252 276,892,647 276,892,647 273,386,395 273,386,395 276,892,647 1,805,354 84,553,581 381,233 810,768 7,480,294	64,020,835 7,365,044 56,638,772 17,020 64,020,835 56,638,772 7,382,064
Fue Consume Fine Consume General Fine Fine Fine Fine Fine Fine Fine Fine	mo. GT/D Ravanue mo. Chtar Affiziaca Revenue mo. Revenue-Oth Opr-Oth Aff mo. Revenue-Oth Opr-Oth Aff mo. Revenue-Oth Opr-Oth Non mo. Affiziaca Revenues Total Operating Revenues Total Operating Revenues Total Operating Revenues Hat. 37934535. Sham sha	431,097,018 5,934,380 578,546 437,809,945 5,944,380 437,809,945 437,809,945 437,809,945 437,809,945	400,629,614 553,383 401,450,490 553,383 400,887,907 401,450,490 0 0 0	23,102,367 253,496,252 284,034 276,892,647 253,486,352 23,386,395 276,892,647 1,805,354 84,563,561 2,387,581 381,233 810,768 7,480,294	7,365,044 56,638,772 17,020 64,020,836 56,638,772 7,382,064
Final Final Consume Final Consume Final Consume Final Consume Final Consume Final Consume Gyraum Sides Gyraum	mo: Other Affiliated Revenue mo: Revenue-Oth Optor Affi mo: Revenue-Oth Optor Oth Mon mo: Revenue-Oth Optor Oth Mon mo: Ministed Revenues mo: Affiliated Revenues mo: Affiliated Revenues sen sen sen sen sen sen sen sen sen s	5,934,380 -578,546 437,809,945 5,944,380 437,809,945 437,609,945 437,609,945 437,609,945 437,609,945	553,383 267,483 400,887,493 400,887,497 407,450,490 12 0 0 0	234,496,252 224,034 276,892,647 253,486,252 23,386,395 276,892,647 1,805,354 84,553,581 381,233 810,768 7,480,294	56,638,772 17,020 64,020,836 56,638,772 7,382,064
Fuel Coreums Fuel Survey A Fuel Co Com No Gast Coe No Gast Coe German Select Fuel for Electric Fuel Fuel Fowel Fuel Fuel Fuel Fowel Fuel Fuel Fuel Fuel Fuel Fowel Fuel	mm. Revenue-Oth Opt-Oth Aff mm. Revenue-Oth Opt-Oth Mon in Revenue-Oth Opt-Oth Non in Afficialed Revenues mo. Afficialed Revenues in Affi	578.548 437,809,945 5,94,380 437,875,586 437,809,945 1,805,373 1,805,373	267.483 407.450,490 553,383 400,887,107 407,450,490 0	294 034 276,892,647 253,486,252 23,386,395 276,882,647 1,805,354 84,553,881 381,233 810,768 7,480,294	17,020 64,020,836 58,638,772 7,382,064
Final Final Content Final Content Final Content Final Content Final Content Gyrum Sides Gy	Total Operating Revenues The Afficial Revenues Total Operating Revenues Total Operating Revenues Hat #YPEUSES. Beam	437,609,945 5,94,380 437,609,945 437,609,945 1,805,373 1,805,373 64,563,561	401,450,490 553,383 400,887,497 407,450,499 12 0 0 0	276,892,647 23,486,395 23,386,395 276,892,647 1,805,354 64,563,561 2,387,581 381,233 810,768 7,480,294	64,020,836 56,638,772 7,382,064
First First Free Consume First Phone Survey A First Consume First Phone Survey A First Consume Survey A First Consume Survey A First Consume Survey A First Consumers Survey A First First Free First First First First Free First F	mo Afficiated Revenue mo Non-Afficiated Revenue standa Standas sem sem sem se contra se securit se de de de de floring Generation	5,834,380 431,675,586 437,609,945 1,805,373 84,583,581	553,883 400,897,007 401,450,490 12 0 0 0	253,486,252 27,386,395 276,882,647 1,805,354 84,553,881 2,387,581 381,233 810,768 7,480,294	56,638,772 7,382,064
Fire Fire Footen Fire Footen Fire Footen Fire Footen Fire Footen Ne Gas Cone Ne Gas Cone Ne Gas Cone Ne Gas Cone Oppum had Gertrad Fuel Fire Fuel For Electric Fire from Affiliat Allowances - Cor Une Expense Emmentorment Allowances - Cor Une Expense Fruel For Electric Fruel Footen Forten Footen Footen Footen Cone Cone Cone Cone Cone Cone Cone Co	Total Operating Revenues 18. EXPENSES. Sham Sham Sham Chair Electric Generation	437,509,945 1 805,373 84,883,581	407,450,490 12 0 0	776,892,647 1,805,354 64,563,581 2,387,581 381,233 810,768 7,480,294	
Feat Consumed Feat Consumed Feat Consumed Feat Of Consumed Not dis Consumed Not dis Consumed Not dis Consumed Not dis Consumed Organia Sette Pro Geat Treaty Reg Feat Feat Chainned Deferred Feat Expensed Consum Title Feat Consum Uses Expense Lines Hopers Allowances - Consum Uses Expense Lines Hopers Tront Expense Lines Hopers Feat Feat for Electric Gent Feat Feat for Electric Gent Feat Feat for Electric Gent Feat	IR. EXPANSES. Thurst Thurst Steam Steam An only Steam Cutoff Steam Electric Generation	1805,373	ភិព០០	1,805,354 84,553,561 2,387,581 381,233 810,768 7,480,294	64,020,836
ē	s Hends and colin subserve Steam Steam A A Clean C	1,805,373	ផ្តួល០០	1,805,354 84,553,581 2,367,581 381,233 810,768 7,480,294	
ē	Strands and conta and cont	100,000		2,367,581 381,233 810,768 7,480,294	7
ē.	san sal colts Steam Stea	200/201	0	381,233 810,768 7,480,294	0 0
, e	swam costs as costs a	381,233		7,480,294	0
P.	sam Steam Steam A A A A A A A A A A A A A	810,769	0 0	1,400,234	a c
P CONTRACTOR	Seam As As Annaed Hidon Electric Generation	255 111		255 111	9 0
P	Steam 4 4 10 mines Electric Generation	(388,205)	0	(388,205)	0
	a nnse tilon Electric Generation	78 794 863	0 \$	1,529,136	0 1
2	a Annse Hon Electric Generation	(4 730,160)	.0	(4,730,160)	. 0
	nnse Llon Electric Generation	(4,730,180)	8	(4,730,160)	Į.
2	Electric Generation	74.054.892	45	74 064 877	•
2				a colonalis :	
2	202	411,085	0 (411,085	0
2	A SOZ	(28.749)	000	(28,749)	9 0
Use En Jones En Jones E Lowesto Lowesto Lowesto Lowesto Emisone C Total Fuel for Ele Purch	tion	410,598		410,598	
Dimension of the state of the s		920,482	00	920,482	0 0
Payme Lune by Emisealone C Total Fuel for Ele Purch Pu		2,505,365	0	2,505,365	0
Emiselons C Total Fuel for Ele Purchased is		6,448	0	6,448	0 1
Emissions C Purchased Purchased Purch Purc	Gran	(195 584)	0	(195 584)	
Total Fuel for Ele Purch	emicals	3,498,805	•	3,498,805	•
Purch	Mano: Non & Fuel/Minwifmissions	77,974,095	12	77,974,075	1
Purch	man-M	34,532,701	0	34,532,701	. 0
Purchased Furchased Funch Punch Punc	with Pinces	0	281,478,863	0	0
money And And Composite of the And Management of the Andrews	DEACH.	28,716,433	0 00 000	28,716,433	0
Potes Per Potes Company Company Potes Rese Potes Rese Potes Rese Potes Rese Potes Rese Potes Rese Potes Rese		7	0	T.	0
Punth Pro	Nonseco	19,508,220	0	19,608,220	0
PAN Media PAN Reser PAN Reser PAN Reser PAN Reser PAN Reser PAN Reser	* 1	19,621	0 0	19,621	0 0
P. M. Averall P. M. Averall P. M. Reset P. J. M. Reset P. J. M. Reset	980	(4.787)	0	(4.787)	9 0
	126	(3,425)	0	(3,425)	0
	ų	0	0	0	0
		1,687,351	0 6	1,687,351	0 0
		730,842	0	730.942	
		167,576	0	457,578	
		(62,248)	0	(62,246)	0
	Charge	725,719	9 6	225,719	
	5000	163,702	9 6	(55,55)	9 6
536039 P.M Purchasse non ECR-Aucton	R-Aucton	1,447	0	1,447	0 0
	Chart	2,925	0	2,925	0
		505,834	0	494,197	11,437
5550124 P.M Implica Congestant-L	- F.E.	782,700	0 0	782,700	0 0
		(119.208)	000	(119.208)	0 0
5550141 Purchase Power-PPA Deferred	parage	233,881	0	233,881	0

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31.58016	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
YTD Aug 2016 09/08/2016 16:14		GLS8016 Actue)	110 Actual	117 Actual	180 Actual
48 V2016 CB-31	Layout GLS6018 Amount GLACCT_SEC Business Units: SEGMENT_CONS	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016
5350143	RS1OR PJM Overhoder Propyery	2,698.175	0	2,698,175	
5550328	P.M. Transm Loss Churges - L.SE	5,543,362	0	5,543,362	5
	P.M. Transm Loss Credits-LSE	(1,088,385)	•	(1,088,385)	
	Purchased Electricity for Resale - Non-Affiliated	28,977,254		28,985,817	11,43
	Purchased Gas for Resals - Anniated				
	Total Purchased Power	92,226,388	281,478,863	92,214,951	11,43
	GROSS MARGIN	267,409,463	119,971,616	106,703,621	64,009,381

One Supervision & Experiments 2007 1010		OUGHING ONLINE ON THE OWNER OF THE OWNER OF THE OWNER				
State Stat		Oper Supervator & Engineering	2,067,010	11,687	2,050,568	
Section December		Oper Super & Eng-RATA-Affil	33,886	0	33,886	
Macro Coperation 1972 19		Steam Expenses	192°58'	0	838,287	
Main Steam Power Enquence 311,1036		Electric Expension	168,251	0	168,251	
State Part En-Abace State Stat		Mac Steam Power Expenses	5,011,096	802	5,009,790	
Stroke Continued Code Exposes - Stanin		Misc Steam Power Exp-Assoc	31,252	0	31,252	
Steam Contentation Op Exp Nutrient Contentation Op Exp		Removal Cost Expense - Steam	93	(8)	4	
Nuclear Security Continued Deals		BSNOR O'U Necryery Oper Conta	(111,1/8)	0 0	(6/1,117)	
Nuclear Generation Op Exp Page		Emiliant Colonial Con E	818,777		222,878	
Hydro Generation on p Exp Systemation for p Exp Constitution for p Exp Systemation for p Exp		Nichae Ceneration On Evo	en 'ang'	12,484	1,982,021	
Sign Control & Lose Department 1922,784		Wdm Gangalon Do Fro				
1003,009		Star Control I and Department	292 784	0	202 784	
Chee Per Chee C		Other Expenses	1 003:008	0	1,003,009	
Park Administration Park Electric		Other Pur Eur - Whotesale RECe	51.848	51.848	0	
Put Adem MANUSC. COSS Put Adem Manusc. Put Contenting Do De Exp India Dispetia Ministry Put Size Size Size Size Size Size Size Size		Other Pur Exp - Voluntary RECs	60		0	
Other Generation Op Exp Day Advances MAMISC, learned Day Advances MAMISC, learned Day Exp Day Content of De Exp Da		P.M. Admin-MANAISC- OSS	88,633	0	88.633	
Chief Generation Op Exp 2,025,793		P.M. Admin MAMISSC. Internal	590,412	0	590,412	
Lead Opper/switch & Exponenty Exposers		Other Generation Op Exp	2,026,793	51,355	1,874,839	
Load Despetable Note Consisting		Oper Supervision & Engineering	817,485	2,525	5,302	808.858
Control Chaptering Control Chaptering		Load Depatch - Relability	5,629	0	0	
Pub Adams SSCADS-GOS		Load Dapates, Mrtp & Op TransSyn	555,646	115	258	555,27
Restantive Problems (P. 2012) Financial (P. 20	5614000	PUM Admin-SSCADS-DSS	87,992	0	97,992	
Related by Progressive Development	5614001	P.D. Admin-SSC&DS-Internal	677,497	0	677,497	
Publ Adam PRESIS DESC	5815000	Release by ProgaState Correlate	62,845	2,591	6,129	
Station Special State	5616000	PJM Admin-RP&SDS-OSS	24,778	0	24.778	
146,075	5618001	Pully Admin-RP&SOS-Internal	182,349	0	182,349	
Transman Elec Por Otherwide: 127 19 19 19 19 19 19 19 1		Station Expenses - Nonassoc	146,075	0	0	146,075
Train See by Other-Machine Train See by Other-Machine Publition To the See by Other-Machine Publition To the See by Other-Machine Publition To the September of Control See By See See See See See See See See See Se		Overhead Line Expenses	73.719	0	0	
PLAN Trans Echanicarian' Charge PLAN TRANS ECHANICARIAN CHARGE PLAN TRANS ECHAN TRANS ECHAN CHARGE PLAN TRANS ECHAN CHARG		Transmann Elect by Others-MAC	84,130	0	84,130	
PLAN INTER Expension (Things Page 1872) PLAN INTER Expension (Things Expension of Charles Page 1872) Attribution Operation (Transmission of Charles Page 1872) PLAN INTER Expension of Charles Page 1870, 1872 PLAN INTER PAGE 1870 PLAN I		Tren Else by Oth-Aff-Titt Price		22,962,578	0	
Att No. 10 Supervision of Epiges 1999 Att No. 10 Supervision RTO Aff Expenses SPERICAL Associated Expenses Seed Lighting & Signal Sys E Note that Units & Signal Sys E Note that When Sys E Note that When Sys E Substitution Op Exp Note Reading Suprass Substitution Op Exp Substitution		PLM Trans Exhancement Charge	3,609,373	0 0	3,809,373	
PROVISION RIO AND Expenses		September 20 Control of the Control	866, 400 B	0	868,458	
Mac Transmission Capacida 1 1 1 1 1 1 1 1 1		DOMESTIC DESCRIPTION CAPE	1,000,000	9 6	1 282 503	
Spe FEIC Automation of East		Mar Tanamano Errorae	B10 388	E 171	12 162	802 056
Richa Toma Date Eur. Aft Refin - Associated 1 1		SOD EFFOR Annearment Fase	300,019		A, 102	
Retin - Associated Continued on the		Richard Total Dide - All				
Transmission Op Exp 20,670,942 2.2 Open Supervisor & Engineering 20,879 2.329 Subon Expenses Overland Line Expenses 474,139 Undergoand Line Expenses 574,139 Undergoand Line		Rectar - Associated		0	0	312 588
Oper Supervisor & Engineering 218,178		Transmission Op Exp	20,670,942	22,973,983	18,123,003	2,849,119
Contract Disputching		Oper Supervison & Engineering	318,178	276,645	28,791	
Subon Experiment Subon Experiment Subon Experiment		Loand Despetiting	2,329	1,844	0	
Undergoard Line Expenses A74,139		Slaton Experience	91,412	89,454	0	
17,003		Overhead Une Expenses	474,139	473,733	0	
Metric Experience Metr		Underground Line Expenses	77,803	77,803	a	
Mater Expenses 503/799 Customer Implication Exp 105,757 Machitement Implication Exp 2,469,802 Renta - Naneacoation 1,080,459 Renta - Associated 1,080,459 Renta - Associated 42,596 Distribution Op Exp 8,288,446 Supervasion - Continue Acts 140,552 Mater Read-up - Exp Singuist (6,237) Mater Read-up - Large Power 36,133 Mater Read-up - Large Power 36,133		Street Lighting & Signal Sign E	112,231	112,231	o	
Customer implications Exp		Metar Expenses	603,739	502,574	681	
Neutral Data Data Data Data Data Data Data Da		Customer implications Exp.	105,757	105,757	0	
Note		Macellaneus Distribution Exp	2 469,802	2,429,013	26,259	
Retta - Maccombild Distribution Op Exp Supervann - Continue Acta Supervann - Continue Acta More Retaing Expenses Meter Retaing - Regular Mater Retaing - Regular (6.237)		Rents - Nonessociated	1,090,459	1,090,459	0	
Ustribution Up Exp Suprise Acts Suprise Acts More Reading Express Meter Reading - Regular Mark Reading - Regular Mark Reading - Large Power 136, 133		Rents - Associated	42,596	42,596	0	
Scherward Continue Accis Meter Reading Stronges Meter Reading Stronges Meter Reading Stronges Meter Reading - Large Forest		Distribution Op Exp	5,288,445	6,202,208	55,732	
Micher Reaching Experiment Maker Reaching - Regular Mater Reaching - Leagle Power		Supervaon - Cultime Accts	140,552	140,494	48	
Mater Reading - Regular Mater Reading - Large Power		Mother Residing Expenses	(6.237)	(7,068)	929	
MACH RESTOR THIS ACKNOWLE		Meter Reading - Regular	237,976	8/6/62	9 6	
		MALEY KERGING - LAIGH FOWER	20,133	20,135	2	
Culti records a Creezon Exp	addition.	Cust Neorida & Calegon Exp	900,012	207,116	3/3	

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GLS8016	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission	
YTD Aug 2016 0900/2016 16.14		Actual	Actual	417 Actual	180 Actual	
098 VZ016-08-31	Layour G.SBT6 Account G.ACCT.SEC Buthess Units: SEGMENT_CONS	YTD Aug 2016	YTD Aug 2018	YTD Aug 2018	YTD Aug 2016	
200000	Manual Bing	14,737	14,220	, a	517	
9030000	Postage - Cumberar Bills	470,259	470,259	0	0	
9030006	Collection Agents Fees & Exp	40,271	40.271	0	700	
\$0,000	Credi & Oth Collection Activity	642,435	642,435	0	0	
2030007	Calectors	133.672	183.672	00	9 6	
7000,000	Unexit Acets - Miles Reservable	(110,861)	(110,891)	30		
9050000	Mac Customer Accounts Exp	12,080	12,080		0.6	
9070000	Supervalon - Customer Service Supervalon - DSM	24.043	26.043	9 6	9 6	
9080000	Customer Assessment Experience	551,813	551.724	19	21	
M00806	Cust Assemble Exp - DSIM - Ind	3,083,370	(5)	- 4	- 4	
909000	Information & Institut Advita	31,403	16.322	11,959	3.121	
\$100000	Misc Cust Syckinformational En	38,694	21,725	12.2	2,767	
8100001	Mac Cart Suc & late Exp. RCS	79	7 603 926	49	11 0 0 0	
9110007	Supromer Service and Importation Op Exp.	7,020,111	7,004,350	0	0	
9120000	Demonstrating & Seing Exp	21,667	21,667	0	0	
6130001	Advertising Exp. Residential	3,634	3.442	190	** (
9000018	Advertung Exp-Midg Research Salas Evenames	25,000	50,133	0 4	۰.	
	Memo: Insurance (9240 9250)	2,009,087	919,050	915,060	174,877	
9200000	Administrative & Gen Salanse	6,077,540	2,589,194	2,568,921	919,425	
9210001	Of Sup & Exp - Nonassocathe	412,384	238.138	125,765	48,483	
9210006	California Propose and Pagers	(E) (E)	171 805/		90	
PZZ0001	Admin Exp Tend to Craincian	(406.873)	(408,973			
SZZDON	Admin Exp Tinel to ABD	(12)	(12)	- 1	0	
1720001	Outside Stor Empl Noneseoc	1,255,681	418,158	613,010	224,512	
9240000	Property Insurance	487,417	119,459		103.527	
9250000	Injuries and Demagna	917,331	546,674		19,162	
1000525	Safety Chrosin and Aveids	2,432	2,432	0 000	O 9	
25005	With Congest President and	473.808	352,728		52.474	
\$250007	Princial Ingrised Progr Dimage - Pub	248,245	6,141		35	
0100528	Fig Ben Loading - Workers Comp	(125,141)	(112,025	(12,858)	(247)	
000000	Consideration of Benefit	12,475	2,389	10,085	2 634	
5280002	Parainn & Group ins Admin	21,572	9,882	11,280	310	
825/0003	Person Pan	1,627,864	1,086,777	491,746	69,341	
vocoacs	Graup Life Insurance Premums	98,763	53,904	44,146	712	
SCHOOL STREET	Group (-) Deablify In Prem	95,011	55.910	,	4 282	
9000928	Group Dental Insurance Prem	146,819	87,828	58,066	927	
0100928	Training Administration Exp	1,153	388	989	22	
9280012	Employee Activities	1,525	988	465	79	
8250021	Particular Sensitive CPER	(1,702,710)	(895,028	99) (96	(142,641)	
9780027	Savega Plan Contributions	1,100,254	613,001		1713	
R2500TF	Supplemental Penuon	3,059	3,058	0	0	
8260040	SFAS 112 Postamployment Banel	(321,567)	942		151	
DEDUKE I	Fig Ben Losang - Person	(17,765)	(878,126)	(8(8'90L)	(810)	
8260052	Fro Sen Loading - Several	(382,769)	(269 966		(377)	
8260053	Fig Ban Loading - OPEB	500,389	381,335	70	603	
8260055	IntercoFrageOffset- Don't Use	(259,213)	(190,982)	9	(24)	
8280058	Fig Ben Loading - Acoust	(88,571)	(83,839)	4,473	(205)	
9270030	Function Representation	92 823	92 823		0	
9250000	Regulatory Committeen Exp.	(16)	(5)	6	(4)	
1000928	Regulatory Commission Exp. Adm	981	8	13	178	
530055	Regulatory Commission Exp.Case	45,134	5,694	33,531	4,909	
8301001	Newspaper Advention Opera	22,432	7,801	12,081	2,770	
6101008	Fishing	381	88		28	

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Actual Content Conte	31.58018		int Consol	Company - Distribution	Company - Generation	Company - Transmission
Particular Par	08/09/2016 15 14		Actual	Actual	Actual	Actual
March Committed Committe	18 V2015-08-31	Layer	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2018
Control Cont		Public Danner Surviva	34,539	34.525	#	2
Commonwealth Comm		Other Corporate Comm Exp	16,120	7,313	1,011	1,798
Section Control Co		Marc Georgia Experiment	158,231	3.783	1 566	34,599 871
March Marc		Research, Develop&Demornar Exp.	8	8	0	0
March Marc		AEPSC Non Attached expenses	0	0	0	0
Acception of the present		Rents - Rest Property	78,378	78.378	0	0
According to the control of the cont		Renta - Personal Property	14 700 644	127 468	45,832	1,427
Continued of the cont		Account Constant	480,442	ger'enn's	460 442	0
Landicidation of Utility Private Carlot Action Carlot Ac		Accretion	460,442		460,442	
Averaglization of Internal Part Control Expenses Control Expense		Garn From Disposition of Plant	(3,466)	(3,486)		0
Available Avai		Loss/(Gain) on Utility Plant	(3,466)	(3,466)		1.0
Averagement from the property of the control from the con		Assetz Blas Don - Waternite Sold	16,902	16,902	0	0
Case		Amor Blancas Development Exp	77.263	41.810	200	17.900
Local City of State of Property Control Expenses and Expe		Calo de Discoullies of Description	Tanal La			
Control of Property		Loss on Disposition of Property				
Commence		Loss(Gain) of Sale of Property	i i			•
Franction of Noting Properties 1,157,568 7,24,168 1,157,569 1,157,56		Operation Exp - Nonamiccaled	0	0	0	0
Protection of the State of th		Factored Cost AR Exp - Affi	724,166	724,166	0	0
Value Heater		Fact Cust Aft-Bad Debts-Aft	1,157,658	1,157,658	0	0
Secretarian Characteristics Secr		Water Heaten	1,001,000,1	670'100'1		
Experise of Nort-Utility Operation 8,732 2,141 5,299 2,249 2,174 2,299 2,244 2,174 2,299 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244 2,174 2,244		Social & Service Club Dates	49,666	19,738	21,134	8.793
Mark Notice of Company Section 3,342 1784 34,42		Regulatory Expenses	8,732	2,141	5,299	1,292
Mist Noticy properties 474		Expense of Non-Utility Operation	9.747	21,880	26,432	10,085
December		Misc NonOp Expenses - NonAssoc	3,242	1,764	11.	1,100
Provision Contributions 42,774 380,085 35,558 5		Donators	422,774	380.085	35,566	7.123
Provision for Penaltises 200 78 202		Donation Contributions	422,774	330,085	36,556	1,323
Choic & Principle Additional Choic Choice Choice Choice		Provision for Penalties	006	282	822	
Other Deductions Other Deductions Shutforen Coal Company Expenses All Other Operational Expenses Aurit Chen Coperational Expenses Aurit Chen Coperational Expenses Aurit Chen Coperation Maintenance Aurit Chen Coperation Maintenance Aurit Chen Coperation Maintenance Aurit Connectation Maintenance Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Maintenance Aurit Communication Expenses Aurit Communication Expenses Aurit Communication Maintenance Aurit Communication Maintenanc		Cinc & Patholal Activities	328,705	150,78	192,077	48,570
Other Deductions Other Deductions Other Deductions Other Deductions Stationary Expenses All Other Operational All Other Operation All Other Operational All Other Operational All Other Operation All Other Operational Al		Civic & Political Activities	328,705	190,78	192,077	49,570
Authorized Company Expenses All Other Operational Expenses All Other Operational Expenses All Other Operational Expenses All Other Operational Expenses Authorized Company Expenses Auth		Other Deductions - Nonestoc	77,500	41,413	29,499	885
All Other Operational Expenses Department of State St		Shirtdown Cost Company Expenses	000'11	619,19	866/67	
Approximation Exportance Approximation		All Other Operational Expenses	2,767,343	2,414,102		68,467
Mans Sayon burst Mans Sayon burst 1,576,884 315 1,576,386 315 315 316 315 316 315 315 316 315 316		Operational Expenses	68,447,770	43,345,905		4,372,167
Maritament of State Parts Maritament of States Parts		Mant Supv & Engineering	1,576,884	315	1,578,386	163
Marchenia of page Marchenia of State Marcheni		Martionance of Structures	1,458,883	0 6	1,458,883	
ESSIST CLU Recovery-Marci Costs (195,280) (1736,413) (1778,413		Manual of Style Franchise and	#CE, 330, 8	0.6	9,000,354	9 0
State Compare to the compared by the compa		BSRR OA Receive Color	(85.280)		(85,280)	
Maintenance of Dictate Plant Maintenance of Mai		BS10R O/J Recovery-Marri Coes	(1,736,413)	0	(1,738,413)	0
Number of Marc Braum Pit 1,085,585 (523) 1,007,109		Maintanance of Decine Plant	3,137,810	9		0
Nuclear Generation Maintenance		Mardanance of Mac Steam Pit.	1,086,585	(523)		0
Nuclear Company Maintenance Nucl		Steam Generation Maintenance	14,514,815	(208)		163
Marie September Marie of Computer Holdware Mari		Huden Generation Maintenance	1	•		
Manta Supp & Engineering 20,736 689 208 Award Supp & Engineering 1,011 30 0 Award of Computer Hunders 1,011 30 73 Award of Communication Equipment 1,249 0 0 Award of Communication Equipment 1,249 0 0 Award of Communication Equipment 1,386,722 80 0 Award of New Treatment Person 1,386,722 80 0 Award of New Treatment Person 1,386,722 80 0 Award Super & Engineering 2,673 2,673 2,68 Award Super & Engineering 1,552 1,471 0 Award Super & Engineering 1,552 1,471 0 Award Super & Engineering 2,546 2,546 2,71 Award Super & Engineering 2,546 2,546 2,673 2,6 Award Super & Engineering 2,546 0 0 0 Award Super & Engineering 2,546 2,147 0 Award Super & Engineering 2,546		Other Generation Maintenance				
Marin of Compare Schwares 8,943 0 0		Maris Supy & Engrismmng	20,736	88	208	20,458
Maria of Compater Marketers 1,001 30 73		Maintanence of Structures	6.943	0	0	8,943
Maint of Comparts Software 78,341 5,546 2,905 Addition of Comparts Software 4,49 0 0 Amen of Statem Equipment 339,296 1,066 107 3 Amen of Undergrand Lines 1,265,722 80 6,78 1,3 Amen of Maintenance of Overhand Lines 1,67 37 56 1,5 Amen Supp. & Engineering 1,552 1,47 0 1,47 0 Amen Supp. & Engineering 1,552 1,47 0 0 1,47 0 Amen Supp. & Engineering 1,552 1,47 0 1,47 0 0 Amin Revision National Contract 2,514 319,894 7,7 43 1,47 0 Amin Revision Sequence of Softward Lines 2,514,573 2,514,573 2,514,573 43 43		Maint of Computer Hardware	1,001	90	73	988
Marie of Statement Comparison C		Mant of Computer Software	18,341	97.0	2,905	068,890
1,285,722 80 (678) 1,385,722 80 (678) 1,385,722 80 (678) 1,385,722 80 (678) 1,385,722 80 (678) 1,385,722 80 (678) 1,385,722 80 (678) 1,385,722 1,385,73		Mant of Statem Enterent	339 298	1066	107	328 125
Matter of Undaignound Lines Age 2 0 0 Named of New Treatment Programment 1697,981 37 58 1 Transmission Principles 2,018,338 8,824 2,673 2,6 Name Sept & Engineering 1,552 1,477 0 Name Sept & Engineering 1,784 7,346 0 Name Sept & Engineering 2,519,345 7,1 Name Sept & Engineering 2,5116,778 43		Maintanence of Overhead Unes	1,365,722	80	(678)	1,366,320
Marie of Marie Transmon Pt		Mann of Underground Lines	267	0	0	267
Transmission Maintenance 2,016,538 6,829 2,673 2,0 Nate Stope & Exponent		Mart of Mar Trasmason Pt	187,981	37	85	197,885
Name Associate Control of Control		Transmission Maintenance	2,016,538	6,829	2,673	2,007,037
Married Stubon Equipment 326,791 319,891 71 25/131,562 25,116,778 43		Maria Septe & Engineering	17 994	7.346		10.648
Mannana of Overhand Lines 25/191,562 25,116,778 43		Mant of Station Engineer	326.791	319,891	7.	6,828
		Manhanance of Overhead Lines	25,131,562	25,116,778	4	14,740

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GLS8016 YTD Aug 2016 0808/2016 18:14	INCOME STATEMENT	Kantucky Power Int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual
058 V2016-08-31	Layout GLEGCT SEC Business Units: SEGNENT CONS	YTD Aug 2018	YTD Aug 2016	YTD Aug 2616	YTD Aug 2018
0000	Store France American	1619 467	1,619,487	O	0
2940000	Name of Underground Lines	63,618	63,616	0	2
0000	Man of Lis Trif, Rights al Dv.	29,817	29,817		
5970000	Marie of the Light of the transfer of Marie of	50 041	48 157	0	1 889
5960000	Maint of Misc Distribution Pit	38.177	38,639		479
	Distribution Maintenance	27,738,881	27,702,089	-	34,668
9350001	Main of Structures - Owned	218,558	217,993	17	548
200	Mant of Sindures - Leanerd	38,973	38,973		0 (
210	Mant of Character Franchis	757 974	704 314	53 680	9.0
9350015	Mart of Office Furnities & Eq.	344,821	177,215	167,608	
916	Manhanance of Video Equipment	62	62	0	0
- 010	Mart of Gan Plant SCADA Equ	199	189	0 5	0 (
70	Marrie of DA-AMI Comm Equip	TAC 475. 4	210'B	32	707
	All Other Maintenance Expenses	1000	1000		
	Maintenance Expenses	45,742,682	28,930,977	14,769,171	2,042,434
-	otal Operational and Maintenance Expenses	104,190,352	72,276,882	48,774,043	6,414,591
100	Ament of Plant	1,751,870	1,003,485	325.204	423,181
4050001	Amont of Pit Acy Aci	25,744	0	0	25,744
	DDA Amortization	1,777,614	1,003,485	325,204	448,926
4073000	Regulatory Debte	81,495	0 (0	91,495
	DDA Regulatory Debits	1,557,528	2 1	1,557,829	91.496
	DDA Regulatory Credits				
-	Amortization	3,426,938	1,003,485	1,883,033	540,420
4030001	DDA Dagreciation	52,784,037	18,867,134	23.808.782	10,000,111
	DDA STP Nuclear Decommissioning	Jan'tan Jian	· ·	an donolos	
4031001	Depr - Asset Rotroment Oblig	151,372	0	151,372	0
	DDA Asset Retrement Obligation	181,372		161,372	
	Depreciation	52.915.410	18.867.134	23.980.164	10.088.111
0	Depreciation and Amortization	68,342,348	19,870,518	25,843,198	10,628,532
	Franchise Taxes				*
400100615	Shits Grass Receipts Tex	(8,487)	0	(8,487)	0
3016	State Gross Receipts Ter	23,533	0	23,533	0
transm.	Revenue-AWAF Jaxos	15,046	1 134 856	15,048	3411
8	Federal Unemployment Tax	9,128	6,641		32
40	State Uhemployment Tex	40,579	23,435		103
4081023	Fringe Benefit Loading - FICA	(885,313)	(490,845)	5	(702)
* :	Fings State Losing - FUT	(4,014)	(3,389)	(1,114)	5 9
406 1030	Payroll Taxes	1.413.949	650.814		2.837
408102016	State Business Octup Taxes	2,841,740	0		0
	丑	2,841,740		2,641,740	
408100514	Real Penuma Property Toxes	979,058	(155,004)		(93,302)
5015	Real Personal Property Taxes	8,766,753	5,100,256	800,808	2,885,68B
ATM TO COLUMN	Mean-Very Prop 185-Cap Legals	161 630	126,007	0,040 8 000 R	26.578
408103616	Rod Pro Tar-Cap Leases	17,000	17,000	0	0
408200515	Raal Panonal Property Tures	10,376	1,736	•	8,640
	Property Taxes	10,125,089	5,244,919	2,043,817	2,836,353
408101815	St Pub Sev Const Tex-Fees	566,102	566,102	0 6	0 6
406101818	Recritations Face	753 404	200,101	5	
408101415	Focasin Fame Tixin	008	0	006	0
406101416	Fedaral Erone Tower	3,580	0	3,580	0
	Production Taxes	4,480		4,450	
31716	Stite-Againm Tay Fees	132	132	0	0
404101915	State States and Live Taxes	18/	797	0 0	0 0
408107216	Municipal I comus Fees	620	620	• •	9 6
	Miscellansous Taxes	7,892	7,862		•

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GLS8016	INCOME STATEMENT	Kentucky Power Int Control	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kantucky Power Company - Transmission
09/09/2018 16 14		Actual	Actuel	Actual	Actual
8 VZ016.08-31 Aca	Layout GLS8016 coount: GL_ACCT SEC Blusiness Units: SEGMENT CONS	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016
Taxes Other	Than Income Taxes	14,862,066	18,567,597	6,455,280	2,839,190
TOTAL OPER	ERATING EXPENSES	175,494,766	98,815,097	80,072,621	19,882,312
	Memo: SEC Total Operating Expenses	345,695,248	380,283,973	250,251,547	19,893,757
OPERATING	INCOME	81,914,697	21,168,618	28,631,100	44,127,079

Second Reserved Second Res						
Internat & Dividend Affiliated 7,772 11,509 16,549 19 19 19 19 19 19 19	2000	I'M & Dividend Inc - November	5.832	9,494	(3,149)	(513)
Total Interest & Ontological Affiliation Tyto		Interest & Dividend NonAffiliated	5.832	8.484	(3,149)	9
Total cleaner & Dividend Affiliated Tyto Criticals Critica	9000	Interest Income - Assoc Cap	7,723	(15,089)	(45.649)	58.4
Total Control Contro		Interest & Dividend Affiliated	7.723	(15 089)	(45.649)	68.4
Control Cont		Total Interest & Muldard Income	43.65	(K BOK)	148 7991	87.0
Charles of Carrying Charge	50,00	Carvino Charan	(B28 684)	1321	(665,799)	257
Color of Disposalize of Disposalize of Disposalize of Disposalize of Disposalize of Disposalize of Equipment (178 pt)		Interest & Dividend Carrying Charge	(625,684)	1,121	(686,799)	25,794
AUDIC Secretar bills and big post lives as unbroken as unbroke		Charles Total San	Jane 4400		the state	
A Topic Control and Deposition of Equity Invastrational		MENTION TOTAL MACROSA & CANDERTA INCOME IN CAMPUS	1001	(007'4)	(900'601)	100
Charles Char	1000		692,861	147.987	462,968	81.8
Table Tabl		Prince Planning of Faults Investment	1937789	141,301	467,388	10
Interest to 10 Piece		cain on Disposition of Equity investments				
Interest 1 Direct Property			•		•	
Interest Colored Services 12,000	2000	Int on LTD - Install Pur Contr	129,503	129,503	0	
Internat LTD Robert Payable - Affiliated Internat LTD Robert - Affiliated Internat LTD Cheer - Affiliated Internat LTD Chee		Interest LTD IPC	129,603	129,603	•	
Interest LTD Debendance 17,000 per Popular		Interest LTD Notes Payable - Affiliated		٠	•	
Interest LTD Cates where 12,519,134 8,539,400 13,822,344 54,940 14,822,344 54,940 14,822,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 54,940 14,942,344 14,944 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,944,344 14,942,344 14,944,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344 14,942,344		Interest LTD Notes Payable - NonAffillated				
Interest LTD Cate Laborate		Internst LTD Debentures	A 15.5	- W. C.		
Interest LTD Context Affiliation of the contest o	9000	Int on LTD - Sen Linsec Notes	28,319,138	8,359,420	13,692,944	6,066,7
Interest of Collection 1074,652 317,286 527,094 Interest of Collection 1074,652 317,286 527,094 Interest of Collection 1074,652 317,286 527,094 Interest of Collection 107,095 137,000 137,000 Interest of Short Term Debt		Interest LTD Sanlor Unsecured	28,319,138	8,359,420	13,892,944	6,086,7
Interest LTD Other Housest LTD Housest L		Interest LTD Other - Affil				
Interest of Day 17,500 1	5000	INT ON LTD - Other LTD	1,074,632	317,289	527,094	230,2
Interest STD - Affilt Inte		Interest LTD Other - NonAffil	1,074,632	317,289	627,034	230,2
Interest STD-Affil Interest STD-Affil Interest STD-Affil Interest STD-Affil Interest STD-Affil Interest Oracle Interest STD-Affil Interest Oracle Interest STD-Affil Interest Oracle Interes		Interest on Long-Term Debt	29,623,272	8,805,212	14,420,038	6,297,0
Interest STD - Affilia Amont Contaction where Amont Contaction wh	0003		65,090	137,500	320,051	(392.4
Interest STD: -local-fill Face, 1982 Face, 1986 F		Interest STD - Affil	060'99	137,600	320,051	(392,4
Inferent Charges 170,882 186,646 575,344 170,384 170,3	7000	Lines Of Credit	760,692	159,616	575,384	25.8
Infanted not Short Farm Debt		Interest STD - NonAffil	760,892	159,616	575,394	25,8
Auto de Boundign-part Puri Arat Cole Boundign-part Puri Arat P			826,983	297,117	895,446	(386,580)
Amort of Debt Disc. Prem & Exp	2000	Anvæ Dest Decrittlesp-Inst Pur	21,311	0	21,311	
Amort obto Date 2 Permis Less Personal Land Color Date 2 Permis Less Personal Land Color Date 2 Permis Less Personal Land Color Date 2 Permis Less Personal Date 2 Permis Les Permis	COO	Amriz Debt DecrittErp-NP	88,591	28,151	43,462	18.9
Amort Loss on Reacquired Debt Court Perm & Exp	9000	Amriz Discrité Exp-Sin Union Note	373,449	110,237	183,209	80,003
Amort Loss on Rescouland Debt 22,434 6,622 11,006 Amort Cass on Rescouland Debt 22,434 6,622 11,006 Amort Galin on Reacquired Debt 22,434 6,622 11,006 Amort Galin on Reacquired Debt 22,434 6,622 11,006 Amort Galin on Reacquired Debt 22,434 6,622 11,006 Cher Indianat - Fuel Recovery 23,736 6,737 11,006 Other Indianat - Month Indianat - Mon		Amort of Debt Disc. Prem & Exp	483,361	136,388	247,981	98,582
Amort Loss on Reacquired Dabt Amort Loss on Reacquired Dabt Amort Case on Reacquired Dabt Other Interest - Found Recovery Other Interest Commerc Commerc Day Other Interest Exporter - Mill Interest Charges - Mill Interest - Mill Interest - Mill Interest - Mil	1001	And Loss Required Debt-Dind	22.434	6,622	11,006	4,809
Amont Gain on Reacquired Debt Other Amont Gain on Reacquired Debt Other Interest Expense on Calcinete Depth Interest Expense on Calcinete Depth Interest Expense 2 and To Other Interest Expen		Amort Loss on Reacquired Debt	22,434	6,622	11,006	4,806
Other Interest - Fuel Recovery Color Colored Color		Amort Gain on Reacquired Debt		•	÷	
Chair interest Expenses 33,736 00 33,179 Induced to Curcioner Objects 100,755 100,755 100,755 Induced Expenses - State 100,755 110,755 110		Other Interest - Fuel Recovery				
Interest Expense Octubrish Control Property C	1000	Other Interest Expense	38,736	0	33,179	6.5
Other Interest Expense - Start Text Other Interest Regions - Start Text Other Text	2000	Interest on Cuelonar Deposits	65,270	65,270	0	
Other interest. Nordfill Other interest. Nordfill Interest Expenses. ARIU Interest Expenses. ARIU Interest Rate Hedge Unrealized (Gain)/Loss AFUDC-Beach Endis Total Interest Charges INCOME BEFORE INCOME TAXES and EQUITY EARNINGS INCOME TAXES AND INCOME TAXES AND INCOME TAXES INCOME BEFORE INCOME TAXES AND INCOME TAXES INO	0003	Influenced Experime - States Tex	(81,354)	2,749	(84.401)	2
Cother Internat Expense - Affilial Control Internation C		Other Interest - NonAffil	23,662	68,019	(61,222)	8,8
Maintenant Chaingle Unrealized (Gaingli Loss April Binwei Froit Loss April Bin Binwei Froit Loss April Bin Binwei Froit Loss April Bin		Other interest Expense - Affil				
AFUDCAB Chargest Control Con		Interest Rate Hedge Unrealized (Gaint/Loss				
Total Interest Charges Total Interest Char	0000		(48/ 985)	(108,705)	(327,918)	(61,3
INCOME BEFORE LINES and EQUITY EARNINGS 1042,897 12,046,499 11,184,140 39		Arun-Borrowed runds	(484,489)	(100,/05)	(327,318)	A-(14)
INCOMETAXES and EQUINY EARNINGS 1042,997 (3,547,434) (4,347,295) (69,649) (151,152) (5,347,295) (69,649) (151,152) (5,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,295) (4,347,397,395) (4,347,397,395) (4,347,397,395) (4,347,397,395) (4,347,397,395) (4,347,397,395) (4,347,397,397,397,397,397,397,397,397,397,39		INCOME REFORE INCOME TAXES and FOLITY FARMINGS	84 844 793	2,200,002 49 not 648	10,190,330	1,E1E,0
My Owner Taxas My My My My My Owner Taxas My				and and a	and Contin	all and and
Inc. Time Child Deficient Control of the Child Control of the Child Deficient Chil		INCOME TAXES and EQUITY EARNINGS	Total at a la	the Paris and	200 200 27	
Federal Current income Tax 1131, 132 23,198 1131, 132 23,198 1131, 132 23,198 1131, 132 23,198 1131, 132 23,198 1131, 132 23,198 13,198	1001	Income Taxes, UCI - Federal	1,042,897	(3,547,434)	(4,347,285)	5,837.0
Second Current informs lax Second Current informs lax	1000	Inc Tax Oth IncaDed-Federal	(69,043)	(261,161)	53,796	1.1
Pro-Det 17 Cos 802 - Federal 2 196, 775 7, 102, 001 2 157, 838 Pro-Det 17 Cos 802 - Federal 2 196, 775 7, 102, 001 2 157, 838 Pro-Det 17 Cos 802 - Federal Roome Tax (27,556, 220) (27,556, 27,566, 27	*****	Pederal Current Income Jax	503,348	(3,698,686)	(4,283,497)	B.040.6
Problem of the control of the contro	1000		250,015,00	10/10/1/	2 47 940	2,010,3
Factor Control Contr	1000		Z. 100.13	147400501	2,101,030	7,80
Federal Investment Tax Credits (754) (752) (754) (808) (1150) (1150) (808) (1150) (1150) (808) (1150) (808) (1150) (808) (1150) (808	1001	THE DESCRIPTION OF THE PARTY OF	(37,536,814)	(4,740,838)	(32,131,473)	(864,00
TCAR Uses oper - Fed TCAR Uses TCAR	1000	Codomi Defended Income Tax	1022/90/20)	2000	(077'0577)	
Federal Investment Tax Credits (1764) (1752) (774,251) (1765) (1765) (1765) (1765) (1765) (1765)	*****	Tecesial Deferred Micorno Pax	10 750	Z,389,103	18,000,000	2,219,8
Federal income Taxes (734,261) 11,287,078 11,160	100	Ladare lourstware Tay Cradity	(1,752)	(200)	(ana)	
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	INCOME STATEMENT	int Consol	Company -	Company - Generation	Сотрану
GLS8016 YTD Aug 2016 09/09/2016 15:14		GLS8016 Actual	Distribution 110 Actual	117 Actual	Transmission 180 Actual
098 V2016-06-31	Layout: GLSb018 Account: GL_ACCT_SEC - Business Units: SEGMENT_CONS	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016
409200216	Inc Tay Oth Inc Ded - State	(15,245)	(25,703)	9,148	1,310
	State Current income Tax	(866,469)	28,745	(2,927,082)	1,841,869
4101002	Prov Davi IT URE Op the State	5,106,620	4,844,539	262,081	
4111000	Pry Del VT-Cz UniOpino-State	(5,913,380)		(5,913,380)	
	State Deferred income Tax	(Bo6,760)	4,844,539	(5,651,289)	
	State Investment Tax Credits				
	State Income Taxes	(1,763,229)	4,873,284	(8,578,381)	1,841,86
	Local Current Income Tax				ď
	Local Deferred Income Tax				
	Local investment Tax Credits	6		3	
	Local Income Taxes	4		4	
	Foreign Current Income Tax	•		1	
	Foreign Deferred Income Tax	•	•	*	
	Foreign Investment Tax Credits			4	
	Foreign income Taxes				
	Total Income Taxes	19,549,701	4,139,033	2,708,697	13,101,871
	Equity Earnings of Subs				
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	41,662,021	7,955,516	8,486,443	26,221,062
	Discontinued Operations (Net of Taxes)	•			
	Cumulative Effect of Accounting Changes	•			
	Extraordinary income / (Expanses)				
	NET INCOME	41,862,021	7,955,516	8,485,443	26,221,062
	Minority interest	,	•	*	
	Preferred Stock Dividend Subs	•			
	Earnings to Common Shareholders	41,552,021	7,955,616	8,485,443	28,221,062
	NET INCOME (LOSS) NODE before PS	41,862,021	7,955,516	8,485,443	25,221,082
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BALANCE SHEET	Kentucky Power	Kent
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2016	BALANCE SHEET 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
-80-9	Layout: GL SEC Bushess Unit SEGUENT CONS	YTD Aug 2016	YTD Aug 2018	YTD Aug 2016	YTD Aug 2016
	y uou				-
6	Cash and Cash Equivalents	641.977	544 977	0	C
0	Other Cash Deposits	10.849	5,786	5.063	0
	Customers	9,337,018	5,979,478	2.7	626,838
	Accrued Unbilled Revenues	10,170,900	10,170,900		0
	Miscellaneous Accounts Receivable	28,721,738	4,798,070	75,822,786	9,165,195
	Allowances for Uncollectible Accounts	(94,312)	(85,738)		(8,574)
¥	Accounts Receivable	48,135,345	20,862,710	78,553,488	9,783,459
A	Advances to Affiliates	0	•		•
ű.	Fuel, Materials and Supplies	47,209,231	2,132,876	44,663,915	412,440
O.	Risk Management Contracts - Current	755,603	•	755,603	0
M	Margin Deposits	841,400	27,562	813,838	0
5	Unrecovered Fuel - Current	2,943,087	•	2,944,338	0
0	Other Current Regulatory Assets	•	•	•	0
۵	Prepayments and Other Current Assets	3,026,144	2,100,968	827,557	97,618
TOT	TOTAL CURRENT ASSETS	103,563,635	25,771,880	128,583,801	10,293,517
Ш	Electric Production	1,178,802,132	821,947,873	1,196,665,357	570,589,114
Ü	Electric Transmission	574,244,681	•		•
Ш	Electric Distribution	774,250,309	0	0	0
9	General Property, Plant and Equipment	63,727,174	189,571	1,461,803	1,160,479
Ö	Construction Work-in-Progress	18,709,420	9,395,908	2,763,638	6,549,874
TOT	TOTAL PROPERTY, PLANT and EQUIPMENT	2,610,733,717	831,543,352	1,200,890,898	578,299,487
91	less: Accumulated Depreciation and Amortization	(867,560,611)	(264,375,250)	(414,298,672)	(188,886,879)
NET	NET PROPERTY, PLANT and EQUIPMENT	1,743,173,106	567,168,092	788,592,226	389,412,788
Z	Net Regulatory Assets	536,213,917	117,186,804	361,233,425	57,793,688
Ó	Securitized Transition Assets and Other	0	•	•	0
S	Spent Nuclear Fuel and Decommissioning Trusts	0	0	•	0
Ē	Investments in Power and Distribution Projects.	•	•		0
g	Goodwill	0	0	•	0
1	Long-Term Risk Management Assets	77,555	2,506	75,049	0
ű.	Employee Benefits and Pension Assets	8,146,263	3,308,972		229,487
0	Other Non Current Assets	7,707,782	3,261,805	2,995,460	1,450,517
TOT	TOTAL OTHER NON-CURRENT ASSETS	852,145,517	123,760,087	368,911,738	69,473,692
	TOTAL ASSETS	2 398 882 259	716.700.059	1,284,067,766	459 179 997

tradit TES				
Accounts Payable	69,309,384	68,694,616	57,150,343	4,528,737
Advances from Affiliates	1,720,423	5,697,874	85,367,483	(89,344,934)
Short-Term Debt	•	0	0	0
Other Current Regulatory Liabilities	0	0	0	•
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	•
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	1,609,364	26,792	1,582,572	0
Accrued Taxes	6,985,093	9,007,932	(16,262,655)	14,239,817
Memo: Property Taxes	15,546,193	8,680,035	2,043,825	4,822,333
Accrued Interest	15,009,075	4,509,331	7,283,847	3,215,897
Risk Management Collateral	96,290	0	98,290	٥
Utility Customer Deposits	26,595,770	26,345,770	250,000	0
Deposits - Customer and Collateral	26,694,060	28,345,770	348,290	0
Over-Recovered Fuel Costs - Current	0	0	1,251	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	961,430	473,611	463,584	24,235
Tax Collections Payable	2,315,328	2,235,719	79,485	126
Revenue Refunds - Accrued	1,513,135	0	265,977	1,247,157
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	2,123,941	922,336	1,198,605	3,000
Acoused Rents	363	393	0	0

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GLS8216 YTD Aug 2016 6w12/2018 13.27		Kentucky Power Int Consol GLS8216	Company -	Company - Generation	Company - 180
09B V2016-08-	Layou': GLASSTIB Account GLACCLSEC Bashess Unit: SEGNENT CONS	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016
	Accused ICP	2,768,284	1,280,021	1,485,055	3,208
	Accused Vacations	4,844,232	2,226,581	2,610,488	7,163
	Payroll Deductions	149.807	72.871	76.845	18
	Severance / SEI	940,049	0		0
	Accrued Workers Compensation	235,258	64,918		9,055
2530022	Customer Advance Receipts	1,494,571	1,494,57	0 0	
2420511	Customer Advance	7.846,577	7,494,571		50
	Control Cash Disbursement Account	718,496	718,496	0	0
	JMG Liability	0	0	0	
2300002	ARO - Current	18,622,761	٥	16,622,781	
2420081	Environmull Remediation Accrue	(62)	0	(65)	0 (
2420068	Econ Development Fund Curt	321,326	9/6/604	(064,44)	
2420542	Acr Cash Franches Rec	53.877	53.877		
242059218	Sales Use Tax - Leased Equip	101	0	100	25
2420643	Accrued Audit Fees	73,127	22,538	36,686	13,903
2420656	Federal Mitigation Accru (NSR)	554,326	0	554,326	
2530050	Deferred Rev -Pole Attachments	269,426	83,426	0 0	
2530177	Deferred Bow Bower eace Our	431.564	0	431.564	
	Misc Current and Accused Liabilities	18.453.350	878.711	17.580,702	13.937
	Current Other and Accrued Liabilities	36,603,236	10,258,859	25,032,790	1,311,586
þ	Other Current Liabilities	37,584,868	10,732,470	25,496,375	1,335,821
	OTAL CURRENT LIABILITIES	223,892,064	125,014,785	225,967,504	(66,024,662
	Long-Term Debt - Affiliated	0	0	0	0
		802,088,947	Z38,356,414	388,697,222	012,080,871
	Long-1erm Debt - Premiums and Discounts Unamor	(166,725)	(45,74)	(81,0/2)	828,65)
	Long-Term Risk Management Liabilities - Hedge	001,322,225	0 000	00,010,000	0
2440002	LT Unreal Losses - Non Affil	58,603	1,677	56,726	
2200	L/T Liability M/TM Collateral	(283)	(283)		
	Long-Term Risk Management Liabilities - MTM	58,320	1,584	56,726	
	Deferred Income Taxes	659 453 474	191 354 401	335 382 557	132,716,618
	Deferred Investment Tax Credits	2,298	972	892	335
	Regulatory Liabilities and Deferred Credits	(28,065,513)	(24,706,611)	(1,494,612)	(1,864,289
	Memo - Reg Liab and Del ITC	(28,063,215)	(24,705,639)	(1,493,621)	(1,863,955)
	Asset Retrement Obligation	62,969,060	71,017	52,898,043	
	Carplana Danosa and Danilla Obligation	0 25 252	0 247 436	0 247	4 700 000
	Tost Preferred Securities	000'500'11	0	(5(1)(at)	0,00,00
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	•	•	
	Obligations Under Capital Leases	1,850,233	841,279	885,093	23,861
	Def Credits - Income Tax	622,639	276,401	292,995	53,243
2530114	Federl Mingation Deferal(NSR)	1,110,644	•	1,110,644	
	Curtomer Advances for Construction	1,110,544	0	1,110,644	
	Def Gain on Sale/Leaseback	00,312	0.00		
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
	Def Gain on Disp of Utility Plant	6	0	0	0
2530067	IPP - System Upgrade Cradita	283,380	0	0	283,380
2530052	Fbr Opi Lns-In Kind Sv-Did Gns	13/,259 57 78	130,751		300.03
2530178	The read Day, Borne 1, and 1	719 274		719 274	0
	Def Credits - Other	1,217,237	137,559	719,274	360,405
	Total Other Deferred Credits	1,378,149	298,471	719,274	380,405
	Accumulated Provisions - Rate Refund	0 000	0 6	0	0.0
	Accumulated Provisions - Misc	349,500	0	248,500	

TOTAL LIABILITIES	AMERICAN ELEC GLSB216 YTD Aug 2016 0802/2016 13.27	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Aug 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
1,503,205,359 417,661,359 779,465,650 Redent 0 0 0 0 0 0 60,450,000 22,404,049 10,267,803 527,309,077 106,025,371 337,243,870 85,522,295 45,612,511 (67,321,366) 11,596,539 174,023,915 278,644,612 671,784,836 718,700,058 1,284,067,766	19B V2016-08-	Layer ACCT SEC	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016	YTD Aug 2016
Reden 1,727,097,423 542,676,144 1,006,423,154 Reden 0 0 0 0 0 0 60,450,000 22,404,049 10,287,803 527,309,077 106,025,371 337,243,870 0 95,622,295 45,612,511 (67,321,366) (1,596,538) (18,016) (1,565,496) 671,784,836 174,023,915 278,644,612 2,399,882,259 718,700,059 1,284,067,766	5	STAL NON-CURRENT LIABILITIES	1,503,205,359	417,661,359	779,455,650	306,088,350
Reden	1	OTAL LIABILITIES	1,727,097,423	542,676,144	1,005,423,154	240,063,688
50,450,000 22,404,049 10,287,603 527,309,077 106,025,371 337,243,870 0 0 0 0 0 45,612,511 (67,321,366) 1,596,536) (18,016) (1,565,496) 671,784,836 174,023,915 278,644,612 2,399,882,259 716,700,059 1,284,067,766 0 0 0	8	imulative Pref Stocks of Subs - Not subject Mand Redem nority interest - Deferred Credits		00	0	0
\$27,309,077 106,025,371 337,243,870 0 0 0 95,622,295 45,612,511 (67,321,366) (1,596,538) (18,016) (1,566,486) (17,744,836 174,023,915 278,644,612 27399,882,259 718,700,059 1,284,067,766		Common Stock	60,450,000	22,404,049	10,287,603	17,768,348
85,622,295 45,612,511 (67,321,366) (1,596,536) (18,016) (1,565,496) (17,784,836 174,023,915 278,644,612 2,399,882,259 716,700,059 1,284,067,766		Paid in Capital Premium on Capital Stock	527,309,077	106,025,371	337,243,870	84,039,836
671,784,836 174,023,915 278,644,512 671,784,836 174,023,915 278,644,612 2,399,882,259 718,700,059 1,284,067,766		Retained Earnings Accumulated Other Comprehensive Income (Loss)	95,622,295 (1,596,538)	45,612,511 (18,018)	(67,321,366)	117,331,150 (13,026)
2,398,882,259 718,700,059 1,284,087,766	2	Memo: Total Equity	671,784,836	174,023,915	278,644,612	219,116,309
	1	OTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,398,882,259	718,700,059	1,284,067,766	459,179,997
		pur-of-balance	(0)	0	0	(0)

RICAN ELE 1216 Aug 2016	RICAN ELECTRIC POWER COMPANY BALANGE SHEET 8448 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
/2015-08-	Layout: GL_ACCT_SEC Bushess Unit: SEGMENT_CONS	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015
	SEETS				
	Cash and Cash Equivalents	846,436	846,436	0	0
	Other Cash Deposits	0	•	0	0
	Customers	14,297,463	9,047,905	4,792,145	457,413
	Accrued Unbilled Revenues	3,003,779	2,492,747		0
	Miscellaneous Accounts Receivable	24,890,160	3,563,349	66,125,576	9,737,164
Į.	Accounts Receivable	41.881,713	14.908.335	7	10.186.003
	Advances to Affiliates	6	0	0	0
	Fuel. Materials and Supplies	42.503.103	2.169.173	39.560.060	773.870
	Risk Management Contracts - Current	4,753,025	0	4,763,025	•
	Margin Deposits	1,048,183	46,972	1,001,211	•
	Unrecovered Fuel - Current	419,313	0	419,313	0
	Other Current Regulatory Assets	0	0	0	0
	Prepayments and Other Current Assets	3,868,247	2,109,995	687,381	870,871
	TOTAL CURRENT ASSETS	95,120,020	20,080,812	117,744,294	11,830,743
	Electric Production	1,167,867,647	795,554,428	1,186,642,183	557,898,249
	Electric Transmission	561,152,688	0	0	•
	Electric Distribution	747,056,185	0	•	0
	General Property, Plant and Equipment	68,840,291	199,571	1,461,803	1,160,479
	Construction Work-in-Progress	89,575,768	10,781,772	40,670,291	8,143,705
	TOTAL PROPERTY, PLANT and EQUIPMENT	2,602,492,580	806,515,772	*	567,202,433
1	less: Accumulated Depreciation and Amortization	(165,757,731)	(263,658,816)	•	(180,587,699)
	NET PROPERTY, PLANT and EQUIPMENT	1,724,755,049	542,858,955	795,281,360	386,614,734
	Net Regulatory Assets	463,556,265	107,329,465	299,281,175	58,945,625
	Securitized Transition Assets and Other	0	٥	•	0
	Spent Nuclear Fuel and Decommissioning Trusts	0	•	0	0
	Investments in Power and Distribution Projects	•	•	0	0
	Goodwill	0	•	0	0
	Long-Term Risk Management Assets	426,532	0	426,532	0
	Employee Benefits and Pension Assets	14,279,022	5,810,066	7,902,622	566,334
	Other Non Current Assets	10,370,894	3,634,461	4,779,842	1,956,591
	TOTAL OTHER NON-CURRENT ASSETS	488,632,713	116,773,992	312,390,172	59,468,550
	TOTAL ASSETS	CAT TAR SAT C	R70 743 950	4 225 445 R25	AE7 01A 027

CIABILITIES				
Accounts Payable	72,804,211	70,523,816	63,335,973	3,480,551
Advances from Affiliates	21,018,731	(2,988,975)	113,370,807	(89,363,200)
Short-Term Debt	0	٥	0	0
Other Current Regulatory Liabilities	0			0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	•
Long-Term Debt Due Within One Year - Affiliated	0	•	0	•
Risk Management Liabilities	1,949,009	59,269	1,889,740	•
Accrued Taxes	(27,171,925)	941,938	(45,972,305)	17,858,442
Memo: Property Taxes	13,199,006	6,864,284	2,222,282	4,112,440
Accrued Interest	14,921,628	4,343,455	7,269,498	3,308,675
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	26,909,860	26,543,790	366,070	•
Deposits - Customer and Collateral	28,909,860	26,543,790	366,070	0
Over-Recovered Fuel Costs - Current	0	0	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	966,376	500,150	442,774	23,451
Tax Collections Payable	2,086,847	1,990,512	96,163	172
Revenue Refunds - Accrued	13,090,447	11,918,470	52,381	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,752,831	769,784	980,714	2,333
Accrued Rents	(1.027)	(1.027)	0	0

PENGLUMIK TeamiRegulatory & Governmental Reports/Kentucky Power Monthly Report XPSC/2015/2015 8 Aug/2015_8 GLS6216 As

Accound (1)	GLS8216 YTD Aug 2015 periozois 1248	BALANCE SHEET 61.58216 YTD Aug 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Accorde (Oze Services and Servi	09B V2015-08-	ACCT SEC	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015
Actuarid Valuation		Accrued ICP	3,699,839	1,651,861		3,224
Page Decided Section 154,500 196,725 196,198 196,199		Accoued Vacations	4,702,528	2,179,174		5,844
Secretarian (1875) Secreta		Payroll Deductions	154 910	78 673	76 115	107'07
Actuack Workers Companients 248,193 74,873 180,385		Severance / SE	2,136,138	0	2,136,138	0
Control Caulinar Advance Receipes 2,448,183 2,488,183 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Accrued Workers Compensation	266,315	77,573	180,836	7,906
Control Carlot States Accorded Leading States Accorded States Accorded States Accorded States Accorded States Accorded States Accorded States Accord	530022	Customer Advance Receipts	2,489,193	2,489,193	0	0
Control Cont	130E14	Customer Advance	2,489,193	2,489,193	0 5	0.5
Micro Current Contract Liberton Fred Current Contract Advances (1998) 114,000	1000	Control Cash Disburse Account	LEGG FLA.	155,P[1		
February August		JMG Liability	0	0	9 6	00
Executive Character Char	20000	ARO - Current	11,469,997		11,469,997	
Committee Comm	20088	Econ. Development Fund Curr	116,500	0	116,500	٥
According to the control of the co	20512	Unclaimed Funds	51,613	51,813	0	0
Section Control Cont	20542	Acc Cash Franchise Req	57,103	57,103	• !	0
Fraction Marginator Act (1987) 1932 1933 1933 1933 1933 1933 1933 1933 1933 1933 1933 19	205513	Sales Use Tax - Leased Equip	151	22 082	16	44 288
Strict Control Research	20656	Federal Mitigation Acres (NSR)	554,325	0	554.326	0
Content of content o	20564	ST State Mitgetion Def (NSR)	19,300	•	19,300	0
Control to Major Maj	30050	Deferred Rev -Pole Attachments	318,236	318,238	0	0
Court in Aut Count in Aut Cou	30112	Other Deferred Credits-Curr	221,616	0	221,616	
Misc Current and Accorded Labilities	30124	Contr in Aid of Constr Advance	109,388	109,388	0 101	0 6
Contract Chiese 349 22,193,244 23,193,244 23,193,		5	13 423 504	558 422	12 850 762	14 320
Chart Current Liabilities		Current Other and Accrued Liabilities	45,985,349	23,048,329	21,757,214	1,179,806
TOTAL CURRENT LABILITIES TOTAL CURRENT LABIL		Other Current Liabilities	48,951,725	23,548,480	22,199,988	1,203,257
Long-Term Debt - Affillated Tegh Dodg, 000 173, 140, 140, 174, 140, 174, 140, 174, 140, 174, 174, 174, 174, 174, 174, 174, 174	F	OTAL CURRENT LIABILITIES	222,383,240	122,871,573	217,459,872	(63,512,275)
Long-Term Debt. Premiums and Discounts Unamort 779,666,500 226,306,013 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,623 145,633		Long-Term Debt - Affiliated	•	0	0	0
Long-Term Debt. Permittinas and Discounts Unamort (133,450) (95,787) (155,523) (780,000,000	226,402,800	380,406,000	173,191,200
Long-Term Risk Maragement Liabilities - Hedge			(333,450)	(36,787)		(74,039)
Long-Term Risk Management Liabilities Ann Affi		Memo - LIU NonAmiliated and Premiums	779,666,050	226,306,013	380,243,377	173,117,161
Long-Term Risk Management Labilities - MTM	20002	Long-Term Nas Management Laborates - Deuga	244.355	8.344	236.011	9 69
Long-Term Risk Management Liabilities	2200	L/T Liability MTM Collateral	(4,042)	(3,705)		0
Long-form Risk Management Liabilities		Long-Term Risk Management Liabilities - MTM	240,313	4,639		0
Deferred income Taxes		Long-Term Risk Management Liabilities	240,313	4,639	235,874	•
Paguiatory Lisabilities and Deferred Credits		Deferred Income Taxes	615,186,876	184,103,540	300,092,902	130,990,434
Asset Retirement Obligation		Deferred investment lax credits	12,602	4,173	6,105	2,326
Asset Retirement Obligation Nuclear Decommissioning Nuclear Decommissioning Nuclear Decommissioning Employee Benefits and Pension Obligations Trust Preferred Securities Bef. 2017 Trust Preferred Securities Trust Defermination Obligations Trust Defermination Def Gain on Disp of Utility Plant Trust Defermed Rev-Borus Lease NC Def Gain on Disp of Utility Plant Trust Opt Law Soid-Defer Rev Trust Opt Law Soid-Defermed Rev-Borus Lease NC Defermed Rev-Borus Lease NC Def Gredits - Other Defermed Credits Trust Ot		Clabil	(39,475,975)	(35,140,385)	1,784,067	(6,119,647)
Nuclear Decommissioning 11,824,662 9,572,162 1,324,616 927,777 Employee Benefits and Pension Obligations 11,824,662 9,572,162 1,324,616 97,777 Cumulative Preferred Stocks of Subs • Mandatory Rede 2,276,026 967,592 1,260,770 47,66 Cumulative Preferred Stocks of Subs • Mandatory Rede 2,276,026 967,592 1,260,770 47,66 Def Credits - Income Tax Feder Weigation Deferred Capital Leases 84,201 1,110,644 0 1,110,644 1,110,644 47,66 Customer Advances for Construction 163,305 0 <t< td=""><td></td><td>Asset Retirement Obligation</td><td>61 015 363</td><td>(30,130,212) 87 058</td><td>50,190,192</td><td>10,111,344)</td></t<>		Asset Retirement Obligation	61 015 363	(30,130,212) 87 058	50,190,192	10,111,344)
Employee Benefits and Pension Obligations 11,824,662 9,572,162 1,324,616 927,777 Cumulative Preferred Securities Cumulative Preferred Securities 0 0 0 0 Cumulative Preferred Stocks of Subs - Mandatory Rede 2,276,026 967,592 1,260,770 47,66 Obligations Under Capital Leases 84,201 1,110,644 0 1,110,644 47,66 Customer Advances for Construction 163,305 0 0 0 0 0 Customer Advances for Construction Def Gain on Sale Leaseback 0 0 0 0 0 0 Def Gain on Sale Leaseback 100,044 1,110,644 1,110,644 0		Nuclear Decommissioning	0	0	0	. 0
Trust Preferred Securities 0 0 0 0 Cumulative Preferred Stocks of Subs - Mandatory Rede 2,276,026 967,592 1,260,770 47,66 Obligations Under Capital Leases 84,201 1,110,844 0 1,110,844 28,354 Def Credits - NSR Customer Advances for Construction 1,110,644 0 1,110,644 1,110,644 Def Cardits - NSR Customer Advances for Construction 1,110,644 0 0 0 Def Garin on Sale and Leaseback 0 0 0 0 0 0 Def Garin on Sale and Leaseback 0 0 0 0 0 0 0 Def Garin on Sale and Leaseback 0		Employee Benefits and Pension Obligations	11.824.552	9.572.162	1.324.615	827.775
Cumulative Preferred Stocks of Subs - Mandatory Rede 0		Trust Preferred Securities	0	0	0	0
Def Credits - Income Tax		Cumulative Preferred Stocks of Subs - Mandatory Rede	•	•	0	0
Def Credits - Income Tax 64,201 43,549 12,298 28,354 Fool Minipation Deleral(NSR) 1,110,644 28,354 28,354 Customer Advances for Construction 1,10,644 28,354 Def Gain on Sale-Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Def Gain on Sale and Leaseback 0 0 0 0 Prop Carrier of Sale and Leaseback 0 0 0 0 0 Prop Late-Reful Revenus Lease NC 1,150,633 1,150,633 364,34 0 0 Def Credits 0 0 0 0 0		Obligations Under Capital Leases	2,276,026		1,260,770	
Def Credits - Note Advances for Construction 1,110,644 0		Def Credits - Income Tax			12,298	
Customer Advances for Construction (63,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 163,305 100 100 100 100 100 100 100 100 100 1	P110	Federi Mitigation Deferal(NSR)	1,110,644	0 6	1,110,644	0 (
Def Gain on Sale Laseback Def Gain on Sale Laseback Def Gain on Sale and Leaseback - Rockport Def Gain on Sa		Customer Advances for Construction	1,110,644	100 000	1,110,644	9 0
Deferred Gain on Sale and Leaseback - Rockport 0 0 0 0 Def Gain on Disp of Utility Plant 0		Def Gain on Saled easeback	coc'co)	COC'COL		0 0
Def Gain on Disp of Utility Plant 0 0 0 283,76 IPP - System Upgrade Credits 145,575 0 0 283,76 Pro Opt Las-In Kind Sv-Did Gas 145,575 0 0 0 0 0 0 0 0 0 60,58 0		Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
IPP - System Upgrade Credits Z83,763 0 0 0 283,76 Ph Opt Lathin Kind Sh-Did Gas		Def Gain on Disp of Utility Plant	0	0	a	0
Fin Opt List-in Kind Sh-Did Gas	30067	IPP - System Upgrade Cradits	263,763	0	0	283,763
Propt List Sold-Deld Rev (1,150,838 0) 80,381 0 0,00,381	30092	Fbr Opt Las-in Kind Sv-Did Gas	145,575	145,575	a 1	0
Def Credits Other Determed Credits 1,150,838 364,34 Accumulated Provisions - Rate Refund 0	30137	Fbr Opt Lns-Soid-Defd Rev	196,08	0 6	0 000	180,581
1,824,061 308,880 1,150,338 Refund 0 0 0 0		ed	1 660 756	145 575	1 150 838	364 343
Refund 0 0 0		Total Other Deferred Credits	1,824,061	308,880		364,343
		Accumulated Provisions - Rate Refund	0	0		0

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BALANCE GLS8216 YTD Aug 2015 Bandzols 1244	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
LP9 09B V2015-08- Account GL.ACCT_SEC	Layad : GLAS218 Account GL, ACCT, SEC Bushnas Unit SEGNENT_CONS	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015	YTD Aug 2015
Other Non-Current Liabilities	Liabilities	5,877,431	1,320,021	4,117,049	440,381
TOTAL NON-CURRENT LIABILITIES	TLIABILITIES	1,434,347,713	386,237,221	748,752,083	289,358,409
TOTAL LIABILITIES		1,656,730,953	509,208,794	966,211,954	235,846,134
Cumulative Pref Stocks	Cumulative Pref Stocks of Subs - Not subject Mand Reden	0	0	0	0
Minority Interest - Deferred Credits	arred Credits	0	•	0	0
COMMONS	COMMON SHAREHOLDERS EQUITY				
Common Stock		50,450,000	22,404,049	10,287,603	17,768,348
Paid in Capital		517,459,453	106,025,371	327,394,246	84,039,836
Premium on Capital	I Stock	0	•	0	0
Retained Earnings		85,956,149	42,110,721	(76,451,113)	120,296,542
Accumulated Other	Accumulated Other Comprehensive Income (Loss)	(2,088,773)	(35,076)	(2,026,866)	(26,833)
TOTAL SHAREHOLDERS' EQUITY	RS' EQUITY	651,776,829	170,505,086	259,203,871	222,067,893
Memo: Total Equity		651,776,829	170,505,066	259,203,871	222,067,893
TOTAL LIABILITIES AN	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,308,507,782	679,713,859	1,225,415,826	457,914,027
	out-of-balance	6	0	0	0

Y POWER COMI TRIC UTILITY PF ATE - August, 21	OWER COMI C UTILITY PF E - August, 21	INY	ROPERTY	9
KY POWE CTRIC UT DATE - A	올뛰은	ER COMP	ă.	ugust, 201
	올뛰은	KY POWE	CTRIC UT	-

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GLR7210V				=			09/12/16 11:26
		BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	ANT						
101/106	GENERATION	1,124,272,407.54	77,184,325.64	(14,378,046.79)	00.00	0.00	1,187,078,686.39
	TOTAL PRODUCTION	1,124,272,407.54	77,184,325.64	(14,378,046.79)	0.00	0.00	1,187,078,686.39
101/106	TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	6,681,171,62 26,790,772,48	(910,896.77)	0000	0.00	570,127,259.38 818,776,923.44
	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	110,656,269.74	(21,567,379.19)	0.00	0.00	2,575,982,869.21
1011001/12	1011001/12 CAPITAL LEASES	5,258,431.49	0.00	0.00	210,442.76	0.00	5,468,874.25
102	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	00.0
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	110,656,289.74	(21,567,379.19)	210,442.76	0.00	2,581,451,743.46
1050001	PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0.00	00.0	7,750,600.96
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X 107000X 107000X 107007	BEG. BAL. ADDITIONS TRANSFERS END. BAL.	59,350,976.05	67,765,875,24 (108,407,231,22) 1) (40,641,555,98)				18,709,420.07
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	70,014,713.76	(21,567,379.19)	210,442.76	0.00	2,607,911,764.49
NONUTILITY PLANT	Y PLANT						
121000 121000 1240025-29	1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 225-29 OTHER INVESTMENTS	995,120.00 0.00 1,826,832.63	0.00	0.00	0.00	00.00	995,120.00 0.00 1,826,832,630

TOTAL NONUTILITY PLANT

Preparer - PSnVision Report GLR7210V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042

1) Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52.

KPSC Case No. 2017-00179
Section II - Application
Requirements
Exhibit S
age 107 of 216

2,821,952.63

0.00

KENTUCKY POWER COMPANY CUMULATED PROVISION FOR DEPLETION	YEAR TO DATE - August, 2016
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	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING
UTILITY PLANT						
NUCLEAR 1080001/11 OTHER 1080009/10 DECOMMISSIONING COSTS					00.0	
TOTAL NUCLEAR					00.00	
1080001/11 PRODUCTION 1080001/11 TRANSMISSION 1080001/11 DISTRIBUTION	403,108,517.50 176,427,961.28 222,789,410.10	23,532,664.13 10,086,111.32 18,870,886.89	(14,378,046.79) (910,896.77) (6,275,973.28)	(2,233,225.49) (75,817.02) (2,186,059.37)	0.00	410,029,909.35 185,529,358.81 233,198,266.34
1080013 PRODUCTION 1080013 TRANSMISSION 1080013 DISTRIBUTION RETIREMENT WORK IN PROGRESS	(1,968,254.70) 0.00 (45,372.15) (2,090,904.85)	0000	0.00	0.00 0.00 0.00 (2,909,940.33)	(176,789.98) 0.00 (6,419.41) 4,495,601.88	(2,135,044.68) 0.00 (51,791.56) (505,243.30)
TOTAL (108X accounts)	798,231,357.19	52,491,664.34	(21,564,916.84)	(7,405,042.21)	4,312,392.49	826,065,454.97
NUCLEAR 1110001 PRODUCTION 1110001 TRANSMISSION 1110001 DISTRIBUTION	295,177.16 1,430,933.85 5,080,066,43	349,258.95 431,071.48 1,023,454.24	0.00 0.00 (2,462.35)	0.00	0.00 1,844,030.72 (3,277.67) (11,938.48)	2,488,466.83 1,858,727.65 6,088,619.84
TOTAL (111X accounts)	6,806,177.44	1,803,784.67	(2,462.35)	(200.00)	1,828,814.57	10,435,814.33
1011006 CAPITAL LEASES	2,354,588.80	0.00	0.00	0.00	302,622.93	2,657,211.73
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	00.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	807,392,123.43	54,295,449.01	(21,567,379.19)	(7,405,542.21)	6,443,829.99	839,158,481.03
NONUTILITY PLANT						
1220001 Depr&Amrl of Nonutl Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT	228,295.19 18.87 228,314.06	4,446.48 0.00 4,446.48	0.00	0.00	0000	232,741.67 18.87 232,760.54
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936						Section II - Application Filing Requirements Exhibit S Page 108 of 216



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

October 21, 2016

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

Please find enclosed September 2016 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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

American Electric Power

Actual Actual Actual YTD Sep 2016 YTD Sep 2016 22 183,64 23 133,38,100 24 12 134,38,100 24 12 289 (1,000,555) (1,00		Int Consol	Company - Distribution	Company - Generation	Company -
Coloniary Colo	356	GLS8016 Actual	110 Actual	417 Actual	180 Actual
Particular Par		YTD Sep 2018	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Remains Class Accounts 60 80 80 80 80 80 80 80 80 80 80 80 80 80	SHINENES				
Accordance Acc	Reudental Salas-WSpace Htg	89,530,932	99,530,832	a	0
Section Sect	Smitheribal Solder-WO Space At	47 606,652	47,606,652		0.0
Section of the part of the p	ĺ	161,208,268	191,208,258		
Second Communication	Commercial Sales	85,853,480	65,853,480	0	0
Revenue - Contractivel State	Sales to Pub Auth - Outbook Sales to Pub Auth - Er Schools	12.461,526	12,461,526	0 0	0 0
Revents - Interacted States - Allahood	Commercial Fuel Rev	27,048,421	27,048,421	0	0
Secretaria	A Ravenua - Commercial Sales	116,401,158	116,401,158		•
Processing of the content of the c	Industrial Sales (End Wires)	51,060,290	51,060,280		. 0
Personal States Personal S	ind Sales-Nan-Millind Mines	17,630,289	17,630,289	0	0
Reventure - Cast Production Science Cast Products Cast P	Revenue - Industrial Sales - Non-Militated	117,186,637	117,186,637	0	0 '
Reventue - Cas Transportation & Storage Sales February - Cas Production & Storage Sales February - Cas February - February - Cas Fe	Revenue - Industrial Sales	117,186,537	117,188,637	•	,
Revenue - Colar Transcription & Sizong Sales - Affiliable 1,50.237 1,20.227 1,20	A Revenue - Gas Products Sales				•
Page State State 1,552.23 1,252.23 1,552.23 1					
Seventure - Chief Plants 196,442	Public Streethighway Lighting	1,263,231	1,263,231		0
Newtone - Check February State - Affiliated Continue of the check of State - Affiliated Continue of the check of State - Affiliated Continue of Continue		1.469.673	1.469.873		0 '
Name of the State of the Stat					
Pure	- enue	426,256,628	426,255,628		
P. Ju. Admissor from the control of the control o	Date Not Streems - Affaithed	37.837.376	00	0.0	37,837,376
Put Atherese Trans 10 Case 144,6 889 144 144,6 889 144 144,6 889	PUM TO Adm. Serv Rev - Aft	602.536			602,536
April 17 The Part Time State Code	PUM Affinised Trans NTS Cost	(32,956,743)	00	(32,856,743)	0 0
Several Content Cont	AM PLM Trans Enhancent Ray	620,737	00	0	620.737
Revenue - Transmission - Affailated	AM Tarm Enhancement Cost	(544,825)	0 0	(544,925)	0 4
Ravenue - Transmission-Affiliated \$(112,000) \$(142,000) \$(142,000) \$(142,000) \$(144,44) \$(1020) \$(1020) \$(1020) \$(144,44) \$(1020) \$(144,44) \$(142,000) \$(142,00	PROVIDENCE CONTRACTOR	c	9 0	013,403	UR13 4651
There is the an order book to Wandshire		5,112,083		(33,336,100)	63,630,833
An other features has designed before the features has designed been features of the feature	Transce, RevDede WatsaMura P.M. Transcene conduction	51,020	00	(914,414)	965,434
READ POINT SIZE NOT SERVICE AND CORRESPONDED TO A MARCHEST SIZE NOT SERVICE AND CORRESPONDED TO A MARCHEST SIZE SIZE SIZE SIZE SIZE SIZE SIZE SIZE	P.M. trenum loss chalges-055	(1,030,555)		(1,030,555)	00
Public Part Trans are Public Part Transmission Public Part P	RTO Farmation Cost Recovery	(42,853)	0.0	(152,489)	109,636
Publishment kings There Sher. Con Shee Ken Trans then Mill. Publish Ken Trans the Mill. Reventure - Transmittation - Nord-Millabed Reventure - Resale-Millabed Reventu	Pull Point to Point Trans Sec	425,516	5 6	425,518	103 045
Part Pow Face (Fee Virtual Cuts)	Pulls Network Infant Trans Svc	4,426,426			4,426,426
PAIN NOTE Service With Cus-Nut Note Table Note Service Note Table Not	Oth Bles Rev Trans New Addi	42,045	0.0	00	42.045
NAME FOR THE WASTE COST 1,004,772 0 0	PUM NTS Revenue Whit Cue-NAT	1,825,785	0	9 0	1,825,785
MarANI PAM TITO Enhanced Rev 1,004,772 0 0	PJM TO Serv Rev White Cup-NAIT	36,437	0	0	36,437
PROVISION REPORTS OF TAXABLE PROVISION REPORTS OF TAXABLE	NanAW P.W Trans Enhant Rev	1,064,772	00	0 0	1.064,772
Revenue Transmission NonAffiliated (77,587) 0 0	PROVISION RTO Rev Whelcle-NA	(28,906)		0	(29.906)
Revenue - Transmission-NonAffiliated 1,1995,715 1,505,057 8,500,77		(77,567)	0	0	(77,567)
Sale Internation	O C	6,986,735		(1,605,067)	8,600,792
Triading Auction Solers Affill 1,330,394 1,330,384 1,330,384 1,330,384 1,330,384 1,330,384 1,330,384 1,330,384 1,330,384 1,330,384 1,380,3	Sales for Reside - Associate	339.404	. 0	339.404	979'161'7/
Rowanter - Resele-Affiliated 1,685/787 1,689,787 1,784,718 1,784,718 1,784,718 1,784,718 1,784,718 1,784,718 1,784,718 1,784,787		1,330,384	0	1,330,384	0
Purt	Reven	787,689,1		1,689,787	
1,764,118	Sales for Result-Booked Purti	(7.442.185)		7 442 1851	
2,056,563 0 2,056,563 0 4,7285)	WitselfMuniPb AD Fuel Rev	1,764,118		1,764,118	0
(14,269) (14,269) (14,269) (14,269) (14,269) (14,269) (14,269) (14,269) (14,269) (14,269) (14,1609) (14,16	WheeliMuniPub Auth Base Rev	2,058,563	0 (2,056,563	0
4,197,618 0 4,197,618 0 8,197,618 0 8,197,618 0 8,197,618 0 8,197,618 0 1,385,172 1,385,172 0 1,385,172 0 1,385,172 0 1,386,172 0 1,386,172 0 1,386,172 0 1,386,172 0 1,417,683 0 1,417,68	Francial Spark Gas - Realized Francial Recting Resimed	(7, 181, 609)	9 0	(12,285)	0 0
(56.570) 0 (56.570) 0	P.M. Energy Salas Margin	4,787,618		4,787,618	0
1,385,172 0 1,385,172 123,413 123,413 0 1,385,172 123,413 0 1,234,113 123,413 0 21,417,963 (13,862) 0 (13,862) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	P.M. Oper Reserve Rev-085	(56,570)	0	(56.570)	0
21,417,633 0 21,417,693 (13,862) 0 (13,862) 0 0 0 0 0	Capacity Cr. Net Sales	1,365,172	9 0	1,385,172	00
(13.862) 0 (13.862) 0 0 0 0 0 0 0 0 0	P.M. Enwayy Sales Conf.	21,417,963	. 0	21,417,963	
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	P.JA. NITS Purch-NonAff	(13,862)	0	(13,862)	0
	PLM TO Admin. Exp. Nov. I.	0	00	0	0 0

HIGLUMK Team/Regulatory & Governmental Reports/Kentucky Power Monthly Report KPSC/2015/2016 09 Sep/2015_9 GLS8016 xis

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	Sansa	INCOME STATEMENT	Int Consol	Company -	Company - Generation	Company -
Action of Contract	TD Sep 2016		GLS8016	110 Actual	117 Actual	180 Actual
Accessed of Company State		Leyout GLSB018				
Accordance Control C	3 V2016-09-30	also 335	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Validate Constraint (1985) Validate Const	511075	8	(4,719)	0	(4.719)	
Fig. 10 control for the Cont	470118	Meter Corrections-LSE	90,756	•	90,756	
Second	470131	Not-Tedne Bottom Purch OSS	(227.940)		(2 027 940)	
February February	470143	Featroal Hedge Resized	888,895	0	888,895	
Secretary index - March 1985 Comparison of the Comparison of t	470168	NET Plate Switce Po	(105)	0	(105)	
State	670170	ECR Auction Sales	(6,549)	0 0	(6,549)	
A State of the Color	47017B	Sharing Recis	4 965 840		A 985 840	
An international costs An international co	470214	30m Suppl Re	84.254		84.264	
A	470215	30m Suppl Re	(28,352)	0	(28,352)	
A	470220		49,540	0	49,540	
Revenue - Read - Revenue - Read - Read - Read - Revenue - Read - Revenue - Read - Read - Read - Read - Read - Read - Revenue - Read -	470221	65	8,005	0	8,005	
Revenue - Name A Part	470222		247,033	0	247,033	
Revenue - Chief Resided - Chief - Ch		ž o	(5,012,363)		(6,012,565)	
Revenue - Stassie - Situ kilgard kilgard Miles		ď	2011		*********	
Revenue - Chief Reside Compared Compar	*	2				
Secretary Secretary	*					
Sea for Name And Property Act Sea for Name And Property Act			27,697,587		27,597,587	
Revenue - Other Es-Affiliated	470074	Sale for Reside-All-Int Prize	0	0	309,496,717	,
December December	540001	Rent From Bled Property - M	338,839	622,556	0	67,942
Secretary Control Edit Activation		Oth Elect Rev - Affineted	31,360	0	31,380	
Non-Operating Renate Non-Operating Renate Income - Non-Operating		Poseume - October Ele-Amiliation	861,012	202,000	1/0'874'600	24.79
Revenue Cher Cher	210001	Mac Sandon Rev - Noruth	978, 1505	553 177		10 167
Compared State No.	20005	Rent From Elect Property Act	88.039	1,800	61.389	5.850
Compared C	240005	Rent from Elec Prup-Pole Alich	4,392,978	4,302,976	0	
Care Average Care Tele North Fill And Affiliated 15,677,300 15,623,625	200005	Om Elect Rev - DSM Program	7 643,754	7,643,754	0	
Revenue - Care Care Society	010040	Gas Programmer Sales Net	(3,100)	0	(3,100)	
Comp Above Cale of State		Several Car	000'100'01	10,023,026	897'00	/In'ol
Case(19 S00 Case)	118002	Como Allow Gailes Tille IV SO2	78	0	76	
Comp Aber Gauge Caber Seas NOx 122,55.00 0 2	118006	CSAPR SQ2 Garm	2,573	0	2,573	
Comp Associated State And Continued	118008	Comp Allow Gain CSAPR Seas NOx	235,500	0	235,500	
Revenue - Other Ele-MonAffillsted	116009	Comp Allow Gains CSAPR An NOR	152,625	0	152,625	
Revenue - Other Ele-NonAffiliated Revenue	118010	Cultural Allow KY Ery Suith	114,889	0	114,998	
Revenue - Other Opt Electric 16,573,902 16,246,181 310,00	*	Revenue - Other Ele-NonAffiliated	16.203.703	15.623.626	554.081	16.017
Parentuse Merchandishing & Contract Work		Revenue - Other Opr Electric	16,673,902	16,246,181	310,092,138	83,959
Revenues Non-Utility Operations - Affiliated Revenues Non-Utility Operations - NonAffiliated Revenues Non-Utility Operations - NonAffiliated Revenues Non-Utility Operations Non-Operating Rental Income - Affiliated Revenues Ron-Utility Operations Revenues Non-Utility Operations Revenues Non-Utility Operations Revenues Non-Utility Operations Revenue Reve	0	Revenue Merchandising & Contract Work			•	
Revenues from Non-Utility Operations - Non-Affiliated Non-Operating Rental Income - Affiliated 1,4825 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,500 1,7321 1,7321 1,500 1,7321 1,7	u	Revenues Non-Utility Operations - Amiliated	•			
Non-Operating Rental Income - Affiliated 24,625 23,500	0	Revenues Non-Utility Operations - NonAffillated	4			
Non-Operating Normal Income - Affiliated (2,302) (0	Revenues from Non-Utility Operations	•	•		
Non-Operating Final Income		Non-Operating Kental Income - Affiliated				
Non-Operating Name Non-Ope	190001	Non-Operating Heater Industrie	24,625	006,62	1,125	
Non-Operating Rantal Income - NonAffiliated 17,321 23,600	Second Second	Mon Owelling Date Inc. Services	(5,002)	9 6	(2,302)	CANA Z
Non-Operating Rental Income		Non-Operating Rental Income - Non-Affiliated	17 124	23 600	W. 17	(K 002)
C Non-Operating Miles Income -Affiliated 1,523 497 Mass Non-Operating Miles Income -Affiliated 7,870 0 Mass Non-Operating Miss Income - NonAffiliated 324,385 1,006 3 Non-Operating Miles Income - NonAffiliated 333,378 1,006 33 Non-Operating Miles Income - NonAffiliated 333,378 1,006 33 Non-Operating Miles Income - NonAffiliated 333,378 1,006 33 One Elects Revenue - ABD		Non-Operating Rental Income	17.321	23.500	0.177	(6.002
Mac Not-Op in o Natural Action	u	Non-Operating Misc Income -Affiliated				
Marc Non-Op inc-MacAuc Timber 7,870 0		Was Non-Op Inc-Non/as-Rents	1,623	497	629	499
Non-Operating Mise Income	210005	Mile Non-Op Inc-Non-Mac Timber	7,870	0	7,870	0
Non-Operating Misc Income - NonAffiliated 333,878 1,008	700012	Miles Non-Op Inc - NonAsc - Oth.	324,385	511	323,874	0
Non-Operating Mise Income 1,008	0	Non-Operating Misc Income - Non-Affiliated	333,878	1,008	332,372	498
Charles Park Alb Alouat Park Aloua		Non-Operating Misc Income	333,678	1,008	332,372	499
Data Secure August Secure	240004	Rent From Elect Prog-ABD-Norm!	92,809	92,809	0	
Revenue - Other Opt - Other Sec. 335 333,643 333,643 333,643 333,643 333,643 333,643 333,643 333,643 334		Other Electric Revenues - ABD	241,327	216,327	0	25,000
	2		265,350	111 647	301 144	20,000
Ravenue - Other Operating 17,269,237 16,679,824 310 Ravenue - Other Operating 17,269,237 16,679,824 310 Prov Rate Reduck - Rate (31,276) 0 Prov Rate Refund - Non-Affiliated (11,4806) - Prov Rate Refund - Non-Affiliated (14,4806) - Prov Rate Refund - Non-Affiliated (14,4806) -	P	•	ner'ess	-	001,100	100000
Revenue - Other Operating 17,359,237 16,579,824 310 15,879 15,579,824 310 15,879 15,679,824 310 15,879 15,679 15	0	Memo: Revenue-Oth Opr-Oth Non	685,335	333,643	331,195	20.497
Prov Rate Refund Natural Annual Line (33,529) 0		evenue - Other Operating	17,269,237	16,679,824	310,423,333	104,458
Provision for Rate Refund - NonAffillated Provision for Rate Refund - NonAffillated Provision for Rate Refund - Afficiant		Prov Rate Refund Nonathleted	(33,529)	0	0	(33,528)
A Provision for Rate Refund - NonAffillated Prov Rate Refund - Affacted	681003	Prov Rate Refund - Retail	(81,276)	0	0	(81,276)
Prov Rate Refund - Affacts of		Provision for Rate Refund - Non-Millated	(114,805)	•		(114,805
		Ploy Rate Refund - Affacted	ACAN RCAN	•	•	

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4000	INCOME STATEMENT	Kentucky Power Int Consol	Company -	Kentucky Power Company - Generation	Company -
YTD Sep 2016		GLS8016 Actual	110 Actual	117 Actual	180 Actual
098 V2015-09-30	Layout GL_ACCT_SEC Business Units: SEGNENT_CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
CANAL P	Provision for Rate Refund	(809,660)	4 0	(745)	(999'600)
VI.		(745)	CAL 25'S CAL	(745)	71 436 421
L	Mannis COD Basense	A10 730 274	444 870 959	SA ORG DE	8 402 003
187	Memo: Other Afficiated Revenue	6,457,216	622,556	277,862,754	63,003,921
(Q)	Memo: Revenue-Oth Opr-Oth Att Memo: Revenue-Oth Oor-Oth Non	685 335	333.643		20.497
	Me	482,409,864	442,835,452		71,426,421
(E)(B)*(C)	Memo: Affiliated Revenue	475,852,648	442,212,896		8,422,500
	Mar	482,409,864	442,835,452	303,180,017	71,426,421
	FUELEXPENSES				
5010001	Fuel Commond	1,984,921	Z O	1,994,901	. 0
HOCOG	Fuel - Procure Uniond & Handle	2.530,018	0	2,530,018	0
10013	Fluid Survey Activity Clash City Communication	381,233	00	381,233	0 0
10020	Nat Gas Consumed Sham	8 451,308		8,451,308	0
12007	Gyptum handunglitaposal costs	(293,715	0 6	293,715	0 6
10034	Gas Training Res Feet-Staum	2,160,504		2,160,504	0
	Fuel Expense Total	87,016,873	12	87,015,564	
5010005	Peel - Defense Defensed Fuel Expense	(5,916,819)		(5.916,819)	
	Over Under Fuel Expense				8
	Fuel from Affiliates for Electric Generation	91,098,854	12	81,098,836	
0000005	Mow Consum Tals IV 9022	437,027	0.	437,027	
80008	Allow Consumpt CSAPR SO2	(40 781)	0 0	28,712	5 10
	Allowances - Consumption	424,948		424,948	
20002	Una Expone	962,505	0 0	962,505	00
500000	Linestone Expense	2,712,554	9 0	2712,554	9 0
50002	Polymer expense	6,446	0	8,446	0
20007	Una Hydrate Expense	12,735	0.0	12,735	0 0
cions	Emissions Control - Chemicals	3.843.058		3.843.056	
	Total Fuel for Electric Generation	098'386'98	12	85,366,640	
TOWAY.	Overt Our Just Could Derbott All County Coun	30 037 050	77	39,386,840	
5550028	Purch Power-Auson-Trash Price	0	309,496,717	0	0
5550046	Purch Power Fire Portion-AIN	32,079,743	0	32.079,743	0
0000	Purchased Electricity from AET - America	700,811,17	0	7	0
10009	Purch Per-NonTrading Nonemoc	23,252,689	0	23,252,689	•
50023	Puch Power Capacity -NA	25,748	0.0	25.748	0 0
20036	Publication for Paris	(5,340)		(5.340)	0 0
CHOOS	P.M. Inspheribent No. Res. LSE	(11,803)	٥	(11,803)	0
50041	P.M. Ancillary Serv Syno	0 300 100 1	0.0	0	0 0
50076	Pun Restraction	(829-124)	00	(829,124)	0
92005	Pul Black Start-Charge	812,592	0	812,592	0
50078	Public Repulsion Charge	512,310	0 0	512,310	
50030	P.U. Spiriting Reserve-Charge	258.490		258,490	0
SOCEM	Pulk Spraning Reserve-Credit	(56,435)	0	(56,435)	0
200000	Publish Supal Reary Change LSE	195,497	0 0	195,497	00
Society	Council Distribution Author	2 925	9 0	2 925	9 6
5550123	PJM OpRes-LSE Charge	555,230		543,793	11,437
92109	Publ Implicat Congression-LSE	860,362	0	980,382	0
		17.7		(1,901,474)	

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	INCOME STATEMENT	Kantucky Power Int Consol	Company -	Company - Generation	Company .
VTD Sep 2016		GL-S8016 Actual	110 Actual	117 Actual	180 180 Actual
05-90-9102A B50	Layout GLACCT_SEC Business units: SEGNENT_CONS	YTD Sep 2018	YTD Sep 2016	YTD Sep 2016	YTO Sep 2018
150141	Purchase Powe-PPA Defined	91,847	0	81,847	0
D10999	KY Em Sur - Purchase Power	188,692	0 0	188,692	00
50108	Pulk Tenan Los Charam - LSE	6.057.134	0	6.057.134	0
	Pulk Transm Loss Credis-LSE	(1,239,011)	0	(1,238,011)	0
	Purchased Electricity for Resals - NonAffillated	33,184,636		33,173,198	11,437
	Purchased Gas for Resais - NonAffiliated				
,	Total Purchased Power GROSS MARGIN	292,741,667	133,338,723	104,290,000	71,414,977
	OPERATING EXPENSES				
00000	Oper Supervision & Engineering	2,357,012	12,528	2,338,532	4,952
20000	Oper Super & Eng-RATA-ATE	35,728	00	35.728	00
2000	Electric Expertains	173,692	0	173,687	9
00000	Max Steam Power Expenses	5614,741	817	5,613,414	510
80003	Removal Cast Expense - Stram	(18)	•	(11)	9 6
5080012	BS10R D/U Recovery-Oper Costs	(160,333)	0	(160,333)	0
51000	Straim Generation Op Exp	9.288,337	13,341	9,269,632	5,464
	Nuclear Generation Op Exp				
9000	Hydro Generation Op Exp	344 370	. 0	344.370	. 0
70000	Other Expenses	1,091,497	0	1,091,497	0
70007	Other Per Exp - Whidesale RECs.	52,019	52,019	0.0	0.0
27000	CODE WE ESS-VOUNTRY RECE	84,437	0	94,437	0 0
5757001	P.JM Admin-MAMESC Internal	658,270	0	658,270	0
www	Other Generation Op Exp	2,240,610	52,036	2,188,575	917.611
1900	Load Departs - Relabity	6,412	0	0	6,412
5612000	Load Dispatch MithSOp Transfilys	621,161	121	272	620,787
14001	Pun Admin-SSCADS-Internal	758,011	0	758.011	0
0005	Reliability, Physician Develop	81,266	3,090	7,379	70,798
0000	PJM Admin-RPESDE-DSS	26,326	00	28,326	00
1000	Shillion Expenses - Nonseed	169.418	00	0	169.418
0000	Overhead Live Expenses	74,276	0	0	74.276
20007	Transmiss Bisc by Other-NAC TransBec by Oth-Aff-Tim Price	92,53	25 183 549	92,638	00
2100	Pulk Trans Enhancement Charge	4,270,360	0	4,270,380	0
20015	P.M.NITS Expense - Affinited	11,511,259	a	11,511,259	0.0
0000	PROVISION RTO AIR Externa	1.031.421		1 031 421	90
2000	Mac Transmission Expenses	1,028,551	6.824	12,865	1,008,862
MODE	SPP FERC Assessment Fess	10	24	9	
9000	R King Trans Criter Esp - Aff		0.0	0 0	351 650
	Transmission Op Exp	23,334,642	25,196,034	20,454,110	3,219,806
0000	Oper Supervators & Engineering	377,034	329.240	33,787	14,007
0000	Load Departming	2,181	2,201	0 0	(20)
0000	Overthand Line Expenses	505.674	505.251	0	423
5640000	Underground Line Expenses	85,409	85,409	0	0
9000	Street Lighting & Signal Sys E	134,474	134,474	0 99	0 9
0000	Customer (matellations Exp	177.221	122.777	80	0
00000	Mapellanena Carbbaton Exp	2,752,172	2,707,260	28,211	15.702
10000	Retta - Norassocialed	1,223,153	1,223,153	0 (0
20005	Parts - Associated	47,921	47,921 E 005 414	0	0 20 00
10000	Supervision - Custome Accia	156,978	156,903	85	18
9020000	Metar Reading Expenses	(7,998)	(8,874)	769	182
- Carrier	Malter Beaufing - Remitter	287 ans	2R7 905		

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58016 TD Sep 2016 0082018 13:50	INCORRESTA LEMENT	Int Contol GLS6016 Actual	Company - Distribution 110 Actual	Company - Generation 117 Actual	Company - Transmission 180 Actual
016-09-30	Layout GLACCT. SEC. Business Units: SEGNENT_CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
	Coat Records & Orderston For	238 869	236 098	(8)	2 832
100001	Customer Orders & Ingainer	1,790,843	1,789,142	1,401	288
9 8	Manual Baling Postbrow - Continues Site	525.066	15,813	m 0	618
70	Catheing	92,910	83,026	(84)	(32)
90	Collection Agents Fees & Exp	45,554	45,554	0 4	
	Colection Colection Admin	219 758	219.758		
80	Optio Processing	128,501	128,501		0
101	Uncal Acts - Miss Receivable	(133.688)	(133,719)		-
8 8	Miles Customer Accounts Exp.	78.007	78.006	50	90
101	Supervision - DSM	12	29	0	(0)
8 :	Customer Assets and Expenses	615,738	615,725	0.	**
3 8	Cust Australia Expense - DGM	3,882,681	3,862,681		- 0
8	Information & Instruct Advisis	34,783	17,482	13,769	3,532
8 3	Mac Cust Sveltorbrand out Ex	57,827	41,961	12,981	2,885
5	Cuntomer Service and information Op Exp	B,798,012	8,768,798	28,856	10,358
8	Supervaion - Comm & Ind	22	23	0	0
8 2	Demonstrating & Setting Exp	27,390	27,380	0 200	a +
5 8	Advertising Exp - residents Advertising Exp - Residents	25,000	25,000	200	. 0
	Sales Expenses	211,172	67,041	224	1
	Memo; Insurance (9240 9250)	2,228,697	1,004,558	1,038,729	185,411
8 8	Administrative & Gan Selents	6,75,559	245 604	145 863	1100,000,1
. 8	Collust Phones and Pagers	(0)	(0)	0	(0)
8	Administrative Exp Tinal - Cr	(560,505)	(960,505)		0 (
5.8	Admin Exp Time to Creation Admin Exp Time to ABD	(482,883)	(492,883)	00	
	Outside Syca Empt - Nonessed	1,416,489	478,148	681,832	258,518
8 5	AEPSC Billed to Client Co	17,494	14,562	(12,964)	15,896
2 8	County comments	1,029,630	615.970	383,299	20.360
	Salety Dinners and Awards	2,432	2,432	0	0
9 1	Emp Academ Printises-Adm Exp	5,618	4,020	1,583	15
9 6	White Congreton Predicts from Pre-	251 792	386,440	245 574	53,012
.0	Frg Ban Loading - Western Comp	(158,524)	(143,981)		(312)
8	Employee Permions & Benefits	13,009	2,699		0
= 0	Edit & Punt Engl Pub Subana	16,156	5,888	9/5/2	2,914
	Personal Plans	1.831,707	1,200,295	553,392	78,019
	Group Life Insurance Premiums	110,834	60,627	49,457	750
50 !	Group Medical ins Pressums	3,570,292	2.144,629	1,411,983	13,701
	Group L-1 Cheataily ins Prem	154 977	98.884	65.258	1,13/
. 0	Training Administration Exp	1.331	525	730	92
0	Employee Activities	2,010	1,480	487	89
*	Educational Admittace Pints	6,233	1,175	4,526	532
4.5	Savings Plan Contributions	1 297 922	123,621	572.362	2,010
	Supplemental Persion	3,442	3,442	0	0
9	SFAS 112 Postamployment Benef	(318,877)	1,933	(321,109)	286
9 :	Fig Ben Loading - Parson	(729,748)	(812,197)	(116,518)	(1,034)
D	Fra Ben Loading - Savings	(432.745)	(321.757)	(110 503)	(484)
2	Frp Ben Loading - OPEB	580,972	454,071	126,139	761
8	Infancy-EmgeOffset- Don't Use	(297,395)	(221.234)	(76,137)	(24)
3 8	Fig Ben Leading - Accrual	12,084	(3,501)	15,789	(194)
8 8	Franchise Republishing denomin	104.498	104 498	cut-sec	0
8	Regulatory Commension Exp	28		13	7
10	Regulatory Commission Exp-Adm	170	0	0	170
5	Remarks Commission FranCase	52.786	7,673	39,748	5 364

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17.10 Sep 2016 Activation		INCOME STATEMENT	Kentucky Power Int Consol	Company -	Company - Generation	Company -
Nemagrater Case Langue Case No counter Case Langue Case No Case Case Case No Case Case			GLS8016 Actual	110 Actual	117 Actual	180 Actual
Newspaper Advances Gines Packing Packing Packing One Controller Come Engances One Controller Come Engances Control Since Engances Controller Since Engances Activities and Foundation of General Activities Since Engances Activities Since Engances Activities Since Engances Controller Since Found Since Since S	Leyo ACCT_SEC	SAD16 *** Units: SEGMENT_CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Public Operator of Notation Absorbing Times Public Operator of Surveys One Controll Comme Expenses Controlled Comme Expenses Controlled Comme Expenses Controlled Comme Expenses Antiministration of Commerce Commerce Antiministration of Assorber Assorber of Compensation Assorber of Co	Neverptiper Advertising Space		25,582	8,348	14,020	3,215
Packer, Options Survey Option Concent From Early Nex Control & National Engineers Concent & National Engineers Reases, Promosed Program Accretion Consider Survey Accretion Control on Utility Plant Accretion Control Accretion Accretio	TV Station Advertising Time		5,253	1,245	3,267	742
Not Concorded Comm Eng. Not Concorded a Final Engenera Percental Concord a Final Engenera Read - Incard Engenera Administration & General Accretion General Concorder Engeneral Accretion General Concorder Engeneral Accretion General Concorder Engeneral Accretion General Concorder Engeneral Association Engeneral Engels of E	Public Opmon Surveys		39.848	39,823	22	
Corporate & Finds Expenses Retail Comment & Finds Expenses Retail Comment & Finds Expenses Retail Comment & Finds Expenses Additional of Uniting Paint Associated Beatment of Percentage Comment Comme	Other Corporate Comm Exp.		18,352	7,545	1,011	1,796
Research, Chercal Case of Research Case of Research, Chercal Case of Research, Chercal Case of Research, Chercal Case of Research, Chercal Case of Cas	Misc General Expenses		189,141	41.831	91,810	35,499
Antiministration & Centeral Antiministration & Centeral Antiministration & Centeral Antiministration & Centeral Associated Passiva Services Consisted Business Development Expenses Gen Fam Command of Plant Loss on Disposition of Property Loss on Disposition of Property Loss (Calin) of Sale of Property Consecution Contract AR Sale Date AR Opt Exp and Cart AR Sale Date Reduced Expenses Regulator Expense Expenses of Hondrelling Operation Nate New Opt Exp and Retorned AR Veter Heature Service of Property Opt Exp and Retorned AR Opt Exp and Retorned AR Veter Heature Service of Property Opt Exp and Retorned Expenses of Hondrelling Operation Nate New Operational Expenses Donation Contributions Provision for Penalties Chief & Political Activities Chief & Political Activities Chief & Political Activities Opt Exp and Chief Antivities Opt Exp and Chief Antivities Opticational Expenses All Other Develucional All Other Develucional	Corporate & Hacal Expenses Benearth DevelopMontonal Fa		259	259	47'7	00.1
Administration & General Accession Sprease Accession Sprease Accession Sprease Accession Sprease Accession Sprease Accession Sprease Coar From Chargeston of Property Coar Shadon Chargeston of Property Loss (Salar) of Property Coarside of Property Coarside of Property Coarside of Salar of Property Whate Headen Carve of Salar of Property Coarside of Contributions Coarside of Salar of Coarside of Salar of Coarside of Salar of Coarside of Salar of Salar of Coarside of Salar of	Rents - Real Property		88,176	88,176		0
Administration is deterral Administration and calendaria Consideration of Part Consideration of Part Associated Davis Learners Associated Business of Development Expenses Gain on Disposition of Property Loss (Sain on Disposition of Property Consideration of Part Associated Business Development Expenses Gain on Disposition of Property Consideration of Part Associated Business Consideration Feature Consideration Feature Consideration Feature Consideration Feature Consideration Feature Consideration Feature Business Consideration Feature Feature Consideration Feature Fea	Resis - Personal Property		203,753	143,778	51,638	6,338
Accretion Care from December of Part Associated Business Development Expenses Gain on Disposation of Property Loss on Disposation of Property Loss on Disposation of Property Cosside Server of Property Cosside Server of Property Cosside Server of Property Cosside Server of December of Property Cosside Server of Property Cosside Server of Property Cosside Server of Server of Server of Property Cosside Server of Server	Administration & General		518 432	6,007,180		Ta'nco't
Care From Countries of Point Loval (Statio) on Utility Parint Assoc to Drv Markins Sold Associated Business Development Expenses Associated Business Development Expenses Gain on Disposition of Property Loss (Salin of Property Oper Expense of Non-Lullity Operation Replacy Expenses - NonAssoc Doration Contributions Social Service Contributions Replacy Expenses - NonAssoc Doration Contributions Provision for Penalties One Lebecan Annees Replacy Expenses - NonAssoc Doration Contributions Provision for Penalties One Lebecan Annees One Lebecan Annees One Lebecan Annees Other Desirement Cost Company Expenses All Other Operational Expenses Marketonical Expenses All Other Operational Expenses All Other Operational Expenses Marketonical Charletonical Marketonical Expenses Marketonical	Accretion		618,432		518,432	
Associated Business Development Expenses Associated Business Development Expenses Associated Business Development Expenses Gain on Disposition of Property Loss of Control Area Chee, Area Federal Case Area Chee, Area Federal Case Area Chee, Area Federal Case Area Fed	Gan From Dispersion of Plans		(3,899)	(3,899)		
Associated Believes Development Expenses Gald on O Disposition of Property Loss on Disposition of Property Loss on Disposition of Property Loss on Disposition of Property Loss of State of Property Operation Epi-New Believes Market State Second & Server Clab Dave Replace Clark Not Sci. New Second & Server Clab Dave Replace Clark Not O-Using State Second & Server Clab Dave Replace Clark Properties Expenses Second & Server Clab Dave Replace Clark Properties Clark & Position for Pensities Assistance of Between Markature of Between Markature Clark Clark Clark Markature of Between Markature of Between Markature of Communication Represes Chark of Markature of Between Markature of Communication Represes Markat of Company Fagers Markature of Communication Represes Markat of Company Securities Markature of Communication Represes Markat of Company Pension Markature of Communication Markature of Company Pension Markature of Communication Markature of Communication Markature of Company Pension Markature of Company Pension M	Loss/(Gain) on Utility Plant		(3,889)	(3,859)		
Associated Business Development Exponses Gain on Disposation of Property Loss on Disposation of Property Loss on Disposation of Property Loss (Gain) of Sale of Property Consider to the Newmonated Federal Care And Educated Federal Care And Educated Federal Care and Federal AR Social Service on the Date Regions Service on the Date Regions Service on the Date Region Care Contract Mark Non-Op Expenses As Non-Op Expenses Federal Care Contract Mark Non-Op Expenses Federal Care Care Care Mark Operations Federal Care Care Decreases Non-Wasse Mark Connection Maintenance Mark Care Care Maintenance Mark of Service Sedent Mark Care Care Care Mark Care Care Mark Ca	Assoc Business Development By		65,975	46,082	641	18,252
Can on Disposation of Property Loss on Disposation of Property Loss on Disposation of Property Cosession by American Service Service Federal Carlo Service ASE Federal Carlo Service ASE Federal Carlo Service ASE Water Heaters Secure & Service Dabos Replaces Federal Service Replaces Federal Services Donation Contributions Penson Penson Donation Contributions Penson Penson Donation Contributions Penson Penson Donation Contributions Penson Cole & Political Activities Shutdown Coal Company Expenses All Other Operational Expenses And Other Operational Expenses Mariamence of Bedin Pant Signed Out Recovery-Abert Coals Signed Out Signed Signed Services Abert of Compact Signed Services Abert of Compact Signed Services Abert of Coals Signed Services Abert of	Associated Business Devel	pment Expenses	83,094	63,200	841	19,252
Lossiciant of Sale of Property Cosetian Est - National or Troperty Operator Est - National or Sale of Property Operator Sale of Property Operator Sale of Property Operator Sale of Property Operator Sale of Property Water Heathers Sooul & Server Cab Deer Reputary Esterne Expense of Non-Utility Operation Miles NonOp Expenses - NonAssoc Denation Contributions Provision Other Delateral Activities Other Delaterary Marit Cab Shutdown Coal Company Expenses Other Operational Expenses National Expenses National Expenses National Expenses National Company Espenses National Compan	Gain on Disposition of P	operty	•		•	
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Part Clark AR Bad belieh AR Bank Clark C	Factored Cust ARI ExpARI		818,134	818,134	0	
Water Heaters Second to Server Cub Dees Regulatory Expenses - Non-Assoc Regulatory Expenses - Non-Assoc Mare Non-Op Expenses - Non-Assoc Distriction Distriction for Pensitias Chee & Pelocation Contributions Prevision for Pensitias Chee & Polician Activities Associated and Recomptibility Maritaneous of Beater Part Statement of Recomptibility Maritaneous of Recomptibility Maritaneous of Recomptibility Maritaneous of Statement Maritaneous of Ma	Part Cust AR-Bad Debts-Arri Oner Firm and Factored &		1 306,286	1,306,286	0	
Scoul & Serves Cab Does Reputatory Expenses Expanse of Non-Utility Operation Maze Non-Op Expenses - Non-Massoc Denation Contributions Persists Provision for Pensities Civic & Political Activities Additional Expenses Additional Expenses Civic & Political Activities Maintenance of Studies Maintenance of Studies Maintenance of Studies Maintenance of Studies Maintenance Civic & Expenses Maintenance of Compact Handren Maintenance of	Water Heaters					
Explaints Expenses Replaints Expenses Miss NonOp Expenses - NonAssoc Donation Contributions Persists Provision for Pensities Civic & Political Activities All Civic & Political Activities All Civic & Political Activities Maritaneous of Boate Part Maritaneous of Structures Marit of Compace Hautwer Marit of State Of Compace Hautwer Marit of Maritaneous of Compace Hautwer Marit of Maritaneous of Compace Hautwer Marit of Maritaneous of Structure Maritaneous of Compace Hautwer Maritaneous of Structure Ma	Social & Service Club Dues		63,653	33,339	21,411	8,90
Mais Compared of Parishment Operations of Mais NonOp Expenses - NonAssoc Dotation Contributions President Contributions President Contributions President Contributions Civic & Political Activities All Chart Operational Exponses All Chart Operational Exponses Maintiscup & Exponses Nationary Activities Nationary Contraction Maintinance Maintiscup & Exponses Nationary Contraction Maintinance Maintiscup & Exponses Nationary Contraction Maintinance Maintiscup Contraction Maintiscup Contra	Regulatory Expenses	The state of the s	10,076	2,459	6,135	1.48
Misc NonOp Expenses - NonAssoc Dotation Dotation Dotation Dotation Contributions Penatisa Provision for Penatisa. One to Potation for Penatisa. One to Potation Activities One Dotation - Nonassoc Other Delational Activities One Dotational Expenses All Other Operational Expenses All Other Operational Expenses All Other Operational Expenses Nationarco of Boat Penation Maria Say & Engineetic Marianarco of Boat Penation Maria Say & Engineetic Marianarco of Say Beat Penation Marianarco of Say Marianarco All Other Gameration Maintanance Marianarco of Say & Engineetic Marianarco of Say Services Marianarco of Marianarco of Say Services Marianarco of Say Services Marianarco of Say Services Marianarco of Say Services Maria	Mac Non-Op Esp - Nordenoc	TO THE PARTY OF TH	3,052	1,784	182	1,085
Donation Contributions Persons Presents Presents Presents Cove & Person Manager Cove & Person Activities Cove & Person Activities Cove & Person Activities Cove Describes Activities Cove Describes Activities Cove Describes Activities Cover Describes Activities Cover Describes Activities Cover Describes Activities All Other Operational Exponses	Misc NonOp Expenses -	YouAssoc	3,052	1,784	162	1,08
Prenates Provision for Penalities Cheic & Political Activities Cheic & Political Activities Cheic & Political Activities Cheic & Political Activities Cheic Describes - America Cheic Describes - All Cheir Cheic	Donation Contributions		472,360	426.822	37,787	7.75
Provision for Penalties Civic & Postce Admires Civic & Postce Admires Civic & Postce Admires Civic & Cold Company Expenses Other Deductions Shutdown Coal Company Expenses All Other Operational Expenses Marint Says & Expenses Marint Says & Expenses Marint Says & Expenses Marint Says & Expenses Marint Company Maintanance Marint Says & Expenses Marint of Company Maintanance Marint Says & Expenses Marint of Company Expenses Marint of Marint Says & Expenses Marint Says & E	Peralles		1,001	82	822	100
Cone & Pendens Acrivities Cone & Pendens Acrivities Other & Pendenson Other Declarical Expenses All Other Operational Expenses All Other Operational Expenses Maintenance of Betan Plant Sistem Our Recovery-Maint Costs Maintenance of Betan Plant Sistem Our Recovery-Maint Costs Maintenance of Betan Plant Maintenance of Betan Plant Maintenance of Betan Plant Maintenance of Betan Plant Maintenance of Mac State Pt Stoam Generation Maintenance Maintenance of New State Pt Stoam Generation Maintenance Maintenance of Statemer Maintenance of Statemer Maintenance of Compace Hunders Maintenance of Compace Hunders Maintenance of Overhal Lose Maintenance of Overhal Lose Maintenance of Overhal Lose Maintenance of Statemer Main	Provision for Penalties		1,004	82	822	100
Other Deductions - Nonamics Other Deductions - Separate Shutdown Coat Company Expenses All Other Operational Expenses All Other Operational Expenses Namidational Expenses Namidational Expenses Namidational Expenses Namidational Expenses Namidational Education Namidational Coats Strain Goals Plant Nationary of Necessary Mant Coats Nationary Mant Coats Nationary Mantifersance Nationary Namidationary Nationary Operation Maintenance Nationary Sprace Namidation Maintenance Nationary Sprace Namidation Maintenance	Civic & Political Activities		377,285	86,663	219,142	55,459
Other Deductions Shutdown Coal Company Expenses All Other Operational Expenses All Other Operational Expenses Operational Expenses Maint Suys & Eligensein Maintenance of Boar Part BSNR Out Recovery Maint Coals BSNR Out Recovery Maint Coals BSNR Out Recovery Maint Coals Waternance of Mac State Part Maintenance of Boar Part Maintenance of Mac State Part Stoam Generation Maintenance Hydro Generation Maintenance Other Generation Maintenance Other Generation Maintenance Maintenance of Development Maintenance of Development Maintenance of Operation State Maintenance of State State Maintenance of State Maintenance of State Maintenance of State State Maintenance of Maintenance Maintenance of Maintenance Maintenance of Operation Maintenance of Maintenance Main	Other Deductors - Nonseason		71,500	41,413	29,499	588
All Charles Commany Expenses All Charles Operational Expenses All Charles Operational Expenses All Charles Operational Expenses All Charles Operational Expenses Maintenance of Software Maintenance of Software Maintenance of Software Maintenance of Maintenance Maintenance of Maintenance Maintenance of Maintenance Maintenance of Maintenance Maintenance of Software Maintenance of Commandian Maintenance of Commandian Maintenance of Operation Ma	Other Deductions		71,600	41,413	28,489	889
Operational Expenses Maint Says & Engineering Maintenance of Stockness Maintenance of Maintenance Maintenance of Maintenance Maintenance of Maintenance Maintenance of Maintenance Maintenance of Stockness Maintenance of Stockness Maintenance of Compate Stockness Maintenance of Compate Stockness Maintenance of Operation Maintenance of Operation	Shutdown Coal Compan All Other Coerational Exper	Expensos	2117 328	2 728 987	314.977	76 370
Maint Supv & Engraeding Maintenance of Servicians Maintenance of Development Maintenance of Servicians	Operational Expenses		68,680,784	48,336,158	38,988,104	4,891,831
Maintenance of Structures Maintenance of Structures Maintenance of Botter Paris BSTOR OUT Recovery-Ment Coats Maintenance of Botter Paris Maintenance of Structures Maint of Commentation Maintenance Maintenance of Commentation Maintenance Maintenance of Commentation Maintenance Maintenance of Commentation Reput Maintenance of Commentation Reput Maintenance of Commentation Reput Maintenance of Commentation Reput Maintenance of Maintenance Maintenance of Maintenance Maintenance of Structures	Maint Supv & Engineeting		1,773,795	382	1,773,220	193
BSTOR OUR Recomptive of potent parts BSTOR OUR Recomptive blant Coats Maritanian of plants from Maritanian of plants from Maritanian of plants from Maritanian Generation Maintanian Maintanian Generation Maintanian Maintanian Generation Maintanian Maintanian Generation Maintanian Generation Maintanian Generation Maintanian Maintanian Ma	Maintenance of Structures		1,828,651	0 0	1,626,651	
BSTOR OUR Recovery About Costs Maintenance of Beatine Pleat Maintenance of Beatine Pleat Maintenance of Beatine Pleat Steam Genteration Maintenance Nuclear Generation Maintenance Mydro Generation Maintenance Other Generation Maintenance Maintenance of Structures Maintenance of Structures Maint of Computer School Maintenance of Structures Maintenance of Struc	Martinesco o pose man		(104 303)	9 6	10,713,130	
Maintenance of Electic Plent Maintenance of Electic Plent Steam Generation Maintenance Nuclear Generation Maintenance Hydro Generation Maintenance Other Generation Maintenance Other Generation Maintenance Maintenance of Structures Maint of Compute Hardware Maint of Compute Software Maint of Station Equipment Maint of Station Equipment Maintenance of Overhaad Lave Maintenance of Overhaad Lave Maintenance of Structures Maintenance Maintenance of Structures Main	BS10R OV Recovery-Ment Cont		(1.303.052)		(1,303,052)	
Maintenance of Mac Steam Pt Steam Generation Maintenance Nuclear Generation Maintenance Other Generation Maintenance Other Generation Maintenance Maintenance of Structure Maintenance of Structure Maint of Computer Schlere Maint of Computer Schlere Maint of Structure Maint of Structure Maintenance of Deveload Lave Maintenance of Deveload Lave Maintenance of Deveload Lave Maintenance of Deveload Lave Maintenance of Structure	Maintenance of Electric Plent		3,580,355	0		-
Stowns Generation Maintenance Nuclear Generation Maintenance Hydro Generation Maintenance Other Generation Maintenance Other Generation Maintenance Marca Generation Maintenance Marca of Engineering Marca of Complex Software Marca of Maca Towner Marca of Complex Software Marca of Maca Towner Marca of Maca Towner Marca of Maca Towner Marca of Engineering Marca of Engineering Marca Software Marca Soft	Marrienance of Mac Steam Pit		1,270,365	(523)		0
Hydrox Generation Maintenance Other Generation Maintenance Marks story Engineering Marks story Engineering Marks story Engineering Marks of Computer Schwere Marks of Computer Schwere Marks of Computer Schwere Marks of Computer Schwere Marks of Chortest Caupeneri Marks of Machineering Marks of Machineering Marks Schwere Marks of Machineering Marks Schwere Marks of Machineering Marks Schwere Marks of Machineering	Steam Generation Maintens	200	17,621,941	(141)	17,621,553	183
Other Generation Maintenance Mark Supe & Engenering Mark Supe & Engenering Mark Supe & Engenering Mark Supe & Engenering Mark of Computer Software, Mark of Communication Equip Mark of Station Engineer Mark of Machineman Pit Transmittesion Maintenance Mark Supersupp	Hydro Generation Maintena					
Marit Supy & Engineeting Maritanaco of Structure Marit of Computer Software Marit of Computer Software Marit of Computer Software Marit of Software Software Marit of Software Software Maritanaco of Overhand Lubes Marit of Machineman Pit Transmission Machineman Pit Maritanaco of Structure Maritanaco of Structure Maritanaco of Structure	Other Generation Maintenar	8	•			
Maint of Compute Values or Services Maint of Compute Values Maint of Communication Equip Maint of Services of Overhead Lave Maint of Maint Lave Maint of Maint Name Address of Services Maint Name Maint N	Maint Supv & Engineering		22,982		208	22,773
Maint of Computer Scholars Maint of Computer Scholars Maint of Station Equipment Maint of Maintenance of Overhead Lines Maint of Maintenance Maint of Maintenance Maint Supe & Structure Maint Supe & Structure Maint Supe & Structure Maint Supe & Structure Maintenance of Structure 19	Marriadacco of Securities		917	9 0	9 4	0100
Ment of Communication Equip Ment of Station Equipment Ment of More Treatment Lines Ment of More Treatment Lines Ment of More Treatment Line Ment of More Treatment Line Ment of More Treatment Lines Ment of More Treatment of Stationers Ment of More Treatment of More T	Maint of Computer Software		85,447	5,901	2,905	76,641
Ment of Station Colomnia Naminarios of Overhand Lives Ment of Motor Treatment Fire Transmission Maintenance Ment siny & Expression Mentanco of Supersion Mentanco of Supersion Mentanco of Supersion	Ment of Communication Equip		1,873	0	0	1,873
Nontranse of Overland Lines Name of Underground Lines Name of Note Transmation Pit Transmittasion Maintenance Maintenance Super Engineering Maintenance Structure	Ment of Station Equipment		379,080	1,086		377,907
Want of Usarignous Disease Mand of MacThranation Pt Transmission Maintenance Mant Stoy & Expression Maintenance Stoy Survives Maintenance Stoy Survives	Mantanance of Overhead Lines		1422.727	(195)	20	1.424.021
Transmission Maintenance Mart Sup & Experits Merhanna of Studens	Mark of Undergound Libera Main of Mar Thermories Di-		P1 384	2 64	98	279 276
Mark Supv & Engmenting Merteneman of Structures	Transmission Maintenance		2.161.707	6.451	12	2,162,704
Maintenance of Studynes	Mant Supy & Engineering		1,714	1,701	0	13
	Mertentros of Students		19,117	6,495		10,623
Mart of Salon Equipment	Mart of Station Equipment		351,849	350,370	13	1,465

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Santa	INCOMESTATEMENT	Int Consol	Company -	Company - Generation	Company -
YTD Sep 2018		GLS8016 Actual	110 Actual	417 Actual	180 Actual
068 VZ016-09-30	Layout GLS8016 Account GLACCT SEC Business Units: SECINENT CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2018	YTD Sep 2016
5830001	Tree and Brush Control	505,540	505,540	0.0	0
40000	Storm Express Anorozation Maint of Underground Lines	74,598	74.598	00	o 6
90009	Mant of Lns Tmt RightmakDw	34,693	34,693		0
20000	Maint of Str Lighting & Spral S	35,126	35,126	0 0	0) 388
00000	Maint of Mac Durbbuton Pt	50.832	50,366		466
	Distribution Maintenance	31,297,739	31,289,024		28,713
8350001	Mart of Structures - Owned	237,262	236,723	E °	85°
20072	Maint of Data Foundament	115 867	83 026	33.841	• •
5100	Marit of Crimnsabon Eq-Unail	840,302	787,151	53,152	0
5100	Maint of Office Furniture & Eq	371,799	191,963	179,836	0
8100	Manufactured of vision Equipment	227	777	00	00
	Marie of DA-AMI Comm Equip	10,078	10,057	13	80
	Administration & General Maintenance	1,621,699	1,364,310	266,841	848
	Maintanance Expenses	52,703,085	32,629,844	17,891,287	2,182,156
	rotal Operational and Maintenance Expenses	119,383,870	80,985,802	56,879,391	7,073,986
100	Ament of Plant	2,027,219	1,142,727	405,087	479,405
4080001	Amen's of Pit Acq Acj	28,962	0	0	28,962
	DDA Amortization	2,056,181	1,142,727	405,087	190,367
407,2000	Regulatory Debta	102,932	0 0	0	102,932
	DDA Regulatory Debits	187.878		1 678 856	100 632
	DDA Regulatory Cradita				
	Amortization	3,734,967	1,142,727	1,980,942	611,299
400,000	DDA Depreciation	59,124,729	21,261,737	26,476,587	11,386,395
	DDA STP Nuclear Decommissioning	· ·		· ·	· ·
4031001	Depr - Asset Redisment Oblig	170,294	0	170.284	0
	DDA Removal Costs	170,284		170,284	
	Depreclation	59,295,023	21,261,737	26,646,891	11,386,385
a	Appreciation and Amortization	63,029,890	22,404,463	28,627,832	11,997,694
	Franchise Taxes	•		•	
400100515	State Green Recorded Tax	(8,487)	0 0	(8,487)	0 0
	Revenue-kWhr Taxes	18,046		18,046	
200	2	2,285,580	1,277,225	1.004,488	3,867
500	Code Instituted Tax	212,8	23 554	2,434	32
4081033	nell Los	(787,028)	(584,911)		(901)
950	Fanga Benett Lawang - FUT	(5,329)	(4,040)		(3)
900	Fings Benefit Loading - Suff	(17,283)	(12.057)		(11)
409102018	State States Order Trees	2,626,046	00,000	2 971 958	esn't
	Taxes	2,871,958		2,971,958	
408100514	Res Personal Property Taxes	838,417	(178,868)	1,224,851	(107,667)
00515	Real Personal Property Taxes	1,70,840,8	5,316,115	742,982	2,986,974
202015	Rest Pen Prop Ton-Cap Leases	191,328	136,954	15,675	40.699
406103615	Real Prop Tay-Cap Lander	(2,540)	105.00	8,873	0
91920	Real Prop Tox-Cup Leases	19.125	18.125		
20215	Real Personal Property Teams	11,673	1,953	0	9,720
	Property Taxes	10,388,769	6,435,655	1,993,481	2,859,624
406101616	St Publisher Committee Fees	281 700	281 700	00	0 0
	Regulatory Fees	847,801	847,801		
408101415	Federal Errase Taves	008	0	006	0
101416	Faderii Extra Term	3,580	a	3,580	O
	Production Taxes	4,480		4,480	,
406101716	St. Lie Against an form	132	132	0 0	0 0
406101916	State Sales and List Times	7.153	7.153	0	

Chicago Chic	GLS8016 YTD Sep 2016 1909/2016 12:59	INCOME STATEMENT	Kentucky Power int Consol GLS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Company - Transmission 180 Actual
COUNTY OF PRINCE DETAINS 1,2,2,15 1,1,2,2,2,15 1,1,2,2,2,15 1,1,2,2,2,15 1,1,2,2,2,15 1,1,2,2,2,2,2 1,1,2,2,2 1,1,2,2,2 1,1,2,2	6-09-30	ACCT SEC Business Unit	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Trians Other Places 145,774		Miscellaneous Taxes Other Non-Income Taxes	8,696	869,8	4480	
Control Cont		Taxes Other Than income Taxes	15,765,785	6,998,667		2,962,712
ACTOR COREANING INCOME. Control Contro		Memo: SEC Total Operating Expenses	387,847,941	419,885,681		22,045,837
Total Collection Total Colle		OPERATING INCOME	84,561,923	22,969,780	22,211,648	49,380,584
Total interest & Dividend broadfilland 1,1138 1,1138 1,1138 1,1138 1,1138 1,1138 1,1138 1,1138 1,1138 1,131		NON OPERATING INCOME (EXPENSES)				R
Interest & Divident Amiliated 7,447 14,122		Int & Dradend Inc. Normstoe	7,487	11,128		(513)
Total Interest & Dividence According (1972) 1973 1974 197		Interest & Dividend NonAffillated	7,467	11,128		(513)
Total Interest & Dividend Income 1,513 1,514 1,515 1		Interest Income - Assoc CBP	600 a	(2) 2/2		86.312
Interest & Divident Control Charge 1513		Total interest & Dividend Income	17,137	(10,144		85,799
Interest & Dividend Carrying (256,455) 1,513		Carrying Charges	(284,059)	1,513		28.757
Action Color Col		Interest & Dividend Carrying Charge	(284,059)	1,613		28,757
APUDC Gain on Disposable of Equity Investments Interest. LTD FMB Interest. LTD FMB Interest. LTD Chiese Payable Affiliated Interest. STD Chiese Payable Affiliated Other Interest. STD Chiese Payable Affiliated Other Interest. STD Chiese Payable Affiliated Other Interest. Stall Turn Doble Affiliated Other Interest Express. Affiliated Interest Express. Affiliated Ot		Memo: Total Interest & Dividend Income w/ Camying	(286,922)	(8,631)	0	114,566
Sain on Disposalition of Equity Investments			742,995	171,707		102,681
Interest LD Notes Payable - Non-Affiliated Interest LD Notes Payable - Non-Affiliated Interest LD Notes Payable - Non-Affiliated Informet LD Other-Affiliated Informet SD - Non-Affiliated Informet SD -		Gain on Disposition of Equity Investments	***************************************			200
Interest LD Notes Paylate - Affiliated 167,305 167		Interest LTD FMB	9			
Interest LID Potest Payable - Affiliated 15,790 197,900 19		int on LTD - Install Pur Contr	167,905	167,905	0	a
Interest I DN other Payable - NonAffliated 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 9,414,945 11,899,000 11,899,000 9,414,945 11,899,000		Interest LTD Notes Payable - Affiliated	101,800	906'791	1	
Interest LTD Senior Unsecured 1,485,000 9,414,945		Interest LTD Notes Payable - NonAffiliated				
Interest LTD Cather - Amil Interest CTD Cather - Amil Interest Cather - Cather		Inforest LTD Debendures				, 660 000 0
Internst LTD Other - Amil 12/17/132 3-99 779		. 3	31,859,030	9,414,945		6,829,833
Interest LTD Other - Northfill 1,217,132 359,779		Interest LTD Other - ATRI		. Trans		
Interest on Long-Term Debt 149,458 149,4		Interest LTD Other - NonAffil	1,217,132	359,779	596,386	260,966
Interest STD - And Teacher 68 301 148 440		Interest on Long-Term Debt	33,244,067	9,942,629	18,	7,090,799
Interest STD - Month		Into Assoc Co - CBP	106,301	149,480		(440,160)
Interest STD - Nord#file		Lives Of Credit	706,449	173,094	504,566	28,780
Amort Det Devide Put		Interest STD - NonAffil	706,449	173,094	604,668	28,790
Amort Deat Charaltisp NP Amort Clear State New Amort Deat Charaltisp NP Amort Clear State New Amort Deat Charaltisp NP Amort Clear on Reacquired Debt Amort Clear on Reacquired Clear on Reacquired Debt Amort Clear on Reacquired Clear on Reacquired Clear on Reacher Depth No. 20 on Reacher Defended Defended Clear on Reacher Defended Clear On Reacher Defended Clear Defended Cle		INTERFECT ON SHOP LETTE LEDGE	24.018	322,874	24 016	0
Amort of Debt Disc. Prem & Exp		Antz Debt OwnikEsp NP	98,684	29,459		21,370
Amort Loss on Reacquired Debt Amort Loss on Reacquired Debt Amort Loss on Reacquired Debt Amort Cain on Reacquired Debt Other Interest - Fuel Recovery Other Interest - State Tax Other Interest - NonAffil Interest - Contact Cain Cain Unrealized (Cain) Loss Are Binned Frait bad Crait Interest Charges Are Binned Frait bad Crait Interest Charges INCOME BEFORE INCOME TAXES and EQUITY EARNINGS INCOME BEFORE INCOME TAXES and EQUITY EARNINGS INCOME BEFORE INCOME TAXES and EQUITY EARNINGS INCOME CAIN CO. IAD. Federal Interest Contact Interest Tax Redon Current Income Tax Rev Del VIT CO IAD. Federal Federal Deferred Frait Federal Frait Federal Frait Frait Federal Frait Frait Federal Fr		Armiz DremMExp-Sn Uraec Note	420,130	124,156		890.08
Amort Loss on Reacquired Debt Amort Loss on Reacquired Debt Amort Carin on Roacquired Debt Amort Carin on Roacquired Debt Amort Carin on Roacquired Debt Other Interest Expense - Stefa To Other Interest Rate Hedge Unruralized (Carin)Loss Are Browd Franch Interest Rate Hedge Unruralized (Carin)Loss Are Browd Franch Are Browd Franch Interest Rate Hedge Unruralized (Carin)Loss Are Browd Franch Interest Rate Hedge Unruralized (Carin)Loss Are Brown Franch Interest Rate Hedge Unruralized (Carin)Loss Are Brown Franch Interest Rate Hedge Unruralized (Carin)Loss Are Browned Franch Interest Rate Hedge Unruralized (Carin)Loss Interest Rate Hedge Unruralized (Carin)Carin Carin C		Amort of Debt Disc. Prem & Exp	543,830	7 458	7	111,436
Amort Gain on Roasquired Debt Other Interest Expense - Stefa To Other Interest Expense - Stefa To Other Interest Rate Hedge Unmeltand (Gain)/Loss Are Bredge Unmeltan		Amort Loss on Reacquired Debt	25,238	7,468	12,369	6,410
Other Interest Expense - Stafe Tax Universe on Customer Deposits 73,042 73,042 73,042 Universe on Customer Deposits 73,042 73,042 73,042 Universe on Customer Deposits 73,042 73,042 Universe on Customer Deposits 73,168 Other Interest Rate Hedge Universities (Amort Galn on Reacquired Debt				
Interest Carbon Deposits 73,042 7		Other Interest - Fuel Recovery	- FE 871		49 BND	1474
Indirect Expense - State Tax (60,503) 3,126 Other Indirects - NorthWill 1,124,065 78,168 Other Indirects - NorthWill 1,124,065 78,168 AFUDC-Borrowed Funds		interest on Customer Deposits	73,042	73,042		0
Continuents		Inferest Expense - State Tax	(80,509)	3,126		338
Interest Rate Hedge Unmedized (Calin)Loss		Other Interest - NonAffill	49,404	78,168	(34,473)	7,709
AND Showed fract band Creat-Co. AND CABONAGE STATES AND COULTY EARNINGS INCOME BEFORE INCOME TAXES and EQUITY EARNINGS INCOME TAXES AND EARNINGS I		Interest Rate Hedge Unrealized (Gain)/Loss	.0		9	5
TOTAL INTEGRATED STATES AND EQUITY EARNINGS		ACTION Demonstrate Design	(530,163)	(124,065)		(74,836)
INCOME BEFORE INCOME TAXES and EQUITY EARNINGS 80,828,870 12,764,467		Total Interest Charces.	34.108.126	10 378 380	47	6.729.148
INCOMETAXES and EQUITY EARIENGS (254,855) (3,188,003)		INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	60,828,870	12,764,487		42,868,574
Income Teach Control Contr	-	INCOME TAXES and FOURTY EARWINGS.				
The Contribute Federal The Second Federal The Seco		Income Taxes, UGI - Federal	(294,855)	(3,188,003)	(8,028,441)	10,919,589
Prev Del VT 08 De line Fed Proposition 10 miles 10		Inc Tax, On Inch Ded Faderal Factorial Current Income Tax	(117,658)	(172,862)		12,162
Prov Del UT Co IsD - Federal 2,468,359 0 0 Pro Del UT Co IsD - Federal 2,468,359 0 (40,163,654) (5,264,478) Pro Del UT Co On IsD Fed 2,389 (03) 1,224,347 Pederal Delevand Income Tax 23,388,439 1,224,347 Pederal Delevand Income Tax 23,388,439 1,224,347		Prov Del VT UB Op inc Fed	63,472,787	8,498,824		3,258,429
Pro Def UT-C: UNI Op Inc Fed (40, 163,654) (5,264,478) Pro Def UT-C: On IND Fed (2,389,033) (5,264,478) Pro Def UT-C: On IND Fed (1,09,04) Pro Def UT-C: On		Prov Del I/T Oth I&D - Federal	2,468,359	0	2,465,055	3,304
Fe Cell 17 C On MOFed		Pry Del VT-Cr UNI Op Inc-Fed	(40,163,654)	(5,264,478)		(753,454)
ATTENTION TO THE PROPERTY OF T		Endows Deformed Innovers Tow	(2,389,053)	1224.47	(2,369,053)	9 508 279
TC AQ, USIN Diper - Fed		TC-AG URIN Doer - Feel	11 0711	(884)		-

HNGLVMK Team/Regulatory & Governmental Roports/Kentucky Power Monthly Report KPSCk2016/2016 09 Sept2016_9 GLSB016_xis

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YTD Sep 2016		GLS8018 Actual	110 Actual	417 Actual	180 Actual
028 V2016-05-30	Layout GLACCT SEC Business Units: SEGMENT_CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
	Federal Income Taxes	22,973,956	(126,403)	9,659,628	13,439,833
408100212	Income Taxes UOI - State	22,590	1,306	(15,692)	36,976
409100216	Income Taxes UOI - State	(1,425,478)	81,728	(3.625,542)	2,118,338
409200216	the Tax Oth Inc Ded - State	(20,008)	(29,398)		2,068
	State Current Income Tax	(1,422,896)	63,634	(3,633,912)	2,157,382
4101002	Prov Del VT Usi Op Inc. State	5,288,401	4,844,539	441,862	0
411100Z	Pry Def VT-Cr Util Dipline-State	(6,082,452)	0	(6 082,452)	0
	State Deferred Income Tex	(796,051)	4,844,539	(6,640,590)	
	State investment Tax Credits	The same of			
	State Income Taxes	(7,278,347)	4,838,173	(8,274,502)	251,161,352
	Local Current Income Tax				
	Local Deferred income Tax				
	Local Investment Tax Credita				•
	Local Income Taxes		•	*	•
	Foreign Current Income Tax		•		•
	Foraign Deferred income Tax		•		
	Foreign investment Tax Credits				
	Foreign income Taxes	1			
	Total Income Taxes	20,755,009	4,772,770	385,024	15,597,216
	Equity Earnings of Subs				
	INCOME AFTER INCOME TAXES AND EQUITY EARNINGS	40,174,861	7,981,717	4,921,685	27,271,468
	Discontinued Operations (Net of Taxes)	4		4	•
	Cumulative Effect of Accounting Changes	•	,		
	Extraordinary Income / (Expenses)			V	*
	NET INCOME	40,174,861	7,981,717	4,921,685	27,271,459
	Minority Interest Preferred Stock Dividend Subs	14			
	Earnings to Common Shareholders	40,174,861	7,881,717	4,921,686	27,271,459
	NET INCOME (LOSS) NODE before PS	40,174,861	7,881,717	4,921,686	27,271,469
	Double Check on Net Income Node after PS	(0)		0	•

CAN ELECTRIC POWER COMPANY			
BALANCE SHEET	Kentucky Power	Kentucky Power	Kentuc
	Int Consol	Company -	Company
p 2016	GLS8216	110	

BALANCE SHEET Lynd: (2.931) Lynd: (2.931)	Kentucky Power Int Consol GLS8216 YTD Sep 2016	Kentucky Power Company - 110 YTD Sep 2016	Kentucky Power Kentucky Power Company - Generation Company - 117 180 YTD Sep 2016 YTD Sep 2016
1 8	BALANCE SHEET Lyou': G. 59316 Account G. ACCT SEC. (Bankers the: SEGREPT CONS		Kentucky Power Int Consol GLS8216 YTD Sep 2016
Kentucky Power Company - Company - Generation 110 117 YTD Sep 2016 YTD Sep 2016	Kentucky Power Company - Generation 117 YTD See 2016	Kentucky Power Company - Generation 117 YTD Sep 2016	

Cash and Cash Equivalents	912,549	812,549	0	0
Other Cash Deposits	10,849	5,786	6,063	0
Customers	7,927,293	5,930,876	1,462,914	533,502
Accrued Unbilled Revenues	646,509	646,509	0	
Miscellaneous Accounts Receivable	25,456,514	13,267,502	61,094,257	8,022,086
Allowances for Uncollectible Accounts	(71,335)	(62,761)	0	(8,574)
Accounts Receivable	33,958,981	19,782,126	62,557,171	8,547,015
Advances to Affiliates	0	0	0	•
Fuel, Materials and Supplies	39,535,427	2,019,091	37,087,359	428,977
Risk Management Contracts - Current	639,697	7,184	632,513	
Margin Deposits	964,303	32,057	932,246	
Unrecovered Fuel - Current	4,271,780	•	4,271,780	•
Other Current Regulatory Assets	0	•	0	
Prepayments and Other Current Assets	3,177,018	2,118,050	979,561	81,405
TOTAL CURRENT ASSETS	83,470,602	24,874,843	106,466,693	9,057,397
Electric Production	1,180,451,129	824,285,518	1,197,410,549	671,329,780
Electric Transmission	574,927,144	0	0	•
Electric Distribution	776,461,803	0	0	•
General Property, Plant and Equipment	64,007,724	199,571	1,461,903	1,160,479
Construction Work-In-Progress	19,167,762	9,881,431	2,591,994	6,694,337
TOTAL PROPERTY, PLANT and EQUIPMENT	2,615,015,562	834,366,621	1,201,464,448	579,184,596
less: Accumulated Depreciation and Amortization	(871,460,246)	(265,154,978)	(416,423,068)	(189,882,199
NET PROPERTY, PLANT and EQUIPMENT	1,743,565,317	569,211,542	785,041,377	389,302,397
Net Regulatory Assets	537,945,407	117,119,585	363,061,484	57,764,339
Securitized Transition Assets and Other	0	•	0	٥
Spent Nuclear Fuel and Decommissioning Trusts	•	0	0	•
Investments in Power and Distribution Projects	0	•	0	ី
Goodwill	•	0	0	•
Long-Term Risk Management Assets	34,676	4,039	30,637	•
Employee Benefits and Pension Assets	8,060,676	3,231,850	4,623,765	205,061
Other Non Current Assets	15,231,848	2,458,641	11,764,343	1,008,865
TOTAL OTHER NON-CURRENT ASSETS	681,272,608	122,814,114	379,480,229	58,978,264
TOTAL ASSETS	2 388 298 526	748 900 499	1 270 987 299	457 338 058

SERVICE TO				
Accounts Payable	60,858,916	64,674,843	56,827,163	6,382,241
Advances from Affiliates	11,383,796	21,185,028	79,972,175	(89,773,407)
Short-Term Debt	0	0		0
Other Current Regulatory Liabilities	٥	0	0	0
.ong-Term Debt Due Within One Year Non-Affillated	390,000,000	96,908,600	223,034,500	70,057,000
.ong-Term Debt Due Within One Year - Affiliated	٥	0	0	•
tisk Management Liabilities	1,160,401	0	1,150,401	0
Accrued Taxes	2,174,929	8,723,732	(16,883,236)	10,334,433
Nemo: Property Taxes	13,446,295	7,413,842	1,953,415	4,079,038
Accrued Interest	6,444,276	1,957,264	3,121,317	1,365,896
Risk Management Collateral	98,290	0	98,290	0
Utility Customer Deposits	26,679,995	26,429,995	250,000	0
Deposits - Customer and Collateral	28,778,284	26,429,995	348,290	0
Over-Recovered Fuel Costs - Current	٥	•	•	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	961,086	468,442	464,441	28,202
Tax Collections Payable	2,940,718	2,582,101	357,830	787
Revenue Refunds - Accrued	1,495,058	0	260,657	1,234,401
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	820,343	358,635	460,554	1,154
Accrued Rents	0	0	0	0

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March Control Case Control Cas	GLS8216 YTD Sep 2016	GLS8216 TYD Sep 2016 OURGERS SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Accorded (CD) Accorded (CD	09B V2016-09-	LACCT, SEC	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Payed Deductions 1,077.555 2,498.585 2,667.71		Accrued ICP	3,780,631	1,844,305	21	4,134
Severation September Sep		Misc Employee Benefits	1,057,355	348,936		27,749
According to the control of the co		Payroll Deductions	5,566	2,697		
Customer Advances Recognized 1612,288		Severance / Sci. Accrued Workers Compensation	262,652	93,548		20,933
Committee Comm	2530022	Customer Advance Receipts	1,612,598	1,612,598	4/3	
ACCORDING COUNTY (ACCORDING	2420511	Customer Advance Control Cash Disburse Account	1,612,598	1,612,598	00	
Michael		Control Cash Disbursement Account	1,077,185	1,077,185	57.	
February Comparison Compa	2300002	Eag	16.622.761	0.0	16.622.761	
Vec Cast Ferrales Rep 98.077 98.077 98.077 99.077	2420068	Econ. Development Fund Curr	456,535	456,535		
Season Land Free Season Land	2420512	Uncleimed Funds	29,807	59,807		
According terms Cont. According terms According terms Cont. According According terms Cont. According te	242059216	Acc Cash Franchise Req. Sales Use Tax - Leased Faun	268	04.00	23	
Present Magnetic Accurated Liabilities	2420643	Acqued Audit Fees	108,743	33,515		20,675
Corp. First Controlled Corp. Advanced Corp. Advanced Corp. Advanced Corp. Advanced Corp. Advanced Corp. Advanced Chest. Corp. First Chest. Advanced Librilities Corp. First Chest. Advanced Librilities Corp. Advanced Librilities Corp. Advanced Librilities Corp. Advanced Librilities Corp. First Chest. Advanced Librilities Corp. Advanced Li	2420656	Federal Mitigation Actru (NSR)	554,326	0 8 6 6 6 6		
Court Cour	2530112	Other Deferred Credits-Curr	105,284			
Contract Chee and Accorded Labilities	2530124	Contr in Aid of Constr Advance	65,502	85.502		
Contract Other and According Labilities	2530177		431,564	0		1.00
Comparison		Misc Current and Accused Liabilities Current Other and Accused Liabilities	37,359,432	11,019,653		1,314,899
TOTAL CURRENT LABILITIES S37,119,120 Z21,267,457 373,069,322 Long-Term Debt. Affiliated 477,135,044 142,462,823 Z31,668,527 100		Other Current Liabilities	38,320,517	11,488,096	77	1,343,10
Long-Term Dabt - Affiliated Long-Term Dabt - Affiliated Long-Term Dabt - Milliadet Long-Term Dabt - Permittina and Discounts Unamort Long-Term Dabt - Permittina and Discounts Unamort Long-Term Risk Management Labilities - MAM Memo - LTD NonAffiliated and Permittina - Hedge 60,555 Long-Term Risk Management Labilities - MAM Expulsion No Bear Section		TOTAL CURRENT LIABILITIES	637,119,120	221,267,457	m	(290,93
Long-Term Date: Prefring and Discounts Unamort 112,0044 142,671 145,671 142,			0	O CHO MOT CAN	23 4 2 4 2 5	200000
Memo - LTD Mondfilluited and Premiums 476,992.213 142,415,282 231,612.217 102,8			477,735,044	142,460,853	,162	102,987,56
Long-Term Risk Management Liabilities - MTM			476,982,213	142,415,282	231,6	102,954,720
Long-Term Risk Management Liabilities Mana		Lang-Term Risk Management Liabilities - Hedge	0	0.0	0	
Cong-Term Risk Management Liabilities	700047	Li Urreal Losses - Non Affil Lono-Term Risk Management Liabilities - MTM	60 635		60.635	
Deferred Income Taxes		Long-Term Risk Management Liabilities	60,635			
Continued in vestment if at X-region of the follower of investment if at X-region of the follower of investment if at X-region of the follower of Credits C26,400,669 (733,937) (793,937) (7		Deferred Income Taxes	662,656,624	191,853,755		132,966,846
Asset Retirement Obligation Nuclear Decommissioning Employee Benefits and Persion Obligations Trust Preferred Securities Cumulative Professor Cumulative Preferred Securities Cumulative Provisions - Rate Returnd Accumulated Provisions - Rate Returnd Accumulative Provisions - Rate Returnd Accumulat		Deferred Investment Tax Credits Reculatory Labilities and Deferred Credits	2,079	878		313
Asset Retirement Obligation Nuclear Decoministioning Employee Benefits and Pension Obligations Fusit Preferred Stocks of Subs - Mandatory Rede Cumulative Preferred Stocks of Subs - Mandatory Rede Obligations Under Capital Leases Def Credits - Income Tax Customer Advances for Construction Customer Advances for Construction Def Credits - NSR Customer Advances for Construction Def Gain on Safe and Leaseback Deferred Gain Offer Deferred Credits Deferred Gain Offer Deferred Gain Deferred Gain Deferred Gain Deferred		Memo - Reg Liab and Def ITC	(26,400,668)	(23,917,164)		(1,689,567
Nuclear Decommissioning		Asset Retirement Obligation	51,889,510	71,357		
Trust Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede Cumulative Preferred Stocks of Subs - Mandatory Rede Obligations Under Capital Leases Def Credits - Income Tax Total Obligations Deferred Cain on Sales Income Tax Customer Advances for Construction Def Gain on Sales Income Tax Customer Advances for Construction Def Gain on Sales Income Tax Total Object In		Fundame Reports and Pension Obligations	10 748 244	0 789 847	0 0802 086	4 778 46
Cumulative Preferred Stocks of Subs - Mandatory Rede 0 0 0 0 Obligations Under Capital Leases 1,796,617 814,514 946,703 946,703 Def Credits - Income Tax 1,110,644 293,212 53,257 Teder Malgation Deferrativisty 1,110,644 0 1,110,644 Def Credits - NSR 1,110,644 0 1,110,644 Customer Advances for Construction 1,60,320 0 0 Def Gain on Saled Leaseback 0 0 0 0 Def Gain on Saled Leaseback 0 0 0 0 0 Def Gain on Saled Leaseback 0 0 0 0 0 0 Def Gain on Saled Leaseback 0 0 0 0 0 0 0 0 Def Gain on Saled Leaseback 0		Trust Preferred Securities	0	0	0	-
Def Credits - Income Tax		Cumulative Preferred Stocks of Subs - Mandatory Rede	•	0		
Total Malgation Defenditive Total Malgation Defends Total Malgat		Obligations Under Capital Leases Def Credits - Income Tax	1,798,617		293 212	53.257 37,400
Def Credits - NSR Customer Advances for Construction Def Gain on State and Leaseback - Rockport Def Gain on State and Leaseback - Rockport Def Gain on Disp of Utility Plant Def Gain on D	2530114	Foder Autgation Deferal(NSR)		0		104/00
Deficiency Characteristics of Carlo		Def Credits - NSR	1,110,644	D	1,110,644	
Deferred Gain on Sale and Leaseback - Rockport 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Def Gain on SaletLeaseback	0	0	•	
Def Gain on Disp of Utility Plant Def Salan on Disp of Utility Plant Def System Upgrade Credits Pro Opt Las-Sout-Defut Rev- Def Credits - Other Total Other Deferred Credits Accumulated Provisions - Rate Refund Def Salan Def Gain on Disp of Utility Plant 1340,702 154,850 0 154,850 0 154,850 154,850 154,850 154,850		Deferred Gain on Sale and Leaseback - Rockport	0	0	0	
Fig. 25 arm Digitation Clears 155,853 15	7530067	Def Gain on Disp of Utility Plant	0 204	0.5	0.9	
Par Opt Last Rev-Bonus Laste NC Cash 120 1	2530092	For Option Upgrebe Creats For Opt Line In Kind Sv-Ord Gas	135,863	136,863		
Fer Opt Lns-Said-Defo Rev 85,895 0 0 Deformed Rev-Bonus Lasse NC 1,190,381 136,983 683,310 Def Credits - Other Deformed Credits 1,340,702 297,303 683,310 Accumulated Provisions - Misc 1,340,702 1,340,702 0 154,850 Accumulated Provisions - Misc 1,340,702 1,340,702 Accumulated Provisions - Misc 1,340,702 1,340,702 Accumulated Provisions - Misc 1,340,702 1,340,702 Accumulated Provisions - Misc 1,340,702 Accumulated Provis	2530101	MACSS Unidentified EDI Cash	120	120		
Def Credits - Other Deferred Credits - Other D	2530137	Fbr Opt Lns-Said-Defd Rev	65,895	0 0	0 01100	85,895
1,340,702 297,303 683,310 0 0 0 164,850 0 164,850		Def Credits - Other	1,180,381	136.983	683,310	360.08
164850		Total Other Deferred Credits	1,340,702	297,303		360,086
		Accumulated Provisions - Nate Rejund	164 850			

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TTD Sep 2016	AMERICAN ELEC GLS8216 YTD Sep 2016	AMERICAN ELECTRIC POWER COMPANY BALANCE SHEET YTO Sep 2016 (01/02016 08 54	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
1,180,872,366 321,581,425 Raderr 0 0 0 0 50,450,000 22,404,049 527,309,077 106,025,371 51 (1,587,173) (16,515) 670,307,039 174,051,618 570,307,039 174,051,618 570,307,039 174,051,618 570,307,039 174,051,618 570,307,039 174,051,618	9B V2016-09-	Layou : GLASATIO Account GI_ACCT_SEC - Gladnes time SEGNENT_CONS	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016	YTD Sep 2016
Radem 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7	DTAL NON-CURRENT LIABILITIES	1,180,872,366	321,581,425	622,829,737	236,461,204
S0,450,000 22,404,049 50,450,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	77	OTAL LIABILITIES	1,717,991,487	542,848,881	699,899,669	235,170,268
50,450,000 22,404,048 527,309,077 106,025,371 3 6 6 45,838,713 174,051,615 5 6 70,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 1,307,039 174,051,618 5 6 70,307,039 174,051,618 5 6 70,307,039 1,307,039 174,051,618 5 6 70,307,039 174,051,051,051,051,051,051,051,051,051,051	σ ≅ [umulative Pref Stocks of Subs - Not subject Mand Raden Inority Interest - Deferred Credits	0 0	0 0	0	0 0
50,450,000 22,404,048 527,309,077 106,025,371 3 0 0 84,135,135 45,538,713 (16,515) 670,307,039 174,051,618 2,388,288,528 716,900,499 1,500,490 1,5		COMMONSHAREHOLDERS EQUITY				
84,135,135 45,638,713 (1,587,173) (16,515) 670,307,039 174,051,618 5 670,307,039 174,051,618 5 2,388,288,528 776,900,499 1,5		Common Stock Paid in Capital	50,450,000 627,309,077	106,025,371	10,287,603	17,758,348
84,135,135 45,538,713 (1,587,173) (16,515) 670,307,039 174,051,618 570,307,039 174,051,618 2,388,288,528 716,900,499 1,5		Premium on Capital Stock	•	•	0	0
5) (1,587,173) (16,515) 2 670,307,039 174,051,618 2 670,307,039 174,051,618 2 2,388,288,528 716,900,499 1,2		Retained Earnings	84,135,135	45,638,713	(70,885,125)	119,381,547
670,307,039 174,051,618 670,307,039 174,051,618 2,388,298,528 716,900,499 1,		Accumulated Other Comprehensive Income (Loss)	(1,587,173)	(16,515)	(1,558,718)	(11,939)
670,307,039 174,051,618 2,388,298,528 716,900,499 1,	1	DIAL SHAKEHOLDERS' EQUITY	670,307,039	174,051,618	275,087,630	221,167,791
2,388,298,528 716,900,499		Memo: Total Equity	620,705,039	174,051,618	275,087,630	221,167,791
	7	DTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,388,298,528	716,900,499	1,270,987,299	457,338,058
(4)		out-of-balance	(0)	0	0	(0)

AMERICAN ELEC GLS8216 YTD Sep 2015 10142315 1002	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Sep 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company -
09B V2015-09-	Layent GLSSC16 Account GLACCT.SEC Business Unit: SEGMENT_CONS	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015
	SH354				
	Cash and Cash Equivalents	540,817	540,817	0	0
	Other Cash Deposits	0	•	•	•
	Account Inhilled Bounnas	13,535,867	9,743,816	3,270,911	521,140
	Miscellaneous Accounts Receivable	26,809,987	12,727,257	62,876,847	10,235,493
1	Allowances for Uncollectible Accounts	(285,885)	(180,327		(8,574)
	Accounts Receivable	41,326,798	23,046,543	908'196'990	10,748,058
	Advances to Affiliates	0	0 000 000	0	0 000
	Rick Management Contracts - Current	45,773,834	2,053,081	40,920,487	907'077
	Marqin Deposits	900,376	39.902		
	Unrecovered Fuel - Current	0	0		
	Other Current Regulatory Assets	0	•	0	0
	Prepayments and Other Current Assets	3,754,242	1,978,725	891,868	883,649
F	DTAL CURRENT ASSETS	94,719,389	27,689,068	113,698,006	12,401,973
	Electric Production	1,173,829,178	798,257,608	1,192,718,868	558,570,675
	Electric Transmission	561,732,042	0	0	0
	Electric Distribution	749,625,528	•	•	0
	General Property, Plant and Equipment	67,182,356	198,571	1,461,903	1,160,479
	Construction Work-in-Progress	55,208,246	10,445,951	36,657,846	8,104,449
	less: Accumulated Depreciation and Americation	(1884 630 377)	1264 649 571	1,230,838,617	1181 685 7951
2	NET PROPERTY, PLANT and EQUIPMENT	1,722,946,973	544,253,559	-	386,149,807
	Net Regulatory Assets	473,629,377	108,992,909	307,718,454	56,918,014
	Securitized Transition Assets and Other	0	0	0	0
	Spent Nuclear Fuel and Decommissioning Trusts	0	0	•	•
	Investments in Power and Distribution Projects	0 (0 0		0 (
	GOODWIII	0	5 6	0	9 6
	Employee Banefits and Pension Assets	14 125 548	5710459	7.874.637	540.451
	Other Non Current Assets	9,298,206	3,156,613	4,466,973	1,674,620
TT.	TOTAL OTHER NON-CURRENT ASSETS	497,467,754	117,859,981	320,474,687	59,133,086
7	TOTAL ASSETS	2,315,134,116	689,802,608	1,226,716,299	457,684,866
	See leading of				
	Accounts Payable	69,066,818	60,986,303	61,062,150	6,047,975
	Advances from Affiliates	7,085,330	16,979,166	80,265,944	(90,159,780)
	Short-Term Debt	0	0	0	0
	Other Current Regulatory Liabilities	0	•	0	0
	Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	•	85,000,000	0
	Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
	Risk Management Liabilities	1,799,856	29,218	1,770,638	0
	Accrued Taxes Memo: Drosety Taxes	(3,439,709)	1,032,230	(19,527,101)	15,055,163
	Accrued interest	6,159,498	1,802,247	2,994,797	1,362,453
	Risk Management Collateral	0	0	0	0
	Utility Customer Deposits	27,071,893	26,718,558	353,335	0

- PADIL IND.				
Accounts Payable	69,066,818	60,986,303	61,062,150	6,047,975
Advances from Affiliates	7,085,330	16,979,166	80,265,944	(90,159,780)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	•
Risk Management Liabilities	1,799,856	29,218	1,770,638	•
Accrued Taxes	(3,439,709)	1,032,230	(19,527,101)	15,055,163
Мето: Property Taxes	13,964,606	7,304,616	2,282,127	4,377,863
Accrued Interest	6,159,498	1,802,247	2,994,797	1,362,453
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	27,071,893	26,718,558	353,335	0
Deposits - Customer and Collateral	27,071,893	26,718,558	353,335	•
Over-Recovered Fuel Costs - Current	693,621	0	733,668	•
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	952,017	497,384	431,170	23,463
Tax Collections Payable	2,131,323	2,050,922	80,285	116
Revenue Refunds - Accrued	10,105,593	8,938,852	47,144	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	2,060,664	895,020	1,162,890	2,753
Accrued Rents	0	0	0	0

HIGLWMX Team/Regulatory & Governmental Reports/Kentucky Power Monthly Report XPSC/2015/2015 9 Sep/2015, 9 GLS8216.xis

AMERICAN ELECTRIC POWER COMPANY

March Control Contro	GLS8216 YTD Sep 2015	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Accorded Control Con	09B V2015-09-	Leyout . GLS ACCT SEC Bush	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015
Marcial Valentines		Accrued ICP	5,299,177	2,473,437		4,434
National Control Con		Accused Vacations	4,736,759	2,220,377		6,078
Sometime to SEE SOME to SE		Misc Employee Benefits	1,340,344	560,210		26,251
According to the control of the co		Severance / SEI	2.131.452	0	2.131,452	0
Catativite Advances Included Containing Advanced Labilities Control Labilities Character (Activation Professional Professi		Accrued Workers Compensation	286,763	81,604	197,445	7,714
Continuing from the Abancos (1987) 483 377,933 377,933 (1982) 484 474 474 474 474 474 474 474 474 474	30022	Customer Advance Receipts	3,217,903	3,217,903	0	0
AMC Carety Cash 1,180,488	20611	Customer Advance	3,217,903	3,217,903	0 5	0 6
MAC Liability Accounted that 1,468.95T 1,458.95T 1,448.95T 1,448.9		Control Cash Disbursement Account	1,180,468	1,180,488	0	0
The color of the		JMG Liability	0	0	0	0
Econ Development Find Curr 174750	20000	ARO - Current	11,469,997	0	11,469,997	0
Control Februaries Control	5008	Econ. Development Fund Curr	174,750	0		0
State the Time - Leaves Ready 1,228 1,138 1,145 1,14	20512	Unclaimed Funds	52,284	52,264	0 (0.0
Comment National Control Con	059215	Solve Her Toy I posed Emin	2238	57.1		200
State state State	0643	Accused Audil Fees	110,668	33,145		21,444
Extractive continues of the continues	9590	Federal Milipation Accru (NSR)	926,328	•	-	0
Delivered few, chester Advances 200,009	10864	ST State Miligation Del (NSR)	16,316	0	16,316	•
Deliver Street	0900	Deferred Rev -Pois Attachments	233,969	233,969	0	0
Misc Current Labilities 13824,408 501,019 13,015,584 13,015,	0112	Other Deferred Credits-Curr	111 020	000111	736,427	
Charact Chairmines	7710	Determed Rev. Boring Leaves Corr.	431.584	0	431564	
Current Lebilities		5	13 624 409	501.019	13.101.584	21.806
TOTAL CURRENT LUBBILITIES 226,645.22 23,14,887 11,10,544		Current Other and Accrued Liabilities	46,269,808	22,197,239	22,883,697	1,188,872
Long-Term Debt - Milliared	1	Other Current Liabilities	47,221,825	22,694,622	23,314,867	1,212,335
Long-Term Debt - Affiliated Topic Term Debt - Non-Affiliated and Promisims Topic Seq. (444 226,310,046 380,406,000 173, 173, 173, 173, 173, 173, 173, 173,		OTAL CURRENT LIABILITIES	220,659,131	130,242,344	215,968,298	(66,481,854)
Long-Term Boat Non-Affiliated 780,0000,000 226,402,800 773,		Long-Term Debt - Affiliated	0	•	0	0
Long-Term Data - Permitumas of Discountiate Unamort 719,556) (42,754) (155,947) (155,947)		Long-Term Debt - Non Affiliated	780,000,000	226,402,800	380	173,191,200
Long-Term Risk Management Labilities		Long-Term Debt - Premiums and Discounts Unamort	(319,556)	(92,754)		(70,954)
Cong-Term Risk Management Liabilities		Menty - LID Northwated and Premiums	1/3,080,444	225,370,046	360,250,153	173,120,246
Comp-Term Risk Management Labilities	2000	Long-18tim risk management Labinues - nauge	236.320	14.929		0
Long-Term Risk Management Liabilities	0022	LT Liebility MTM Collateral	(36,164)	(11,673)		0
Long-Term Risk Management Liabilities 200,156 3,256 196,900		Long-Term Risk Management Liabilities - MTM	200,156	3,256	196,900	0
Deferred Income Tax Credits G20,341,716 166,767,923 302,410,796 11,110,644 1,1		Long-Term Risk Management Liabilities	200,158	3,256	196,900	0
Deferred investment as Credits		Deferred Income Taxes	620,341,716	186,767,923	302,410,796	131,162,997
Asset Hetirement Obligation Asset Hetirement Obligations		Deterred investment tax Credits	10,464	3,564	5,029	1,872
Asset Retirement Obligations Nuclear Decomnissioning Employee Benefits and Pension Obligations Trust Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede Cumulative Preferred Stocks of		Regulatory Liabilities and Delarred Credits	(39,557,654)	(34,291,212)	639,362	(5,905,803)
Nuclear Decommissioning		Asset Retirement Obligation	60 775 622	67 379	SO 708 242	(loe'coe'c)
Employee Benefits and Pension Obligations 11,091,318 9,302,024 870,912 918,38 Trust Preferred Securities Cumulative Preferred Socurities Cumulative Preferred Stocks of Subs - Mandatory Redo 1,10,644 0 <th< td=""><td></td><td>Nuclear Decommissioning</td><td>The state of the s</td><td></td><td>0</td><td></td></th<>		Nuclear Decommissioning	The state of the s		0	
Cumulative Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede 2,213,806 939,615 1,228,046 46,144 Cumulative Preferred Stocks of Subs - Mandatory Rede 2,213,806 939,615 1,228,046 46,144 Def Credits - Income Tax 1,110,644 0 1,110,644 0 1,110,644 1,110,644 0 1,110,644 0 1,110,644 0		Employee Benefits and Pension Obligations	11,091,318	9.302.024	870.912	918.381
Cumulative Preferred Stocks of Subs - Mandatory Rede 2,213,806 939,615 1,228,046 46,144 Obligations Under Capital Leases B4,201 1,110,644 0 1,228,046 28,354 Def Credits - Income Tax Feder Mulgation DeferalitySR) 1,110,644 0 1,110,644 0 Def Credits - NSR Customer Advances for Construction 162,664 162,664 0		Trust Preferred Securities	0	0	0	0
Obligations Under Capital Leases Obligations Under Capital Leases Def Credits - Name Feder Molipation Deferration Def Gradit on Sale Leaseback Def Gain on Sale Leaseback Def Gain on Sale Leaseback Def Gain on Sale and Leaseback Def Gain on Sale an		Cumulative Preferred Stocks of Subs - Mandatory Reds	0	0	0	•
Def Credits - (Income Tax Page 1201 110,644 12,298 12,298 12,298 12,298 13,10,644 11,10,644 15,10,644 11,10,644 162,664		Obligations Under Capital Leases	2,213,806	939,615	1,228,046	46,145
Total Other Defending September Total Other Defending September Total Other Defending September Total Other Defended September Total Other Defended Provisions - Rate Referred Cedits Total Other Defended Provisions - Rate Referred Cedits Total Other Defended September Total Other Defended September Total Other Defended September Total Other Defended Provisions - Rate Referred Cedits Total Other Defended September Total Other Defended S		10	84,201			
Def Credits - NSH Customer Advances for Construction Def Gain on Sale Leaseback - Rockport De	9114	Federi Mitigation Deferal(NSR)	1,110,644	0	1,110,644	a (
Deferred Carlon Sale/Leaseback - Rockport		Der Credits - NSH	1,110,644	0	1,110,644	0
Deferred Gain on Sales and Leaseback - Rockport 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Customer Advances for Construction Del Gain on Sale/l passaback	162,664	162,664		
Def Gain on Disp of Utility Plant Def Gain on Disp of Utility Plant IPP - System Upgrade Credits Per Opt Lns-Sold-Deld Rev Deformed Rev Displayer Deformed Rev Displayer Deformed Rev Displayer Deformed Credits - Other Total Other Deferred Credits Accumulated Provisions - Rate Refund Deformed Credits Deformed Credits 1,786,444 307,627 1,114,874 363,944 363,944		Deferred Gain on Sale and Leaseback - Rockport			000	
PP - System Upgrade Credits 284,492 0 0 284,492 Par Opt Lns-Sold-Deld Rns		Def Gain on Disp of Utility Plant	0	0	0	0
Par Opt Line-in Nama Sv-Did Gins	1900	IPP - System Upgrade Credits	284,492	0	0	284,492
Per Opt Liss Sold-Deld Rev 1,114,874 0 1,114,874 0 1,114,874 0 1,114,874 363,94 1,786,444 307,627 1,114,874 363,94 Accumulated Provisions - Rate Refund 0 0 0 0 0 78,41 0 0 78,4	0000	Pbr Opt Lns-in Kind Sv-Did Gns	144,963	144,963	0	0
Def Credits Defend No. 1,114,874 363,94 Total Other Defenred Credits 1,786,44 307,627 1,114,874 363,94 Accumulated Provisions - Rate Refund 0 0 0	0137	For Opt Lns-Soid-Deld Rev	79,451	0 0	0	78,451
1,786,44 307,627 1,114,874 363,94	97.0	One Creatite - Other	1 625 263 1	144 063	1 114 974	269 049
0 0		Total Other Deferred Credits	1,786,444	307,627	1,114,874	363,943
The second secon		Accumulated Provisions - Rate Refund	0	0	0	0

AMERICAN ELECT GLS8216 YTD Sep 2015 1014/2015 1002	AMERICAN ELECTRIC POWER COMPANY BALANCE SHEET TTD Sep 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-09-	Layous GLACCT, SEC Business Une SEGREFIT, CONS	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015	YTD Sep 2015
	Other Non-Current Liabilities	5,719,345	1,290,791	3,990,112	438,441
OT	TOTAL NON-CURRENT LIABILITIES	1,438,261,411	389,453,771	749,071,505	299,736,134
TOT	TOTAL LIABILITIES	1,658,920,542	519,696,115	965,039,803	233,254,281
Cun	Cumulative Pref Stocks of Subs - Not subject Mand Redern Minority interest - Deferred Credits	00	0 0	0	0 0
	COLLINON SHAREHOLDERS: EQUITY				
1	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital	517,459,453	106,025,371	327,394,246	84,039,836
	Premium on Capital Stock	0	0	0	0
	Retained Earnings	90,371,528	41,710,686	(73,997,274)	122,658,116
	Accumulated Other Comprehensive Income (Loss)	(2,067,407)	(33,614)	(2,008,078)	(25,715)
101	TOTAL SHAREHOLDERS' EQUITY	656,213,574	170,106,493	261,676,496	224,430,585
	Memo: Total Equity	656,213,574	170,106,493	261,676,496	224,430,585
TOT	TOTAL LIABILTIES AND SHAREHOLDERS' EQUITY	2,315,134,116	689,802,608	1,226,716,299	457,684,866
	out-of-balance	(0)	0	0	(0)

KENTUCKY POWER COMPANY
DETAIL OF ELECTRIC UTILITY PROPERTY
YEAR TO DATE - September, 2016

Final 10/7/16

		BALANCE	ADDITIONS	RETIREMENTS	ADJUSTMENTS	TRANSFERS	BALANCE
UTILITY PLANT							
101/106 GE	GENERATION	1,124,272,407.54	78,186,255.60	(14,634,950.72)	0.00	0.00	1,187,823,712.42
2	TOTAL PRODUCTION	1,124,272,407.54	78,186,255.60	(14,634,950.72)	0.00	0.00	1,187,823,712.42
101/106 TR 101/106 DIS	TRANSMISSION DISTRIBUTION	564,356,984.53	7,438,375,86	(946,930,34)	00.00	00.0	570,848,430.05 821,105,982.92
2	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	115,427,286.19	(22,543,139.46)	0.00	0.00	2,579,778,125.39
1011001/12 CA	CAPITAL LEASES	5,258,431,49	0.00	0.00	238,689.75	000	5,497,121,24
102 ELE	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
2	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	115,427,286.19	(22,543,139.46)	238,689.75	0.00	2,585,275,246.63
1050001 PL	PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0000	0.00	7,750,600.96
107000X CO	CONSTRUCTION WORK IN PROGRESS:						
107000X BE(107000X ADI 107000X TR 107000X ENI	BEG. BAL. ADDITIONS TRANSFERS END. BAL.	59,350,976.05	72,995,033.52 (113,178,247.67) 1) (40,183,214.15)				19,167,761.90
ъ	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	75,244,072.04	(22,543,139.46)	238,689.75	0.00	2,612,193,609.49
NONUTILITY PLANT	MI						
1210001 NO 1210002 NO 1240025-29 OTI	1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 225-29 OTHER INVESTMENTS	995,120.00 0.00 1,826,832.63	0.00	00.0	0000	00:0	995,120.00 0.00 1,826,832.63
10	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	2,824,952,830

Final 10/8/16

ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE . Sentember 2016

GLR7410V		TEAR	TEAK 10 DAIE - September, 2016			10/08/16 12:01
	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL	NET REMI	TRANSFER/ ADJUSTMENTS	ENDING
UTILITY PLANT						
1080001/11 OTHER 1080009/10 DECOMMISSIONING COSTS					00.00	
					00'0	
1080001/11 PRODUCTION	403,108,517.50	26,582,007.14	(14,598,581.05)	(2,504,903.89)	0.00	412,587,039.70
1080001/11 TRANSMISSION	176,427,961.28	11,386,395.16	(946,930.34)	(75,817.02)	0.00	186,791,609.08
1080001/11 DISTRIBUTION	222,789,410.10	21,265,960.88	(6,949,835.15)	(2,568,913.96)	00'0	234,536,621.87
1080013 PRODUCTION	(1,958,254.70)	0.00	0.00	0.00	(201,517.46)	(2,159,772.16)
1080013 TRANSMISSION	0.00	0.00	0.00	0.00	0.00	0.00
1080013 DISTRIBUTION	(45,372.15)	0.00	00'0	0.00	(7,229.08)	(52,601.23)
	(2,090,904.85)	0.00	00.00	(3,430,277.49)	5,150,134.87	(371,047.47)
TOTAL (108X accounts)	798,231,357.19	59,234,363.18	(22,495,346,54)	(8,579,912.36)	4,941,388.33	831,331,849.80

2,534,230.54

0.00 1,844,030.72 (3,277.67) (11,938.48)

0.00 0.00 (500.00)

(36,369.67) (11,423.25)

431,392.33

295,177.16

5,080,066.43

1,163,865.48 2,083,220.73

(500.00) 000 0.00

6,220,070.18

10,669,919.82 2,737,418.31 0.00

0.00

382,829.51 ,828,814.57

844,739,187.93

7,153,032.41

(8,580,412.36)

(22,543,139.46)

61,317,583.91

807,392,123.43

0.00

1150001 ACQUISITION ADJUSTMENT AMORT

TOTAL (111X accounts)

TRANSMISSION DISTRIBUTION PRODUCTION

NUCLEAR

111000111 1110001 CAPITAL LEASES

1011006

TOTAL ACCUM DEPR & AMORT.

NONUTILITY PLANT

2,354,588.80 6,806,177.44

0.00

0.00

0.00 0.00

(47,792.92)

Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936 1220001 Depr&Amrt of Nonutl Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT Preparer - PSnVision Report GLR7410V

KPSC Case No. 2017-00179 Section II - Application Filing Requirements Exhibit S Page 126 of 216

18.87

0.00

0.00

0.00

5,002.29 0.00 5,002.29

228,295.19 18.87

228,314.06

233,297.48



American Electric Power 1 Riverside Plaza Columbus, OH 43215-2373 AEPcom

November 21, 2016

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

Please find enclosed October 2016 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:	

Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

Jerri L Ruggiero

13-14

Manager - Regulated Accounting

Actual	58016	INCOME STATEMENT	Kentucky Power Int Consol	Company - Distribution	Company - Generation	Company -
Column C	YTD Oct 2016		GLS8016 Actual	110 Actual	117 Actual	180 Actual
Research Communication & Strategies 107248 157 107248 107248 157 107248 157 107248 157 107248	V2016-10-31	ACCT SEC	YTD 0ct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
National Case National Cas		REVENUES				
Newton - Control State No. 2007-254 ACCOUNTS AC	100001		107,258,157	107,258,157		00
Newton: Communical Solies 177,245.51 1	50000		48,007,934	48,007,934		0
Seventure - Commercial Selection	•		207,086,019	207,086,019		
	20001	Commercial Sales	12 455 825	12,489,911		
Severation Commercial States 13,342.50 13,542.50 10,545.	20007	Sales to Pub Auth - Ex Schools	13,753,731	13,753,731	0	
Newtons - Controlled State		Comm	30,352,670	30,352,670	0	0
Secretary control files Secretary Se		Revenue - Commercial Sales Revenue - Industrial Sales	129,062,136	129,082,136		
March Processor 19345557 19345577 1934577 19345577 1934577		Industrial Sales (Excl Mines)	56,503,200	56,503,200	0	o
Revenue - Carlo Trinochtical & Storage Sales	10000	Ind Sules-NanAffilled Mines)	19,345,357	18,345,357	0 .	0 6
Revenue - Industrial sistes 130,484,77 130,484,77 1	Stool	Revenue - Industrial Sales - NonAffiliated	130,688.817	130.568.817	•	٠, ٠
Revenue - Case Transportation & Storage States 1.354 Sept. 1.354 S		Industrial Salas	130,668,817	130,668,817		•
Newton - Car Transportation & Storage Sales - Affiliated	*	Revenue - Gas Products Sales		•	•	
Revenue - Chee Relail Stees	< a	Revenue - Cas Transportation & Storage Sales - Affiliated				
Revenue - Other Retail Sales - Affiliated 1,225,533 225,533 0.0		Public Streathlighmay Lighting	1,394,846	1,394,846	0	0
Revenue - Nation Foliation		Putate St & Hosy Light Float Raw	226,533	226,533	0	a
Revenue - Treatment state 484,337,561	< 41	Revenue - Other Retail Sales - Artilated	816,130,1	E16,130,1		
Part 17 Servers Part 17 Se		Revenue - Retall Sales	468,337,351	468,337,351		
Mail of Services Mail of Mail of Services Mail of Mail of Services Mail of Mail	50043	Oth Blac Rv-Tm-Mr-Traf Price	0	0.0	0 0	27,620,866
A Memorian Control C	E COLO	Disk TO Adm Serv Rev - Aff	41.805,870 658 486		0 0	658.486
All Put Name of the month o	31035	PLIN AS ALTER TRAIN NITS COST	(36,596,914)	0	(38,596,914)	0
All Part Teachers	31036	Pulk Affiliated Trans TO Cost	(487,123)	0.0	(487,123)	0 314
### Revenue - Transmitation - Arminated	11060	Add PLM Trans Enhancement Rev Add PLM Trans Enhancement Cont	(630,926)	0	(830,926)	9(8'CL)
Bernature - Transmissation - Affiliated 6,525,408 1,772 1,101,236 1,7101,489 1,7101,499 1,7101	2002	PROVISION RTO Cost - Am	0	0	613,465	0
Time in the Cade, Valoidists 19,722 1,101,939,1			0 8638 408	0 '	0 (37 101 488)	70 247 772
PART			61,752	0	(1,019,884)	1,081,635
Public Service Publ	5000	PUM Trans form credits-OSS	182,142	0	162,142	0
A	5000		(1,114,738)	0 0	(1,114,738)	000 261
Public Name Content Admin Rev Public Name Content Name Court Name Name Name Name Name Name Name Name	1005	Pub Port to Part Trans Svo	486,047	. 0	466,047	0
Park Horner State Park	1006	ě	114,432	0	0	114,432
December Table State Control Formation	1007	4	4,897,721	0.0	00	4,897,721
Pub MrTS Revenue What Chee-Mut	1078	DIM Down Can Day What Can Ma	5.468			5.468
Part 10 Serv Rev What Clas-Net 1,000 Serv Rev Rev Rev Rev Rev Rev Rev Rev Rev Re	601		2,020,178	0	0	2,020,178
Navable Fall Fall Entermit New	1030	PAN TO Serv Rev Wels Cus Noti	40,023	0 0	0 0	40,023
Revenue - Transmission RTO Rev House PROVISION REPROPER PROVISION REPROPERTIES	1000	NORWATTE PLANTED BY THE ELEMENT NEW TO WAS DESCRIBED BY THE PARTY OF T	34 545	9 6	0.0	74 545
Revenue - Transmission-NonAffiliated	1064	PROVISION RTO Ray WARKCLE-NA	(29,906)	0	0	(28,806)
A Revenue - Transmission-NonAffiliated (1,552,019) 7 (1,55		PROVISION RTD Rev - Novelt	(785,77)	0	0	(77,567)
Sales for Residue Admittated		Revenue - Transmission-NonAffiliated	7,895,576	* *	(1,652,019)	79,594
Rayerina		Sales for Results - Assoc Cos	339.404	0	339.404	0
g Rövernua - Reaalle-Affiliated 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,669,787 1,600,74,736 1,600,74,736 1,600,74,736 1,600,74,736 1,600,948 1,500,948 1	1510	Trading Author Sales Alli	1,330,384	0	1,330,384	0
Sales for New Pocket,			1,669,787	• •	1,669,787	***
Whatelitest Production Company State Coat Coate Act Coate	9000		10,074,736	0 6	10,074,736	0.0
Vinacil/Musificits Auth Sates Rev 2,269,508 2,269,508 2,269,508 Faminati State Relative (12,475) 0 (12,475) Faminati State Relative (2,248,573) 0 (12,475) Faminati State Relative (2,248,573) 0 (12,475) FAM Form Remark Rev Cass (2,248,573) 0 (12,475) Capacity State Margin (47,191) 0 (47,191) Capacity Ci. Net State (1,592,661) 0 (47,191) PAM FTR Revenue-OSS (1,595,661) 0 131,965 PAM FTR Revenue-OSS (1,595,661) 0 23,448,152 PAM FTR Revenue-OSS (1,597,602) 0 0 PAM FTR Revenue-OSS (1,597,602) 0 0 PAM FTR Revenue-OSS (1,595,602) 0 0 PAM FTR Revenue-OSS (1,597,602) 0	000		1,609,849	0	1,809,848	0
Figure 2 Specificate Passized (12,475)	(0033	Wheel Mich Pub Auth Base Rev	2,269,608	0	2,269,808	0
Public Production Publ	10001	Financial Spark Gas - Realized	(12,475)	0 0	(12,475)	0 0
FAM Open Reserve Ren-OSS	70000	P. SM. Franco, Cales Manuel	5.098 458	9 0	5.098.456	
1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,585,861 0 1,581,862 0 1,581,862 0 1,581 0	96001	P.J.M. Oper. Reserve Rev-OSS	(47,191)	0	(47.191)	0
131,065	00000	Capacity Cr. Net Sales	1,585,861	0	1,585,861	0
Published Control Cont	20100	P.J. FTR Revenue-OSS	131,965	0 0	131,965	00
P.M.TO Active Exp-Novel	70103	P.M. Energy Sales Cost	41,517	0 0	41 517	0.0
	70130	P.M. TO Agree Exp -AlonAll	0		0	

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American Electric Power

Sanie	INCOME STATEMENT	Int Consol	Company -	Company - Generation	Company -
YTD Oct 2016		GLS8016	110 Actual	117 Actual	180 Actual
008 V2016-10-31	Layout GISBO18 Account GL, ACCT, SEC Business Units: SEGMENT_CONS	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016	YTD 0ct 2016
5140277	P. 34 Mann Councilors, CSS	(2 889)	0	(2 R99)	0
4470118	P.M. Meter Cornectors-LSE	112,521	0		0
4470128	P.M. Inclemental Imp Comp.OSS	(558,569)	0 (a
4470131	Non-Trading Brokens Purch-CSS February Herber Breitzed	(2,133,976)	0 0	(4,133,9/6)	9 0
4470168	Interest Rate Swaps Power	(257)	0		0
4470170	Non-ECR Auction Sales OSS	(6,549)	0 (0 (
4470175	COS CALING Reducts - Nether	6 171,320)		(0,171,320)	
470214	P.M. 30'm Street CR OSS	84.273			
4470215	P.J.M. 3Um Suppl Reserve CH OSS	(28.275)	0		0
47,0220	P.JM. Regulation - OSS	53,103	0		0
4470221	Pull Spiriting Reserve - OSS	974 481	0 0	8,280	00
2550080	P.M. House Net Purch. FERC.	(6.338.97)	00	(6.338.877)	00
	Revenue - Resale-NonAffiliated	28,718,079		28,718,079	٠
*	Revenue - Resule-Realized		•		
• •	Countries - Reside - Risk MgTR MITM	10.0			
•	Revenue - Sales for Resule	30 387 867		30 387.867	
4470074	Sale for Reside-Aff-Trif Price	0	0	340,166,439	0
100095#	Real From Elect Property - Al	379,165	691,729	0	78,169
4550001	On Bed Rev - Amused	31,360	0	31,360	0
8	Nevenue - Cher Ele-Animated	410,528	621,128	140,181,788	78,163
4500000	Fortuna Concounts	3,384,052	3,384,052	0	0 0
10001	Mac Service Rev - Novathi	640,402	629,106	0	11.297
4540002	Rent From Elect Property-INC	85,139	1,850	61,889	21,300
4560007	On Bod Rev - DSM Program	8,425,502	8,425,502		0
5010040	Gas Propurant Sales Net	(3.100)	0	(3,100)	0
	Revenue - Cher Ele-NonAffiliated	17,386,231	17,284,600	68,035	32,687
4116002	Comp. Allow Gars Title IV 502	92	0	76	0
4118008	CSAPR SOZ Carra	2,573	0	2,573	0
4118008	Comp Allow Game CSAPP An NOR	152 625	9 6	152 625	9 6
4116010	Emplain Allow KY Env Surch	56,132	0	56,132	
	Gain/(Loss) on Allowances	446,905		446,906	
*	Revenue - Other Die Flechte	17,832,137	17,284,600	340 707 745	12,697
O	Revenue Merchandising & Contract Work	-	a spelment is	and the state of t	
U I	Revenues Non-Utility Operations - Affiliated				٠
0	Revenues from Non-Utility Operations - Non-Aminated				
O	Non-Operating Rental Income - Amiliated				
	Non-Operating Rental Intrame	27,250	26,000	1,250	0
4180003	Non-Opening Retail inc Mount	(2,303)	0	(2,303)	0
4190005	Non-Operang Retail Inc Dept.	(900'0)	26 000	74 000	(855,5)
3	Non-Operating Rental Income	00000 G	26,000		(6.658)
o	Non-Operating Misc Income -Affiliated				-
	Mass Non-Op Inc-Non-Rents	1,750	980	670	531
4210005	Miss-Non-Op Inc-Nordiso-Timber	7,870	0	0,870	0
10001124	Mac Non-Opine - NorAsc - Ozn	360,424	198	359,857	9
a	Non-Operating Misc Income - NonArhitetted	370,044	1,112	185,387	100
450000	Sant From Fled Propositional	95.850	95.850		
4500015	Other Bechic Revenues - ABD	243,755	243,755	0	0
0	Associated Business Development Income	339,605	339,606		The same
9	Keyende - Cher - Cher	129,036	366,722	201,045	(070'0)
2 0	Merro: Revenue-Oth Opr-Oth Non	729,038	366,722	367,343	(5.028)
	Revenue - Other Operating	18,971,700	18,363,061	341,070,082	105,738
4491002	Prov Rata Refund-Noralifiasted	(28,804)	0	0	(29,804)
4481003	Provision for Rate Refund - Non-Affiliated	(102.246)			(102,246)
			•		

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Provision for the Refused Collaboration		INCOME STATEMENT	Kentucky Power Int Consol	Kantucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company
Provision to the control of the co	LS8616		51.58016		447	Transmission 180
Providence for about formation of the control of	108/2016 15:31		Actual	Actual	Actual	Actual
Promision for than helded - Affiliated	008 VZ016-10-31	Layout GL ACCT SEC Business Unit	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
Total Tota			(617,845)		1.	(617,645)
Total Colores Total Colore			(745)	0	(745)	0
Material Continued Section 686,077 686,078 575,0555		A Revenue - Power Sales TOTAL OPERATING REVENUES	630,397,460	485,690,402	332,703,687	79,181,409
Part	M/W	Memo; G/T/D Revenue	522,680,347	485,631,951	27,570,255	9,478,141
Page 100	0	Memo: Other Affiliated Revenue	6,988,075	691,729	304,766,089	69,708,295
Part	9	Memo: Revenue-Oth Opt-Oth Non	729,038	366,722		(5,028)
Marrier Marr			530,397,460	486,690,402		79,181,409
Fig. 2 Colored Col	-(E)-(B)+(C)		573,409,385	485 988 673		8.473.114
Fed commend	40.64		530,397,460	485, 690, 402	ľ	79,161,409
Fig. Command 72,379,325 72,90,345		FUELEXPENSES				
First Front Liberal	010000	3.5	2,160,845	12	2,160,825	7
First Street Comment of the Commen	010001	First Censumed	2,879,321	0 0	2,379,321	a c
First Circumstation 10,387,754 10,387,	010013	THE STORY ALADA	381,233	0	381,233	. 0
Part of Control States Control State	910019	Fluel Oil Canaumed	1,083,048	0	1,093,048	Q
Color Colo	010000	Nat Gas Consumed Stram.	10,387,754	0 0	10,387,754	0.0
Fig. 1 transp tate seedbear 1, 17, 23.2 (2,	200000	Gypsen handing-daypoid com	(474 187)	0 0	(474 187)	
Full Express City	MODE	Gas Transp Ras Fees Steam	2,712,312	0	2,712,312	0
Control Print Expense (5,484,712) Control Print Expense Control Print		Fuel Expense Total	91,607,712	12	91,607,692	
Feat for Electric Contraction 66,114,000 12 66,113,000 Feat for Electric Contraction 460,515 66,516 460,515 Asker Connect Code of Contraction 460,516 0 461,13,00 Asker Connect Code of Contraction 460,516 0 461,13,00 Asker Connect Code of Contraction 460,516 0 211,18 Asker Connect Code of Cod	90000	Deferred Fuel Expense	(5,483,712)	0 1	(5,483,712)	
Paid for Electric Contention 12 145,150 140,155		Over Under Fuel Expense				
Advance		Flui from Amiliana for Flactic Generation	86,114,000	12	66,113,980	
Appendix of the Constraint o	20000	Allow Consum Title IV SCZ	460,515	0	460,515	D
All commercial Contention Colores Application Colores	80008	Allem Consumpt CSAPR SO2	29,118	0	29,118	0
Total Equation Figure Fi	*1000	Allowences - Consumption	490.044	•	490.044	
Trans Eponesa 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,189 0 282,084 0 282,048 0	20002	Una Espenae	894,564	0	884,564	0
Final Particle Final Facility Fina	20003		282,189	0	282,188	0
Total Fuel for Electric Generation 12,903	2000	Unation Experim	2,838,046	0 0	2,838,046	0 0
Emiseriora Chemicales Consultations Emiseriora Control - Chemicales Total Fuel for Electric Generation Memor. Mond/life Fuel/Allow/Emissions 90,585,486 Purch Per-Associated Press Purchased Electric Generation Purchased Electricity from AEP - Affiliates Purchased Electricity from AEP	70000	Lina Hydrain Erperse	12,903		12,903	0
Funitation Control - Chamilicals 3,551,442 1.2 3,513,442	20015		(152,705)	0	(152,705)	0
Purch Private Full Poster Affiliation Purch Private Affiliation Purch Private Full Poster Private Fu		Total Evid for Electric Control - Chemicals	3,981,442		3,981,442	
Purch Per Non-Fuel Person-Methods		Memo: NonAll Fuel/Allow	90,585,486	12	90,585,466	,
Putch Power Fusion Attail Prints 24 No. 106.439 26 161.617	12009	Purch Per-Mon-Fluit Portion-All	43,286,405	0	43,286,405	a
Purchased Founer Law Porton Alliation 19, 16, 17, 17, 17, 17, 17, 17, 17, 17, 17, 17	82005	Purch Power-Assoc-Treat Price	0	340,166,439	0	0 1
Purchased Paner Purchased Paner Purch New-Northwise Numasoc. Purch Numasoc.	9000	Purchased Electricity from AEP - Amilates	79,448,222	340,166,439	79,448,222	
Furth Pre-North Trading-Normanics 29,822,503 29,822	00000	Purchased Power	2	0	2	0
Purit Power Capacity - NA 22.281 1	50001	Furch Pwi-NonTrading-Nonzasoc	28,822,503	0	28,822,503	0
Publication of the Publication	62002	Purch Power Capacity - Like	32.281	0 0	32,281	0 0
Publication for Resident Publication P	80038	Published W Se-OSS	(9.195)	9 0	(9.195)	00
P. M. Andelay Seff - Similar 0 0 0 P. M. Andelay Seff - Similar 0 0 0 0 P. M. Regulator-Change (927,249) 0 (921,249) 0 (921,249) P. M. Regulator-Change 893,832 0 683,838 0 683,938 0 683,938 0 683,938 0 683,938 0 68	2000	P. DA Trachesters Mr Rom. SE	(34,970)	0	(34,870)	0
PAM Reache-Charge 2,113,913 0 2,113,913 PAM Reache-Charge Q21,248) 0 2,113,913 PAM Regulation-Charge BR32,838 0 0 2,113,913 PAM Regulation-Charge BR32,838 0 0 558,982 0 558,982 PAM Regulation-Charge PAM Regulation-Charge C/3,805 0 (73,805) 0 558,982 PAM Squaring Reason-Charge CA3,234 0 204,234 0 204,234 PAM Porthauss-Charge CA3,307 0 202,307 0 202,307 PAM Porthauss-Auction CA3,307 0 202,307 0 202,307 PAM Cyfines-Sections CA3,307 0 2,825 0 1,453 PAM Cyfines-Sections 0 1,453 0 1,453 0 PAM Cyfines-Charge 0 1,483 0 1,483 0 0 1,483 0 0 1,483 0 0 1,483 0 0 0 0 <	50041	P.M. Anothery Serv. Symb	0	0	0	0
PAM Regulation-Chains PAM Regulation-Chai	80074	P.M. Reache-Chape	2,113,913	0 0	2,113,913	0 0
PAM Regulation-Chairp 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 558,982 568,234 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 57,635 <th< td=""><td>SOUTH</td><td>The Read State Change</td><td>(952,(58) 853 838</td><td>9 0</td><td>883 838</td><td>9 0</td></th<>	SOUTH	The Read State Change	(952,(58) 853 838	9 0	883 838	9 0
PAM Regulation-Credit	S0078	P.IM Regutation-Charge	558,982	0	558,982	
P.M. Scienting Preserve-Chattype 264,234 20,4324 20,2347 <t< td=""><td>620056</td><td>PJM Regulation-Credit</td><td>(73,805)</td><td>0</td><td>(73,805)</td><td>0</td></t<>	620056	PJM Regulation-Credit	(73,805)	0	(73,805)	0
P.M. Spinzing Reserve-Credit (59.531) (550083	PJM Spinning Reserve-Charge	284,234	0	284,234	0
Publish Supplication Conference C	250084	P.J.M. Spravng Reserve-Credit	(59,531)		(59,531)	
Pulty Pulty Description (1,443) (1,443	220000	Pulk 30m Suppl Reary Charge LSE	202,307	0.0	202,307	0 0
PAN OPPREASE Cauge PAN OPPREASE	250000	Pulk Purchassanon-ECR-Auction	2 825	9 6	7,453	9 0
1,485,024 0 1,485,024	200123	Pull Order, SE-Chaine	615948	•	594.095	21.852
	550124	P.UM implicit Congression+.SE	1,485,024	0	1,485,024	0

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GLS8016 YTD Oct 2016 1108/2018 15.31		Int Consol GLS8016 Actual	Company - Distribution 110 Actual	Company - Generation 117 Actual	Company - Transmission 180 Actual
16-01-910-10-31	Leyout GLADOT SEC Business Units: SEGMENT CONS	YTD 0ct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
5550137	P.M. OpRise-LSE-Cardt Purchase Power-PPA Deferrad	(188,362)	00	(188,362)	00
550142	KY Ery Sur - Purthase Power	(31,506)		(31 508)	0
550143	BS LOR P.JM OvertUnder Recovery	2,545,749	0 (2,545,748	0.
560328	Pulk Tremm Loss Charges - LSE	14 338 BEZ	9 6	D,407,294	5 6
	Purchased Electricity for Resals - NonAffiliated	39,076,257		39,064,405	21,862
	Purchased Gas for Resale - Affiliated Purchased Gas for Resale - NonAffiliated		, .	. ,	, .
	Total Purchased Power	110,524,479	340,166,438	118,502,527	21,052
	SKOSS MANGIN	321,281,480	146,523,391	123,818,083	18,108,048
	OPERATING EXPENSES				
5000001	Oper Supervision & Engineering Oper Super & Engineering	37.910	16,312	37.910	0,061
220000	Shath Experien	1,037,919	•	1,037,919	0
90000	Electric Experimen	473,744 5 200 287	847	173,744	840
25002	Maic Steam Power Exp Assoc	41,435	0	41,435	
260000	Remoral Cost Expense - Steam	(13)	7	(56)	\$
060012	BS10R OV Recovery-Oper Costs Fourtemental Overal Index Old F	33,502	9 6	33,502	5 C
	Steam Generation Op Exp	8,974,480	17,137	9,951,747	6,576
	Nuclear Generation Op Exp				
000099	Sys Cornel & Load Depetiting	396,090	O	396,090	0
27,0000	Other Expenses	1,222,950	0	1,222,950	0
570000	Other Pwr Exp Violantian RECa.	28	25,269	00	0
20025	P.IM Admin-WAMASC. DSS	101,878	0	101,878	0
5757001	PAN Actio ModRESC (stends) Other Consention On Fro	712,435	0 48 13	712,435	0
200000	Oper Supervision & Engineering	1,047,594	2,866	7,407	1,037,321
11,000	Load Dispatch - Relability	520,803	0 00	0 00	7.483
114000	P.M. Admin SSCADS-OSS	113,714	0	113,714	0 0
114001	P.J.M. Admin-SSC.&DS-retained	826,304	0	826,304	0
115000	Refublity, Proglistic Develop	28 406	3,478	8,339	89,584
18001	Purk Agen approximental	218.428	00	218.428	00
50000	Station Expenses - Nonseases	185,303	0	0	185.303
20000	Overhead Line Expenses	101 020	0 0	101 000	86,367
50007	Trans Sector On-Africa Price	0	27,620,866	0	0
50012	P.JM Truns Enhancement Charge	4,730,670	0	4,730,670	0
50016	P.M. NITS Experts - Affiliated	13,222,728	0 0	13,222,728	00
2000	PROVISION RTO An Expense	780,864	00	780,864	a
90000	Mac Transmission Expenses	1,174,178	13,436	26,096	1,134,647
NO.	SPP FERC Assessment Foca	9 *	2 0	w c	
7,0002	Renth - Associated	0	0		390.733
	Transmission Op Exp	26,070,869	27,640,848	22,840,048	3,801,572
5800000	Oper Supervision & Engineering	374,477	324,676	34,980	14,841
50000	Sprion Expenses	150,140	150,030	. 0	110
30000	Overhead Line Expenses	673,673	673,277	0	396
00000	Undergound Line Expenses	95,416	85 416	0 6	0 0
00009	Mital Expenses	693,566	692,365	652	35
200000	Customer Installations Exp.	134,645	134,645	0	0
00008	Macellaneous Distribution Exp	3,040,619	2,891,085	32,504	17,051
100001	Nerth - NormanoCarled	53,245	1,355,273	9 6	9 6
-	Distribution Op Exp	6,722,843	6,621,781	68,116	32,946
9010000	Superrision - Customer Accts	169,563	169,487	8	82
- union	Matter Renafor Expenses	147.87	10.677	475	

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	INCOME STATEMENT	Rembicity Power Int Consol	Company -	Company - Ceneration	Company -
YTD Oct 2016		GLS8016 Actuel	110 Actual	117 Actual	180 180 Actual
398 V2016-10-31	Layout GL. ACCT_SEC Business Units: SEGMENT_CONS	YTD Oct 2016	YTD Oct 2016	YTD Oct 2018	YTD Oct 2016
2000	Meter Residing - Large Power	44,729	44,728	0	a
900000	Cust Receids & Collection Exp. Customer Orders & Incustos	1 985,793	1 993 872	2	33.174
20000	Manual Shag	18,670	17.958	16	989
20000	Postage - Customer Bills	100 841	504,119	0 2	0 6
90008	Collection Agents Fees & Exp	51,543	51,543		0
90000	Credit & Oth Collection Activi	629,033	829,028	•	0
30007	Collector	247,549	247,549	0 0	0 0
40007	Uncai Accia - Miso Receivable	(127,786)	(127,796)	8	
20000	Miles Customer Accounts Exp	14,498	14,498	0	0
0000	Supervision - Customer Service	91,128	91,115	9	en (
1000	Customer America Processes	680 205	680 159	28	1 6
MO001	Cust Assistince Exp DSM - Ind	6	(5)	(2)	0
80008	Cust Assetures Expires - DSM	4,348,983	4,348,884	3	0
0000	Man Coul Library Agency Co.	40,313 872 R74	R4 678	14 836	3,310
10000	Marc Card Ser & Info Exp - RCS	17	19		11
	Customer Service and Information Op Exp	9,834,269	9,847,290	34,864	12,116
20001	Supervalon - Comm & Ind	23 26 28	23	0 0	0 6
30001	Adverting Exp - Residental	6.245	6,022	216	1
30008	Advertaing Exp-Midg Research	25,000	25,000		0
	Memo- Insurance (9740 9250)	2 555 503	4 729 435	1129 820	196 248
90000	Administrative & Gen Salaires	7,552,931	3,210,487		1,108,317
10001	Off Supi & Exp - Nontepaccated	562,243	308,185	185,634	68,424
10005	Cellular Phones and Pagers	(0)	(D)	0 0	6 0
10001	Admin Exp Tring to Controllors	(533,368)	(533,368)		00
20004	Admin Exp Tind to ABO	(12)	(12)		0
10001	Outside Svor Empl - Nonassoc AEPSC Ribed to Chart Co	205.897	75.449	65.813	279,210
2000	Property Industrial	811,127	146,082		120,025
0000	Injuries and Demages	1,147,632	687,022	437,910	22,700
1000	Safety Dinners and Avanta	2,832	2,832		0 4
2000	When Connect President and President Pres	714.967	547.177		53.873
2000	Prenal Injured Prop Design Pub	253,316	6,212	247,096	80
0010	Fig Ben Loading - Workers Comp	(180,153)	(164,007)		(576)
0000	Employee Pensons & Senette	13,942	3,000	10,942 8 355	0 140
2000	Person & Group ins Admin	29,256	13,538		425
5000	Persuant Plan	2,035,208	1,333,651		869'99
1000	Group Life insurance Premiums	122,854	67,396	54,670	788
9000	Group Medical Ins Premiums	3,950,984	8373,218		14,836
9000	Group Dental Insurance Prem	182.817	109,273		1,147
0000	Training Administration Exp	1,333	563	693	88
2100	Employee Activities	2,159	1,543	549	87
9100	Educational Assistance Prints	6,850	1,175	4,528	878
1200	Postabilitation Banafilia - OPES	(2,113,628)	(1,111,756)	(824,024)	(177 848)
0037	Sundemental Penalon	3.824	3.824	0	0
0000	SFAS 112 Potterpfoyment Benef	(318,539)	2,058	(320,913)	316
05008	Fig Ben Loading - Persion	(7793,777)	(671,642)		(1,234)
1500	Fig Ben Loading - Giplina	(1,658,252)	(1,284,478)	(371,784)	(2,012)
2000	Fig Ben Losdong - Salvings	633 930	495 668		808
950055	IntercoffmanOffice: Don't Use	(326.174)	(246,288)		(24)
95008	Fig Ben Leading - Accruai	(277)	(13,973)		(158)
09000	Arnori Post Reframent Banett	180,517	107,884		13,194
70000	Franchise Requirements	116,381	116,361	0 6	0 6
10001	Regulatory Commission Exp. Adm	170	10	0	1
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1000 004 2016	A. GLSAO16 Business Units: SEGNENT_CONS	The second second	Honorous		L'animeran
	SAD16 Tess Unit; SEGNENT_CONS	GLSB016 Actual	110 Actual	Actual	180 Actual
		YTD 0ct 2016	YTD Oct 2016	YTD Oct 2016	VTD Oct 2016
		361	361	0	a
		5.253	1 245	3.267	3,303
		155	130	342	182
		56,539	56,513	21	5 90 1
		181 524	41 733	101 948	37 843
		19,689	14,251	4,416	1,022
		610	610	0	0
		97 973	97 673	- 0	0 0
		230,329	160,116	57,454	12,759
		15,202,836	6,446,304	7,022,272	1,734,360
		576,446			
		(4,332)	(4,332)		0
		(4,332)	(4,332)		10
		149.679	54.964	683	94.052
	pment Expenses	166,787	72,082		84,062
	roperty		•	*	•
	roparty			, ,	•
	,	0	0	0	
		904,815	804,815	0	0
		1,421,948	1,421,948	0	0 1
		2,326,183	4,326,783		• •
		55,777	35,395	21,464	8,918
		12,534	3,042	7,663	1,829
	perauon	3,676	2,051	362	1,263
	NonAssoc	3,676	2,061	362	1,283
		536,303	479.473	47,994	8,837
		2,098	235	1,760	103
		2,098	235	1,760	103
		419,797	108,861	248,434	62.501
		72,575	41,750	30,037	788
		72,576	41,750	30,037	788
	Expenses	1 419 522	2 867 574	157 744	264 338
		74,691,304	63,752,611	43,286,427	6,664,865
		1,983,072	523	1,992,277	212
		1,714,670	0 0	13 678 968	0 0
		(91,152)		(91,152)	0
	5	(1,121,152)	0	(1,121,152)	0
		4,246,568	0	4,246,568	0 0
	6	21.801.636	(676)	21.001.364	212
	Ince				6
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	8				
		21,349	0	907	27.349
		1,150	13	38	1,102
		84,201	6,250	3,110	84,841
		2,341	0	0 !	2,341
		404,734	1,068	107	403,561
		446 446	(481)	(41)	1,300,000,1
		257.979	2 24	9 6	257.835
		2,381,375	6,892	2,837	2,351,646
S000000 Maint Supv & Engineering		1,845	1,837	0 (80

China		Int Consol	Company -	Company - Generation	Company -
YTD Oct 2016		GLS8016 Actual	110 Actual	117 Actual	180 Actual
198 V2016-10-31	Layout GLSG018 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD 0ct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
20200235	Mark of Staton Equipment	359,406	368.124		1,239
10000	The and Brath Cortical	580,323	580,323	00	0
90000	Starm Expense Amortzakon	2,024,333	2,024,333		0
9000	Maint of Underground Lines	39,958	30.485		0 0
00009	Mann of Stit Letting & Serial S	37,506	37,506		(0)
00007	Maintanance of Metern	169,73	55,585		2,352
2000	Ment of Mac Distribution Pit. Distribution Maintenance	52,820	34 709 840	98	24 755
	Main of Structures - Compact	284,008	283.464	-	25
2200000	Mark of Structures - Leased	51,368	51,368		0
	Maint of Data Equipment	846,651	887,159	37,461	9 6
	Marked Office Furnitive & Eq.	397,981	204,873		0
	Maintanance of Video Equpment	62	29 25	0 0	0 1
	Maint of CA-AM Comm Equip	979.6	9,965	1	3 4
	Administration & General Maintenance	1,813,607	1,524,488	288,472	148
	All Other Maintonance Expenses Maintonance Expenses	60,721,142	36,241,218		2,387,220
	Total Operational and Maintenance Expenses	135,312,446	88,993,830	65,378,130	7,952,085
AGACOOT	Annut of Plant	2,306,961	1,284,356	486,374	536,232
	Anen of Pt Acq Aq	32,180	0 284 286	0 0	32 180
	Regulatory Debits	114,369	0	O	114,369
4073014	Regulatory Debt - BSRR	1,663,347		1,653,347	0
	DDA Regulatory Debts DDA Regulatory Credits	91,787,718		1,863,347	114,368
	Amortization	4,106,866	1,284,366		682,781
4030001	Day Description Exp.	65,192,849	23,660,038		12,857,473
	DDA STP Nuclear Decommissioning	-		-	
1001004	Days - Asset Retrement Oblg	189,215	0	189,215	0
	DDA Removal Costs	019'000		017'001	
7	Depreciation	86,382,065	23,660,038	29,084,563	12,667,473
	The state of the s	***********	anniferantian		POT STATE OF
100615	State Gross Receipts Tax	(8,487)	. 0	(8.487)	• •
408100818	State Gross Recognit Tax	29,533	0	28,533	0
1000	Revenue-kWhr Taxes	2540 785	1 427 032	21,046	4 200
2001	Federal Chemployment Yes	9,252	6,788		32
1007	employment	41,142	23,773		103
4081033	enefit Loading	(894,029)	(672,700)	2	(1.082)
1034	Filega Benefit Locking - FUT	(19,913)	(4,504)	(1,408)	(49)
SSO		1,672,173	767,018		3,326
402102018	Stats Business Doop Taxes	3,302,175	0	3,302,175	0
	Cepacity Taxes	3,302,176			1 5
409100513	Real Personal Property Taxes Real Decreasi Decounty Taxes	71,122	1,112	1224 851	(107 667)
100615	Real Personal Property Taxes	10,260,588	5,906,794	10	3,318,860
SHEED	Rest-Park Prop Tox-Cap Lessess	191.328	134,954		40,699
919201	Resident Prop Tax Cap Leases	204,640	150,673	10,747	33.220
103616	Real Pro Tar Cap Leases	21.250	21,250		0 0
408/2005/15	Rasi Personal Property Texas	12,970	2,170		10,800
	Property Taxes	11,627,775	6,046,546	2,286,307	3,296,922
408101815	St Publi Serv Comm Tax-Fass	325 600	375 800	0 0	0 0
	Regulatory Fess	941,701	941,701		
	Fedoral Exone Times	006	0		0
408101416	Federal Excise Teres	5,413	0	5,413	0
	Production 12495				

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	INCOME STATEMENT	Int Consol	Company -	Company - Generation	Company -
VTD Oct 2016		GLS8016 Actual	Distribution 110 Actual	117 Actual	Transmission 180 Actual
098 V2015-10-31	Linyout GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
21010101	Comba Gallan and I has Towns	162	791	0	a
408101818	State Sales and Use Tures	7,883	7,993	6	
408102218	Muscollaneous Taxes	099'8	9,560	9 6	
	Other Non-Income Taxes Taxes Other Theo Income Taxes	17,580,744	9,660	6,513	3.299.248
	TOTAL OPERATING EXPENSES	222,382,110	122,702,047	10	24,591,588
	OPERATING INCOME	98.906.384	23,821,903		54.667.963
1100001	MON-DEPARTMENT ACCOUNTY (EXPENSES)	0312	97.61	(7.937)	(613)
-	Interest & Dividend NonAffillated	9,312	12.762		(613)
4190005	Interest Income - Assoc CBP	9,741	(21,780)	•	88,477
		9,741	(24,780)		128,477
annus a	Total Interest & Dividend Income	354 660	(9,018)	321.277	31,865
	Interest & Dividend Cerrying Charge	364,660	1,718	712,121	31,666
	Memo: Total Interest & Dividend Income w/ Carrying	373,713	(7,300)	261,384	119,629
4191000	Alley Oth Fruds Used Dring Creek	782,972	189,260	473,305	120,407
	AFUDC Gale on Discontition of Fourth Inventments	782,972	189,250	473,306	120,407
	Interest LTD FMB	•			
4270002	int on LTD - install Pur Contr	212,014	212,014	0	0
	Interest LTD Notes Pavable - Affiliated	212,014	212,014		
	Interest LTD Notes Payable - NonAffillstad	4		9	•
ATTORNA	Interest LTD Dependings	25 398 905 56	10 470 470	17 335 560	7 592 892
-	Interest LTD Senior Unsecured	35,388,822	10,470,470	17,335,660	7,692,892
4270005	Interest L.ID Other - ATM	1.364.382	403.686	667.988	292.708
	Interest LTD Other - NonAffil	1,364,382	403,886	667,988	292,708
*********	Information Long-1erm Debt	36,978,35	11,086,170	18,903,648	7,885,698
-	Interest STD - Affil	73,666	167,807	410,910	(505,082)
4310007	Limes Of Credit	780.343	187,082	561,267	31,995
	Interest on Short Term Debt	853,999	354.888	872.177	1473,067
4290002	Amiz Dex DemidEsp-Inst Pur	26,721	0	26,721	0
(2)(00)(2)	Amet Dest Danis Exp NP	110,777	32,766	54,250	23,761
******	Amort of Debt Disc. Prem & Exp	604,743	170,842	310,011	123,890
4281004	Amitz Loss Required Data Oters	28,042	8,295	13,733	8,015
	Amort Loss on Resconding Debt	28,042	8,295	(13,733	8,016
	Other Interest - Fuel Recovery				
4310001	Other Interest Expense	57,939	0	49,685	8,253
4310002	Inherent on Customer Deposits	81,481	31.481	0 0	925
431M2	Other Interest - Non-Mill	(80,00g)	84 607	(4,388)	1978
	Other interest Expense - Affil	1	· ·	(acc'te)	1
	Interest Rate Hedge Unrealized (Gain)/Loss	1017 1011	1 305 ACT.	1937 6561	197 754
*******	AFUDC-Borrowed Funds	(558,410)	(136,485)		(87,354)
		37,962,602	11,568,307	18	7,463,675
1	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	62,099,668	12,438,887	2,319,686	47,344,328
4091001	Income Taxes, U.O Federal	(3.096.630)	(3,401,604)	(11,631,110)	11,836,084
4092501	Inc Tax, Oth Inck/Ded-Federal	(142,796)	(191,418)		11,022
	Federal Current Income Tax	(3,239,428)	(3,593,022)	(11,693,610)	11,947,106
4101001	Prov Det VT UNI Op Ins-Fed	70,212,165	9,116,816	57,480,655	3,614,694
4102001	Prov Deligion in Man - Federal	(43,389,736)	(5 731 909)		3,012
		(2614.153)	0		

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VTD Oct 2016 1108/2016 15 31		Int Consol	Company -	Company - Generation	The same of the sa
TTD Oct 2016			Distribution		Transmission
		GLS8016 Actual	Actual Actual	117 Actual	180 Actual
058 V2016-10-31	Layout 01.50016 Account 02_ACCT_SEC Business Units: SEOMENT_CONS	YTD Oct 2016	YTD 0ct 2016	YTD Oct 2016	YTD Oct 2018
	Federal Deferred Income Tax	17,169,441	3,384,908	20,978,832	2,795,701
4114001	ITC Ad, Unity Oper - Fed	(2,190)	(096)		(220)
		(2,190)	(098)		(220)
	Federal Income Taxes	23,917,625	(208,074)	9,384,312	14,742,688
212001800	Income Taxes UCI - State	22,590	1,306	(15,692)	36,976
409100216	Income Turse UCI - State	(1,796,199)	59,539	(4,201,292)	2,345,554
4(9202216	inc Tax Oth the Dad - State	(24,282)	(32,550)	į	1,874
	State Current income Tax	(1,797,892)	28,294	(4,210,690)	2,384,404
4101002	Prov Def VT UNI Op Inc-States	5,286,401	4,844,539	441,862	0
4111002	Prv Def UT-Cr-UstOpino-State	(6,251,523)	0	(6,251,523)	0
	State Deferred Income Tax	(866,122)	4,644,539	(5,809,661)	•
	State investment lex credits				1
	State Income Taxes	(2,763,014)	4,872,833	(10,020,252)	2,384,404
	Local Current Income Tax		•	4	
	Local Deferred Income Tax				
	Local investment Tax Credits			· ·	•
	Local Income Taxos	•		•	•
	Foreign Current income Tax	•		•	•
	Foreign Deferred Income Tax		•		•
	Foreign investment Tax Gredits				
•	Foreign income laxes				
- w	Equity Earlings of Subs	118,461,12	4,663,739	(nec'ora)	11,120,882
4	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	40,844,757	7,771,788	2,865,628	30,217,333
٥	Discontinued Operations (Net of Taxes)			,	•
0	Cumulative Effect of Accounting Changes				
E L	Extraordinary Income / (Expenses)				
2	ETINCOME	40,944,757	7,771,788	2,955,628	30,217,333
	Minority interest Preferred Stock Dividend Subs				
Œ.	Earnings to Common Shareholders	10,944,757	7,771,788	2,965,626	30,217,333
2	NET INCOME (LOSS) NODE before PS	40,944,757	1,771,798	2,955,626	30,217,333
	Double Check on Net Income Node after PS.			6	•

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GLS8216 YTD Oct 2016	GLS8216 TYD Oct 2016	Kentucky Power Int Consol GLS8218	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-10-	Layout: GLSAZ18 Account: GL_ACCT_SEC	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
100	ASSETS				
[S	Cash and Cash Equivalents	934,192	934,192	0	000
~~	Other Cash Deposits	10,849	5,786	5,063	
	Customers	10,518,168	7,413,585	2,519,285	585,298
	Accrued Unbilled Revenues	1,045,405	1,045,405		
	Miscellaneous Accounts Receivable	22,228,362	4,195,648	54,254,473	7,852,395
ĺ	Allowances for Uncollectible Accounts	((1,445)	1/8/84)		(8,5/4)
	ACCOUNTS RECEIVABLE	18,411,431	12,000,100	99'(13'198	811,824,8
	Advances to Affiliates	0		0	
	Fuel, Materials and Supplies	48,948,739	1,976,414	46	403,895
	Risk Management Contracts - Current	443,570	10,192		
	Margin Deposits	2,571,890	30,120	2,541,770	
	Unracovered Fuel - Current	3,889,844	0	3,889,844	
	Other Current Regulatory Assets	0	0	0	
The state of the s	Prepayments and Other Current Assets	3,170,598	2,190,770	894,200	85,629
12	TOTAL CURRENT ASSETS	93,684,174	17,733,241	111,106,443	8,918,643
F	Electric Production	1,181,080,244	826,618,348	1,198,211,467	671,433,121
	Electric Transmission	575,020,008	•	0	0
	Electric Distribution	778,709,723	0	0	
	General Property, Plant and Equipment	64,274,914	199,571	1,461,903	1,160,479
	Construction Work-In-Progress	20,915,730	9,960,738	3,360,115	7,594,877
10	TOTAL PROPERTY, PLANT and EQUIPMENT	2,620,000,618	836,778,657	•	580,188,476
	less: Accumulated Depreciation and Amortization	(854,130,132)	(265,610,423		(190,796,287
ä	NET PROPERTY, PLANT and EQUIPMENT	1,765,870,486	571,168,234	805,310,083	389,392,189
	Net Regulatory Assets	541,931,715	116,972,393	367,340,313	57,619,009
.10	Securitized Transition Assets and Other	0	0	0	
65	Spent Nuclear Fuel and Decommissioning Trusts	٥	0	0	
	Investments in Power and Distribution Projects	0	0	•	
~	Goodwill	0	•	•	8
_	Long-Term Risk Management Assets	5,541	1,696	3,845	
7	Employee Benefits and Pension Assets	8,293,594	3,344,830	4,725,815	222,948
7	Other Non Current Assets	4,916,728	1,843,703	2,400,260	672,785
5	TOTAL OTHER NON-CURRENT ASSETS	555,147,578	122,162,622	374,470,234	58,514,722
10	TOTAL ASSETS	2,414,702,238	711,064,097	1,290,886,740	456,825,554

UnallifeS				
Accounts Payable	62,367,902	51,323,875	51,675,526	3,442,655
Advances from Affiliates	17,177,768	19,292,560	89,504,628	(91,619,420)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	•
Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,500	223,034,500	70,057,000
Long-Term Debt Due Within One Year - Affillated	0	0	0	•
Risk Management Liabilities	548,474	0	548,474	0
Accrued Taxes	(4,584,531)	6,241,428	(21,184,509)	10,358,550
Memo: Property Taxes	9,951,332	5,227,264	1,868,924	2,855,144
Accrued Interest	10,134,018	3,061,953	4,913,239	2,158,826
Risk Management Collateral	98,290	0	98,290	0
Utility Custamer Deposits	26,758,722	26,508,722	250,000	0
Deposits - Customer and Collateral	26,857,011	26,508,722	348,290	٥
Over-Recovered Fuel Costs - Current	0	0	0	•
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current.	953,414	461,983	464,490	26,940
Tax Collections Payable	1,841,409	1,757,231	84,054	123
Revenue Refunds - Accrued	1,476,981	0	255,336	1,221,645
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	972,789	420,060	551,345	1,385
Accrued Rents	(2.916)	(2.916)	0	0

AMERICAN ELECTRIC POWER COMPANY

2530022 2530022 2420511 2420512 2420508 2420508 2420508 2420508 2420508 2420508 2420508 2530050 2530177	Account of ACCT_BEC Business time sequent_Coxes Accrued ICP Accrued Vacations Misc Employee Benefits Payroll Deductions Severance / SE Accrued Vorkers Compensation Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	YTD Oct 2016 3,904,954 4,818,679 1,281,526 146,872 913,439	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
1530022 1420511 1420512 1420088 1420512 1420543 1420643 1420643 1520124 1530124	Accrued ICP Accrued Vazations Misc Employee Benefits Payroll Deductions Severance / SEi Accrued Workers Compensation Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	3,904,954 4,818,679 1,281,626 146,872 813,439			
530022 (2051) 200002 200002 (2008 (20512 (2008) (20542 (2008) (20	Accrued Vacations Misc Employee Benefits Payroli Deductions Severance / SEI Accrued Workers Compensation Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	4,818,679 1,281,526 146,872 813,439	1,797,773	2,102,430	4,751
390022 120511 120511 120088 120088 120512 120088 120512 120656 120656 130050	Misc Employee Benefits Payrolf Deductions Severance / SEI Accred Workers Compensation Customer Advance Customer Advance Control Cash Disburse Account	1,281,526 146,872 813,439	2,218,335	2,595,362	4,982
30022 20511 00002 20008 20012 200512 20543 20582 20586 30124 30177	Severance / SEI Accrued Workers Compensation Accrued Workers Compensation Customer Advance Customer Advance Control Cash Disburse Account	813,439	454,255	799,292	27,979
20022 20002 20002 20008 2005/2 2005/2 205/2 205/43 205/43 206/6 2005/0	Accrued Workers Compensation Customer Advance Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	FFC 30C	0	813.439	n °
20511 20511 20002 20008 20512 20542 20543 20543 20569 30174	Customer Advance Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	*67'007	92,434	167,675	25,135
20511 00002 20088 20542 20542 20543 20526 20559 20124	Customer Advance Control Cash Disburse Account Control Cash Disbursement Account	1,616,670	1,616,670	0	0
20002 20008 20542 20542 20543 20543 20566 20650 20124	Control Cash Disburse Account	1,616,670	1,616,670	0	0
20002 20008 20512 20542 20542 20543 20643 20650 20124	COMPONENT DISTRIBUTION ACCOUNT	100,007	160,007		•
00002 20008 20512 20512 20542 20543 20543 20560 30124 30127	MILE STATE	100,001	0	00	
00088 00512 00542 0059218 0059218 00500 00050	ARO - Curaol	16.622,761		16,622,781	
10512 1059218 1059218 1059218 10124 10177	Econ. Development Fund Curr	406,918	506,918	(100,000)	0
0542 059216 0643 0656 0050 0177	Unclaimed Funds	5,080	5,080	0	0
059216 0643 0650 0050 0124	Acc Cash Franchuse Reg	27,677	TT8,T2	0	٥
0643 0656 0124 0177	Sales Use Tax - Leased Equip	1,403	132	89	1,204
0050 0124 0177	Accrued Audit Fees	(71,477)	(22,032)	(35,857)	(13,588)
7710	Federal Mitgation Acon (NSR)	026,920	950 371	924,326	
1710	Contributed New - Page Attachments	70,507	10902		
	Deferred Row, Router, pages Curr	431.564	0	431.564	
	Misc Current and Accused Liabilities	18 255 203	794.728	17,472,862	(12.385)
	Current Other and Accrued Liabilities	36,174,380	9,983,974	24,916,701	1,273,706
,	Other Current Liabilities	37,127,795	10,445,957	25,381,191	1,300,646
TOT	TAL CURRENT LIABILITIES	539,626,437	213,782,994	374,219,339	(4,301,742)
	Long-Term Debt - Affillated	0	0	•	0
-		477,181,629	142,473,937	231,710,569	102,897,123
0	Long-Term Debt - Premiums and Discounts Unamori	(138,938)	(41,428)	(67,560)	(29,948)
	Memo - LTD NonAffiliated and Premiums	477,042,692	142,432,509	231,643,009	102,967,174
2440002	Long- Lerm Kisk Management Liabilities - Hedge	122.577	0 88	122 015	00
2440022	LT Liablity MTM Collateral	(54,388)	(479)	(53,908)	0
	Long-Term Risk Management Liabilities - MTM	68,189	83	68,106	0
5	Long-Term Risk Management Liabilities	68,189	83	901'09	0
	Deferred Income Taxes	866,671,978	192,141,820	341,407,675	133,122,484
	Deferred investment Tex Credits	1,860	780	780	291
	Regulatory Liabilities and Deferred Credits	(969'969'6)	(199,659,527)	20,553,294	(T80,808,T)
	Accet Balliament Ohlimation	(3,034,793)	(72,639,087)	20,332,084	(1,307,790)
	Nuclear Decommissioning	Ope sot it	000,1	009'614'14	• •
	Employee Benefits and Pension Obligations	11.427.815	10.290.429	(645 281)	1.782.867
	Trust Preferred Securities	0	0	0	0
9	Cumulative Preferred Stocks of Subs - Mandatory Rede	0			
	Obligations Under Capital Leases	1,732,854	789,464	908,476	34,914
	Def Credits - Income Tax	623,029	276,560	293,212	53,257
2530114	Federi Mitigation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	158,139	158,139	0	0
	Der Gain on Sale/Leaseback	0		0	0
	Def Cain on Dies of Hilly Dies	0 0	0 0		0.0
2530067	IDD Sedam (Incords Cardie	295 076	9 0	90	295.076
2530082	For Ool Lins-in Kind Sv-Old Gas	136,167	136,167	0	0
2530101	MACSS Unidentified EDI Cash	120	120	0	0
2530137	Fbr Opt Lns-Soid-Deid Rev	64,766	0	0	64,786
2530178	Deferred Rev-Bonus Lease NC	647,346	0	647,348	a
	Def Credits - Other	1,143,475	136,287	647,346	359,841
	Accumulated Drawingone - Date Defined	0 C	976'167	05/150	180'800
	Accumulated Provisions - Misc	164.850		164,850	
3	Other Non-Current Liabilities	4,932,990	1,360,450	3,124,528	448,012

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GLS8216 YTD Oct 2016	BALANCE SHEET	Kentucky Power int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-10- AE	Layout : GLSS218 Account GL ACCT SEC Business Unit SEGMENT COMS	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016	YTD Oct 2016
TOTAL NO	NON-CURRENT LIABILITIES	1,203,993,830	323,437,903	643,543,381	237,012,546
TOTAL	TOTAL LIABILITIES	1,743,620,267	537,220,897	1,017,762,720	232,710,804
Cumulative	tive Pref Stocks of Subs - Not subject Mand Redem	0	0	0	0
Minority	Minority Interest - Deferred Credits	0	0	0	0
	COMMON SHAREHOUDERS, EQUITY				
Com	Common Stock	60,450,000	22,404,049	10,287,603	17,758,348
Paid	in Capital	527,309,077	106,025,371	337,243,870	84,039,836
Pren	nium on Capital Stock	•	0	•	0
Reta	Retained Earnings	94,905,031	45,428,793	(72,851,183)	122,327,421
Acci	Accumulated Other Comprehensive Income (Loss)	(1,582,137)	(15,014)	(1,556,270)	(10,854)
TOTAL SH	SHAREHOLDERS' EQUITY	671,081,970	173,843,200	273,124,020	224,114,750
Memo: T	o: Total Equify	071,081,970	173,843,200	273,124,020	224,114,750
TOTAL	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,414,702,238	711,064,097	1,290,886,740	456,825,554
	out-of-balance	0	0	0	(0)

AMERICAN ELEC	AMERICAN ELECTRIC POWER COMPANY				
GLS8216 YTD Oct 2015	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky F Compar 180
09B V2015-10-	Layou : 0. SETIS 198 V2015-10- Account DL. ACCT. SEC Statems Unit. SEGMENT CONS	YTD Oct 2015	YTD Oct 2015	YTD Oct 2015 YTD Oct 2015 YTD Oct 2015 YTD Oct 2015	YTD Oct

Cash and Cash Equivalents	628,461	628,461	0	
Other Cash Deposits	327,300	0	327,300	
Customers	11,785,730	8,967,851	2,403,172	414,707
Accrued Unbilled Revenues	(2,591,336)	(3,102,368)	511,032	0
Miscellaneous Accounts Receivable	28,112,290	11,371,220	71,537,727	14,911,164
Allowances for Uncollectible Accounts	(245,163)	(236,589)	0	(8,574)
Accounts Receivable	37,061,522	17,000,114	74,451,932	15,317,297
Advances to Affiliates	11,703,114	8,466,717	(89,737,406)	92,973,803
Fuel, Materials and Supplies	51,278,872	1,944,372	48,590,471	744,030
Risk Management Contracts - Current	4,374,796	0	4,374,796	
Margin Deposits	1,067,732	48,047	1,019,685	
Unrecovered Fuel - Current	0	•	17,059	_
Other Current Regulatory Assets	0	0	0	-
Prepayments and Other Current Assets	3,340,640	1,825,182	591,956	823,502
TOTAL CURRENT ASSETS	109,782,437	29,912,893	39,635,792	109,958,632
Electric Production	1,174,780,923	800,784,193	1,193,768,870	561,795,519
Electric Transmission	564,900,755	0	0	
Electric Distribution	752,044,924	0	0	0
General Property, Plant and Equipment	67,443,932	139,571	1,461,903	1,160,479
Construction Work-In-Progress	57,778,028	10,868,984	40,457,144	6,451,900
TOTAL PROPERTY, PLANT and EQUIPMENT	2,616,948,563	811,852,748	1,235,687,917	569,407,897
less: Accumulated Depreciation and Amortization	(892,100,396)	(265,401,176)	(444,286,552)	(182,412,667
NET PROPERTY, PLANT and EQUIPMENT	1,724,848,167	546,451,572	791,401,365	386,995,230
Net Regulatory Assets	478,968,092	108,943,793	313,155,142	56,869,157
Securitized Transition Assets and Other	0	0	0	
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	•
Investments in Power and Distribution Projects	0	0	0	ੱ
Goodwill	•	0	0	0
Long-Term Risk Management Assets	309,516	•	309,516	•
Employee Benefits and Pension Assets	14,272,517	5,770,895	7,956,659	544,963
Other Non Current Assets	4,696,118	1,769,665	2,204,636	721,817
TOTAL OTHER NON-CURRENT ASSETS	498,246,243	116,484,353	323,625,953	58,135,937
TOTAL ASSETS	2.332.876.847	692.848.818	1.154.663.111	555 089 789

CABILITIES				
Accounts Payable	67,522,713	72,140,450	60,721,471	4,368,612
Advances from Affiliates	0	0	0	0
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	2,017,716	66,074	1,951,642	0
Accrued Taxes	(11,323,998)	(4,091,697)	(22,071,242)	14,838,941
Memo: Property Taxes	9,894,413	4,911,340	2,040,915	2,942,157
Accrued Interest	9,793,683	2,858,682	4,766,074	2,168,927
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	27,407,119	27,066,883	340,236	0
Deposits - Customer and Collateral	27,407,119	27,066,883	340,236	0
Over-Recovered Fuel Costs - Current	460,203	0	477,262	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	Q	0	0
Obligations under Capital Leases - Current	942,134	496,187	422,380	23,566
Tax Collections Payable	2,283,321	1,905,638	376,989	69
Revenue Refunds - Accrued	7,120,729	5,959,235	41,898	1,119,596
Accrued Rents - Rockpart	0	0	0	0
Accrued - Payroll	803,005	348,115	453,830	1,061
Accrued Rents	442	442	0	0

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AMERICAN ELECTRIC POWER COMPANY

GLS8216 YTD Oct 2015	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Company - Generation 117	Company -
09B V2015-10-	Leyva: GLACT.SEC Bushess that SEGMENT CONS	YTD Oct 2015	YTD Oct 2015	YTD Oct 2015	YTD Oct 2015
	Accrued ICP	5,902,363	2,724,275	3,172,943	5,144
	Accrued Vacations	4,781,169	2,242,277	2,533,376	5,515
	Payed Deductions	1/8484,977	27,007	78,515	62,02
	Severance / SE	2,125,242	0	2.1	0
	Accrued Workers Compensation	280,504	029'69		13,813
2530022	Customer Advance Receipts	0/1/866,5	3,598,170	0 1	
1190676	Customer Advance	3,558,170	3,598,170	0 6	0.0
	Control Cash Disbursement Account	7,663,187	7,663,187	0	0
	JMG Liability	0	0	0	0
2300002	ARO - Current	11,469,997	0	11,469,997	0 1
2420088	Econ. Development Fund Curr	35,441	189'/1	1/4./50	
2420312	Unclaimed Funds	600,42	4,309		
242059215	Sales Lisa Tax - Resent Frain	2	0	02	8
2420543	Accrued Audit Fees	(71,245)	(21,338)	(36,097)	(13,809)
2420658	Federal Mitgation Acon (NSR)	554,326	đ	924,326	0
2420664	ST State Miligation Del (NSR)	16,316	0	16,316	0 6
CONTROL	Deferred New -Pole Attachments	5/c,001	0 0	221 616	
2530124	Contributed Credit Advance	121.699	121,699	0	
2530177	Deferred Rev-Borus Lease Curt	431,564	0	431,564	0
	Misc Current and Accrued Liabilities	13,343,143	524,376	12,832,542	(13,775)
	Current Other and Accrued Liabilities	49,549,894	25,764,197	22,627,267	1,158,430
16	Other Current Liabilities	50,492,027	26,260,383	23,049,648	1,181,996
	O'AL CORREMI LABILITES	511,303,40g	124,300,770	150,665,461	27,338,478
		D. Oct. son	0	0	0
	Long-Jarm Debt - Demisme and Discourds Unamon	201,726,702	(100 733)	390,069,246	100,621,03/1
		801,421,040	232,809,066	390,520,176	178,091,797
	Long-Term Risk Management Liabilities - Hedge	0	0	0	0
2440002	LT Unreal Losses - Non Affil	183,147	6,295	176,852	0 0
7	Coor Torm Bisk Management Labilities - MTM	160 562	3015		
	Long-Term Risk Management Liabilities	169,562	3,915	165,647	
	Deferred Income Taxes	625,184,294	189,480,708	304,358,490	131,345,096
	Deferred Investment Tax Credits	9,326	2,955	3,953	1,419
	Regulatory Liabilities and Deferred Credits	(39,282,769)	(33,295,040)	(413,184)	(5,574,545)
	Memo - Reg Llab and Del ITC	(39,274,443)	(33,292,085)	(409,232)	(5,573,126)
	Asset Retirement Obligation	60,315,436	97'(05	50,247,734	9 6
	Notice Report and Deneion Obligations	11 270 816	0 510 300	0.045.012	314 316
	Trust Preferred Securities	0 0	007'616'6	2000	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede				. 0
	Obligations Under Capital Leases	2.176.262	934.117	1.198.031	44.113
	Del Credits - Income Tax	84,201	43,549	12,298	28,354
2530114	Federi Miligation Deferal(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	165,013	165,013	0	0
	Der Gain on Sale/Leaseback	0	0 (0 (0
	Def Cain on Dien of Hitter Dient			9 6	
2530067	IDD - Section Unable Credite	285.288	0 0	90	295.288
2530092	Fbr Oot Loss-in Kind Sv-Did Gas	144,351	144,351	0	
2630137	For Opt Lns-Sald-Deld Rev	78,321	O	0	78,321
2530178	Deferred Rev-Bonus Lease NC	1,078,910	0	016,870,1	0
	Def Credits - Other	1,586,871	144,351	1,078,910	363,610
	Accumulated Pravisions - Rate Refund	1,01,084	000,500	0 0	010,000
	Account after Department Miss	524 250	C	524.250	C

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YTD Oct 2015 YTD Oct 2015 YTD Oct 2015 5,647,241 1,287,030 3,924,134 1,676,212,408 524,176,400 883,887,853 1,676,212,408 524,176,400 883,887,853 1,676,212,408 524,176,400 883,887,853 1,676,212,408 524,176,400 883,887,853 50,450,000 22,404,049 10,287,603 517,459,453 106,025,371 327,394,246 0 0 0 0 90,811,914 40,275,150 (75,006,412) (2,066,528) 168,672,417 260,675,258 656,664,439 168,672,417 260,675,258 656,664,439 168,672,417 260,675,258 2,332,876,847 682,848,818 1,154,663,111	AMERICAN ELECTRIC POWER COMPANY GLSB216 YTD Oct 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
5,647,241 1,287,030 77 1,464,842,945 399,675,625 77 1,464,842,945 399,675,625 77 1,576,212,408 524,175,400 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		YTD Oct 2015	YTD Oct 2015	YTD 0ct 2015	YTD Oct 2015
1,464,842,945 399,875,625 77 Rederr 0 0 0 0 50,450,000 22,404,049 517,459,453 106,025,371 33 0 90,811,914 40,275,150 (72,086,928) 168,672,417 22 656,664,439 168,672,417 22 2,332,876,847 692,848,818 1,11	Other Non-Current Liabilities	5,647,241	1,267,030	3,924,134	436,077
Beden 1,576,212,408 524,176,400 8 Bo,450,000 22,404,049 517,459,453 106,025,371 33 0,811,914 40,275,150 (7 2,056,928) (32,153) 656,684,439 168,672,417 22 656,684,439 168,672,417 22 2,332,876,847 682,848,818 1,11	TOTAL NON-CURRENT LIABILITIES	1,464,842,945	399,875,625	759,752,762	305,214,559
Beden		1,676,212,408	524,176,400	893,987,853	327,773,035
50,450,000 22,404,049 517,459,453 106,025,371 33 0 90,811,914 40,275,150 (32,153) 656,684,439 168,672,417 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,439 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 168,672,477 2 656,684,470 2 656,684,470 2 656,684,470 2 656,684,470 2 656,684,470 2 656,684,470 2 656,684,	Cumulative Pref Stocks of Subs - Not subject Mand Reden	0	0	0	0
50,450,000 22,404,049 31 517,459,453 106,025,371 33 0 90,811,914 40,275,150 (7 2,056,928) (32,153) (32,153) (356,684,439 168,672,417 2) 2,332,876,847 692,848,818 1,11	Minority Interest - Deferred Credits	0	•	0	•
50,450,000 22,404,049 517,459,453 106,025,371 3 0 0 90,811,914 40,275,150 (VTUDE SPECION SPARENCE DEPOS COULTY				1
517,459,453 106,025,371 33 0 90,811,914 40,275,150 (72,056,928) (32,153) (22,056,824,439 168,672,417 22,332,876,847 692,848,818 1,11	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
s) 90,811,914 40,275,150 (2,056,928) (32,153) (32,153) (32,153) (32,153) (32,153) (32,153) (32,32,417 2) (33,32,876,847 682,848,818 1,11	Paid in Capital	517,459,453	106,025,371	327,394,246	84,039,836
s) (2,066,928) (32,153) (7,066,928) (32,153) (26,664,439 (68,672,417 2) (656,664,439 (68,672,417 2) (2,332,876,847 (692,846,818 1,11)	Premium on Capital Stock	0	0	0	0
s) (2,056,926) (32,153) 656,654,439 168,672,417 2 656,664,439 168,672,417 2 2,332,876,847 682,848,818 1,11	Retained Earnings	90,811,914	40,275,150	(75,006,412)	125,543,177
656,684,439 168,672,417 656,684,439 168,672,417 2,332,876,847 682,848,818 1,	Accumulated Other Comprehensive Income (Loss)	(2,056,928)	(32,153)	(2,000,179)	(24,597)
666,684,439 168,672,417 2,332,876,847 692,846,918 1,	TOTAL SHAREHOLDERS' EQUITY	656,664,439	168,672,417	260,675,258	227,316,764
2,332,876,847 692,848,818		656,664,439	168,672,417	260,675,258	227,316,764
(0)	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,332,876,847	692,848,818	1,154,663,111	555,089,799
121	out-of-balance	(0)	0	0	(0)

KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - October, 2016

Final 11-9-16

		BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	LANT						
101/106	GENERATION	1,124,272,407.54	79,266,163.03	(14,913,952.08)	0.00	0.00	1,188,624,618.49
	TOTAL PRODUCTION	1,124,272,407.54	79,266,163.03	(14,913,952.08)	0.00	00:0	1,188,624,618.49
101/106	TRANSMISSION DISTRIBUTION	564,356,984.53 798,284,586.59	7,570,501.37	(969,923.14) (7,830,731.28)	0.00	0.00	570,957,562.76 823,432,281.42
	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	119,835,090.51	(23,714,606.50)	0.00	0.00	2,583,014,462.67
1011001/	1011001/12 CAPITAL LEASES	5,258,431.49	000	0.00	239,440.61	0.00	5,497,872.10
102	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	119,835,090.51	(23,714,606.50)	239,440.61	0.00	2,588,512,334.77
1050001	PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0.00	0.00	7,750,600.96
107000X	CONSTRUCTION WORK IN PROGRESS:						
X000701 X000701 X000701	BEG. BAL. ADDITIONS TRANSFERS END. BAL.	59,350,976,05	79,150,805,76 (117,586,051.99) 1) (38,435,246.23)				20,915,729.62
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	81,399,844.28	(23,714,606.50)	239,440.61	0.00	2,617,178,665.55
NONUTILITY PLANT	Y PLANT						
12100	1210001 NONUTILITY PROPERTY-OWNED	995,120.00	0.00	0.00	0.00	0.00	995,120.00
1240025-29	1210002 NONUTILITY PROPERTY-LEASED 225-29 OTHER INVESTMENTS	1,826,832.63	0.00	0.00	00.00	0.00	1,826,832,632 O O O
	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	2.8241952.83

Preparer - PSnVision Report GLR7210V
Reviewer - Debbi Doyle - Prop Acctg Canton
Sources - PS GLS8216 & PowerPlant Asset Rpt 1042

ort GLR7210V

KPSC Case No. 2017-00179
Section II - Application
Requirements
Exhibit S
SECTION III - Application
Requirements
Exhibit S
SECTION III - Application

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - October, 2016

Final 11-9-16

		BEGINNING	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING
UTILITY PLANT							
NUCI 1080001/11 OT 1080009/10 DE	NUCLEAR OTHER DECOMMISSIONING COSTS					00.0	
E	TOTAL NUCLEAR					000	
1080001/11 PRODUCTION	DIICTION	403 108 517 50	29.593.120.88	(14.877.582.41)	18,399,729,89	0.00	436,223,785.86
1080001/11 TRANSMISSION	NOWING	176,427,961.28	12,657,472.76	(969,923.14)	(104,745.01)	0.00	188,010,765.89
1080001/11 DISTRIBUTION	RIBUTION	222,789,410.10	23,664,731.91	(7,819,308.03)	(2,744,277.10)	000	235,890,556.88
1080013 PROF	PRODUCTION	(1,958,254,70)	0.00	0.00	0.00	(225,845.01)	(2,184,099.71)
	TRANSMISSION	0.00	0.00	0.00	0.00	0.00	00.0
1080013 DIST	DISTRIBUTION	(45,372.15)	0.00	0.00	00'0	(8,040.35)	(53,412.50)
	RETIREMENT WORK IN PROGRESS	(2,090,904.85)	0.00	0.00	(3,872,246.26)	(15,550,207.78)	(21,513,358.89)
TOT	TOTAL (108X accounts)	798,231,357.19	65,915,325.55	(23,666,813.58)	11,678,461.52	(15,784,093.14)	836,374,237.54
NUCL	NUCLEAR	295.177.16	\$15.126.20	(36.369.67)	00'0	0.00	2.617,964.41
F	TRANSMISSION	1,430,933.85	545,499.48	0.00	00.00	(3,277.67)	1,973,155.66
_	DISTRIBUTION	5,080,066.43	1,306,743.63	(11,423.25)	(200.00)	(11,938.48)	6,362,948.33
TOT	TOTAL (111X accounts)	6,806,177.44	2,367,369.31	(47,792.92)	(200.00)	1,828,814.57	10,954,068.40
1011006 CAPITAL LEASES	TAL LEASES	2,354,588.80	0.00	0.00	0.00	457,012.19	2,811,600.99
1150001 ACQL	ACQUISITION ADJUSTMENT AMORT	0.00	0.00	00.00	0.00	0.00	0.00
TOT	TOTAL ACCUM DEPR & AMORT.	807,392,123.43	68,282,694.86	(23,714,606.50)	11,677,961.52	(13,498,266.38)	850,139,906.93

1220001 Depr&Amrt of Nonutl Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT

Preparer - PSnVision Report GLR7410V
Reviewer - Debbi Doyle - Prop Acctg Canton
Sources - PS GLS8216 & PowerPlant Depr Rpt 1936

KPSC Case No. 2017-00179 Section II - Application Filing Requirements Exhibit S Page 144 of 216 233,853.29 18.87 233,872.16 0.00 0.00 0.00 5,558.10 0.00 5,558.10 228,295.19 18.87 228,314.06



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

December 20, 2016

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

Please find enclosed November 2016 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-9	Income Statement
4 /	moonie 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

Ricquie

12 Statement of Retained Earnings

Utility Property:

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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

American Electric Power

YTD Nov 2016 1208/2016 16:50			-	***	180
098 V2016-11-30		GLS8016 Actual	Actual	Actual	Actual
	Layout GL.ACCT. SEC. Basiness Units: SEGMENT_CONS	YTD Nov 2018	YTD Nov 2016	YTD Nov 2016	YTD Nov 2018
	1 12				
4400001	Rendental Sales-WSpace Hg	117,205,257	117,205,257		0
440000	Residential Sales-WO Space H	52.605.423	52.605.423	3 0	0 0
*	Revenue - Residential Sales	226,231,697	226,231,697		
4420001	Commercial Selection	80,507,623	80,507,823	0 6	00
4420007	Select to Puts Auth - Er Schools	15,310,788	15,310,788	0	
	Contractoral Fuel Rev	33,682,958	33,882,958	0	0
« a	Revenue - Contractial Sales - Affiliated	143,664,399	143,584,330	•	
4420002	Industrial Sales (Exd Mines)	63,132,472	63,132,472	0	0
4420004	Ind Salas-Nov-Millard Mines)	21,588,774	21,588,774	00	0 0
4420016	Revenue - Industrial Sales - NonAffiliated	146,121,706	146,121,706		
	Revenue - Industrial Sales	146,121,706	146,121,708		
*	Revenue - Gas Products Sales				100
< 40	Revenue - Cas Transportation & Storage Sales - Affiliated				
	Public Street/Fightery Lighting	1,540,533	1,540,533	7	0
4440002	Public SI & they Light Fuel Rev	1 804 047	280,514	0	a
	Rovenue - Other Retail Sales - Affiliated	the state of the s	and made		
		617,739,849	617,738,849		
4560043	Can Elec Rv-Tra-Mil-Trail Prices	0	0 (30,456,374
4561033	Publisher Revenue - Afficial	7164,609	9 6	0 0	7164,609
4501035	P.JM. Affiliated Trans NITS Cost	(40.119,880)	0	(40,119,860)	0
4561036	P.JM Affillebo Trans TO Cost	(532,441)	0	(532,441)	0
4501050	AM PAN Trans Exhantons Rev.	211,092	9.0	D 015	811,092
4501062	PROVISION RTO COLL - All	0	0	613,465	
	PROVISION RTO Rev Affiched		0	q	(813,485)
	Revenue - Transmission-Affiliated	6,923,171		(40,766,663)	701,861,77
470206	Publication con conditions	216,029	• •	216,029	DIC'SEL'I
902009	P.M. framm loss charges OSS	(1,375,108)	0	(1,375,108)	0
4561002	RTO Formation Cost Recovery	(44,217) Est 2 ape	0 0	(178,262)	134,044
4561006	Publication County Admin Sev	123.796		0	123.796
7001959	Pull Network Integ Trans Sirc	5,353,815	0	0	5,353,815
\$1019	Oth Elec Ray Trans Non Alli	49,803	0.0	0 0	49,803
65123	Pulk ATTS Revenue What Con-MAR	2 208 301	, 0		2.208.301
4561030	P.IM TO Serv Ray White Cue-NAT	43,528	٥	0	43.528
4561058	NovARI P.M Trans Enhront Rev	1,522,210	0	0	1,522,210
1901001	NAT PLAK RTEP Ray for What FR	39,138	9 6		38,138 (20 gold)
4561065	PROVISION RTO Rev - NOART	(786.77)	0		(77,567)
*		8,521,462	•	(1,948,166)	10,569,627
	Revenue - Transmission	14,544,632	•	(42,703,728)	87,704,734
10000	Sales for Resals - Assoc Cos	339,404	9 6	339,404	9 6
4470151	Rayanus - Resistanting - Resistanting	1 869 787		1,550,050	
4470008	Sales for Resals-Booked Sales	10,800,146	0	10,800,146	0
4470010	Sales for Result-Boolout Purch	(8.418,568)	0	(8,418,566)	0
4470027	WhatMuriPb Ath Flue Rev	2,096,559	0	2,096,559	0
1000	Whitelfill Fub Auth Blose Rev	2,536,16/	9 6	7929.197	
4470081	Fireful Ideas Lines Spark Can - Realth of	(12.665)		(12.665)	
4470062	Financial Electric Residred	(2,398,500)	٥	(2,398,500)	٥
4470089	Pulk Energy Sales Margin	6,304,521	0	6,304,521	0
4470096	P.SM Oper Reserve Rev-0555	(82,673)	0.0	(82,673)	0 '
4470099	Capacity Cr. Net Suise	1,826,403	0 0	1.926,403	
4470103	Pulk Enemy Sales Cod	30.369.586		30,369,586	
4470107	PLIM NITS PUTCH-NORM	41,517	٥	41,517	٥
4470112	Non-Tillsding Bookaut Sales-OSS	2,644,280	0	2,644,280	0

HXGLUMK Team/Regulatory & Governmental Reports/Kentucky Power Monthly Report KPSC/2016/2016 11 Nov/2016_11 GLS8016.us

Comparison Com		INCOME STATEMENT	Kentucky Power Int Consol	Company -	Kentucky Power Company - Generation	Сопрану -
	D Nov 2016		GLS8016 Actual	110 Actual	117 Actual	180 Actual
Commonweight Comm	09B V2018-11-30	Layout GLESCHS nt GL ACCT SEC Business Un	YTD Nov 2018	YTD Nov 2016	YTD Nov 2016	YTD Nov 2018
According this store of the s	70115	leter	(6,386)	0	(6,386)	0
February February	70176	feter Corrections-LSE Azemental Imp Corro	(460 223)	00	(460 223)	00
	15101	Non-Trading Booksuit Punth-OSS	(2,630,761)	0	(2,630,761)	0
State Color	10163	Firehold Hedge Resized	1,410,379	0 0	1,410,379	00
CE STATE CE STATE	0470	Man-ECR Austra Sale-OSS	(68.8)	, 0	(8 549)	9 0
Cold State Col	2710	OSS Sharing Reclams - Retail	(4,632,978)	0	(4,632,978)	0
Foreign Participate Part	510	OSS Sharing Reclass Reductor	4.632,978	0 0	4.632,978	0.0
Part State Par	0215	P.IM 30m Suppl Reserve CH 055	(28.325)	0.0	(28,325)	00
Revenue - Close - Cl	9220	Pully Regulation - OSS	89,319	0	89,319	0
A Reventue - State of Februaries A Reventue - S	100	P.I.M. Spireting Reserve - OSS	8,703	00	8,703	0
	0000	9.0	(7.673.123)	9.0	(7.673.123)	9 0
Revenue - State folds that Marked Revenue - State folds that Marked Revenue - State folds that Marked State folds		Revenue - Resale-NonAffiliated	37,147,444	•	37,147,444	0
Revenue - Sheet for the state of the state	۲.	Revenue - Resale-Realized		•		•
Ferronts - State for Pression 148,722 34,7222 34		Revenue - Resale-Risk Morrit Activities				
Section of the content of the cont		Revenue - Sales for Resale	38,817,232	•	38,817,232	
Revenue - Chor Each - Character - Character - Character - Chor Each - Character - Character - Character - Chor Each - Character - Charac	10074	Sale for Remark-Aff-Trut Prices	0	D	376,236,295	0 100
Several Color Eta Affiliated 42,555 70,976 71,249	1000	Con. Float Rev Afficient	33 196	180,802	33 198	18,377
Second American Description American Second Seco		Revenue - Other Ele-Affiliated	452,669	760,902	376,269,481	88,377
State Comment Commen	15054	Specif, Allow Loss-Seas NOz	(754)	0	(754)	0
Parties Decided Color Parties Parties	0000	More Seneral Bars - Modellin	705 528	5,050,411	9 6	30761
Comparison Service Market Sy 15,504	2000	Rent Frem Bed Property-NAC	86,272	2,133	62,389	21,750
Case Processes States Not Compared States No	5000	Rent from Bac Prop Pole Attach	5,315,004	5,315,004	0	0.0
Revenue - Other Eta-HonAffillated	0000	Gar Programm Sales Net	13,982	8, 100.301	13.982	
Comp. Alea Care Tita N 2023 225,733 20,257.3 225,500 225		Revenue - Other Ele-NonAffillated	18,924,824	18,816,031	76,617	34,176
Cuby 800 Cains	5000	Communication Cast	' #	, 6	78.	• 6
Compared and Compared Section 122,530 12	900	CSAPR SO2 Gains	2,573	0	2,573	0
Compared Section Compared Se	9008	Comp Allow Gain CSAPR Sous NOx	235,500	0 1	235,500	0
Revenue **Other Descriptions Oral Allowantees 18,194,997 18,1916,031 18,501,195 19,194,997 19,1916,031 18,501,195 19,194,997 19,1916,0316,031 19,1916,0316,031 19,1916,0316,0316,0316,0316,0316,0316,0316,03	010	Emission Allow KY En Suith	132,625	00	152,625	0 6
Revenue - Other Description		Gain/(Loss) on Allowances	460,143		460,143	
Revenues Mon-Utility Operations - Affiliated 19,000 1,375 1,488 1,228 1,28 1	*	Revenue - Other Ele-Non-Amiliated	19,384,967	18,815,031	635,769	34,176
Revenues Non-Utility Operations - Affiliated Revenues Non-Utility Operations - Milliated Revenues Non-Utility Operations - Non-Operating Rental Income - Milliated 1,375 1,3	0	Revenue Merchandisho & Contract Work	9,00,100,61	20,000,00	107'000'010	144,863
Revenues Non-Utility Operations - Non-Millabed 1,375 1,3	U	Revenues Non-Utility Operations - Affiliated	•			•
Non-Operating Rantal Income - Affiliated Non-Operating Rantal Income - Affiliated 1,375	٥	Revenues Non-Utility Operations - NonAffillated	•	Υ.		
Non-Operating Restal Income	C	Non-Operating Rental Income - Affiliated	•			
Non-Operating Final inclusion Non-Operating Final inclusion Non-Operating Final inclusion Non-Operating Final inclusion Non-Operating Final income - Non-Affiliated 1,488 28,500 (923)		Non-Operating Rental Income	29,875	28,500	1,375	0
Non-Operating National Non-Operating Serial Income - Non-Affiliated 1,488 28,500 (928) Non-Operating Rental Income - Affiliated 21,488 28,500 (928)	0000	Non-Oprating Rittal Ino-Majmi	(2,303)	0	(2,303)	0
Non-Operating Serial income Affiliated 1,876 28,600 (922)		Non-Operation Rental Income - Non-Efficient	24 458	0 28 Km	0 0	(6.114)
Non-Operating Misc Income -Affiliated 1,876 623 713 Mac Non-Operating Misc Income -Affiliated 1,875 623 713 Mac Non-Operating Misc Income - Non-Affiliated 1,875 623 396,833 Non-Operating Misc Income - Non-Affiliated 448,833 1,226 447,095 Non-Operating Misc Income - Non-Affiliated 448,833 1,226 447,095 Non-Operating Misc Income - Non-Affiliated 448,833 1,226 447,095 Non-Operating Misc Income - Non-Affiliated 448,672 398,892 0 1 Associated Business Development Income 446,672 352,672 0 1 Revenue - Other Operating 449,290 441,290 446,472 1 Nemoc Revenue-Oth Opr-Oth Arr		Non-Operating Rental Income	21,468	28,500	(828)	(6,114)
Mac Nar-Object/Active Remits 10,543 603 713		Non-Operating Misc Income -Affiliated	•1			
Machine Mach	200	Misc Non-Op Ins-Abrivate Rents	1,878	603	713	25.
Non-Operating Mise Income - NonAffiliated 408,883 1,228 407,095	2000	Mac Non-Op Inc-Non-Non-Op	396.462	623	395 839	000
Non-Operating Misc Income 1,225 1,225 1,225 1,025 Revenue - Other Operating 1,075,904		Non-Operating Misc Income - NonAmilated	408,883	1,228	407,095	662
Chee Electric Revenue - Ago Chee Electric Revenue - Other Oper-Oth Oper		Non-Operating Misc Income	405,883	1,226	407,095	562
Associated Business Development Income Associated Business Development Income Associated Business Development Income Associated Business Development Income Associated	7000	Rest From Said Prop-ABC-Norm	96,892	98,892	0 0	0
Revenue - Other Opt - Other 1,075,504 481,290 408,168 407,290 408,168 407,290 408,169 408,1290 408,169 408,1290 408,129		Associated Business Davelonment forcome	SAC REA	232,012		184,000
No. Memor Revenue-Oth Opr-Oth Aff 1,075,904 481,290 406,166 406,		Ravenue - Other Opr - Other	1,075,804	481,290	408,168	188,448
Newtone - Other Operation - Other Operation Newtone - Other Operation - Other Operation Newtone - Other Operation - Othe	9	Memo: Revenue-Oth Opr-Oth Aff			•	
New Control			1,075,904	481,290	406,166	188,448
Provision for Rate Rafund - Non-AMBated (89,293) 0 0			(28,078)	0 0	0	192,112
A Provision for Rats Rafund - Non-Amiliasted (89,293)	1003	Prov. Ratio Retuing - Retail	(63.215)	0		(63,215)
		Provision for Rate Rafund - NonAmilated	(89,293)	•		(69,253)

HVGLVMK TeamVRegulatory & Governmental Reports/Kentucky Power Monthly Report KPSC/2016/2016 11 Nov2016_11 GLS8016.xls

American Electric Power

58018		int Consol	Company -	Company - Generation	Company -
YTD Nov 2018		GLS8016 Actual	Actual	117 Actual	180 Actual
098 V2016-11-30	Layout GLSB116 Account GL_ACCT_SEC Business Units: SEGNENT_CONS	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2018
0	Provision for Rate Refund - Affiliated Provision for Rate Refund	(540,440)			(629,733)
4210032 A	Pur Purch Outside Sire Tentity Revenue - Power Sales	(745)	0	(745)	0
	KEV.	691,383,774	637,798,072	373,324,176	87,386,002
36	Memo: G/T/D Revenue Memo: Other Affiliated Revenue	582,802,683	536,553,880	35,734,293	10,514,510
Ç Ç	Memo: Nevenue-Ori Opr-Oth Non	1,075,904	481,290	406,166	188,448
(E)(B)*(C)	Memo: Total Operating Revenues Memo: Affilialed Revenue	591,383,774	537,796,072		87,386,002
W+(0+(d)-	Memo: Non-Affiliated Revenue Memo: Total Operating Revenues	581,383,774	537,035,170		10,702,958
	FUEL EXPENSES	834 836 6	5	124 H3C C	
1000105	Fuel Consumed	83,010,567	90	83,010,567	<u>4</u> 0
50/0003	Fuel - Procure Unload & Handle	3,021,170	00	3,021,170	0.0
010010	Fuel OI Consumed	1,142,379	. 0	1,142,379	0
5010020	Net Gas Consumed Steam General band conference contr	12,973,883	00	12,973,883	00
610028	Gypum Salas Proceeds	(482,075)	0	(492,075)	0
S010034	Gar Tannap Res Feet-Steam Fuel Expense Total	3,243,240	0 8	3,243,240	2 0
5010005		(3,547,487)	0	(3,547,487)	0
	Deferred Fuel Expense Over Under Fuel Expense	(3,547,487)		(3,647,487)	•
	Fuel for Electric Generation Final from Electric Generation	102,385,379	20	102,365,348	12
2000005	Allow Commun Title IV 802	489,889	0	499 989	01
509000	Allow Consumpt CSAPR SC2 Environmental OverAllother OAM E	29,802	9 0	29,802	0 0
	Allowances - Consumption	632,039		632,039	•
2002	Unus Experime	311 111	00	311 111	
120004	Untertone Expense	3,209,351	0	3,209,351	
220025	Pulymer superior	119,297	0.0	119,297	0 0
5000015	Unite riyaras Expense Environmental OverlUnder Consu	(106,457)		(106,457)	• •
	Emissions Control - Chemicals Total Fuel for Electric Generation	4,698,843	. 8	4,699,843	, \$
	Memo: NanAff Fuel/Allow/Emissions	107,586,262	20	107,596,231	-12
1200555	Purch Per-Non-Fuel Particip-All	47,554,808	378 236 365	47,554,808	0 0
5550040	l a	40,388,421	0	40.388,421	
	u	87,943,228	376,236,295	87,943,228	•
5550001	₹ 1	29.214,681	0 0	29,214,681	0 0
550000	Gas-Convention-Mana Plant	(12)		(12)	
5550030		(13,830)	0	(13,830)	0
5550040	Puth Inauly enters Mfr Res-LSE	(42,777)	0	(42,777)	0
5550041	PAN Andley Sen Sync	2 327 754	0 0	2327754	0 0
550075		(1,013,374)	0	(1,013,374)	0
5550076		975,479	0 0	875.479	00
5550079	P.M. Regulation-Credit	(87,042)		(87,042)	00
5550083	P.M. Spirreing Reserve-Charge	301,814	0	301,614	0
5550084	P.M. Spinning Reserve-Credit	(61,849)	0 0	(61,849)	0 0
555000		069		290	
5550100	- 6	2,925	0	2,925	0
5550123		580,587	0 (636,075	24,512
5550124		1,682,367	0 0	1,882,387	0 0
25/1922	ALL AND	(2,310,300)	9 6	(168 719)	

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The second secon	H-C: MMK Team/Demilatory & Covermental Descriptive De
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GL58016 YTD Nov 2016	INCOME STATEMENT	Kentucky Power Int Consol GLS6016	Company - Distribution 110	Company - Generation 117	Company - Transmission 180
1208/2016 16:50		Actual	Actual	Actual	Actual
098 V2016-11-30	Account OL ACCT SEC Business Units: SEGMENT CONS	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
	Purchase Power-PPA Deferred	144,516	0	144,516	0
2710999	NY Env Sur - Purchase Power BS4 OR P. IM Count Index Recovery	2 487 193	0 0	(276,902)	0 0
	P.M Transm Loss Charges - LSE	6,967,218	•	6,967,218	
	P.M. Transm Loss Credita-LSE	(1,415,152)	0	(1,415,152)	0
	Purchased Cas for Resale - Affiliated	40,000,000		28,818,262	210,42
	Purchased Gas for Resale - NonAffiliated	4			
9	Total Purchased Power GRÖSS MARGIN	127,946,994	161,558,757	137,806,463	87,361,478
	SESMENCE EXPENSES				
00000	Oper Supervision & Engineering	2,845,267	20,981	2,819,011	5,275
10000	Oper Super & Eng-RATA-All	38,246	0.0	38,246	0 0
00000	Bacht Erpenses	178,787	0	178,787	0
5050000	Mac Steam Power Expenses	6,715,611	817	6,714,284	510
Storots	Removal Cost Expense - Strem	1,632	47	1,920	0
21008	BSIOR ON Recovery-Oper Conta	903.861	0	903,881	0
2000	Steam Generation Op Exp	11,567,456	21.803	11,539,860	6.782
	Nuclear Generation Op Exp	•			
0000	Hydro Generation Op Exp	448 563		448 563	. 0
70000	Other Expenses	1,324,020	0	1,324,020	0
5570007	Other Per Exp. Wholesele RECs.	53,713	53,713	00	0 6
27000	PAIN Admin-MAMASC- OSS	131,160	, 0	131,160	
HOGES	PLN Admin-MAMESC-Internal	772,881	0	772,881	O
0000	Other Generation Op Exp	1 169 598	2 926	2,678,624	1.158.515
1000	Lond Chostch - Reliability	8,105	0	0	8,105
5612000	Load Dispatch-MittaGo Transfys P to an armon-sections cost	142 871	217	142 871	726,329
1001	P.J.M. Acture-SSC400S-Internal	886,984	0	886,984	
4007	RTO Admin Defeut LSE	(138)	0	(43)	(92)
0005	Research, Prof.State Develop	108,358	3,968	35.881	94,853
1008	P. Dav. Admin-RPESCOS. Internal	233,075		233,075	00
1000	Station Expenses - Nonsesoc	200,058	0	0	200,058
0000	Overhead Lite Expenses	115,308	Ε.	30	115,267
2000	Tim Bird by Oth-Africa Pice	0	30,458,374	0	
20012	Publi Trans Exhancement Charge	5,191,436	0	5,191,436	0
0016	PLAN NITS Expense - Affiliated	14,878,988	0 0	3 120 673	0 6
0200	PROVISION RTO AN Expense	529,008	0	529,008	0
0000	Misc Transmission Expenses	1,251,020	11,125	19,263	1,220,632
MO004	SPP FERC Assessment Fees	9	2 0	10	
2002	Rents - Associated	0		0	429,806
	Transmission Op Exp	28,709,168	30,474,623	25,167,241	3,863,472
0000	Oper Supervision & Engineering	499,857	434,132	47,285	18,439
0000	Station Expension	222 602	222.589	9 0	(33)
9000	Overhood Line Expenses	755,380	754,989	7	411
0000	Underground Line Expenses	109,061	109,061	0	0
0000	Street Lighting & Signal Sys E	160,674	160,674	0 5	0 5
	Combrane Institution Exp	142.898	142.899	760	200
0000	Misoslereous Distribution Exp	3,361,421	3,306,836	35,848	18,936
5690001	Ranta - Nonstanceuted	1,487,972	1,487,972	0	0
2000	Rents - Associated Disnether drive On Sen	58,570	58,570	0 0 00 00	0 00
9000	Supervision - Customer Acch	182 135	182.060	58	18
9000000	Metar Reading Expenses	(8,329)	(0.300)	577	188
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110 111	3158016	INCOME STATEMENT	Int Consol	Company - Distribution	Company - Generation	Company Transmission
Comparison Com	TD Nov 2016 308/2018 18:50		GLS8016 Actual	Actual Actual	417 Actual	180 Actual
Common Contract and Contract	V2016-11-30	Leyour GISSD16 c. ACCT SEC Bushess Units:	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
Contract Communication Contract Communicat	250003	Meter Reugang - Larga Power	49,087	49,087	0;	0
Section 1979 Sect	230000	Customs Orders & Mourtes	2,189,711	2,187,662	(679)	370
Continue to the continue to	20000	Mennal St. ng	20,361	19,572		772
Continue (American)	230003	Postage - Customer Bills	107.763	107 646	2	9 10
Contact Contac	300051	Collection Agents Feet & Exp	71,284	71,284		0
Colonian	900000	Credit & Oth Collection Activi	915,302	915,297	w «	0 6
Interface Control of Secretary Control	200007	Collection	155 170	155 170	9 6	9 6
Secretaries of the control of the	WOOD A	Uncarl Acces - Miss Receivable	(142,882)	(142,912)		-
Secretary Continued Services 2004	20000	Mee Customer Accounts Exp.	16,457	16,457		
Continue Authorises	77,000	Supervision - Customer Service	57.	20,00	9 6	9 6
Confidenting to Confidenting	00000	Customer Assistance Expenses	739,937	739,869		4
Committee Desire Code Committee Code C	MODOW	Cust Assertnos Exp - DSM - Ind	6	(9)		0
Section of the content of the cont	90008	Oust Assestance Expense - OSM Information & Institute Adults	41.213	4,773,477	17.662	4.414
Other case is the first Principle of Early	00000	Mise Cust Syckinformsform Ex	90,530	72,504	14,745	3,281
Continued to the protection of the protection	range.	Mac Cust Svc & Into Exp - RCS	762	107	9	-
State Experience State S	- Constant	Customer Service and Information Up Exp	11,000,01	10,007,568	O O	270'71
Marchen State Marchen Stat	2000	Demonstrating & Sering Exp	33,078	33,076	0	0
Manual Companies Manual Comp	130001	Advertising Exp - Residential	8,819	8,596	218	1
Makinot: Using state 1246 8250 2,276, 902 3,594, 40 1,214, 917 1,214, 9	30000	Advertising Exp. Midg Research	25,000	25,000	946	0 1
Of State Sections 626,156 35,056,461 35,058,461 35,023,77 17,05 Administration to Consideration 6,05,150 (175,200) (23,217) (175,200)		Memo: Insurance (9240 9260)	2,706,412	1,260,448		208,392
Ott State in Presence of State (1982, 1987) 233,777 Ott State in Commerce of State (1982, 1987) 233,777 Admin for Tind to Administration for Commerce of State (1982, 1987) 233,777 Admin for Tind to Commerce of State (1982, 1987) 233,777 Admin f	200000	Administrative & Gen Salaries	8,226,900	3,509,481		1,205,151
Martin Early Control of Control	10001	Off Suid & Exp - Nonespocialise	806,108	385,807		17,284
Admin to Controlled Admin to Controlled Admin to First to Admin to Controlled Admin to First to Controlled Admin to First to Admin to Controlled Admin to First to Controlled Admin to First to Controlled Admin to First to Admin to A	2000	Administrative Exp Trnsf - Cr	(663,857)	(663,957)	0	0
Control for the form to the following of the following	20007	Admin Exp Trust to Creditation	(575,308)	(575,308)	0	00
Page	20004	Admin Exp Time to ABO	1 709 894	582 808		307 767
Property interactions 1,286,516 1847 101 350 382 101	30003	AEPSC Bled to Creek Co.	246,854	88,000		74,883
Supple Driverse and American	0000	Property Insurance	672,352	158,701		127,720
With Control Principle Adult Exp 1747	50000	Suffey Denneys and Awards	4,036	4,036		0
Control of the Cont	20005	Emp Academt Physician-Adam Exp	6,019	4,257		92
Fig. 8 to Leading - Constitution of Constituti	90009	White Crigosch Predict its Par	673,625	508,477	110,134	25.00 M
Englayer Principle Activities to Boardish Englayers Principles Activities to Group Life Transport Principles Activities Counquity Life Lough Control Principles Activities Counquity Life Lough Control Principles Activities Engineers Engineers Principles Activities Engineers Eng	20007	Princial Ingress Styrop Omage-Pub Fits Ben Loading - Western Come	1203.314)	(165,336)		(409)
Fecusion & Group in Admin 1968 B 6972 8 132 Fecusion & Group in Admin 1968 B 6972 1532 Fecusion & Group in Admin 1968 B 6972 1532 Fecusion & Group in Admin 1968 B 6972 1534 174555 1534 17402 Group Life Internation Premains Figure Production Administration Premains Figure Internation Figure Premains Figure Figure Internation Figure	00000	Employee Perisions & Benefits	15,778	3,291		0
Person Parameter	10001	Edit & Part Empl Pub Salance	19,488	6,972		3,384
185,141 74,276 60,040	50002	Person & Group its Aprill	2 238 714	1.467.009		95.356
Group Madeal Ins Plentiums	60009	Group Life Insurance Premiums	135,141	74,276		825
Computer	90009	Group Medical Ins Premiums	4,330,054	2,602,695	1,711,402	15,957
Table Tabl	/0000	Group L-T Destrictly for Prem	166,390	96,805	70 307	6,850
Equations Actinities Educations Annihila Educations Prints E	60010	Transa Administrator Exp	1.424	620	716	3 33
Educational Assistance Prints Educational Assistance Prints Educational Assistance Prints Educational Assistance Prints	£0012	Employee Activities	5,710	3,084		8
Sering Four Cortistance Services	60014	Educational Assessmen Pmts	6,572	1,175	ì	871
Supplemental Presson	80021	Postbetrament Benefits - OPER	1 584 691	875 659		(185,650)
Style 12 Podemysishment Beauth (318,125) 2,210 (320,673) Fig Ben Loading - Christoff (136,125) (126,010) Fig Ben Loading - Christoff (136,125) (1425,202) (1425,202) Fig Ben Loading - Christoff (1425,202) (1425,202) (1425,202) Fig Ben Loading - Christoff (1425,202) (1425,202) (1425,202) (1425,202) Fig Ben Loading - Christoff (1425,202)	50037	Supplemental Person	4.207	4.207	0	0
Fig Ban Loading - Tensions (126,010) Fig Ban Loading - Tensions (126,010) Fig Ban Loading - Service (14,425,522) (406,339) Fig Ban Loading - General (14,425,502) (406,339) Fig Ban Loading - General (13,146) (14,22,502) (1406,339) Fig Ban Loading - General (14,425,389) (13,146) (130,146) Fig Ban Loading - General (130,146) (14,22,21) (140,145) Fig Ban Loading - General (14,425) (14,425,21) (14,425,22) Fig Ban Loading - General (14,425,24) (14,425,24) (14,425,24)	500AE	SFAS 112 Podemployment Benefit	(318,125)	2,210		338
Fig Ben Loading - Service (1,621,649) (1,422,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,202) (1,442,2	50050	Fig Ben Loading Pentuch	(862,338)	(734,974)		(1,354)
Pig Ban Losang - OPEB Pig San Losang - OPEB Pig San Control	60052	Fig Ben Lasting - Lipting	(543 154)	(409.369)		(838)
Equipment Care Ca	E90083	Frg Ban Loeang - OPES	891,390	539,877		286
Fig Ban Loading - Across (873) (14,425) 13,599 Aunot Post Retinement Benefit 199,568 118,783 65,273 Financhase Requirement 128,309 128,309 0 Regulatory Commission Exp. Adm (10) (10) Regulatory Commission Exp. Adm 0 0	95009	Intercof range Officet- Don't Use	(380,289)	(275,918)		(66)
Anoth-Post Retinement Benefit 139,506 118,783 05,273 Franchise Requirement Regulation (129,306 126,306 0 0 Regulatory Commission Exp. (10) (10) Regulatory Commission Exp. (10) (10) (170 0 0	250055	Fig Ben Loading - Accrual	(873)	(14,425)		(48)
Participate Application	090092	Anott-Post Retirement Benefit	198,568	118,783	65,273	14,513
Reputatory Commission Exp. Adm 0	280000	Reculation Commission Exe	(23)	(7)	(10)	9 6
	30001	Regulation Commission Exp-Adm	170		0	120

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	MCOME STATEMENT	Int Consol	Сомрану -	Company - Generation	Company -
CLS8016 YTD Nov 2016		GL 58016	Distribution	187	Transmission 180
1208/2018 16:50		Actual	Actual	Actual	Actual
098 VZ016-11-30	Account: CL. ACCT, SEG. Business Units: SEGMENT_CONS	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
	Red Com Exp-FERC Tons Coase	6.412	161	230	6.021
	General Advertising Expenses	361	361	0	0
1901001	Newspaper Advertising Space TV Space Advertising Time	5.253	1 245	14,410	3,303
	Publical	199	130	342	102
	Public Ophias Surveys	61,460	61,434	21	un
	Other Corporate Comm Exp.	19,183	10,054	7,274	1,855
	Marc General Experses	94 7 1C	14 028	797,111,667	38,734
	Research Develop@Demanstr Exp	108	MO6	0	
	Rest	n	2	-	0
	Rems - Rasi Property	107,770	107,770	0	0
	Rents - Personal Property	263,895	186,643	63,274	13,977
	Administration & General	16,754,082	7,056,042	7,821,676	1,917,474
SOLLINGS	Accretion	634.402		634 402	
4116000	Gan From Disposition of Plant	(4,785)	(4,765)		0
	Lose/(Gain) on Utility Plant	(4,765)	(4,765)		
830200	Assoc Bus Dev - Materials Sold	18,531	18,531	0007	9 44 00
	Associated Business Development Expenses	242.663	138,908	4.039	313.68
	Gain on Disposition of Property				
	Loss on Disposition of Property	4		*	
	Loss(Gain) of Sale of Property		•		•
4010001	Operation Exp - Nonemodated	0	0	0	0
	Factored Cust AR Exp. All	1,006,743	1,006,743	0 0	0 0
	Opr Exp and Factored AR	2.540.891	2 540 881		
	Water Heaton				
4285004	Social & Service Club Dure	73,797	43,405	21,471	8,921
	Regulatory Expenses	12.534	3,042	79 474	1,829
4210029	Misc Man-Op Exp - Non-Nasoc	3,654	2,120	244	1,290
	Misc NonOp Expenses - NonAssoc	3,864	2,120	75	1,250
4281000	Denstions	673,801	603.946	58.170	11,785
HARM	Designation Contributions	2 098	235	1 760	103
	Provision for Penalties	2,098	236	1,760	103
0007527	Chic & Political Activities	441,689	114,120	261,715	65,834
	Civic & Political Activities	441,669	114,120	281,716	65,834
200827	Other Deductions	73,131	41,926	30,305	788
	Shutdown Coal Company Expenses				
	All Other Operational Expenses	3,821,676	3,349,688	381,328	80,658
	Operational Expenses	82,982,521	69,408,776	48,344,099	6,117,826
	Maint Supy & Engineering	2,185,119	623	2,184,165	315
5120000	Maintenance of Southfull	14 574 281	9 6	14 574 281	9 0
	BSRR OAU Recovery-Maint Costs	(82,491)	0	(82,491)	0
	BS1OR O/U Recovery-Marri Costs	(895,933)	0	(885,833)	0
	Maintenance of Bestric Plant	4,562,318	0	4,562,318	0
	Mantenance of Mile Steam Pit	1,556,461	(523)	1,556,984	0
	Steam Generation Maintenance	23,511,288	116	23,610,857	318
	Hydro Governion Maintenance				
	Other Generation Maintenance				
	Main Sup. & Engineering	25,395	(4)	208	25,203
	Maintenance of Structures	21,749	0	0	21,748
	Mant of Computer Hardware	1,288	* !	13	1,251
	Maint of Computer Software	100,812	8448	3,311	91,085
	Ment of Contraction Equip	DEC. 177	1004	243	0.230
	Maria of Administration Equipment	1678.561	1583)	(587)	1 677 804
5720000	Maint of Underground Lines	24	0	0	24
	Maint of Miso Treatment on Pit	309,393	4	19	309,282
	Transmission Maintenance	2,535,769	5885	3,029	2,626,766

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Column C		Name (C) Sales	Int Consol	Kentucky Power Company	Company - Generation	Company -
State Color Colo	YTD Nov 2016		GLS8016	Distribution 110	111	Transmission 180
Accordance Acc	20622016 18:50	A SANTA CO SANTA	Actual	Actual	Actual	Actual
Section Control Cont	V2016-11-30	ACCT SEC Business Units: SEGMENT	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
The state of the	10000	Mantanance of Structures	29,305	12,428	0	16,877
State of the continue of the	20000	Mant of Station Egypment	33 785 720	33 740 665	24	1,421
Color Colo	100000	Tree and Broat Cortical	622,117	622,117	0	0
March Marc	01.000	Storm Experse Amortzation	2,228,787	2,228,787	0	0
Section Sect	90000	Mant of Underground Lines Mant of the Tint Statistical De	43.405	43.405	7 0	- 0
December of Management December of Managem	00000	Maint of Smilghting & Sgrad S	36.640	38,841		9
Description for Excellent Programmer 17,334,710 17,348,121 17,	0000	Marketainze of Meters	62,894	60,543	0	2,351
Name of Street, course 99,202 39,202 39,203 30,203	90009	Maint of Mac Distribution Pit	43,852	43,411	• :	1
Base of the control		Mant of Shuthum - Owned	389.382	388.837	2 67	542
March 2010 1972 1		Maint of Structures - Lessed	66,210	68,210		0
Marce of Controls Marc		Ment of Data Equipment	156,359	106,793	49,568	0
Marie Charles 1,20,20		Mart of Connection Eq.Unai	1,023,330	696,096	62,361	
Maintenance Expenses 1,72,423 1,72,439 1,74,445		Mantanana of Video Fastment	256	286	0 0	
Additionable of Control Maintenance Expenses Additionable of Control Maintenance Expenses Additionable of Control Maintenance Expenses Total Operations and Maintenance Expenses Additionable of Several Maintenance Expenses DAN Aggradatory Condition DAN Regulatory Condition DAN Aggradatory Condi		Maint of Gen Plant-SCADA Equ	285	285	0	0
Avail of Operational and initiatiance Expenses Authorities of Particles Avail of Particles DA Americanic Designed DON Agricultura Credits Americanic Don Agricultura Credits Americanic Don Agricultura Credits DON Agricultura Credits DON Agricultura Credits DON Agricultura Credits Agricultura Agricultura Credits Agricultura C		Mant of DA-AMI Comm Equip	10.872	10,649	74	
Maintenine Eponese		All Other Maintenance Expenses	7,000,560	1,764,369	340,046	700
Averal of Part Averal 2552 128 1,427,923 570,469 Commerciation (Part Averal 2558) 1,427,923 570,470 57	5	Maintenance Expenses Total Operational and Maintenance Expenses	148,450,273	38,056,016	23,838,946	2,672,780
DOA Americation of Control		Amont of Plans	2,592,129	1,427,923	570,499	583.707
Down Americation 125,000 1,507,502		Amont of Pit Aca Aci	35,398	0	0	35,388
Magniture Desire		DDA Amortization	2,627,527	1,427,923	570,499	629,105
DOA Regulatory Chelits		Regulationy Delton	125,806	00	0	125,806
DOA Registabry Credits		ODA Regulatory Debits	2,033,347		1,907,642	125,806
Automatication Auto		DDA Regulatory Credits		1		
DOA STATE Michael Decomparison		Amortization	4,650,874	1,427,923	2,478,040	754,910
Ony - March Streament Decommissioning 208,137 0.0 Ony - March Streament Codigation 208,137 0.0 DOA Asset Retirement Obligation 208,137 0.0 Depreciation 208,137 0.0 Depreciation 77,036,218 26,437 208,137 Depreciation 77,036,218 77,482,644 32,642,833 Result care Receipt Trains 78,877,80 0.0 78,776 State Own Receipt Trains 78,877,80 0.0 78,776 Result care Receipt Trains 78,877,80 0.0 72,786 Result care Stream Countries and Americanian Trains 1,544,777 0.0 72,786 Result care Stream Countries and Americanian Trains 1,544,777 0.0 72,786 72,443 Fring beard Leading FRC 7,786,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777 1,544,777		DDA Depreciation	71,828,078	28,064,741	31,834,686	13,828,641
DOA Asset Relationers Obig DOA Asset Relationers DOA DOA Asset Relationers DOA		DDA STP Nuclear Decommissioning		•		
Deprecation continued		DOS - Asset Retrement Oblig	208,137	0	208,137	•
Page		DDA Ramoval Costs	To l'one			
Franchization and Amortization Franchization		Depreciation	72,036,216	25,064,741	32,042,833	13,928,641
Franche lazers State Cores Receipt Tax State Leveraporneut Tax Fraction Market Tax Fraction Market Tax State Leveraporneut Tax Fraction Market Tax Fractio		Depreciation and Amortization	76,697,089	27,492,664	34,520,873	14,683,562
State Green Property Taxes		Franchise Taxes	STE OF		- Table 1800	
State Grown Teacher Receipts Teacher	100015	State Great Result Tar	(8.487)		(8.487)	
Reventue-Wiltor Taxes Reve	100016	State Gross Receipts Tax	32,826	0	32,626	0
Finite beart Limiting ment Tea State Unemployment Tea Finge Beart Loading - PICA Finge Beart Loadin		Revenue-KWhr Taxes	(54,437)		(54,437)	
State Unavigoriment 1	1002	FICA CONTRACTOR	2,753,320	1,544,763	1,203,840	4,717
Fringe Bearett Loading - PLCA State Bearett Loading - PLCA State Bearett Loading - PLCA State Bearett Loading - PLCA Fringe Bearett Loading - PLCA Fright Loading - PLCA Fright Loading - PLCA Fright Loading - PLCA Fri	1007	Sale Cemploment Tea	41.341	23.960	17.278	8 8
Fings Beart Loading- PUT (6,540) (4,598) (1,549) (1023	Frage Benefit Loading - PICA.	(987,231)	(743,614)	(242,430)	(1,188)
Payroll Taxes	1034	Fings Benefit Loading - PUT	(6,548)	(4,998)	(1,548)	3
Capacity Taxes 1,732,433 1,732,43	900	Frings Benefit Loading - SUT	(21,003)	(14 772)	(6.212)	(18)
Capacity Taxes 3,622,383 1,12 1,122 1,122 1,122 0 Real Personal Property Taxes Real Personal Property Taxes 1,122 1,122 1,122 0 Real Personal Property Taxes Real Person Prop Tax-Cap Leases 11,478 (BG) 6,487,473 1,224,951 Real Person Proc Cap Leases Real Person Tax-Cap Leases 224,554 174,473 1,525,941 Real Person Tax-Cap Leases Real Person Tax-Cap Leases 1,525,941 1,524,931 1,521,933 Real Person Tax-Cap Leases Real Person Tax-Cap Leases 1,254,541 1,524,931 1,522,933 Real Person Tax-Cap Leases Real Person Tax-Cap Leases 1,525,431 1,521,933 0 Real Person Tax-Cap Leases Real Person Tax-Cap Leases 1,254,431 2,543,431 0 Real Person Tax-Cap Leases 1,035,601 1,035,601 1,035,601 0 Regulatory Fees 1,035,601 1,035,601 0 0 Regulatory Fees 1,035,601 1,035,601 0	100014	. 1	3 637 383	012,246	3 637 303	246
Read-Promous Property Taxes		Capacity Taxes	3,632,383		3,632,383	
Real-Pomoush Property Taxes Real-Pomoush Property Taxes 1229,411 118,066 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1229,411 1239,4111 1239,411 1239,411 1239,411 1239,411 1239,411 1239,	100513	Real Personal Property Taxes	1,122	1,112	0	2
Real Personal Property Taxes 1,400	100514	Real Personal Property Tisses	838.417	(178,868)	1,224,951	(107.667)
Real-Prior Teachouses 12,540 116,21 116,21 116,21 116,21 116,21 116,21 116,21 116,21 116,21 116,21 12,21 1	100515	Read Democrati Property Texas	191 328	6,487,473	1,329,941	3,650,746
Rail Prop Tac-Cap Leases (2.540) (2.540) 0.540 0.540	102916	Rest Per Proor Text Cap Leaves	224,594	178.431	11.621	36.542
Real Prop Tax-Cap Leases 23,375 23,375 0 Real Prop Tax-Cap Leases 14,267 2,337 0 Property Taxes 12,885,723 6,864,325 2,682,185 3,8 Si Publishory Taxes 566,102 566,102 0 Si Publishory Taxes 566,102 566,102 0 Regulatory Fees 1,035,801 1,035,801 - Reductions Taxas 900 0	5190011	Real Prop Tex-Cup Lesses	(2,540)	(2.540)	0	0
Hair Personal Property Taxes 14,267 2,387 0 Property Taxes 12,868,723 6,664,325 3,60 St Publisher Comm Tax Fees 469,500 469,500 0 Regulatory Fees 1,035,601 1,035,601 900	1103618	Real Prop Tax-Cap Leases	23,375	23,375	0	0
Property Takes 12,868,723 6,664,326 2,652,188 1,552,188	200515	Real Personal Property Taxes	14,267	2,387	0	11,880
St Publisher Committee 7965,102 5965,102 5965,102 5965,102 5964,500 64690,500 6469,500 6469,500 6469,500 6469,500 6469,500 6469,500 64690,500 6469,500 6469,500 6469,500 6469,500 6469,500 6469,500 64690		Property Taxes	12,868,723	6,654,326	2,582,188	3,632,210
Regulatory Fees 1,035,601 1,035,601 1,035,601	\$101615	Strate Services Telefore	566,102	566,102 ARD 500	0 0	0 0
Federal States States		Regulatory Fees	1,035,601	1,035,601		
	400101415	Federal Extra Tenes	006	0	008	0

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American Electric Power

2000	INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Company -
YTD Nov 2016		GLS8018	Actual	117 Actual	180 Actual
058 V2016-11-30	Layout GLSAC16 Account GLACC1 SEC Business Units: SEGMENT, CONS	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
	Devolution Taxas	1119		6 143	9
408101718	Stuckgetten Tes Fees	132	132		0
400101915		791	797		0
406101616	State Solves and Use Toxes Municipal (Jenes Elec	565	6.45	60	
	Affecellaneous Taxes	10,376	10,376		
	Other Non-Income Taxes	16,688 315 885 94	10,376		3 836 864
	TOTAL OPERATING EXPENSES	244,435,596	134,468,003	113,843,762	27,010,021
	Mentio, SEC Total Operating Experises	419,311,002	ile to inte		240'ben'17
	OPERATING INCOME	111,440,923	27,081,785	23,882,711	60,367,467
	MON-OPERATING INCOME (EXPENSES)				
4190002	Int & Dividend Inc Nonzesoc	27,698	14,815		(419)
	Interest & Dividend NonAffillsted	27,698	14,816	13,302	(419)
4190006	Interest Innorne - Assoc CBP	8,527	(23,648		871,78
	Total Internet & Dividend Income	37 226	(8 8 3 4)	(50,500)	96.710
4210039	Certified Charges	518,635	1,925		34,510
	Interest & Dividend Carrying Charge	618,635	1,925	482,188	34,510
	Memo: Total Interest & Dividend Income w/ Carrying	656,861	(8,908)		131,220
4191000	Allw Oth Finds Used Dring Crists	824,209	204,546		136,599
	AFUDC Gain on Disposition of Equity investments	624,209	204,646	461,066	138,888
	Intorest LTD FMB				•
4270002	Int on LTD - Install Pur Contr	242,258	242,258	0	0
	Interest LTD Notes Payable - Affiliated	9077787	747,286		
	Interest LTD Notes Payable - NonAffliated	•		•	
27000	interest L. D. Debendings	38.938.814	11.525.995	19.056.868	8.355.851
	Interest LTD Seutor Unsecured	38,938,814	11,625,996	19,056,868	8,365,961
4270005	Manual Community	1,512,362	447,817	739,954	324,611
	Interest LTD Other - NonAffil	1,512,382	447,817		324,611
4300003	Let to Aeno Co. CaP	82.599	188.458		(562,241)
	Interest STD - Affil	62,699	188,458		(662,241)
4310007	Unes Of Credit	901,751	250,732		34,989
	Interest on Short Term Debt	984,361	439,190	1,072,402	(627,242)
4280002	Amtz Debt Oscita Explinat Pur	29,426	0	Ý.	0
200082	Antz Det Dunts Exp NP	121,870	38.074		26,152
4280006	Amost of Dabi Disc. Pram & Fivo	515,821	188.059	340 808	136.344
4281004	Antiz Loss Roqued Ordi-Otmi	30,847	9,131	15,096	6,619
	Amort Loss on Reacquired Debt	30,847	9,131	16,026	6,619
	Other Interest - Evel Recovery				
4310001	Other Interest Expense	58,817	0	49,708	8,109
4310002	Internal on Customer Deposits	89.572	89,572		0
4310023	Inflamed Expense - State Tox	(80,608)	3,126		338
	Other Interest - NonAmil	08/19	82,636	(985,460)	144
	Interest Rata Hedge Unraelized (Gain/Loss	•			
422000	Aby Braved First Used Cost-Co	(588,529)	(147,689)		(100,508)
	Total Inform Chames	41 863 126	12 757 470	20 850 534	8 266 121
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	70,932,868	14,491,922		52,416,154
	INCOME TAXES and EQUITY EARNINGS.				
4081001	Income Taxes, UCI - Federal	1,945,838	(808,060)	(13)	16,367,125
1002500	Inc Tex, Oh InckDed Federal Endered Comment Income Tex	13,285	(59,500)		16 368 073
4101001	Prov Def VT UB Op Inc-Fed	93,809,570	11,703,502	77,623,850	4,482,418
	D. Dalings on Person	3 101 434	24.174		8355

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American Electric Power	INCOME STATEMENT	Kentucky Power Int Consol	Kontucky Power Company -	Kentucky Power Company - Generation	Kemtucky Power Company -
GLS8018 YTD Nov 2016		GLS8016	Distribution 110	#	Transmission 180
1208/2018 18:50		Actual	Actual	Actual	Actual
089 V2016-11-30	Azzount Gt. ACCT SEC. Business Units: SEGMENT CONS	YTD Nov 2018	YTD Nov 2016	YTD Nov 2016	YTD Nov 2018
4111001	Pry Def VT-Cr UBI Op Into-Fed	(70,322,947)	(8,111.345)	(61,272,686)	(938,916)
1000111	Foderal Deferred Income Tax	23,630,197	3,380,777		3,543,416
4114001		(2,409)	(1,056)		(242)
	Federal Income Taxes	25.686.911	2.512.161	3.163.604	19.911.247
409100212	Income Taxes UCI - State	22.590	1,306	(15,692)	36.978
409100215	Income Tares UOI - State	1,539,890	356,384		(687,229)
400100218	Income Taxes UCI - State	(967,200)	176,589	(3,8	2,736,048
66700715	THE COUNTY DAY SHE	(8,8/8)	(4,978)	17.594	(2,300)
01.7	State Current Income Tax	600.718	523.005	120	2.088.244
4101002	Pury Dal VT US Op Inc-States	5,286,401	4,844,539	441,862	0
4111002	Pry Def UT-C: UNIOpino-State	(8.645, 135)	0	(8,645,135)	0
	State investment Tax Credita	increased.	200'840'8	ic receipt	
	State income Taxes	(2,768,015)	6,367,544	(10,211,803)	2,086,244
	Local Current income Tax		•		
	Local Deferred Income Tax			•	•
	Local investment lax Credits			•	
	Foreign Current income Tax				
	Foreign Deferred income Tax		*		
	Foreign investment Tax Credits			*	
	Foreign income Taxes	22 828 848	7 878 706	1964 870 77	21 987 491
-	Equity Earnings of Subs				
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	48,103,971	8,612,217	11,073,090	30,418,664
7	Discontinued Operations (Net of Taxes)	-		1	,
5	Cumulative Effect of Accounting Changes	1	•		
	NET INCOME	48,103,971	6,612,217	11,073,090	30,418,664
	Mhority interest				
	Preferred Stock Dividend Subs				
	Earnings to Common Shareholders	48,103,971	6,612,217	11,073,080	30,418,664
Reserved Section	Double Chest on Net Income Nobe after PS	(c)		<u>6</u>	•

Cash and Cash Equivalents	GLS8216 YTD Nov 2016 1206/2016 1237		Int Consol GLS8216	Company -	Company - Generation 117	Company -
13.955,645 10.275,899 5,953 5,953 1,954 1,954 1,9275,899 2,926,843 1,253,895 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,253,885 7,254,775 7,254	09B V2016-11-	Layout: GLS4218 ACCT_SEC Bushma Uni	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
10,849 603,688 603,688 603,688 603,688 603,688 603,688 603,688 603,688 603,683 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,885 7,223,233,232 7,223,285 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,232 7,223,233,233 7,223,233 7,223,233 7,223,233 7,223,233 7,223,233 7,223,233 7,223,233 7,223,234		ASSETS.				
13.985.645 10.275.885 2.882.440 7.233.885 7.235.885 2.882.440 7.233.885 7.123.885 2.882.440 7.233.885 7.123.885 2.882.440 7.233.885 7.184.785 2.184.775 4.345.718 2.106.818 887.244 4.346.713 2.106.818 4.446.713 4.346.713 2.106.818 4.446.714 4.346.713 2.106.818 4.446.714 4.346.713 2.106.818 4.446.714 4.346.713 2.106.818 4.446.714 4.346.713 2.106.818 4.446.714 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.387 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.343.397 4.446.719 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718 3.346.718 4.346.718 3.346.718 3.346.718		Cash and Cash Equivalents	503,688	603,688		0 0
1,253,885 1,253,885 1,253,885 1,255,985 1,25			13,985,645	10,272,809	2,89	819,993
1,555,599		Accrued Unbilled Revenues	7,253,885	7,253,885		0
45,019,728 21,084,775 62,719,327 42,434,71 889,202 1,378 887,244 4,500,519 4,44,779 4,41 4,885,888 42,434,779 4,411 4,885,888 42,43,779 4,411 4,885,888 4,446,723 21,224,771 2,120,013 1,120,132,132 1,122,437 1,139,235,025 1,139		Miscellaneous Accounts Receivable Allowances for I Incollectible Accounts	21,555,939	4,212,586		8,050,536
45,119,726 2,106,30 42,43,471 4,496,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,471 4,906,508 42,43,441 4,12,146,490 40 40,471,471 4,906,490	1	Accounts Receivable	42,742,389	21,694,775		8,861,955
## 45019,726 7.106,538 42,434,71 ## 4506,318 41,417 43,434,71 ## 4506,318 41,417 43,65,68 ## 4506,318 41,417 43,65,68 ## 4506,318 73,722,473 ## 4506,318 73,722,473 ## 4506,318 73,722,473 ## 4506,318 73,722,473 ## 4506,318 73,722,473 ## 4506,318 73,722,43,73 ## 72,732,42,436 72,43,701 1,259,318,693 ## 72,732,42,436 72,144,709 ## 72,732,42,436 72,43,701 1,259,318,693 ## 72,732,42,436 72,43,701 1,259,318,693 ## 72,732,42,436 72,43,701 1,259,318,693 ## 72,732,42,436 72,43,701 1,259,318,693 ## 72,732,42,436 72,733,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,734,436 ## 72,732,736,732,736 ## 72,732,734,732 ## 72,732,734,732 ## 72,732,734,732 ## 72,732,734,732 ## 72,732,734,732 ## 72,732,734,732 ## 72,732,732 ## 72,732,734,732 ## 72,732		Advances to Affiliates	0	•		•
1,376 898,202 1,378 898,202 1,378 898,202 1,348,378 1,449,748 1,449,748		Fuel, Materials and Supplies	45,019,726	2,106,936	45	419,320
1,481,580,800 2,144,723 2,120,013 1,181,580,800 2,144,723 2,120,013 1,181,580,800 1,181,580,800 1,181,580,800 1,182,581 1,182,581 1,182,581 1,182,581 1,182,581 1,182,581 1,182,581 1,182,581 1,182,182 1,182,581 1,182,183 1,182,183 1,182,183 1,182,183 1,182,183 1,182,183 1,182,183 1,182,183 1,183,		Risk Management Contracts - Current	889,202	1,378		
2,124,771 2,120,013 (68,170) 89,146,723 28,573,887 112,761,802 1,181,590,800 829,497,162 1,199,256,025 65,518,285 199,577 1,461,903 65,518,285 199,577 1,461,903 65,518,285,110 1,786,4349 1,206,084 1,206,084 7,266,154,494 839,000,084 1,206,131 7,266,154,494 839,000,084 1,206,131 7,266,154,494 839,000,084 1,206,131 643,253,710 1,786,4339 1,786,4339 1,186,249 7,181,181,181,181,181 1,481,181 1,481,181 1,181,181 86,028,484 83,000,090 1,21,903,165 3,116,271 86,028,484 83,000,000 2,216,234,500 1,148,549 9,516,016 (20,994,700) 1,485,549 10,1104 2,843,192 1,863,181 1,458,905 26,499,082 26,499,092 26,499		Margin Deposits	4,806,918	0		•
2,124,171 2,120,013 (68,170) 98,146,723 26,53,867 11,15,16,002 1,181,562,202 26,53,867 11,15,16,1002 1,181,562,202 11,192,514 11,481,1903 1,182,822 11,192,71 1,481,1903 1,182,841,145 11,481,1903 1,182,841,145 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141,191 1,1841,140 11,141 1,1841,1		Other Current Regulatory Assets	0		0	0
98,146,723 26,573,887 112,761,802 1,181,590,800 829,487,162 1,199,256,025 66,518,286 198,577 1,461,903 66,518,286 198,577 1,461,903 66,518,286 198,577 1,461,903 770,885,866 198,531,535 (401,147,799) 770,9613		Prepayments and Other Current Assets	2,124,171	2,120,013		73,328
1,181,580,300 329,487,162 1,192,286,025 1,192,128 1,192,	F	OTAL CURRENT ASSETS	98,146,723	26,573,987	112,761,802	9,354,602
Part Part Part Part Part Part Part Part		Electric Production	1,181,590,800	829.487.162		670,252,800
Pack		Electric Transmission	573,722,878			•
### 1995.71 1,441 903 ### 1909.09		Electric Distribution	780,985,965	0	•	0
Non-Current Assets 1,255,614 8,383,351 4,383,203 RTY, FLANT and EQUIPMENT 2,523,643,641 839,000,0004 1,005,001,131 Institute Assets and Amortization 1,106,144,715 1,17,186,644 1,17,186,644 1,105,000,001 Institute Assets and Decoministic Projects 1,106,144,715 1,17,186,644 1,105,000,001 Institute Assets and Decoministic Projects 1,106,144,715 1,17,186,644 1,100,001 In Power and District Projects 1,106,144,710 1,126,648 1,126,649 1,12		General Property, Plant and Equipment	65,518,295	139,571	1,461,903	1,160,479
1,200, 147, 179		Construction Work-in-Progress	21,825,611	9,393,351		8,069,056
The first and EQUIPMENT Tree, 154, 156, 156, 156, 156, 156, 156, 156, 156	F	Jace: Accomplished December and Amortization	2,623,643,649	839,080,084		1490 427 804
ory Assets and Other Cartailties and Debter Cartailties Cartailtie	2	ET PROPERTY, PLANT and EQUIPMENT	1,766,154,415	573,166,549		389,054,533
Transition Assets and Other Tar Eval and Other Tar Eval and Decommissioning Trusts 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Net Regulatory Assets	649,263,710	117,218,666		65,730,912
The Person		Securitized Transition Assets and Other	0 0	0 (0 6
Comparison Com		investments in Power and Distribution Projects		• •		• •
State Management Assets (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (14,710) (17		Goodwill	•		0	٥
NON-CURRENT ASSETS		Long-Term Risk Management Assets	(14,710)			0
NON-CURRENT ASSETS		Other Non Current Accepts	3,526,511	3,457,810		240,836
Sacrate Sacr	T.		561,445,199	121,903,165		56,308,475
Sec. 1256 484 Sec. 1200,797 Sec. 1207,503 Debt. 13,878,008 19,779,648 83,668,030 Debt. 0	ı	DTAL ASSETS	2,425,746,336	721,643,701	Ť	454,717,610
66,026,484						
13,878,008 19,779,448 81,686,030 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		UNBILTIES. Accounts Pavelle	SR DOS ABA	797 000 RX	5K 307 5D3	3.064.862
national 390,000,000 96,909,600 223,034,600 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Advances from Affiliates	13,878,008	19,779,648	83,668,030	(89,569,669)
har Non-Affiliated 390,000,000 96,908,600 223,034,600 70,06		Short-Term Debt	•	•	•	0
ser - Affiliated 399,000,000 86,909,600 223,034,500 70,05 0 0 149,549 0 148,549 0 148,549 14,53 3,051,925 3,939 1,853,891 2,85 3,948,192 28,489,082 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,489,092 101,144 28,491,906 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Current Regulatory Liabilities	•	0	0	•
149,549 0 148,549 14,53		Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,600	223,034,500	70,057,000
3,061,925 9,516,016 (20,994,700) 14,53 9,948,192 5,229,389 1,863,891 2,86 13,862,113 4,033,006 6,473,236 2,88 10,104 2,844 968,290 2,848,290 26,489,082 26,489,082 26,489,092 26,489,092 26,491,906 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Risk Management I labilities	149 549		149 549	
9,948,192 5,229,389 1,863,891 2,885 1,3362,113 4,033,006 6,473,236 2,885 1,011,04 2,814 98,290 2,814 98,290 2,845,082 26,499,092 10,0) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Accrued Taxes	3.051,925	9.515.016	(20.994,700)	14,531,608
13,362,113 4,033,006 6,473,236 2,85 101,104 2,814 98,290 26,469,082 26,469,092 (10) 26,499,092 26,491,906 98,280 1,2945,388 1,867,310 77,955 0 250,016 1,200 0 0 0 0 0 1,318,117 579,459 736,812		Memo: Property Taxes	9,948,192	5,229,389		2,854,912
2814 98,290 26,49,082 28,499,092 (10) 26,499,082 28,491,906 98,280 1,318,117 579,459 736,812		Accrued Interest	13,362,113	4,033,006		2,855,871
26,489,082 26,489,092 (10) 26,590,186 26,491,906 98,280 1,945,388 1,867,310 77,955 1,20 0 0 0 0 0 0 1,318,117 579,459 736,812		Risk Management Collateral	101,104	2,814	88	0 (
Current 948,732 457,024 465,245 2 1,20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Describe Customer Deposits	26,469,082	26,489,092	(10)	0 6
urrent 948,732 457,024 465,245 2 1,265,310 1,265,310 1,205,016 1,2		Over-Recovered Fire Costs - Current	100,000,100	906'164'97	007'00	
Wiln 1 Yr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Dividends Declared	. 0		. 0	0
948,732 457,024 465,245 2 1,945,388 1,867,310 77,955 1,70 1,458,905 0 250,016 1,20 0 0 0 1,318,117 579,459 736,812		Preferred Stock due W/IN 1 Yr	0	0	0	0
1,945,348 1,867,310 77,355 1,20 1,458,905 0 250,016 1,20 1,318,117 579,459 736,812		Obligations under Capital Leases - Current	948,732	457,024	4	26,463
1,318,117 579,459 736,812		Tax Collections Payable Revenue Refunds - Accused	1,945,388	1,867,310		1.208.889
1,318,117 579,459 736,812		Accrued Rents - Rockport	0	0	0	0
		Accrued - Payroll	1,318,117	579,459		1.846

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AMERICAN ELECTRIC POWER COMPANY

Accorded 1975 Accorded 197	GLS8216 YTD Nov 2016	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Accorned Vocalities 4400 Sept 2,000 221 2,004 GPT 2,007	09B V2016-11-	Leyes ACCT SEC	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
MacEmplayers Benefits		Accrued ICP	4,362,549	2,007,211		5,367
Second color of the color of		Accrued Vacations	4,820,067	2,220,252	1	4,712
Separation of Fig.		Misc Employee Benefits	886,801,1	758,857		21,112
Commer Annexes Receipts 156,023 198,023		Severance / SE	813 439	12,312	813,439	
Control Cabin Debugsers (Cast Chairman Adarties 1,996,009 1,		Accrued Workers Compensation	270,636	79,228	169,017	22,381
Control Cont	10022	Customer Advance Receipts	1,956,029	1,956,029	0	0
Control Cont	1000	Customer Advance	1,956,029	1,956,029	0 0	0
Vote Lington Characterist		Control Cash Dishussement Associate	708'610	2012,802		9 6
Secondary Continues		IMS Librith	298,812	286,818		9 6
Econ Decomposered Foad Curr Sign	0000	ABO-Cummi	18,622,781	, 0	16,622,761	
Comparison of the Comparison	8900	Econ. Development Fund Curr	507,253	557.253	(50.000)	0
Second Research Second Res	2150	Unclaimed Funds	8,080	5.080	0	0
Sear Let Feet Equation 3714 3553 17 359 17 359 17 359 17 359 17 359 17 359 35 35 35 35 35 35 3	2942	Acc Cash Franchise Req	69,624	69,624	0	•
	058218	Sales Use Tax - Leased Equip	3.714	3,653		8
Public Content Charter (1991) 123 813 12	2643	Accrued Audil Fees	(36,083)	(819,01)		(6,659)
Control for the American State	000	rederal Mitigation Accru (NSR)	026,900	130 813		5 6
Miles Current and Accrued Labellines 18,384,862 16,1241.080 1,23	1124	Court in Mid of Constit Advance	59.629	59 629		
Deferred Interestinated Check 1,344,682 10,794,181 17,541,080 12,309,182 13,546,585 10,794,181 17,541,080 12,309,182 12,311,182	1771	Deferred Rev-Bonus Lease Curr	431,564	0	431,564	٥
Charter Current Libellities		Misc Current and Accrued Liabilities	18,348,682	814,237	17,541,080	(9:93)
Cong-Term Debt - Affiliates Cong-Term Debt - Permitting and Discounts Unamort (125 644) (37,286) (37,286) (60,804) (10,089) (1		Current Other and Accrued Liabilities	37,359,857	10,794,181	25,301,120	1,264,556
Long-Term Debt. Affiliated Long-Term Debt. Affiliated Long-Term Debt. Affiliated Long-Term Debt. Affiliated Long-Term Debt. Hon Affiliated and Penatulman of 17,228,214 142,443,735 160,804 16	16	Other Current Liabilities	38,308,588	41,251,205	25,766,365	1,291,018
Long-Term Debt. Affilliated		OIAL CORRENI LABILITES	200,000,100	610,001,022	301,2004,102	000,112,2
Long-Term Debt. Pormitmins and Discounts Unamort		Long-Term Debt - Affiliated	0	0	0	0
Long-Term Labellites and demonstrate		Long-Term Debt - Non Affiliated	477,228,214	142,487,021	231,734,611	103,006,582
Long-Term Risk Management Labilities - MnM		Long-term Debt - Premiums and Discounts Unamort	(125,044)	(37,288)	(80,804)	102 070 628
University of the control of the c		Long-Term Risk Management Liabilities - Hedge	0	0	0	0
Long-Term Risk Management Liabilities - MTM S26,209 0 526,209	2002	LT Unrai Losses - Non ARII	537,098	0	537,096	0
Long-Term Risk Management Labilities – MTM 556, 209 0 558, 209 0 5	220	L/T Lisbility MTM Collateral	(10,869)	•	(10,869)	•
Deferred Income Taxes		Long-Term Risk Menagement Liabilities - MTM	526,209	•	526,209	0
Perfect of the period investment Tax Credits 1,774,109 1,774		Deferred Income Taxes	802,209	ANT 280 TAY	244 450 780	124 506 701
Regulatory Liabilities and Deferred Credits		Deferred Investment Tax Credits	1,641	684	689	269
Nuclear Decommissioning		Regulatory Liabilities and Deferred Credits	(1,774,109)	(21,779,749)	21,012,541	(1,006,901)
Nuclear Decomination		Memo - Reg Liab and Def ITC	(1,772,467)	(21,779,065)	21,013,230	(1,006,632)
Turst Preferred Securities 1,719		Asset Retirement Obligation	46,410,108	72,043	46,338,065	
Figure Penelista and Pension Obligations 1,535,612 10,406,808 (566,120) 1,77		Nuclear Decommissioning	0	•	0	•
Trust Preferred Securities 0		Employee Benefits and Pension Obligations	11,633,612	10,405,808	(566,120)	1,793,924
Customarave Presented Society of Substitution of Capital Leases		Trust Preferred Securities		•	•	0 (
The control of the		Cumulative Preferred Stocks of Subs - Mandatory Rede				0
1,110,644 1,11		Obligations Under Capital Leases	1,783,140	247 676		
Def Credits - NSR Customer Advances for Construction Def Gain on Salet Baseback Def Gain on Salet Baseback Def Gain on Disp of Utility Plant Advances Def Gain on Disp of Utility Plant Advances Def Gain on Disp of Utility Plant Advances Advances Def Gain on Salet Baseback Def Gain on Disp of Utility Plant Advances Advances Advances Def Gain on Disp of Utility Plant Advances Advances Def Gain on Disp of Utility Plant Advances Advances Def Gain on Disp of Utility Plant Advances Advances Def Gain on Disp of Utility Plant Advances Advances Def Gain on Salet Baseback 1,113,025 Def Credits Advances 1,113,025 Def Credits Advanced 1,113,025 Def Credits Advanced 1,113,025 Def Credits Def Credits Advanced 1,113,025 Def Credits Def Credits	1114	3	1,110,644	0 000'147		0.
Customer Advances for Construction Def Gain on SaleLeaseback Def Gain on SaleLeaseback - Rockport Def Gain on Disp of Utility Plant On 0 0 0 0 0 0 0 0 0 0 0 0 0		Def Credits - NSR	1 110 644	0	1 110 644	0
Def Gain on Sale/Leaseback 0 0 0 Def Gain on Sale and Leaseback Rockport 0 0 0 Def Gain on Disp of Utility Plant 6.444 0 0 0 Allowances Allowances 235.631 0 6.444 IPP - System Upgrade Credits 135.471 135.471 0 6.444 Phr Opt Lns-In Kind Sv-Did Gne 135.471 135.471 0 0 0 MACSS Unidentified EDI Cash 611.343 0 120 0 0 0 Phr Opt Lns-Sold Carlo Rev 611.343 0 611.343 0 611.343 0 Def Credits - Other Deferred Credits 1,113.025 135.581 617.867 34 Accumulated Provisions - Rate Refund 1,271,264 293.830 617.867 36		Customer Advances for Construction	158,239	158,239	0	
Deferred Gain on Sale and Leaseback - Rockport 0 0 0 0 Def Gain on Disp of Utility Plant 6,484 0 0,484 0 0,484 Abovanosa 190 - System Upgrade Credits 225,631 0 0,484 0 0,484 Phr Opt Linkin Kind Sv-Did Gais 135,471 135,471 0		Def Gain on Sale/Leaseback	0	0	0	0
Def Gain on Disp of Utility Plant		Deferred Gain on Sale and Leaseback - Rockport	•	0	0	•
Allowanicas		Def Gain on Disp of Utility Plant	0	0	0	0
IPP - System Upgrade Chedits 125,431 155,471 10 10 10 10 10 10 10	1004	Allowancas	6.484	0	6.484	0
Per Opt List-In Mid Sh-Did ons 120 1	/go	iPP - System Upgrade Credits	285,831	100 100		189,831
Accumulated Provisions - Rate Refund	7104	Far Opt Las-in Kind Sw-Ord Gns	120.47	120		• •
Def Credits - Other Deferred Credits - Other Deferred Provisions - Rate Refund - Other Deferred Provisions - Rate Refund - Other Deferred Credits	100	MACOS Unidentified EUI Cash	ALA TA	0		87.87.8
Def Credits - Other Total Other Deferred Credits 1,271,264 293,830 617,867 Accumulated Provisions - Rate Refund 0	178	Paramad Day, Bowing ages No.	611383		611383	0
1,271,264 293,830 617,867		Def Credits - Other	1,113,025	135,591	617.867	359.567
0		Total Other Deferred Credits	1,271,264	293,830	817,867	359,567
		Accumulated Provisions - Rate Refund	0	0	0	0

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AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Nov 2016	Kentucky Power int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-11- Account OL ACCT_SEC BIOMESS UNIT SEGMENT_CONS	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016	YTD Nov 2016
Other Non-Current Liabilities	4,816,415	1,419,696	2,958,991	437,728
TOTAL NON-CURRENT LIABILITIES	1,207,133,263	324,837,961	646,094,850	236,200,351
TOTAL LIABILITIES	1,758,500,116	551,018,040	1,019,597,713	238,418,031
Cumulative Pref Stocks of Subs - Not subject Mand Retten	0	0	0	0
Minority interest - Deferred Credits	•	•	•	•
COMMON SHAREHOLDERS -QUITY				
Common Stock	60,450,000	22,404,049	10,287,603	17,768,348
Paid in Capital	527,309,077	106,025,371	337,243,870	84,039,836
Premium on Capital Stock	0	0	0	•
Retained Earnings	91,064,245	42,209,753	(65,656,872)	114,511,164
Accumulated Other Comprehensive Income (Loss)	(1,677,102)	(13,612)	(1,563,821)	(8),769)
TOTAL SHAREHOLDERS' EQUITY	667,248,220	170,625,661	280,320,980	216,299,579
Memo: Total Equity	667,246,220	170,625,661	280,320,980	216,298,579
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,425,746,336	721,643,701	1,299,918,693	454,717,610
out-of-balance	6)	0		(0)

GLS8216 BALANCE SHEET GLS8216 TTD Nov 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
Layand : 00.542715 Account: 00_ACCT_JEG: Disabless Unit: SEGMENT_CONS	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015
45SF1S				
Cash and Cash Equivalents	546,155	546,155	0	
Other Cash Deposits	0	0	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Acrosed Inhilad Revenues	10,5/4,811	526,847	5,423,357	180.14
Miscellaneous Accounts Receivable	20,440,797	4,411,501	58	9,808,600
	(250,699)	(242,125		(8,574)
Accounts Hecelyable	36,902,788	17,506,038	59,111,843	10,241,667
Advances to Amilates	40 400 814	O DAG BARD	AR KTE SEE	750 266
Blak Management Contracts - Current	3.787.343	O		
Marain Deposits	2.146.713	41.016		
Unrecovered Fuel - Current	592,578	0		-
Other Current Regulatory Assets	0	0	0	
Prepayments and Other Current Assets	3,207,834	1,637,660		940,637
TOTAL CURRENT ASSETS	96,676,225	21,797,731	112,902,583	11,932,670
Electric Production	1,115,864,911	801.219.099	1,134,347,369	562,656,622
Electric Transmission	565,893,863	0	0	
Electric Distribution	753,660,950	0	0	
General Property, Plant and Equipment	65,625,317	179,671	1,461,903	1,160,479
Construction Work-in-Progress	56,496,881	12,005,462	37,572,151	6,919,268
TOTAL PROPERTY, PLANT and EQUIPMENT	2,557,541,923	813,424,132	-	570,736,368
NET BOODERTY DI ANT AND COLIDARENT	(857,330,756)	(264,653,971)	(409,648,513)	(183,028,272)
Nat Regulation Assats	505.886.257	109.583.751		56.488.225
Securitized Transition Assets and Other	0	0	0	
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	
Investments in Power and Distribution Projects	0	•	0	
COOCWIII	0	9 6	12.00	
Fundame Renefits and Penetra Assets	14 419 487	5 R31 331	8 038 680	540 075
Other Non Current Assets	3,384,103	1,123,100	1,899,846	361,157
TOTAL OTHER NON-CURRENT ASSETS	523,859,620	116,538,181	349,922,581	57,398,857
TOTAL ASSETS	2,320,747,012	687,106,073	1,226,558,074	457,039,623
Accounts Payable	58,343,599	58,315,544	45,312,965	4,671,848
Advances from Affiliates	13,110,422	14,146,220	92,528,884	(93,564,681)
Short-Term Debt		0 0		
Long Years Dahl Due Wilhin One Year Non-Affiliated	0000000		מבי טייט טייט	
Long-Term Daht Dies Within One Vear - Affiliated	Don'son's		pon'mon'm	
Risk Management Liabilities	1,724,702	90.588	1,634.134	
Accrued Taxes	(31,147,590)	(8,940,452)	20	19,651,032
Memo: Property Taxes	9,887,414	4,911,280		2,940,574
Accrued Interest	13,326,223	3,885,185	6,487,975	2,953,063
Hisk Maragement Collateral	0 000 00	0 00 000	0 200	
Donnette - Customer and Collegeral	26 072 716	26 605,02	327 501	
Over-Recovered Fuel Costs - Current	0	0	0	
Dividends Declared	0	0	0	
Preferred Stock due W/IN 1 Yr	0	0	0	
Obligations under Capital Leases - Current	906,348	472,191		23,632
Tax Collections Payable Beyond Bahmes - Account	1,763,946	1,676,785	98 688	1112
AND LAND . AND LAND . AND LAND .	- inland	a sala sala		and at a lit

HAGLUMK TeamWegulatory & Governmental Reports/Kentucky Power Monthly Report KPSG20152015 11 Nov2015_11 GLS8216.xss

GLS8216 YTD Nov 2015	GLS8216 TTD Nov 2015	Kentucky Power Int Consol GLS8216	Kertucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-11-	Account GL ACCT SEC Business Unit SEGMENT CONS	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015
	Accrued ICP	6,716,175	3,111,107	3,599,215	5,853
	Accrued Vacations	4,827,031	2,233,205	2,588,525	5,300
	Payroll Deductions	151,491	78.038		12.
	Severance / SEI	2,121,470	0	2,121,470	0
	Accrued Workers Compensation	280,111	77,489	184,727	17,895
2530022	Oustomer Advance Receipts	4,732,508	4,722,608		
2420511	Customer Advance	1,949,574	1,949,574	00	
	Control Cash Disbursement Account	1.949.574	1,949,574	0	0
	JMG Liability	0	0	0	0
2300002	ARO - Qurent	11,469,997	0	11,469,997	•
89002	Econ. Development Fund Curr	400,170	228,420	174,750	9 6
20012	Undermed Funds	- A	855.88		
242059215	Sales Des Teaching	828	108	396	· 8
20643	Accused Audit Fees	(35,174)	(30,01)	(1)	(6,819)
2420656	Federal Mitgatlon Acoru (NSR)	554,226	0	25	•
2420664	ST State Mitigation Def (NSR)	4,862	0	4,862	0
2530050	Deferred Ray -Pole Altachments	139,177	139,177	0	
2530112	Other Deferred Credits-Curr	9191777	0 200 711	221,816	
2630124	Contrin Aid of Constr Advance	431 564	0	431.564	
	Misc Current and Accused Liabilities	13.375.058	542.151	12.839.692	(6.785)
	Current Other and Accrued Liabilities	42,439,632	18,390,059	22,880,271	1,169,301
1	Other Current Liabilities	43,345,980	18,862,251	23,290,796	1,192,933
	OTAL CURRENT LIABILITIES	190,636,052	112,964,531	192,724,085	(65,095,805)
	Long-Term Debt - Affiliated	0	0	0	0
		801,772,748	232,910,384	390,693,063	178,169,302
	Long-Term Debt - Premiums and Discounts Unamort	(291,769)	(84,689)	(142,295)	(64,785)
	Memo - LID NonAmialed and Premiums	807,480,980	222,825,695	390,550,768	178,104,517
20002	Long-Term Fish management Deprines - reader	116,099		116,099	
2440022	L/T Liability MTM Collateral	(4,885)	•	(4,885)	4
	Long-Term Risk Management Liabilities - MTM	111,214	0	111,214	0
	Long-Term Risk Management Liabilities	111,214	0	111,214	
	Deferred Income Taxes	637,081,004	191,751,579	315,922,629	129,406,796
	Deterred Investment Tax Credits	8,188	2,346	2,877	995
	Regulatory Liabilities and Deferred Credits	(37,489,190)	(31,431,305)	(886,433)	(5,171,452)
	Assat Retirement Childration	59 573 055	(58,027,16)	59 505 028	0,17,400
	Nuclear Decommissioning	0	0	0	
	Emoloyee Benefits and Pansion Obligations	11 458 262	9 594 930	747 848	913 585
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	۰	0	
	Obligations Under Capital Leases	2,066,674	B59,404	1,165,156	42,113
	Def Credits - Income Tax	84,201	43,549	12,298	28,354
2530114	Federi Miligation Dateral(NSR)	1,110,644	0	1,110,644	
	Def Credits - NSR	1,110,644	0	1,110,644	•
	Customer Advances for Construction	164,983	164,963	0 (0.0
	Deferred Gala on Cale and Leasehack Booknot	0 0			
	Def Gain on Disn of Utility Plant	9 6			
2530067	IPP - System Upgrade Credits	286,059	0	0	286,059
2530092	Fbr Opt Lns-in Kind Sv-Did Gns	143,739	143,739	0	0
2530137	Fbr Opt Lns-Soid-Deld Rev	77,192	0	0	221,72
2530178		1,042,947	0	1,042,947	0
	Def Credits - Other	1,549,936	143,739	1,042,947	363,250
	Accountabled Brusisione - Rate Behind	060'51'1	308,702	1,042,440,1	000,000

HAGLIMM TeamRegulatory & Governmental Reports/Kentucky Power Monthly Report KPSC2015/2015 11 Nov2015_11 GLS8216.xls

AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Nov 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-11- Account GLACCT.SEC Business Unit SEGNENT_CONS	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015	YTD Nov 2015
Other Non-Current Liabilities	5,500,668	1,211,655	3,855,295	433,718
TOTAL NON-CURRENT LIABILITIES	1,477,722,180	404,022,927	770,011,123	303,688,130
TOTAL LIABILITIES	1,668,358,232	516,987,458	962,735,208	238,592,324
Cumulative Pref Stocks of Subs - Not subject Mand Redan Minority Interest - Deferred Credits	00	00	00	00
COLUMN SHARE NOVER POUNT				
Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
Premium on Capital Stock	1	0	0	0
Retained Earnings	86,525,777	41,719,886	(71,866,702)	116,672,594
Accumulated Other Comprehensive Income (Loss)		(30,691)		(23,479)
Memo: Total Equity	652,388,780	170,118,615	263,822,866	218,447,299
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,320,747,012	687,106,073	1,226,558,074	457,039,623
out-of-balance	(0)	0	0	(0)

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KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - November, 2016

Final 12-9-16

		BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	INI						
101/106	101/106 GENERATION	1,124,272,407.54	80,532,231.61	(15,137,566.34)	0.00	0.00	1,189,667,072.81
	TOTAL PRODUCTION	1,124,272,407.54	80,532,231.61	(15,137,566.34)	0.00	0.00	1,189,667,072.81
101/106	TRANSMISSION DISTRIBUTION	564,356,984.53 798,264,586.59	7,779,417.79 36,756,411.98	(2,358,385.25) (8,829,032.91)	00.00	0.00	569,778,017.07 826,191,965.66
	TOTAL (ACCOUNTS 101 & 106)	2,486,893,978.66	125,068,061.38	(26,324,984.50)	0.00	0.00	2,585,637,055.54
1011001/12	1011001/12 CAPITAL LEASES	5,258,431.49	00.0	0.00	349,898.01	0.00	5,608,329.50
1140001	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	00.0
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	125,068,061.38	(26,324,984.50)	349,898.01	0.00	2,591,245,385.04
1050001	PLANT HELD FOR FUTURE USE	7,750,600.96	0.00	0.00	0.00	0.00	7,750,600.96
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X 107000X 107000X	BEG. BAL. Additions Transfers End. Bal.	59,350,976.05	85,293,657.44 (122,819,022.86) 1) (37,525,365.42)				21,825,610,63
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	87,542,695.96	(26,324,984.50)	349,898.01	0.00	2,620,821,596.63
NONUTILITY PLANT	PLANT						
121000	1210001 NONUTILITY PROPERTY-OWNED	895,120.00	00.0	0.00	0.00	0.00	995,120.00
1240025-29	1210002 NONUTILITY PROPERTY-LEASED 225-29 OTHER INVESTMENTS	0.00	00:00	0.00	0.00	0.00	0.00 1,826,832,63
	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	2,821,952,830
reparer - PS eviewer - De ources - PS	1) Preparer - PSnVision Report GLR7210V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042	1) Transfers out of 107 and additions		to 106/101 are not equal due to ARO Additions in February - \$2,249,038.52	February - \$2,249,038.52.		II - Applicatio Requiremen Exhibit age 161 of 21

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - November, 2016

Final 12-9-16

NUTCH NUTC			BEGINNING	PROVISION TO DATE	ORIGINAL	NET REM/	TRANSFER/ ADJUSTMENTS	ENDING
403.00.577.50	TILITY PL	ANT						
17.34,789.96 10.00 17.34,789.96 10.00 17.34,789.96 10.00 17.34,789.96 10.00 17.34,789.96 10.00 17.34,789.96 10.00 17.34,789.96 10.00 12.38,389.39 10.00 12.38,389.39 10.00	1080001/11	ž					00'0	
1733,189 56 1733,189 56 1000 44 1733,189 56 1000 1382,641 29 1238,882 29 1238,189 56 1000 123 1732,786,410,170 250,882,802 29 1238,189 56 1000 123 1732,786,410,170 250,882,802 29 1000 1000 1000 1000 1732,786,410,170 2000 2000 2000 2000 1732,711,16 401,124 2 1000 2000 11,644,187 1000 1732,121,144 2166,884 37 14,125 29 1000 1000 1000 1732,121,144 1732,144 1732,144 1732,145 1000 1000 1000 1732,121,144 1732,144 173		TOTAL NUCLEAR					0.00	
(4,53724,70) 0.00 0.00 0.00 (249,388.93) (4,5372,19) 0.00 0.00 0.00 0.00 (2000) (4,5372,19) 0.00 0.00 0.00 0.00 0.00 (2,532.1) (2,503.94.85) 798,231,357.19 72,404.895,17 (26,277,191.58) 9,914,297 07 (14,477,784.81) 76 2.265,177,14 2,465,344.57 (14,732.29) (500.00) 1,844,037 7 (13,288.43) (13,278.44) E.806,177.44 2,465,344.57 (47,792.29) (500.00) 1,844,037 7 (13,288.44) E.806,177.44 2,465,344.57 (47,792.29) (500.00) 1,844,037 7 (13,288.44) E.806,177.44 2,465,344.57 (47,792.92) (500.00) 1,844,037 7 (13,288.44) E.806,177.44 2,465,344.57 (47,792.92) (500.00) (500.00) (500.00) E.806,177.44 2,465,344.57 (47,792.92) (500.00) (1,844,030.72) E.806,177.44 2,465,344.57 (47,792.92) (500.00) (500.00) (500.00) E.807,392,123.43 7 75,46,680.14 (26,224,984.50) (500.00) (500.00) (500.00) (500.00) E.807,392,123.43 7 75,46,680.14 (26,224,984.50) (500.00) (380001/11 380001/11 380001/11	PRODUCTION TRANSMISSION DISTRIBUTION	403,108,517,50 176,427,961,28 222,789,410,10	32,606,150.21 13,928,641.29 26,069,903.67	(15,101,196.67) (2,358,385.25) (8,817,609.66)	17,334,789.95 (214,346.87) (2,960,390.67)	0.00	437,948,260.99 187,783,870,45 237,081,313,44
738,271,357,15		PRODUCTION TRANSMISSION DISTRIBUTION RETIREMENT WORK IN PROGRESS	(1,958,254,70) 0.00 (46,372.15) (2,090,904,85)	0000	00.0	0.00 0.00 0.00 (4,245,755.34)	(249,358,93) 0.00 (8,853.27) (14,159,552.41)	(2,207,613,6 0.0 (54,2254 (20,496,212,6
228,177.16		TOTAL (108X accounts)	798,231,357.19	72,604,695.17	(26,277,191.58)	9,914,297.07	(14,417,764.61)	840,055,393.2
6,806,177.44 2,866,884.97 (47,792.92) (500.00) 1,828,814.57 11,243,64 2,354,588.80 0.00 0.00 0.00 0.00 0.00 0.00 0.0		NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION	295,177.16 1,430,933.85 5,080,086,43	801,724.32 803,690.41 1,451,570.24	(36,369.67) 0.00 (11,423.25)	0.00	0.00 1,844,030.72 (3,277.67) (11,938.48)	2,704,562.5 2,031,346.5 6,507,774.9
Exyligit S bade 165 of 518		TOTAL (111X accounts)	6,806,177.44	2,656,984.97	(47,792.92)	(200.00)	1,828,814.57	11,243,684.0
EV7.392,123.43 75,261,680,14 (26,324,964.50) 0.00 0.00 0.00 0.00 0.00 0.00 0.00		CAPITAL LEASES	2,354,588.80	0.00	0.00	0.00	521,869.51	2,876,458.3
807,392,123.43 75,261,680.14 (26,324,984.50) 9,913,797.07 (12,067,080.53) 228,236.19 6,113.91 0.00 0.00 0.00 228,314.06 6,113.91 0.00 0.00 0.00 0.00		ACQUISITION ADJUSTMENT AMORT	0.00	0000	0.00	0.00	0.00	0.0
Exhipit S bage 195 of 514.391 0.000		TOTAL ACCUM DEPR & AMORT.	807,392,123.43		(26,324,984.50)	9,913,797.07	(12,067,080.53)	854,175,535.6
Exhibit S Page 162 of 216 Exhibit S Page 162 of 216 Exhipit S Page 162 of 216 Exhibit S Page 162 of 216 Exhibit S Page 162 of 216 Exhibit S Page 162 of 216	NUTILITY	PLANT						
Filing Requirements Exhibit S Page 162 of 216	1220001	Depr&Amrt of Nonutl Prop-Ownd Other Property - RETIRE TOTAL NONUTILITY PLANT	228,295.19 18.87 228,314.06	6,113.91 0.00 6,113.91	0.00	00.0	0000	234,409.1 18.8 234,427.9
;	aparer - P.s viewer - D urces - P.S	SnVision Report GLR7410V Jebbi Doyle - Prop Acctg Canton 3 GLS8216 & PowerPlant Depr Rpt 1936						Filing Requirements Exhibit S



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

January 23, 2017

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

Please find enclosed December 2016 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:	

Electric Property & Accum Prov for Depr & Amrtz

Sincerely,

Jerri L Ruggiero

13-14

Manager - Regulated Accounting

YTD Dec	YTD Dec 2016 YTD Dec 2016 YTD Dec 2016 YTD Dec	YTD Dec 2016	YTD Dec 2016	Layout GLACCT_SEC Business Units: SEGMENT_CONS	B V2016-12-31 Account
Actu	Actual	Actual	Actual		01/09/2017 18:24
180	117	110	GLS8016		TD Dec 2016
Transmit		Distribution			LS8016
Kentucky n Compa	Kentucky Power Kentucky Power Сопралу - Company - Generation		Kentucky Power int Consol	INCOME STATEMENT	
					merican Electric Power

GLS8016 YTD Dec 2016	INCOME STATEMENT	Int Consol	Company - Distribution 110	Company - Generation 117	Company - Transmission 180	
01/09/2017 18:24	Sweet GISBHG	Actual	Actual	Actual	Actual	
DBB V2016-12-31	Account GL ACCT SEC Business Units: SEGMENT CONS	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	
	REVENUES					
4400001	Residential Salte-WSpace Hig	132,239,592	132,239,592	0	0	
4400002	Residential Sales-MrD Space Ht	62,123,222	62,123,222		0 0	
	Revenue - Residential Sales	254,069,898	254,059,698			
		87,634,284	87,634,284	0	0	
4420006	Sales to Puth Auth - Schoots	15,147,051	15,147,051	0 0		
4420007	Commenced England	15,004,17U	10,004,1/U		2 6	
	Rever	156,542,122	156,542,122			
ang .	Æ			30		
4420002	Industrial Spice (Exch Mines)	68,807,923	68,807,923	0 0	0.0	
4420016	Ind ballet Miles Miles	67 902 184	67 902 164	9 0	9 60	
1	Revenue - Industrial Sales - NonAffillated	160,233,948	160,233,948			
	Revenue	160,233,948	160,233,848			
* *	Nevenue - Gas Products bales		5.0			
(40	Revenue					
******	3	1,679,152	1,679,152	0	0	
		285,657	295,657	0	0	
* 9	Become Other Refail Sales	1,974,809	1,974,809			
	Reve	672,810,778	672,810,778		•	
CM00959	Oth Blec Rv-Try-Mi-Trif Place	0	0	0	33,470,976	
4561033	Publication - Africated	49,793,203	0	0	49,793,203	
4561034	PUM TO Adm. Serv Rev - Aff	785 462	0 0	0	785,462	
4561036	Puth Affinished Faths NI is Code.	(588,030)	0 0	(588 030)	0 0	
4561059	ANI P.AN Trans Enhancered Rev	906,270	0	0	906,270	
4561060	Afti P.IM Trans Enhancemal Cost	(602,928)	0	(802,928)	0	
4591062	PROVISION RTO COSt - Aff	9 6	00	613,465	0 0	
	B Revenue - Transmission-Affiliated	6,334,145		(44,637,324)	84,342,446	
		82,922	0	(1,229,142)	1,312,063	
4470208	P.M. Transitosa credita-OSS	240,986	0 0	240,986	0 0	
4561000	RTO Formston Cost Regionary	(44,488)		(190,937)	146,449	
4561005	PLIM Point to Point Trans Sve	556,049	0	556,049	0	
4561006	P.IM Tiera Owner Admo Rev	137,240	0 0	0	137.240	
45810019	CAL DIS ON TOWN NAMED AND ARE	55 353	9 6	9 6	0.825,110	
4561026		8248		0	8248	
4561029	Publ NITS Revenue What Cus-NAF	2,402,695	0	0	2,402,695	
0501030	PUM TO Serv Rev Vihis Cue-NAT	47,387	0 0	0 0	47,387	
4561061	NAME OF A STREET ROOM OF WARE FOR	43.731	• •	•	43.731	
4561064	PROVISION RTO Rev Wallicus-NAV	(29,906)	•	0	(29,906)	
4561065		(77,567)	0	0	(17,567)	
*	Revenue - Transmission	9,333,684		(2,223,069)	11,621,733	
4470001	Sales for Remain - Assoc Con	339,404	0	339,404	0	
4470151		1,330,384	0	1,330,384	0	
8	Reve	1,669,787		1,669,787		
4470010	States for Research Bostout Parch	(18.097,847)	00	(B 097 847)		
4470027	Without Mind Part Fuel Rev	2,348,935	0	2,348,935	0	
4470033	WhealthurinPub Auth Base Rev	2,873,447	0	2,873,447	0	
4470000	PWR Triding Trans Exp-Numberoc	100	9 6	01	00	
4470087	Figures Detric Resized	(2 487 918)		(2 487 918)	90	
4470089	Pull Energy Sales Margin	7,587,090		7,567,090	0	
4470096	Pull Oper Reserve Rev-OSS	(589'66)	•	(99,695)	0	
4470099	Capacity Cr. Nel Sales	2,168,639	0 (2,168,639	0 (
4470100	P.M. FTR Revenue OSS	189,332	0.0	189,332	0 0	
4470107	P.M. NITS Purch-NorM.	41,517	0	41,517	0	
4470110	PUM TO Adrain, Exp. Novvin	(0)	0	(0)	0	

Colore C	Canea	INCOME STATEMENT	Nentucky Power Int Consol	Company -	Company - Generation	Company -
Particle Lance L	VTD Dec 2016		GLS8016	110 Actual	117 Actual	180 Actual
Part	ACCUSE OF THE	1	ATT Day TOTA	VID Dec 2016	VTD Day 2018	VIII Dec 2016
Color State	Value 14-21	4	200	0107 000 0111	110 200 201	
1,22,00 1,22	211070	Non-Trading Bookook Safes-OSS	2.884,562	0 6	2,884,562	
Color Colo	670116	P.M. Metar Corespone, DSE	132.780	0 0	132.780	
Part	470125	P.M Incremental Imp Cong-OSS	(604,189)	0	(604,169)	
Color Colo	470131	Non-Triding Bookark Purch-OSS	(2,822,665)	9 6	(2,822,665)	
Second Color	20143	Interest Pale Super Presided	8/5,005,1	9 6	9/5/555	
Coling State Coli	670170	Non-ECR Audion Sales OSS	(6.549)	0	(6,549)	
Continued State Continued	271073	OSS Sharing Rediste - Retail	(5,571,101)	0	(5,571,101)	
P. 25 to the principle of the principl	670178	OSS Sharing Reclass-Reduction	5,571,101	0	5.571,101	
Parameter Para	670214	P.JM 30m Suppl Reserve CR OSS	84.423	0 (84,423	
Particle Particle	670215	Puth Supplement CH OSS Puth Burdeling CHS	(28,326) 91 942	9 6	(28,326)	
Particular State of the Continue of the Cont	170221	8	8.908	0	8,908	
Revenue - Research - Revenue	2200	P.M. Resistive - USS	329,377	a	329,377	
Revenue Result Refulliability Approximated Application Applica	00000	P.M Hourty Nel Purch -FERC	(8.063,104)	0	(8,063,104)	
Parentine Pare	*	Revenus - Resale-NonAmiliated	42,789,234		42,789,234	
A	•	Revenue - Resals-Realized		•		
Revenue - Salas (Paris) Revenue - Cher El-Artillated Revenue	٠.	Nevenue - Resule-Yes Mg/m M.IM		•		
See Free Foundary See	- 73	Revenue - Sales for Resule	44.459.021		44.459.021	
Secretary A			0	0	416.918.730	
Parentary Chief Electronists 74,220 74,22	540001	Rent From Elect Property - AV	803,508	830,075	0	336,413
Seventer of the Performance 74,422 20,075 419,584,990 2		Oth Sheet Rev - Athlasted	47,220	0	47,220	
Secretarion		Revenue - Other Ele-Affillisted	744,828	830,075	416,966,950	336,413
Note Comparison Compariso	265054	Specul Allow Lossi-Seas NON	(754)	130.000	(754)	
Part Lear District State Part District State Part Lear District State Part District State Part Lear District State Part District State Part Lear District State Part Le	20000	Man Canada Libraria	746 580	150,828,6 150,827		13.6
State Stat	540002	Rent From Elect Property AG	87.372	2.283	62.889	22.2
Compared State Comp	5000K	Rent from Elec Prop-Pole Attch	5,776,018	5,775,018	0	
Revenue - Other Each Act	20000	Oth Elect Rev - DSM Program	10,129,246	10,129,248	0	
Careginary Color En-Action Minister	010040	Gill Programm Sels Nel	13,982	0	13,982	
Comp. Advan. Chair. This is 9.02. 2,573		Revenue - Cas	70,000,007	670'990'07	10,01	700
Comp Abov Chart Cable Stand No. Cable Stand	200911	Corno Allon Gains Tile IV SO2	92	0	72	
Comp. Alexan Clear Color National Color Seas Note: 1	111006	CSAPR SOZ Geira	2.573	0	2.573	
Comp. Name Come Carlot Name Come Comp. Name Com	18008	Comp Alow Gain CSAPR Sam NOx	235,500	0	235,500	
Revenue Merchanisting & Contract Work Ensigned Page 201 Pa	16036	Comp Atow Geins CSAPR An NOv	157,725	0	157,725	
Revenue Activity	01091	Emission Allow KY Env Surch	606,60	•	80E'80	
Revenue - Other Opt Electric C Revenue - Affiliated A A A A A A A A A	*	Revenue - Other Ele-NonAmiliated	21.146.744	20.558.629	641.359	35.758
Swentus Merchandising & Contract Work		Ravenue - Other Opr Electric	21,690,573	21,398,704	417,607,308	372,169
Revenues Non-Utility Operations - Affiliated	0					
Revenues from Non-Utility Operations		Revenues Non-Utility Operations - Affiliated	,			
Non-Operating Remail Income - Affiliated 141740 141		Revenues Non-Hilly Operation - Non-Affiliated	141.740	141,140		
Non-Operating Rental Income - Affiliated 1,500 1	1		141.740	141 740	,	
Non-Operating Remail Income - NonAffiliated 1,500 1,100	9					
Non-Operating Rantal Income		Non-Operating Rental Income	32,500	31,000	1,500	
Non-Operating Rontal Income - Non-Affiliated 23,140 31,000 (1,190)	10000	Non-Oprating Rintal Inc-Ment	(2,690)	0	(2,690)	
Non-Operating Nation income - NonAmiliated 23,149 31,000 (1,190)		Non-Opening Rintal Inc-Depr	(6,670)	•	0	9'9)
Non-Operating Maculating Macula	0		23,140	31,000	(1,190)	9,9)
Marc Non-Operating Misc Income - Non-Artillated	•	Non-Operating Nemal Income Affiliated	23,140	מחינב	(05('1)	9'9)
Mase Nam-Op interlegates 10,543		Mar New York and Works States	2,005	. 58	785	102
Act Act	50005	Mac Non-Op Inc-Non-Nac-Timber	10,543	0	10,543	
Non-Operating Misc Income - NonAffillated 445,048 1,335 443,119		Mise Nen-Op Inc - Norhac - Oth	432,501	679	431,822	
Non-Operating Miss Income 117,204 1,335 445,119 Rewenue - Other Operating Associated Business Development income 1,065,682 1,356,443 1,356 0 Associated Business Development income 455,653 358,653 358,653 358,653 441,930	0	Non-Operating Misc Income - NonAffillated	445,048	1,336	443,119	469
11,204 11,204 0 11,204 0 0 0 0 0 0 0 0 0		Non-Operating Misc Income	445,048	1,335	443,119	459
Date Continue Co	20004	Rent Fram Bled Prop-ABD-Nortal	117,204	117,204	0 .	
Color Colo		Associated Distance Development Income	330,449	241,448	0	0.79
-(C) Memo: Revenue-Oth Opr-Oth Air 1,065,582 532,728 441,930 (411,050,000 Other Operating 22,956,165 21,931,432 417,949,239 Pior Rite Rehmchkonelitishd (411,054) (411,054) 0	•	Revenue - Other Oor - Other	1.065.582	532,728	441.930	808
#(D) Memo: Revenue - Other Operating 22,986,165 21,938 441,930 22,986,165 21,931,432 417,949,238 (411,054) 0 0 0	(5)=					
Rovenue - Other Operating 22,986,165 21,931,432 417,949,238 (411,054) Prov Rite Reland-Non-William 0 0		Memo: Revenue-Oth Opr-Oth Non	1,065,582	532,728	441,930	80,924
Pice Rate Rehind-North-Millsahd 0 0		Revenue - Other Operating	22,956,155	21,831,432	417,949,238	463,01
	81002	Prov Rata Refund-None Maked	(411,054)	0	0	

American Electric Power	cinc Power INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
CLS8016 YTD Dec 2016		GL58016	Distribution 110	111	Transmission 180
01/09/2017 18:24		Actual	Actual	Actual	Actual
098 VZ016-12-31	Leyent GLACT, SEC. Business Units. SEGMENT, CONS.	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
Y	Provision for Rate Refund - NonAffiliated	(466,238)		. 6	(465,238)
8	Provision for Rate Refund - Affiliated	(463,234)			(463,234)
421002	Par Purch Outside SecTentry	(745)	0	(745)	0
·	Revenue - Power Sales TOTAL OPERATING REVENUES	655,029,546	594,742,210	415,847,121	95,498,789
17.0	Memo: GTD Revenue	845 678 437	503 379 407	41 106 770	11 100 251
	Memo: Other Afficialed Revenue	8,285,527	830,075	374,098,413	84,215,624
	Memo: Revenue-Oth Opr-Oth Non	1,065,582	532,728	441,930	90,924
The Marie Com	Memo: Total Operating Revenues Memo: Afficated Revenues	8 285 577	594,742,210	374.008.453	95,498,799
M+10-13-	Memo: Non-Affiliated Revenue Memo: Total Operating Revenues	646,744,019	593,912,135	41,548,708	11,283,175
	FUEL EXPENSES				
5010000	2	2,649,267	23	2,649,226	to c
5010003	Fuel Communed Fuel - Procuse Unitotal & Handle	3,389,556	0	3,389,556	0
5010013	Flue Survey Activity	381,233	0	381,233	0
5010019	Five On Communication	1,214,415	0 0	14.094.495	00
7,000,02	Gypsum handing/disposal conts	423,067	0	423,087	0
5010028	Gypunt Sales Proceeds	3.795,048	00	3 765 048	ac
Service Servic	Fuel Expense Total	118,168,043	22	118,158,003	12
501000	Fuel - Differed	(3,708,892)	0	(3,708,892)	0
	Over Under Fuel Expense	1200'00'10		(700'00)	
	Fuel for Electric Generation	114,449,151	78	114,449,110	.
2000000	Mov Corsum Tile IV SO2	542,477	. 0	542.477	. 0
80000809	Allow Consumpt CSAPR SG2	30,537	0	30,537	6
5090014	Environmental OverCholer O&M E Allowanness - Consumption	(25,884) 647,130	0 1	(25,884)	0 '
5020002		1,289,115	0	1,269,115	0
5020003	Trons Expense	335,277	0	335,277	0
1000000	Lineatone Expense	3,484,855	0 0	3,494,855	0.0
2000000	Lime Hydrate Experse	19,973		19,973	9
5020015	Envuonmentai OverAinder Coreu	(541,288)	O	(541,288)	0
	Emissions Control - Chamicals Total Funitor Electric Generation	4,697,420	26	4,697,420	14
	Memo; NonAll FueVAllowEmissions	119,683,701	22	119,693,660	15
2550027	Puch Pur-Non-Fuel Portion-All	52,167,414	0	52,167,414	0.0
5550028 5550048	Purch Power Juston-I mail Price	45.773.198	416,916,730	45 773 198	0
	Purchased Electricity from AEP - Affiliates	97,840,612	416,918,730	97,940,612	
5550001	Purch Per-NonTrading-Nontrated	31,550,023	a c	31,550,023	0.0
200535	Gen-Connection-Money Plant	(5)		(5)	0
9550036	P.JM Insolventent Mtr Res-OSSS	(16,538)	0	(16,538)	0
5550040	Pull frackertant Mtr Res-LSE	(54.490)	0.0	(54.490)	0.0
5550074	PUM Reache-Chare	2,541,900		2,541,900	0
\$550075	P.JM Reactive-Creat	(1,105,499)	D	(1,105,489)	0
5550078	P.IM Black Slanf-Charge	1,057,239	0 0	1,057,239	00
S550078	P.JM Regulaton-Chedit	(95,438)	0	(95,438)	0
5550083	P.J.M. Spinning Reserve-Charge	324,014	6	324,014	0
M00555	P.M. Spirring Reserve-Credit	(65,247)	0	(65,247)	0
0000000	Publishmen and Publishmen Charge Like	203,702	9 6	203,702	00
95560100	Capacity Purchases-Audion	2,925	٥	2,925	0
5550123	P.M. OpRes-LSE-Charge	729,751	0 0	705,238	24,512
171.00tc	Part impact Congressor-Loc	mm'mm'y	8	Annings'	

Colore C		INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Company -
Particle Compact Com	YTD Dec 2016		GLS8016	110 Actual	Actual	Trensmission 180 Actual
10 A Charles 10 A	098 V2015-12-31	SEC	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
Participate School	2000		(2 815 235)	0	(2.815.235)	00
First Control Contro	5550137	PJM OpRes-LSE-Credit	(179,293)	0.0	(179,293)	
Section Control to	5550141	Purchase Prever PPA Deferred	(16.421)	9.6	716.4311	
Published Content of	1550143	BS1OR PJM ChetAlnaki Recovery	2,248,754	0	2.248.754	
Processed Case for Residency from the control of	1550326	PJM Transm Loss Charges - LSE	7,958,350	0	7,958,350	
Purchased Case for Seasible - Annifolised Purchased Case for Seasible - Annifolised Purchased Case for Seasible - Annifolised TTT_PASS		Purchased Electricity for Resals - Non-Affiliated	43 671 185	0	43 646 677	24 642
CHECK CHEC		Purchased Gas for Resale - Affiliated				
Colorest MAGNING STEATESTS STATESTS ST	-	otal Purchased Dower	141,611,797	416,918,730		24,612
Open Secretary Control of Contro	9	ROSS MARGIN	393,724,048	177,823,465		35,474,272
Color Services of Expression 2,026,254 26,651 31,17,239 5		OPERATING EXPENSES				
District Express 160,024 160,247 160,2	000000	Open Supervision & Expressing	3,208,254	26,631	3,174,236	5,387
Biology Biol	020000	Steen Expense	1,082,547	0	1,082,547	
March Control from Expenses SGR 419 ST SGR 522	020000	Electric Expenses	180,082	0	180,082	0
Standard Control Con	000000	Mac Steam Power Expenses	8,604,419	817	8,603,092	510
Signator Office 1000-421 10	060003	Removal Cod Expense - Steam	325	12	303	9 61
Second Control Character (1982) 11 10 11 11 11 11 11 1	210090	BSIOR OAU Recovery-Oper Coets.	1,080,421	0	1,080,421	0
Nuclear Ceasers of C	060013	Environmental OverAuthor OAM E	66,127	0:	66.127	0.0
Hydro Germation Op Exp Hydro Germation Op Exp		Steam Generation Op Exp	14,325,648	17,671	14,292,171	6,908
Transmission to be parameter 1,5,280		Nuclear Generation Op Exp				
Communication Communicatio	000095	Se Corard & Lond Department	515 588		515.588	, 6
Committee Comm	570000	Other Experaes	1,458,969	0	1,458,989	
Open Administration Op Each 149,341 0 149,341 Op A Administration Op Each 404,378 0 647,378 0 647,378 Op Reservance of Equation Op Each 3,023,360 3,023,360 3,023,360 67,114 2,171,278 1,356,372 Load Descript-Anneal Equation Op Each 1,023,360 1,023,360 1,023,062 <t< td=""><td>STOCOT</td><td>Other Par Exp - Wholeside RECa</td><td>57,072</td><td>57.072</td><td>00</td><td>0 0</td></t<>	STOCOT	Other Par Exp - Wholeside RECa	57,072	57.072	00	0 0
Other Generation Op Exp Lact Constitution O	27000	P.M. Adren MAMISC. OSS	149,341	0	149,341	, 0
Control Supervisor Control	157001		847,378	0	847,378	0
Lead Descript And Annies Secures Costs	00000		1,371,905	3.287	989'8	1,358,933
Land Chanted Charactery Transfer Trans	000110	Load Depatch - Relability	8,547	0	0	8,547
Fig. 2016 Fig.	112000	Load Dispatch-MittaRop TransSys	778,887	278	659	777,950
Fig. 6	114001	Pull Admin SSCRES (Paris	965,874	0 0	965,674	
Paid	114007	RTO Admin Default LSE	(138)	0	(43)	98)
Public Section	00510	Retainly, Photoson Develop	116.663	4,168	10,041	102,454
Subject Experience - Normanoce	18001	PAN Admin-SP8505- literal	252.722	0	252.722	000
Total Labe Expenses	20001	Station Experiens - Normanoc	229,138	0	0	229,138
Tem Elec by Oth-Affin Price of Charge Park Time Enhancement Charge Park Time Park Time Enhancement Charge Park Time Par	30000	Overhead Line Expension	117,014	2 0	DE 3707	116,972
PAM Trace Entercement Charge PAM Trace Entercement Charge PAM Trace Entercement Charge PAM Trace Entercement Charge AMP FAU Trace Expenses AMP FAU Trace Expenses AMP FAU Trace Expenses AMP Expenses AMP FAU Assessment Feet AMP FAU ASSESSMENT FA	150007	Tran Electy Oth-African Price	756.571	33,470,978	784,847	000
PAINTS Expenses	50012	PJM Tane Enhancement Charge	5,851,726	0	5,651,726	0
Proficial Ray Expension Proficial Ray	550016	Pulk NITS Expense - Affaired	16,666,617	00	16,666,617	0.0
Use: Tremanitation Expenses 1,484,725 13,048 22,239 1,449 Row Of Name Case Exp. Althor Expenses 10 2 6 633 1,449 Remb. Associated 170,159 0 0 0 633 Transmission Op Exp 170,159 0 0 0 633 Over Supervision & Enginering 5,172 4,183,434 4,183 2,148 <td>50000</td> <td>PROVISION RTO All Expense</td> <td>259.833</td> <td></td> <td>259.833</td> <td></td>	50000	PROVISION RTO All Expense	259.833		259.833	
State Stat	90000	Mac Transmission Expenses	1,484,725	13,048	22,239	1,449,438
Transcriptor Tran	HOUSE	SPP FERC Assessment Feet	9	24.0	ω,	
Transmission Op Exp Over Supervision & Engineering Over Supervision & Engineering Load Opportunity State & Lind Opperation State & Lind Opperation State & Lind Opperation Overhead Use Expenses Overhe	57,0002	Rents - Associated	170.159	0 0	0	839 038
Control Supervision & Engineering 555,752 476,636 57,489 21		Transmission Op Exp	31,867,926	33,491,770	27,633,636	4,682,376
State Expenses	00000	Oper Supermitton & Engineering	555,752	476,636	57,489	21,627
1,121,334 1,120,916 (0) (1)	00000	Spine Expense	23,134	3,123 247 808	9 6	100
Undergound Line Expenses 115,357 115,357 0	00000	Overhead Line Expenses	1,121,334	1,120,918	6	416
Street Lighting & Signal Syst E	M0000	Underground Line Expenses	115,357	115,357	0	٥
Continue Institution Exp (57,706 157,706 0 22 Macellandon Exp (52,060 1,620,660 0 0 6 Math. Associated (53,894 0 0 63,894 0 0	90000	Mother Expenses	910 321	181,462	0 050	635
Miscelluncus Distribution Exp 4,180,377 4,119,288 38,985 Return - Amounted Result 1,620,660 0 0 Return - Amounted Result 63,894 63,894 0	670000	Sense Install	157,706	157,706	0	0
Falls - Instance of the Control 1, a24, b64 1, a24,	00000	a Distribu	4,180,377	4,119,288	38,985	22,094
	100001	Rents - Nonassociated Rents - Associated	1,620,660	1,520,660	9 0	0 0

12 Ct 910016 2000 Samuel Camping Too Consolidation of 1910016 17 Ct	000
D. Membhard English Based Sames Lamily Too Cooperations 1904 1919049 17	Č
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008 V2016-1231 008 V2016-1231 008 V2016-1231 008 V2016-1231 008 V2016-1231 009 V2	Layout GLS8018 Account: GL ACCT, SEC. Business Units: SEGNENT, CONS. Supervisor - Continue Acts Make Reading Especies Maker Reading Especies	GI 58016	Tionnon Tion	417	180
6010000 6020000	syout: GLS8016 Business Units	Actual	Actual	Actual	Actual
9010000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000	Supervisor - Custame Acts Metar Reading Expenses Metar Reading - Regular	YTD Dec 2016	YTD Dec 2016	YTD Dec 2018	YTD Dec 2016
9000000 9000000 9000000 9000000 9000000 9000000	Meter Reading Expenses Meter Reading - Regular	206,587	206,512	8	18
9000000 9000000 9000000 9000000 9000000 9000000	resident - Author Vision	(22,054)	(23,086)		209
9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000 9020000	Meter Reading - Large Power	55,393	55,393		0
9030000 9030004 9030000 9030000 9030000 9040000 9040000 9040000 9040000 9040000 9040000 9040000	Clast Records & Collection Exp	331,018	327,030	26.7	3,896
00000000000000000000000000000000000000	Variable Bilang	23,155	22,239		875
9000000 9000000 9000000 9000000 9000000 9000000	Postings - Customer Bills	727,638	727,638		0
9020000 9020000 9020000 9000000 9000000 9000000 9000000 9000000	Continuing	76.758	117,265	377	8 0
9035007 904007 907000 907000 908000 908000 919000 919000	Credit & Oth Collection Activ	992,430	992,422		
90000000 90000000 9000000 9000000 9000000	Collectore	306,918	306,918	0	0
9050000 9070000 9080000 9080000 9080000 9100000	Date Processing	178,545	176,545	0 0	0 -
9670001 9670001 9680000 9680000 9680000 97000000 97000000	Marc Contourner Accounts Exp	17,884	17.864	0	0
000000 0000000 0000000 0000000 0000000 0000	Supervision - Customer Service	110,066	110,068	0	0
9050004 905000 8100001 8100001	Supervision - DSM Cuntomate Assistances Expensions	806 657	806.588	- 25	9
900000 900000 9100001	Court Assistment Exp., CISM., Ind.	6	(5)	(2)	0
9100001	Cust Assistance Expense - DSM	5,437,669	5,437,671	17 660	(1)
9100001	Mile Cust SvoSkintermational Ex	146,507	125,983	16,768	3,746
	Wite Cust See & Info ExpRCS	1,003	3	67	=
02100000	Customer Service and Information Op Exp	12,250,858	12,139,500	37,711	13,658
9120000	Demonstrating & Setting Exp	950'09	58,367	909	25
9130001	Advertising Exp. Residential	8.884	8,861	216	7
9130008	Adventiong Exp-Midty Research Colon Expensions	25,000	25,000	0 820	0 2
	Memo: Insurance (9240 9250)	2,800,121	1,347,126	1,306,281	147,714
9200000	Administrative & Gen Salariere	8,367,015	4,026,275	3.985,916	1,354,824
9210001	Off Supil & Exp Nonessendand.	710,380	183,347	(0)	84.952
00000228	Administrative Exp Treat - Cr	(842,035)	(842,035)	0	0
8220001	Adres Exp Treat to Createdion	(588,230)	(598,230)	0 4	0 4
9220004	Admin Exp Time to ABD	1 900 844	(1,12U) FARR 413	942 346	340.045
9750003	AEPSC Bithed to Client Co.	243,501	98,970	67,494	69,037
8240000	Property (municipals	733,002	171,319	426,269	135,414
8250001	Safety Daness and Awards	4.276	4.276	000,040	0
2000528	Emp Azadent Privation-Adm Exp	998'9	4,759	2,085	13
90050	White Copyright Predictiff for Pre	270 804	530,615	364.691	(16,690)
9250010	Fig Ben Loading - Workers Comp	(223,744)	(204,205)	(18,131)	(409)
9280000	Employee Permons & Benefits	16,842	3,579	13,283	0 0
20001928	Persion & Group Ins Admin	41,819	19,372	21,838	608
8260003	Penson Pan	2,442,214	1,600,365	737,825	104,025
P000925	Group Life (naurance Premuma Group Medical les Premuma	4 709 054	2 832 690	1 859 290	17 073
SZEGOCZ	Group L-T Desching for Prem	184,887	106,728	70,607	7,552
8280008	S Insurance	219,215	131,484	86,363	1.368
0350010	Training Administration Exp.	1,986	4 372	3.677	103
PC00928	Educational Assistance Prets	6,748	1,175	4,526	1,044
B250021	Postretimment Benedits - OPEB	(2,538,553)	(1,335,130)	(989,058)	(213,485)
5250027	Savings Plen Contributions	1,767,397	993,715	770.987	2,695
0.00059	Deferred Compensation Supplemental Paradon	4.589	4.589	9 0	9 0
8250040	SFAS 112 Putampiojment Benefit	(317,712)	2,363	(320,434)	360
9260050	ě.	(922,802)	(790,996)		(1,354)
9260051 9260057	Frg Bent Loading - Grp Irm Em Ban I caden - Savera	(1,984,333)	(1,544,600)	(437,524)	(5,209)
B280053	Fig Ben Loading - OPEB	741,942	579,171	161,773	887
9500028	IntercoffingeOffiset: Dent Uses	(394,231)	(775,105)	(92,755)	(68)
850058	Fig Ben Loading - Acquisi	216 620	129 581	71 207	15.832

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		int Consol	Company -	Company - Generation	Company -
YTD Dec 2016 0109/2017 18:24		GLS8016 Actual	110 Actual	117 Actual	180 Actual
038 VZ018-12-31	Layout GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Dec 2016	YTD Dec 2016	YTD Dec 2018	YTD Dec 2016
27,0000	Finctive Requestants	140.317	140.317	0	01
0280000	Regulatory Continuator Exp	(2)	6	(10)	(5)
280001	Regulatory Commission Exp-Adm	1/0	111 981	301 005	73 502
500082	Reg Com Exp-FERC Trans Cases	10,875	83	133	10.649
301000	General Advertising Expenses	798	799	0	0
goorge	Nevapapa: Adverturing Space	31,311	707.6	17,582	4 022
8301010	Publicity	2.425	575	1507	343
C1012	Public Opinion Surveys	77.201	77.176	12	
01014	Video Communications	98	854	0	
51010	Other Corporate Comm Exp	20,842	11,200	7,692	1.950
0000	Mac General Expenses	231,713	49,505	135,862	46,34
8302003	Corporate & Facal Experiens	23,425	16,174	0,737	Bre.r
0000		E .	22		
9310001	Renta - Resi Property	114,123	114,123	0	
2000	Renta - Responsi Plaperty	283,693	200,778	68,139	14,778
200300	Administration & General	18,772,844	7,846,730	8,517,984	2,109,131
ind.	Accretion	885.012		885.012	
4119000		(1,007,058)	(5,198)	(1,001,860)	
	Loss/(Gain) on Utility Plant	(1,007,058)	(6,188)	(1,001,860)	
9000000	Assoc But Dev - Materials Sold	18,671	18,671	0	
20002		215,076	110,585	5,317	99,164
	Associated Business Development Expenses	141,465	128,288	115,0	10,16
	Common Disposition of Property	•)			
	Loss(Gain) of Sale of Property				
1000		0	0	0	
425009	Factored Cust AR Esp Affil	1,145,614	1.145,614	0	
01050	Fact Cust AR-Bid Depts-Am	1,682,555	1,682,555	0	
	Water House	2,628,169	2,828,169		
1004	Eve of Months Owner, Appearance	980 86	980 80		
428500A	Social & Service Club Dues	76.185	44.388	22.472	9.314
2002	Regulatory Expenses	15,027	3,634	9,213	2.18
	Expense of Non-Utility Operation	119,300	76,120	31,685	11,484
4210009	Mac Non-Op Exp - NonAssoc	4,025	2,353	243	1,42
TOTAL STATE OF THE PARTY OF THE	MISC NOTION EXPENSES - NOTABREE	3,028	Let, Z	143	1,428
	Donation Contributions	3,540,978	1.364.021	1.867.482	419.475
3001	Penaltes	5,098	3,235	1,760	103
(263003	Penulies - Quality of Service	22,662	0	8,626	14,036
	Provision for Penalties	27,760	3,236	10,386	14,13
4284000	Charles Political Activities	484,698	125,464	286,976	72.25
CANSON	Other Designation - Monamor	72 671	41 000	975,002	86777
	Other Deductions	73.071	41.909	30.279	883
	Shutdown Coal Company Expenses				
	-	7,178,000	4,441,272	2,217,051	619,677
	Operational Expenses	96,777,462	67,285,962	65,955,248	7,475,106
0000	Mant Supv & Engineering	2,474,313	652	2,473,340	77
9000	Maintenance of Structures	1.956,240	0	1,956,240	
0000	Masteriance of Boller Plant	15,908,039	0	15,908,039	
5120036	BOSTON OF RECOMPTABILITY COMM	(96,436)	0 0	(96,436)	
9000	Maintenance of Electric Plant	4 874 112		4 874 112	
0000	Maintenance of Mac Steam Pit	1,805,152	(523)	1,805,675	0
	Steam Generation Maintanance	25,963,491	128	25,963,041	322
	Nuclear Generation Maintenance				0.
	Hydro Generation Maintenance			+	•
-	Under Generation Maintenance	. 000	. 6	. 900	
2000000	Makin Supy & Engineering	21,386	(6)	508	27,197
1000	Marie of Consults Marie and	1 650			1 840
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GLS8016 YTD Dec 2018 0105/2017 1824	INCOMESTATEMENT	CLS8016 Actual	Company - Distribution 110 Actual	Company - Generation 117 Actual	Company - Transmission 180 Actual
098 VZ016-12-31	Layout GLS8016 Account GLACCT.SEC Business Units: SEGNENT_CONS	YTD Dec 2016	YTD Dec 2018	YTD Dec 2016	YTD Dec 2018
93000	Mart of Communication Equip	6,347	0	0	6,347
570000	Maint of Station Equipment	678,388	1,068	112	677,208
20000	Mark of Undergound Lines	42	0	600	1,032,330
5730000	Maint of Mac Treatment Pt	384,784	87	72	384.664
	Transmission Maintanance	2,056,950,	7,274	3,028	3,048,691
5910000	Main Outy & Engineering	28653	12.776	9 0	16877
00000	Many of Station Equipment	475,219	467 438	11	7,784
9000	Mantenance of Overhead Lines	36,386,334	36,358,822	(12)	27.525
1000	Tree and Brush Compil	692,581	692,581	01	0
9000	Maint of Independent Lines	2,429,200	2,429,200	9 6	9 6
0000	Waint of Los Tind RightmetDon	50,399	50.388	0	a
0000	Maint of Strt Lighting & Signal S	41,144	41.144	0	(0)
0000	Maintenance of Meters	78,484	76,127	0	2,357
0000	Maint of Misc Destruction Pit	40.914	80,409 40 285 BEB		505
1000	Want of Shutteen - Owned	580 576	580 033	2 .	541
2000	Mart of Studies - Lesson	124,297	124,297	0	0
2100	Maint of Date Equipment	187,817	134,691	53,126	0
9350013	Ment of Commenton Eq-Unal	1,121,291	1,054,108	67,183	00
500	Maintenance of Voles Foundated	286	380,380	9/8/007	0.0
8100	Married Geo Pluri-SCADA Equ	337	337	0	0
	Maint of DA-AMI Comm Equip	10,675	10,631	28	15
	Administration & General Maintenance	2,704,114	2,302,743	400,814	299
	Maintanance Expenses	72.067.504	42.596.014	26.386.888	3.104.602
1	tal Operational and Maintenance Expenses	168,844,956	109,881,966	82,323,137	10,579,708
1001	Amont of Plant	2,895,282	1,578,881	663,258	653,144
4060001	Amort of Pit Acq Act,	38,616	0	0	38,616
	DDA Amortization	2,933,898	1,678,881	863,268	691,760
407 3000	Regulatory Dehibs	137,242	0 (0	137,242
*10	DDA Requisitory Debits	2,430,303	9	2,430,383	0 444 444
	DDA Regulatory Credits			and and a	
	Amortization	6,501,623	1,578,651	3,093,640	629,002
4030001	DOM Proposition Exp	79,130,335	28,480,692	35,450,198	15,199,445
	DDA STP Nuclear Decommissioning	Boo'net's	769'094'87	961,004,00	12,138,440
4031001	Deyx - Asset Retrement Oblig	227,059	0	227,059	0
	DDA Asset Retirement Obligation	227,069	•	227,069	•
	Democratical Costs	104 536 84			
a	Depreciation and Amortization	84.858.917	30,059,573	38.770.657	16.028.447
	Franchise Taxes				
60500	State Grass Records Tax	(78.776)	0	(78,778)	0
408100615	Gross	(8,467)	0	(8,487)	0
91900		35,826	0	35,826	0
-	Kevenus-kwnr isses	(15,43)	* 750 DET *	(51,437)	2002
0003	Federal Unentidoment Tox	20.874	11,870	R 959	48
OOL	State Unemployment Tax	62,618	29.459	33,042	117
033	Fringe Benefit Loading - FICA	(1,120,663)	(843,553)	(275,902)	(1,208)
4001004	Fringe Banetit Londing - FUT	(7,106)	(5 435)	(1,669)	E .
	Daumall Tavas	(22,/03)	(16,011)	(6,679)	(18)
405102016	Shale Blancess Occup Tenes	3 961 643	000	7 061 843	007'6
	Capacity Taxes	3,961,843		3,861,843	
.0	Real Parsonal Property Texes	1,122	1,112	0	10
	Real Personal Property Taxes.	911,119	(135,789)	1,225,403	(108,495)
	Real Personal Property Taxes	12,711,347	7,088,161	1,640,563	3,982,623
408102918	Rest Pers Proc Tar-Cap Learn	244 549	192,186	12,495	39 858
	Real Prop Tax Cup Leases	(2,223)	(2.223)	0	

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Cutsets Cuts		INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
State Comparison Comparis	GLS3016 YTD Dec 2016		GLS8016	Distribution 110	111	Transmission 180
Property of the Control of the Con	AGR2017 18:24	Section of the sectio	Actual	Actual	Actual	Actual
Properties Properties 1,13,43,43 1,13,43,44 1,13,43,44 1,13,43,44 1,13,43,44 1,13,43,44 1,13,43,44 1,13,44	V2016-12-31	2 1	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
Property Tasks Prop	6200515	Real Personal Property Tuxes	15.564	2,599	D	12,965
Requirement 1900	5200516	Real Pendonal Property Taxes	2	0	734	0
Rightlitry Feet Fee	ATDIAN.	Property Taxes	14,179,827	787,716,7		3,867,670
Regulation Feat 1,13,451 1,13,441 1,	3101816	St Publ Serv Comm Tar Fees	563,400	563,400	. 0	0
Figure 10 Figu		Regulatory Fees	1,129,601	1,129,501		
Productions to team	101415	Federal Existe Times	006	0	800	0
State Stat	101416	Production Tayes	0,413	0	5,413	0
State State of the Fires	101716	SCHOOLING TEACHER	132	132	0	0
Standard and the livest Standard and the	101915	State Sales and Use Texas	791	781	0	0
Westingtone Feat 1,587 1,184 1	916101	State Sales and Use Taxes	2,787	9,787	0	0
Cheek Vocabecome Tassas 15,554 11,654 11	91.2201	Municipal License Fees	5 6	565	0.0	0.0
CONTACTORNING TREASES 1,154 1,15	1	Miscellaneous Taxes	11,854	11.654		,
Trace Of PERMITTED HOUSES 144,041 144,044 144,04		Other Non-Income Taxes	17,967	11,654		
TOTAL OPERATING ENCORPER 1		Taxes Other Than Income Taxes	21,316,629	9,403,329		3,971,929
Individual Control Individ		TOTAL OPERATING EXPENSES Memo: SEC Total Operating Expenses	536,325,000	566,253,623		30,580,084
TOTAGGGGGGA VOCATION		OPERATING INCOME	118,704,545	28 478 587	26.331.772	64 994 188
Interest & Dictation National Particles 14,444 14,4						
Interest & Dictional Non-Affiliated 1444	Ī	MON-OPERATING MOOME (EXPENSES)				
Interest & Dividend Annifilated 30,074 18,499 18,404 18,000 18,	2000	Int & Dividend Inc Nonsesoc	30,074	16.449	14,044	(418)
Interest & Dividend Affiliated 24,78 (23,649) (65,002) Interest & Dividend Certy/ing Charge 24,78 (23,649) (65,002) Interest & Dividend Certy/ing Charge 24,78 (23,649) (65,002) Interest LTD Charge 25,74 (23,649) (65,002) Interest STD		Interest & Dividend NonAffillated	30,074	16,449		(419)
Total Interest & Dividend Activation 24,728 (12,049) (16,020) (16,0	500		8.478	(23,649)		97 129
Interest & Dividend Description Courts of		Interest & Dividend Affiliated	8,478	(23,649)		87,129
Makeu. Total interest & Dividend Certying Charge Act A	91.01		38,652	7 130		17,20G
Minora: Total Interest & Dividend Income w Carrying 61,867 (5,661) (65,578)		Interest & Dividend Carrying Charge	23,416	2,139	(16,020)	37.286
AFUCC Gain on Disposition of Equity Investments AFUCC Gain on Disposition of Equity Investments Interest LTD PLASS Interest LTD Disposition of Equity Investments Interest LTD Disposition Payable - Affiliated Interest LTD Observation Interest Condence Conde		Memo: Total Interest & Dividend Income w/ Carrying	61.967	(5 061)		134 005
AFIDO	900	Alter Oth Forth Und Deno Creaty	852.463	215 748		149 064
Gain on Disposition of Equity Investments		AFUDC	862,463	215,748	487,653	149,064
Interest LTD PMG Page 278,488 278,488 0		Gain on Disposition of Equity investments	•			
Infanted LTD Inc. Table Corol		Interest LTD FMB	3	•		
Internet LTD Notes Payable - Affiliated Internet LTD Notes - Affiliated Internet LTD Other - Affiliated Internet CD Code Internet CD	200	International TO 100 Contra	278,468	278,488	0	0
Interest LTD Notes Payable - NonAffiliable Interest LTD Notes Payable - NonAffiliable Interest LTD Notes Payable - NonAffiliable Interest LTD Sentor Unsecured 42,478,706 12,581,520 20,778,176 Interest LTD Sentor Unsecured 1,566,738 42,8342 815,011 Interest LTD Chief - Affiliable 1,566,738 433,842 815,011 Interest LTD Chief - Affiliable 1,566,738 433,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,343,842 815,011 1,566,738 1,563,842 815,011 1,566,738 1,563,842 815,011 1,566,738 1,563,842 815,011 1,566,738 1,563,842 815,011 1,566,738 1,563,942 815,011 1,566,738 1,563,941 1,566,738 1,563,942 1,563,942 1,563,942 1,563,942 1,563,942 1,563,942 1,563,942 1,563,942 1,563,942 1,564,942		Interest LTD Notes Payable - Affiliated	900	001017		
Interest LTD Debatitures		Interest LTD Notes Payable - NonAffiliated		•		
Interest LTD Celebrary Characteristics		Interest LTD Debantures				4
Inferest LTD Other - Affiliation to Table 1 1666,736 483,842 815,011 Inferest LTD Other - NorAffiliation to Long-Team Debt	8	Into LTD - Sen Crasc Notes Interest LTD Senior Unsecured	42,478,706	12,581,520	20,778,176	9,119,010
Interest Care Care Care Care Care Care Care Care		Interest LTD Other - Affil				
Interest LTD Other - Northfill 1,566,736 1435,462 21,501,167 Interest LTD Other - Northfill 1,565,736 1435,462 21,501,167 Interest STD - Affil 21,031 21,031 21,031 21,031 Interest STD - MonAffil 21,031 21,031 21,031 21,031 Interest STD - Northfil 21,374 264,215 671,865 Interest STD - Northfil 21,374 264,215 671,865 Interest STD - Northfil 21,031 22,032 22,130 Arm to Devisible North Term Debt 22,130 23,331 65,037 Arm to Devisible North Term Debt 22,130 23,331 65,037 Arm to Devisible North Term Debt 22,130 23,331 64,00 Arm to Devisible North Term Debt 23,431 23,331 23,431 Arm to Devisible North Term Debt 23,431 24,439 Arm to Loss on Reacquired Debt 23,431 24,439 Arm to Loss on Reacquired Debt 23,510 26,5379 Interest Rate Hedge Unrealized (Gain)Loss 23,510 26,280 Interest Rate Hedge Unrealized (Gain)Loss 23,510 24,539 Interest Rate Hedge Unrealized (Gain)Loss 23,510 24,510 Interest Rate Hedge Unrealized (Gain)Loss 24,510 Interest	900	Int on LTD . Other LTD	1.666,738	493.842	815,011	357,883
Into Assoc Co. CEP 189,431 210,910 512,104 189,431 210,910 512,104 189,431 210,910 512,104 189,431 210,910 512,104 189,431 210,910 512,104 189,431 210,939,44 264,215 571,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,865 171,867		Interest LTD Other - NonAffil.	1,666,738	493,842	24 503 187	357,883
Interest STD - Affil	200	Int to Assoc Co - CBP	89,431	210,910	512.104	(633,583)
Internet Expense Operate 873,974 264,215 671,855 Internet Expense Operate 873,974 264,215 671,855 Internet Expense Operate 1,063,404 476,125 1,865 Amort Clear Desire Desire Desire Operate Op		Inforest STD - Affili	89,431	210,910	612,104	(633,583)
Internat STD - NortAffil 1973/974 254,216 571,866	200	Lines Of Credit	973,974	264,215	671,855	37,903
Act Dect Control Dect 1,083,404 415,125 1,183,1858 1,183,1		Interest STD - NonAmil	873,974	284,216	671,866	37,803
Amer Deck Decade Spi Vines And Obst Disc. Prom & Exp. 725,700 206,286 371,607 774,439 77		Interest on Short Term Debt	1,064,404	475,125	1,183,865	(089'969)
Amort Charactelop-Sin Univace Nature Active Amort Charactelop-Sin Univace Nature Active Amort Charactelop-Sin Univace Nature Active Amort Charactelop-Sin Characterophy	8 8	Anti Dak Denistro-NP	132 962	39.381	65 037	28 543
Amort of Debt Disc. Prem & Exp 725,700 205,296 371,607 71,	98	Amrtz Oaort8Exp-Sn Unsec Note	560,608	165,915	274,438	120,254
Amort Loss on Reacquired Debt 33,651 9,967 16,460 Amort Carle on Reacquired Debt 33,651 9,967 16,460 Amort Gain on Reacquired Debt 16,460 Amort Gain on Reacquired Debt 16,460 Other Interest - Fuel Recovery 0,782,94 0 65,879 Interest Capense - State Top 16,879 3,510 2,890 Other Interest Capense - Affiliation of Capense - Affiliation of Capense - Affiliation of Capense - Affiliations of Capense - Affiliation o		Amart of Debt Disc. Prem & Exp	725,700	205,298	709,176	148,797
Amont Gain on Reacquiring Death Other Interest Sparse - 24th Tecovery Other Interest Expanse - 24th Tecovery Interest Rate Hedge Unrealized (Gain)/Loss	800	Amora Loss Required Debt-Diret	33,651	9,967	16,460	7,224
Other Interest - Fuel Recovery 78,294 0 65,879 Other Interest Expense Attention Customer Deposits 97,609 97,609 0 Interest Expense - Affilia 8,779 3,510 2,890 Other Interest Expense - Affilia 101,119 68,789 Interest Rate Hedge Unrealized (Gain)/Loss 101,119 68,789		Amont Calo on Reacquired Date	100'00	196'6	18,460	477'
Other Interest Expense T8259 0 65.879 0 65.879 0 65.879 0 65.879 0 65.879 0 65.879 0 65.879 0 65.879 0 65.879 0 67.608 0 67.709 0 67.709 0 67.709 0 67.709 0 67.709 0 68.709 0		Other Interest - Fuel Recovery	,			
Interest on Customer Deposits 97,609 97,608 0 0	100	Other Interest Expense	78,294	0	65,879	12.415
Other Interest Non-Williams (182,662 101,119 68,789 Other Interest Rate Hedge Unrealized (Gain)/Loss	200	Interest on Customer Deposits	609'46	809'26	0	0
Other interest Expense - Affiliations - Affiliation	23	Other Interest Expense - State Tax	6,779	3.510	2,890	379
Interest Rate Medge Unrealized (Gain)/Loss		Other Interest Expense - Aria	182,082	101,101	60,00	14/24
The same and the s		interest Rate Hedge Unrealized (Gain)/Loss			,	,

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Act Control Contro		INCOME STATEMENT	Kantucky Power Int Consol	Company - C	Company - Generation	Company -
AMODE STATE ATTO Date 2016 ATTO DA	GLS8016 YTD Dec 2016 0105/2017 1824		GLS8018 Actual		117 Actual	Transmission 180 Actual
Activity Color C	D9E V2016-12-31	Layo ACCT SEC	YTD Dec 2016	YTD Dec 2018	YTD Dec 2016	YTD Dec 2016
Mode Part		AFUDC-Borrowed Funds	(614,110)	(157,687)	(346,383)	(110,040)
Figure 10 1998 19		NCOME BEFORE INCOME TAXES and EQUITY EARNINGS	73,803,719	14,701,602	2,864,849	56,237,288
Federal Committee State 17,000 17,0	-	INCOME TAXES and EQUITY EARLINGS.	474.303	781 dag	13 BED 2061	17 814 542
Federal Current from Tax 1 (1922) 11,1289 133 23 20 11,1289 13,128 20 11,1289 133 20 11,1289 133 20 11,1289 133 20 11,1289 133 20 11,1289 133 20 11,1289 13 11,1289 1	4082001	Inc Tax Oth InckDed-Federal	178,103	(22,463)	205.757	(5.191)
Property can be seed 19,220,411 12,220,203 12,220		Federal Current Income Tax	4,892,426	739,623	(13,656,448)	17,809,351
Federal Description 12.25 (10.05.57) (10.05.	4101001	Prov Det IT the Op Inc Fed	3 206 627	12,998,933	3 264 032	4,899,271
Federal Internal Training Control Cont	4102001	Second Control	(25,052,0 (35,050,036)	(10.896.863)	74 805 3391	(1 257 833)
Freeden Defense frozen Tax 1884/25 1834/	4112001	Pw Der VT-Cr Oth IAD-Fed	(4,496,888)	(501,581)	(3,844,175)	(151,132)
Federal Investment Fac Charles C. 2000 (1,153) (1,240) (Federal Deferred Income Tax	21,067,415	1,624,662	15,943,726	3,499,027
Federal Income Transman 22,899 23,912 23,916 23	4114001	ITO Ag. Utility Oper - Fed	(2,630)	(1.153)	(1,210)	(267)
State Common Part Col - State Col - St		Federal Income Taxes	25,867,211	2,363,032	2,286,068	21,308,110
1,20,809 36,344 1,307,74 1,308,909 36,344 1,307,74 1,309,909 36,344 1,307,74 1,309,909 36,344 1,309,74 1,309,909 36,344 1,309,909 36,344 1,309,909 36,344,309 36,3	409100212	Lincome Texas UCI - States	22,590	1,308	(15,692)	36.976
State Committee Committe	409100215	Intome Taxes UOI - States	1,539,890	356,384	1,870,734	(687,229)
State Comparing the comparing to the	408100216	Income Toxes UCI - State	(1,486,019)	309,839	(4,561,163)	2,785,304
State Country Decided State Country St	400200215	the Tex Chi line Ded - State	(8,578)	(4.978)	(1,332)	1725
Provider Local Research Provider Local Research Provider Local Research Provider Research Provid	al Series in	State Current Income Tax	131,248	662,850	(2,666,013)	2,134,408
State Deferred Income Tase (3.445,02) (4.445,02) (3.345,11)	4101002	Prov Def UT Lift Op Ino State	6,319,134	4,844,539	1,474,595	•
State Investment Tax Credits	2001114	Pry Def UT-Cr UniOpino State	(8,814,206)	0	(8,814,206)	0
State from Taxes C2.35,227 6,607,288 (10,006,628)		State Deferred Income Tax	(2,495,072)	4,844,539	(7,338,611)	
Local Delevent Income Tat Local Income Tat Local Income Tate Local Income Tate Foreign Cerebral Income For		State Income Taxes	(2,363,827)	5,607,389	(10,006,626)	2,134,409
Local Defends thomas Tax		Local Current Income Tax				
Local income Taxes Foreign Determine it at Condita		Local Deferred Income Tax			*	1
Foreign Current income Tax Foreign Current income Tax Foreign Current income Tax Foreign Income Tax Income Tax Foreign Income Foreign In		Local Investment Jax Credits				
Foreign Investment Tax Credits		Foreign Current Income Tax		2		
Frontign Income Taxes		Foreign Deferred Income Tax	•	•		
Total Income Tases T,879,427 T,719,567] Equity Earnings of Subs Equity Earnings of Subs		Foreign Investment lax Credits Foreign Investment Tayes		p i		
Equity Emilings of Subs NCOME AFTER INCOME TAXES and EQUITY EARNINGS 60,210,335 6,831,181 10,684,405 NCOME AFTER INCOME TAXES and EQUITY EARNINGS 60,210,335 6,831,181 10,684,405 Namedia of Derain Connections (Expenses) 60,210,335 6,831,181 10,684,405 Namedia of Derain Connections (Expenses) 60,210,335 6,831,181 10,684,405 NET INCOME ILOSS IN NOCE before PS 60,210,335 6,831,181 10,684,406 Decision Check on National Natural Professions Natural		Total Income Taxes	23,693,384	7,870,421	(7,719,557)	23,442,520
NCOME ATTEK MOONE TAXES and EQUITY EARNINGS 10,584,406 Discontinued Operations (Net of Taxes) 10,584,406 Commission of Accounting Changes 10,584,406 Extraocdinary Income (Expenses) 10,584,406 Minority Interest 10,584,406 Extraocdinary Interest 10,584,406 Extraocdinary Interest 10,584,406 Extraocdinary Interest 10,584,406 Decis Check on Net Income Note where PS 10,584,406 Decis Check on Net I		Equity Eamings of Subs				
Objectontinued Operations (Net of Taxes) Cumulative Effect of Accounting Changes Extraordinary income / Expenses) Minority interest Proferred Stock Dividend Subs Extraordinary interest Obusings to Common Sharpholders Extraordinary interest Foreign Stock Dividend Subs Extraordinary interest Foreign Stock Dividend Subs Foreign Stock		INCOME AFTER INCOME TAXES AND EQUITY EARNINGS	60,210,336	181,159,0	10,584,408	32,784,740
Cumulative Effect of Accounting Changes		Discontinued Operations (Net of Taxes)		4		
Minority Interest Mino		Cumulative Effect of Accounting Changes	•			45.2
Minority Inferration State Sta		NET INCOME	60,210,336	6,831,181	10,584,405	32,794,748
Preferred Stack Dividend Substantings to Common Shareholders 19,684,406		Wasselfe Informati				
Eartings to Common Shareholders 6,831,181 19,684,406 NET INCOME (LOSS) NODE before PS 60,210,335 6,831,181 10,684,406 Double Check on Net income Node after PS (0) (0) (0) (0) (0) 0.084,406 O (0) 10,684,406		Preferred Stock Dividend Subs				
NET INCOME (LOSS) NODE before PS 6,831,181 10,684,406 Double Check on Net income Node after PS (0) (0) (0) 0,684,406		Earnings to Common Shareholders	60,210,336	6,831,181	10,584,406	32,784,748
		NET INCOME (LOSS) NODE before PS Double Check on Net income Node after PS	325,015,03 (U)	6,831,181	10,684,486	32,784,748
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GLS8216 YTD Dec 2016 0410/2017 13:51	GLS#216 SYID Dec 2016 outpoor 1251	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-12-	Layer (GLACT, SEC Business Unit: SEGNENT_CONS	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
	ASSETS				
0	Cash and Cash Equivalents	859,326	859,326	0	0
0	Other Cash Deposits	8,943	4,769	4,173	•
	Customers	14,608,136	12,319,889	1,768,373	519,873
	Accrued Unbilled Revenues	4,542,082	4,542,082		0
	Miscellaneous Accounts Receivable	29,899,883	12,065,443	83,973,655	9,014,505
1	Allowances for Uncollectible Accounts	(96/39)	(58,182		(8,5/4)
	Accounts Receivable	48,983,345	28,869,232	820,247,028	8,925,804
•	Advances to Affiliates	•	•		0
	Fuel, Materials and Supplies	36,363,631	2,175,898	33	362,580
œ	Risk Management Contracts - Current	456,860	48,804		0
2	Margin Deposits	4,229,382	40,967	4,188,415	0
7	Unrecovered Fuel - Current	1,955,304	٥	1,955,304	0
0	Other Current Regulatory Assets	•	0	•	0
a .	Prepayments and Other Current Assets	2,151,847	1,549,474	538,122	64,351
TOT	TOTAL CURRENT ASSETS	86,008,938	33,548,471	126,661,451	9,952,735
W	Electric Production	1,182,212,302	832,463,764	1,200,540,867	571,619,437
ш	Electric Transmission	574,702,619	•	0	•
ш	Electric Distribution	783,282,899	0	0	0
9	General Property, Plant and Equipment	67,248,200	199,571	1,461,903	1,160,479
0	Construction Work-In-Progress	27,379,769	11,054,155	8,121,142	8,204,472
101	TOTAL PROPERTY, PLANT and EQUIPMENT	2,634,825,789	843,717,490	1,210,123,911	580,984,388
9	less: Accumulated Depreciation and Amortization	(879,252,628)	(286,947,168	(421,098,511)	(191,206,949)
NET	NET PROPERTY, PLANT and EQUIPMENT	1,755,573,161	576,770,322	789,025,400	389,777,439
Z	Net Regulatory Assets	555,184,980	120,326,867	379,077,671	55,780,242
ú	Securitized Transition Assets and Other	0	0	0	0
S	Spent Nuclear Fuel and Decommissioning Trusts	0	0	•	0
5	Investments in Power and Distribution Projects	0			•
G	Goodwill	0	•	•	•
٦	Long-Term Risk Management Assets	(170)	•	(170)	0
ui ·	Employee Benefits and Pension Assets	5,891,385	2,325,078	3,425,880	140,428
0	Other Non Current Assets	26,668,957	8,051,253	14,310,580	4,307,123
TOT	TOTAL OTHER NON-CURRENT ASSETS	687,745,153	130,703,198	396,814,162	60,227,793
TOT	TOTAL ASSETS	2,438,327,251	741,021,990	1,312,501,012	459,957,967

UABIUTIES				
Accounts Payable	81,180,328	77,181,392	70,907,883	8,244,773
Advances from Affiliates	1,807,118	11,872,867	79,115,519	(89,181,268)
Short-Term Debt	0	0	•	0
Other Current Regulatory Liabilities	0	0	0	•
Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,500	223,034,500	70,057,000
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	52,773	0	52,773	0
Accrued Taxes	27,805,767	14,836,087	797,332	12,172,348
Memo: Property Taxes	25,163,210	12,692,522	5,314,135	7,156,553
Accrued interest	8,126,943	2,475,099	3,927,288	1,724,556
Risk Management Collateral	98,290	0	98,290	0
Utility Customer Deposits	26,526,906	26,526,906	0	0
Deposits - Customer and Collateral	26,625,196	26,526,906	98,290	0
Over-Recovered Fuel Costs - Current	0	•	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	938,723	448,955	463,870	25,899
Tax Collections Payable	2,602,889	2,518,868	83,894	128
Revenue Refunds - Accrued	1,440,828	0	244,695	1,196,133
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,660,384	724,251	933,825	2,308
Account Rents	0		9	

GLS8216 YTD Dec 2016 01/10/2017 13:51	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Company -
09B V2016-12-	Layout; GLAST(6 Assourt GLACT, SEC Bushness Unit: SEGNENT, CONS	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
	Acoued ICP	7,279,983	3,692,521		8.387
	Accused Vacations	4,639,326	2,098,526	2	5,237
	Payroll Deductions	146.360	71.916	74.352	16,02
	Severance / SEI	959,439	146,000	813,439	0
20000	Accrued Workers Compensation	239,022	64,324	167,271	7,427
770000	Customer Advance Receipts	1,620,942	1,620,542		0 6
2420511	Control Cash Disburse Account	3.142.377	3,142,377		, 0
	Control Cash Disbursement Account	3,142,377	3,142,377	0	0
	JMG Liability	0	0	0	•
2300002	ARO - Current	16,336,962	0	16,336,962	•
9000	Econ. Development Fund Curr	187,781	233,668	314,113	
2420542	Unclaimed Funds	70 620	3,200		
059216	Salas Ilas Tan Langa English	970,27	O'C'E	2	- 2
2420643	Archied Audit Fees	143	45	2	28 2
9590	Federal Mination Acon (NSR)	554,326	0	554,326	0
2420700	Quality of Service	8,626	0	8,626	0
2530050	Deferred Rev -Pole Attachments	83,275	83,275	0	0
0112	Other Deferred Credits-Curr	500,342	0	500,342	
2530124	Contr in Aid of Constr Advance	16,873	76,873	0 00	
	Mier Current and Armand Lease Curr	200,154	770 500	100,154	- 6
	Current Other and Accrued Liabilities	43.362,696	14.934,553	27.181.638	1.246.505
	Other Current Liabilities	44,301,419	15,383,508	27,645,508	1,272,404
1	STAL CURRENT LIABILITIES	579,899,546	245,184,359	405,579,093	4,289,813
		0	0	0	0
		477,274,799	142,500,106	231,758,663	103,016,041
	Long-Term Debt - Premiums and Discounts Unamor	(411,150)	(33,143)	(54,048)	(23,958)
	Long-Term Risk Management Liabilities - Hedge	947,103,049	142,400,303	231,104,603	102,992,081
2002	LT Unreal Losses - Non Affil	316,222	00	316,222	, 0
2440022	LT Liability MTM Collateral	(3.428)	0	(3,428)	0
		312,794	0	312,794	0
	Long-Term Risk Management Liabilities	312,794	0	312,784	•
	Deferred Income Taxes	666,902,390	190,616,976	344,481,091	131,804,323
	Deferred investment lax credits	1,420	190	230	244
	Regulatory Liabilities and Deferred Credits	(20,707,289)	(21,343,240)	1,187,238	(545,286)
	Asset Retirement Obligation	46,657,293	72 388	1,187,828	(545,043)
	Nuclear Decommissioning	0	0	0	
	Employee Benefits and Pension Obligations	14,515,611	11,809,535	798.620	1.907,455
	Trust Preferred Securities	0	0	•	•
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0	0	0
	Obligations Under Capital Leases	1,749,344	879,598	839,332	30,413
	Def Credits - Income Tax	505,649	195,547	272,408	37,696
2530114	Federt Mitgation Deferal(NSR)	1 110,644	0 (1,110,644	a 1
	Customer Advances for Controller	1,110,644	00000	1,110,644	
	Def Gain on Saled escenario	136, 361	100,100		
	Deferred Gain on Sale and Leaseback - Rockport	0		0	00
	Def Gain on Disp of Utility Plant	0	0	0	0
2530000	Other Deferred Credits	14,036	a	0	14,036
2530004	Allowances	196	0 1	28	0
2030007	IPP - System Upgrade Credits	250,781	0		296,781
0404	Fbr Opt Lins-in Kind Sw-Ord Gins	100/1/2	(C) T	•	a (
2530137	DAY ON THE STANDARD BUT	905 69	8		A02 528
0178	Deferred Rev-Rous Lease NC	575,419		575.419	0
	Def Credits - Other	1,084,689	134.963	576.403	373.323
			200		2000

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		Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-12-	Layout: GL, ACCT, SEC Business Unit SEGNEAT CONS	YTD Dec 2018	YTD Dec 2016	YTD Dec 2016	YTD Dec 2016
	Accumulated Provisions - Rate Refund	391,157	0	0	391,157
	Accumulated Provisions - Misc	174,737	0		
	TOTAL NON-CURRENT LIABILITIES	1,190,026,277	324,991,506	628,043,365	236,991,406
E	TOTALLIABILITIES	1.769.925.822	570.175.865	1 033 522 458	241 281 219
	Cumulative Pref Stocks of Subs - Not subject Mand Reden Minority interest - Deferred Credits		00	13	00
-	COMMONSHAREHOLDERS EQUITY			N	
	Common Stock Paid in Capital	626,135,279	106,025,371	336,070,072	17,758,348
	Premium on Capital Stock	0	0		
	Accumulated Other Comprehensive Income (Loss)	(1.354.460)	42,428,716	(66,145,355)	116,887,249
	TOTAL SHAREHOLDERS' EQUITY	668,401,429	170,846,126	2	218,676,749
	Memo: Total Equity	668,401,429	170,846,126		218,676,749
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,438,327,251	741,021,990	1,312,501,012	459,957,967
	out-of-balance	(0)	0	0	(0)
Section 1					

015-12- Account OLACCT SEC. Business Unit: SEGMENT, CONS	YTD Dec 2015	YTD Dec 2015	YTD Dec 2015	YTD Dec 2015
31000°				
Cash and Cash Equivalents	866.903	866.903	0	0
Other Cash Deposits	9,163	4,887	4,276	•
Customers	13,746,636	10,340,940	2,906,277	500,419
Accrued Unbilled Revenues	52,589	(458,443)	511,032	0
Miscellaneous Accounts Receivable	20,482,602	13,349,679	57,347,757	9,441,928
Allowances for Uncollectible Accounts	(242,308)	(233,734)	0	(8,574)
Accounts Receivable	34,039,520	22,998,442	60,764,067	9,933,773
Advances to Affiliates	0	0	0	0
Fuel, Materials and Supplies	48,789,808	2,083,899	45,962,930	742,979
Risk Management Contracts - Current	3,042,483	•	3,042,483	0
Margin Deposits	1,522,648	35,215	1,487,434	0
Unrecovered Fuel - Current	0	0	232,630	0
Other Current Regulatory Assets	0	0	0	0
Prepayments and Other Current Assets	3,091,592	1,465,822	692,759	933,010
TOTAL CURRENT ASSETS	91,362,117	27,455,168	112,186,578	11,609,763
Electric Production	1,118,837,146	801,213,890	1,133,870,282	564,818,840
Electric Transmission	568,962,375	•	0	0
Electric Distribution	756,631,439	0	0	
General Property, Plant and Equipment	58,294,004	175,861	1,461,903	1,160,479
Construction Work-in-Progress	59,350,976	11,202,862	41,882,317	6,265,797
TOTAL PROPERTY, PLANT and EQUIPMENT	2,562,075,940	812,616,323	1,177,214,501	572,245,115
less: Accumulated Depreciation and Amortization	(847,675,436)	(260,099,264)	(404,663,305)	(182,912,867)
NET PROPERTY, PLANT and EQUIPMENT	1,714,400,504	552,517,059	772,551,197	389,332,248
Net Regulatory Assets	517,900,785	113,291,664	345,868,780	58,740,341
Securitized Transition Assets and Other	0	•	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
Investments in Power and Distribution Projects	0	0	•	0
Goodwill	0	•	0	0
Long-Term Risk Management Assets	12,095	•	12,095	0
Employee Benefits and Pension Assets	6,938,909	2,783,531	3,973,717	171,661
Other Non Current Assets	17,774,120	7,816,240	5,459,611	4,498,269
TOTAL OTHER NOW-CURRENT ASSETS	542,625,909	123,901,435	355,314,203	63,410,271
TOTAL ASSETS	2,348,388,529	703.873.662	1.240.051.977	464.352.281

CAUTION CO.				
counts Payable	62,020,457	60,697,930	53,352,115	7,627,174
vances from Affillates	18,692,147	19,129,373	90,713,087	(91,150,313)
ort-Term Debt	0	0	0	0
her Current Regulatory Liabilities	0	0	0	0
ng-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
ng-Term Debt Due Within One Year - Affiliated	0	0	0	0
sk Management Liabilities	1,002,093	71,592	930,501	0
crued Taxes	(20,945,253)	9,665,054	(53,652,626)	23,042,319
Imo: Property Taxes	25,612,049	12,214,359	5,958,848	7,438,843
crued Interest	7,928,449	2,345,353	3,897,290	1,685,806
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	26,915,926	26,601,523	314,402	0
posits - Customer and Collateral	26,915,926	26,601,523	314,402	•
er-Recovered Fuel Costs - Current	1,553,192	0	1,785,822	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	895,590	472,027	399,864	23,698
Tax Collections Payable	2,247,993	2,164,407	83,470	116
Revenue Refunds - Accrued	1,151,031	0	31,435	1,119,596
Accrued Rents - Rockport	0	0	0	0
Acorued - Payroll	1,465,778	630,083	833,786	1,909
Accrued Rents	0	0	0	0

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GLS8216 YTD Dec 2015 01/142018 1256	GLS8216 TYD Dec 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-12-	Layout CLACT, SEC Business Unit SECREM, CONS	YTD Dec 2015	YTD Dec 2015	VTD Dec 2015	YTD Dec 2015
	Accused ICP	6,921,404	3,290,736	3,624,522	6,147
	Accused Vacations Misc Employee Benefits	1,166,642	2,072,831	2,455,112	4,443
	Payroll Deductions	154,547	77,891	76,533	123
	Severance / Sci Acrued Workers Compensation	2,074,002	73 197	2,074,002	21.467
2530022	Customer Advance Receipts	4,459,000	4,459,000	0	0
HOUGH	Customer Advance	4,459,000	4,459,000	0.5	0.5
1000	Control Cash Disbursement Account	4 989 947	4.989.947	0	0
	JMG Liability	0	0	0	0
2300002	ARO - Current	16,861,479	0	16,851,479	0
2420083	Active Med and Dental IBNR	512.280	279.280	233,000	60
2420512	Unclaimed Funds	4,359	4,359	0	
2420542	Acc Cash Franchise Req	75,228	75,226		0
242059215	Sales Use Tax - Leased Equip	115	- 1	6 8	8 8
2420656	Federal Mitgation Accru (NSR)	554,326	•	554,3	0
2530050	Deferred Rev -Pole Attachments	082'16	91.780		•
2530112	Other Deferred Credits-Curr	308,548	0 312.50	308,548	0 0
2530177	Deferred Rev-Bonus Lease Curr	431,564	0.08	431,564	0 0
	Misc Current and Accrued Liabilities	19,244,639	688,435	18,555,243	196
	Current Other and Accrued Liabilities	48,661,151	18,890,049	28,590,814	1,180,286
E	TOTAL CURRENT LIABILITIES	211,723,751	19,362,076	191,331,270	(57,591,028)
	Long-Term Debt - Affiliated	0	0	0	0
	Long-Term Debt - Non Affillated	801,729,261	235,408,421	395,070,221	171,250,619
	Long-Term Debt - Premlums and Discounts Unamort	(277,875)	(81,526)		(906'65)
	Memo - LTD NonAffiliated and Premiums	801,451,386	235,326,895	394,933,178	171,191,313
2000	Long-1erm rusk management Labinues - neuge	22,094	0.0	22,094	000
2440022	L/T Liability MTM Collateral	(11,430)	0	(11,430)	a
	Long-Term Risk Management Liabilities - MTM	10,664	0	10,664	0
	Long-Term Risk Management Liabilities	10,664	•	10,664	0
	Deferred Income Taxes	536,158,182	181,577,329	323,316,584	131,264,268
	Beginston I fahilities and Deferred Credite	OCO'S	1055 ONC CE1		(10 000 077
	Memo - Rea Liab and Del ITC	(38.447.428)	(32,238,539)	(1.325.522)	(4.883.367)
	Asset Retirement Obligation	55,150,865	68,353	0.0	0
	Nuclear Decommissioning	0	0	0	0
	Employee Benefits and Pension Obligations	13,535,517	11,002,136	785,984	1,747,397
	Flust Preferred Securities Cumulative Disferred Stocks of Suite - Mandatory Bade	0 0	0 0	0 0	0 0
	Obligations Under Capital Leases	0 000 0	076 358	1 120 066	20102
	Def Credits - Income Tax	471.003	232.251	190 576	40,100
2530114	Federi Miligation Deferal(NSR)	1,110,644	0	1,110,544	0
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Def Gain on Saladi passaback	162,493	162,493	0 0	0 6
	Deferred Gain on Sale and Leaseback - Rockport	00	00	00	0
	Def Gain on Disp of Utility Plant	0	0	0	0
2530067	PP - System Upgrade Credits	286,622	0 201671	0 6	286,822
2530101	MACSS Unidentified EO! Cash	12	327		
2530137	For Opt Lns-Soid-Deld Rev	75,062	0	•	76,062
2530178	Deferred Rev-Bonus Lease NC	1,006,983	0	1,006,983	0
	Total Other Deferred Credits	1,513,322	143,454	1,006,983	362,884
	Accumulated Provisions - Rate Refund	0	0	0	0
	Accumulated Provisions - Misc	466,000	0	466,000	0

HIGLIMAK Team/Regulatory & Governmental Reports/Kentucky Power Monthly Report KPSC2016/2016 12 Deci2015_12 GLS8216.xts

AMERICAN ELECTRIC POWER COMPANY GLSB216 YTD Dec 2015	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2015-12- Account CL. ACCT. SEC. Business Link SECURIST CONS	YTD Dec 2015	YTD Dec 2015	YTD Dec 2015	YTD Dec 2015
Other Non-Current Liabilities	5,731,714	1,373,478	3,907,069	451,168
TOTAL NON-CURRENT LIABILITIES	1,473,590,901	397,109,652	776,710,470	289,770,779
TOTAL LIABILITIES	1,585,314,653	534,982,553	968,041,740	242,179,752
Cumulative Pref Stocks of Subs - Not subject Mand Redem Minority Interest - Deferred Credits	00	0 0	0	00
COMMUNICATION SHAREHOUDERS FOUNTY				
Common Stock		22,404,049	10,287,603	17,758,348
Premium on Capital Stock	0	0	0.00,042,100	00'500'5
Retained Earnings	7	40,491,234	_	120,395,839
Accumulated Other Comprehensive Income (Loss) TOTAL SHAREHOLDERS' EQUITY	(1,645,475) 663,073,876	(29,545) 168,891,109	272,010,238	(21,483)
Memo: Total Equity	663,073,876	168,891,109	272,010,238	222,172,530
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,348,388,529	703,873,662	1,240,051,977	464,352,281
out-of-balance	(0)	0	0	(0)

Final 1-10-17

KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - December, 2016

		BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	ANT						
101/106	GENERATION	1,124,272,407.54	83,615,068.81	(15,820,809.36)	0.00	00 0	1,192,066,666.99
	TOTAL PRODUCTION	1,124,272,407.54	83,615,068.81	(15,820,809.36)	0.00	0.00	1,192,066,666.99
101/106	TRANSMISSION	564,356,984.53 798,264,586.59	9,169,657.23	(2,379,548.12) (9,618,549.32)	0.00	344,642.23	571,491,735.87 829,215,623.28
	TOTAL (ACCOUNTS 101 & 108)	2,486,893,978.66	133,354,312.05	(27,818,906.80)	0.00	344,642.23	2,592,774,026.14
1011001/1	1011001/12 CAPITAL LEASES	5,258,431.49	0.00	00.00	288,106.50	0.00	5,546,537.99
102	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	00.00	0.00	0.00	0.00
	TOTAL ELECTRIC PLANT IN SERVICE	2,492,152,410.15	133,354,312.05	(27,818,906.80)	288,106.50	344,642.23	2,598,320,564.13
1050001	PLANT HELD FOR FUTURE USE	7,750,600,96	0000	(1,102,454.98)	0.00	(344,642.23)	6,303,503.75
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X 107000X 107000X	BEG. BAL ADDITIONS TRANSFERS END. BAL	59,350,976.05	97,781,038.36 (129,752,245,72) 1) (31,971,207.36)				27,379,768.69
	TOTAL ELECTRIC UTILITY PLANT	2,559,253,987.16	101,383,104.69	(28,921,361.78)	288,106.50	0.00	2,632,003,836.57
NONUTILITY PLANT	Y PLANT						
121000	1210001 NONUTILITY PROPERTY-OWNED	995,120.00	0.00	0.00	0.00	0.00	995,120.00
1240025-29	OTHER INVESTMENTS	1,826,832.63	0000	00.0	0000	0.00	1,826,832.63
	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	2,821,852.63
Preparer - P Reviewer - I Sources - P.	Preparer - PSnVision Report GLR7210V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042	1) Transfers out of 107 and additions to 106/101 are not equal due to ARO Additions totaling \$3,602,066.33.	ions to 106/101 are not equ	al due to ARO Additions tok	aling \$3,602,066.33.		II - Application Requirements Exhibit S age 179 of 216

KPSC Case No. 2017-00179

KENTUCKY POWER COMPANY ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION YEAR TO DATE - December, 2016

Final 1-10-17

PROUFEION PROU				01/10/17 12:44
403,108,517.50 403,108,517.50 176,427,961.28 15,199,444.50 222,789,410.10 28,485,324.70 (1,958,254.70) 0.00 (45,372.15) 0.00 (2,009,948.85) 1,603,825.89 2,354,588.80 0.00 0.00 0.00 0.00 0.00 0.00 2,354,588.80 0.00 0.00 0.00 0.00 228,314.06 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ORIGINAL	NET REM/ SALV COST A	TRANSFER/ ADJUSTMENTS	ENDING
403.108.517.50 403.108.517.50 176,427,961.28 176,427,961.28 16,199.444.50 (1,958,254.70) 0.00 (45,324.50) (2,394.50 (2,394.50) (1,958,254.70) 0.00 (45,324.15) (2,090,904.8				
403.108.517.50 35,661.005.62 (16.717.77.77.77.77.77.77.77.77.77.77.77.77			0.00	
403.108.517.50 403.108.517.50 176.427,961.28 15,199.444.50 222,789,410.10 28,486,324.70 0.00 0.00 (1,958,254.70) 0.00 (2,090,904.85) 0.00 (2,090,904.85) 1,603.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.83 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.82.13 1,503.83 1,5			00'0	
(1,958,254,70) 0.00 (45,372.15) 0.00 (2,090,904.85) 0.00 (2,090,904.85) 79,346,774,82 (28,604,0 1,430,933.85 1,430,933.85 1,430,933.85 1,430,933.85 1,5080,066.43 1,503,24.88 (111,8 6,806,177.44 2,964,746.97 2,354,588.80 0.00 0.00 0.00 2,354,588.80 0.00 0.00 2,354,588.19 6,669.72 6,669.72 6,669.72 6,669.72 6,669.72	(16,717,748.67) (2,379,548.12) (9,506,720.89)	(1,042,893.27) (354,900.66) (3,268,530.24)	1,366,187.47 0.00 0.00	422,375,068.65 188,892,957.00 238,500,483.67
798,231,357.19 79,346,774.82 (28,604,0 295,177.16 687,055.90 (205,5 1,400,933.85 1,603,824.88 (111,8 5,080,066.43 1,603,824.88 (111,8 6,806,177.44 2,964,746.97 (317,3 2,354,588.80 0.00 0.00 0.00 228,295.19 6,669,72 (28,921,3 18,87 0.00 228,314,06 6,669,72 6,669,72	0000	0.00 0.00 0.00 0.00 (6,127,787.85)	(272,241.91) 0.00 (9,667.84) 4,667,824.17	(2,230,496,61) 0.00 (55,039,99) (3,550,868,53)
295,177.16 697,055.90 (205,5 1,430,933.85 19 (111,8 5,080,066.43 1,603,824.88 (111,8 5,080,066.43 1,603,824.88 (111,8 2,964,746.97 (317,3 2,354,588.80 0.00 0.00 0.00 228,295.19 6,669.72 0.00 228,314.06 6,669.72 6,669.72 6,669.72	(28,604,017.68)	(10,794,112.02)	5,752,101.89	843,932,104.20
6,806,177.44 2,964,746.97 (317,3 2,354,588.80 0.00 0.00 0.00 228,295.19 6,669.72 0.00 228,314.06 6,669.72 6,669.72		0.00 0.00 (1,500.00)	0.00 1,844,030.72 (3,277.67) (11,938.48)	2,630,748,11 2,091,522,37 6,558,624,40
2,354,586.80 0.00 0.00 0.00 228,295,19 6,669.72 18.87 0.00 228,314.06 6,669.72		(1,500.00)	1,828,814.57	11,280,894.88
228,295,19 6,669,72 (28,921,3) 228,314,06 6,669,72 (5,669,72 (5,669,72 (28,314,06 (5,669,72 (5,6		0.00	503,882.18	2,858,470.98
807,392,123.43 82,311,521.79 (28,921,38 228,295,19 6,669.72 0.00 228,314.06 6,669.72		0.00	0.00	00.00
228,295,19 6,669.72 0.00 228,314.06 6,669.72	(28,921,361.78)	(10,795,612.02)	8,084,798.64	858,071,470.06
228,295.19 6,669.72 18.87 0.00 228,314.06 6,669.72				
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Accig Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936		0.00	0.00	234,964,91 18.87 234,983.78
				KPSC Case No. 2017-00179 Section II - Application Filing Requirements Exhibit S Page 180 of 216



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

February 21, 2017

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

Please find enclosed January 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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

R.Vcm90prd/Fin_Reports\Segment Family Tree Consolidations\2017_12017_1 GLS8016 xts

American Electric Power

Actual Ac		INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
Interest of Act Colored Colore	YTD Jan 2017		GLS8016 Actual	110 Actual	117 Actual	180 Actual
	DOB VONCEDERS	Layer	VTD. lan 2017	VTD Jan 2017	VTD lan 2017	VTD. lan 2017
Received Section Colored Sec						
Remain State of the Company of the	4400003	WiSh	13 952 352	13 952 352	0	
Concessed debts Contest Contes	4400002	NY.	5,281,213	5,281,213		
Section of the content of the cont		Residental Fuel Re-	26.596.332	26.695.332		
		Commercial Sales	6,701,215	6.701,215	0	0
Reconstruct - Contracted Science 1,200,2525 1,252,522 1,25	4420008	Sales to Pub Auth - Schools	1,151,609	1,151,609		00
	4420013	Commercial Fuel Rev	2,932,523	2,932,523		
Section Sect		Revenue - Commercial Sales	12,080,645	12,080,648		
Second Columnic Col		Industrial Sales (End Mines)	5,322,974	5,322,974	0	
Procession of the control of the c	4420004	Ind Sales-NonAfficing Mines;	1,833,054	1,833,054	0	0
Revenue - London London Sales 1,2454,011	4420016	ndustrial Fuel Ray	5,802,892	5,802,892	0	0
	•	Revenue - Industrial Sales	12,968,921	12,958,921		
Revenue - Call Triansportation & Storing Sales - Affiliated 13.081 13	*	Revenue - Gas Products Sales				,
Revenue - Chief Select	< 0	Revenue - Gas Transportation & Storage Sales		• *		
Revenue - Other Realist Stees 14,753 15,133 15,133 10		November - Case I (anaportation o contago castos - Authoritica	133.615	133.615	. 0	
Revenue - Chee Retail State - Aminand Revenue - Chee Retail State - Aminand - Retail State -	4440002	Public St. 8 Hwy Light Fluid Rev	31,138	31,136	0	
Revenue - Contract State - Aminetes 60,790,662 60,7		Revenue - Other Retail Sales	164,753	164,753		•
Other Control Contro		Revenue - Duner Retail Sales - Amiliates	. AN REG OF	EA 789 RE3		
Public Control Contr		Off Der Ry Tra-Marie	0	0	0	2,854,641
PART MICHINE TO Case 1 (2,985,987) (2,985,	4561033	P.M NTS Revenue - Affected	3,639,041	0	0	3,639,041
A Market Treat Treatment Case CASO 2647 CASO 264	450034	P.St. TO Adm. Serv Rev - Aff	68,534	0	0	68,534
Act	4561036	P.M. Affinited Trans NITS COST	(53.628)	0	(53.628)	3 0
National Content	4561059	ACT PLAN Trans Enhancement Rev	93,036	0	0	93,036
Transfer Section 1972 19	3	AND PUN Trens Exhancered Costs	(75,566)	0	(75,586)	0
Public Communication Continued Con		Revenue - Transmission-Affiliated	115,631	1 6	(3,086,081)	6,656,263 50 70 70 70 70 70 70 70 70 70 70 70 70 70
Fig. Control of Cont	4470008	P.IM Trans lum credits-OSS	8,435	0	8,435	
Fail To Femanton Admin Rep	4470209	PuM transmilizes charges-OSS	(66,036)	0	(68,038)	0
P.A.Tima One registry P.A.	4501000	RTO Formation Cost Recovery	52.55	0 6	(71,082)	12,435
Park Prince Note for Trees Nor Additional Leaf Trees Nor Additional	4551006	PJM Trans Owner Admin Rev	10.802	0	0	10.802
Other Reference with the Control of Contro	4581007	P.JA Nethorak Integ Trans Sec	427,315	0	0	427,315
PART	4561019	Oth Elec Rev Trans Non Alla	5,130	0 0	0 0	5,130
PANTO Sary Rev Vete Coact-Nat	4501020	PUN NIS Revenue White Clan NAT	212,555		. 0	212,555
Mark Put National Put Nationa	4561030	PLM TO Sinv Ray White Cush NAM	3,743	a	0	3,743
Revenue - Transmiston-Non-Millated	4561058	Novalli Pulk Tare Enternt Rev	230,019	9 6	0 0	230,019
Revenue - Transmission		Revenue - Transmission-NonAffiliated	897.263		(89.192)	988.445
Sear in Read Solution Series Sear in Read Series Sear		Revenue - Transmission	1,612,784		(3,174,273)	7,641,898
States for Results Sectional Survey States for Results Booloud Purch Whites Ministry Auth States Financial Electric Results Finan	82	Revenue - Resale-Affiliated	•			
Whatest the result of the resu	4470008	Sales for Result-Bookard Sales	515,209	0 0	515,209	00
Wheelith Linith a Just Base Rev 324,083 0 Franch Ender Resized (253,987) 0 P.M. Oper Reserve Rev-USS (7,774 0 P.M. Oper Reserve Rev-USS 41,052 0 P.M. Top Revenue COS 41,052 0 P.M. Till Revenue State Coart 41,052 0 P.M. Till Revenue State Coart (0) 0 P.M. Till To Admin. ExpRevAff 87,020 0 P.M. Today Branch State Coart State S	120024	Whitestallungs Am Fuel Rev	250.030		250.030	0
Pubment Bendaria Resistant A 167,774 0	4470033	Wheel Mundels Auth Base Rev	324,083	0	324,063	0
P.M. Oper Heaving Memory Sease Manger P.M. Oper Heaving Memory Sease Manger Capacity of the Sales	44700E2	Financial Electric Resilted	(253,687)	0	(253,687)	
Capacity City Markets Capacity Constitution State FIR Revinius-USS FAM FTR Revinius-USS FAM FTR Revinius-USS FAM FTR Revinius-USS FAM FTR Revinius-USS FAM Mile Terry Select Coast (1) (0) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	4470089	P.M. Energy Sales Margin	167,774	0 0	157,774	0 0
PAM FTR Revinue, OSS PAM FTR Revinue, OSS PAM MTS Parach Aloung PAM NTS Parach Aloung PAM NTS Parach Aloung PAM NTS Parach Exp. Heavilt (0) Nov. Triding Benduer Sistes OSS PAM Makes Convectors—USS PAM MAKES (1,239,249) (1,239,246) OSS Sharing Revises—Redictions 1,239,256) OSS Sharing Revises—Redictions (1,239,256)	4470099	Changly C: Net Sales	242 202		242 202	
PAM NITS Purant-According 1,599,806 (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	4470100	P.J.M. F.TR. Revenue-OSS	41,052	0	41,052	0
P.M.N.TS Patter-NewART	4470103	P.IM Energy Sales Cost	1,699,606	0	1,699,606	0
Nan T Colonia - Constitution - Colonia - Colon	4470107	DAM NATS PURDANCHAR	9 6		6	9 6
P. M. Meter Constitutes OSS 14,335 0 0 14,335 P. M. Meter Constitutes OSS 14,335 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4470112	Non-Trading Broked Sales-OSS	87.020		87.020	
P. M. Mean. Convections—LSE 61,819 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4470115	P.DA Meter Constitions-OSS	14,335	0	14,335	0
Full flated behavior for the composition of the c	4470116	P.M Meter Conectons-LSE	61,819	0	61,819	0
Financial Heading Pacificates Pacificate	4470126	P.IM Incomental Imp Cong-OSS	(87,637)	00	(87,637)	0.0
OSS Sharing Reclass - Retail (1,239,256) 0 0055 Sharing Reclass-Rediction 0 1,239,256 0	4470143	Figure 2 Hedde Region	133,249	9 0	133.249	
OSS Sharing Recises-Rediction: 0	4470175	OSS Sharing Redess - Retail	(1,239,256)	0	(1,239,256)	0
	4470176	OSS Sharing Redson-Platfortion	1,239,256	0	1,239,256	0

Actual COMS YTD Jan 2017 (48.344) (20.889) (3.544)	Actual	111	Transmission 180
Paid State State Colored C		Actual	Actual
P. All Storm Signey Reserve CR COSS P. All Storm Special Reserve CR COSS P. All Storm Special Reserve CR CR CR P. All Reserves CR St. All Reserves CR CR P. All Reserves CR	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
P. M. Standarden, C. COS. P. M. Racentron, C. Cos. Reventure - Resalte-Rail Mornt MTM Reventure - Resalte-Rail Mornt MTM Reventure - Cheste Results Reventure - Cheste En-Affillated Reventure - Cheste Chester Chester - Chester Cheste	a	(48,394)	
Pul Reserved VERNEL Pul Reserved VERNEL Pul Reserved VERNEL Pul Reserved VERNEL Reserved VERNEL PROPRIET RESERVED VER	0 0	(20,889)	
Revenue - Reasile-Risk Continued A Revenue - Reasile-Risk Mort Millstadd A Continued Discours in or Reasile Risk Mort Millstadd A Continued Discours and Sale Research and Revenue - Other Ele-Affillstadd A Continued Discours and Revenue - Other Ele-Affillstadd A Continued A Revenue - Other Ele-Affillstadd A Continued A Revenue - Other Ele-Affillstadd A Continued A Revenue - Other Copt Electric Revenue - Other Copt - Other Revenue - Other Copt - Season Revenue - Other Copt - Season Revenue - Other Copt - Other Revenue - Other Copt - Other Revenue - Other Revenue - Other Revenue - Other Copt - Other Revenue - Other Copt - Other Revenue - Other Reven	0 0	(329,377)	
Revenue - Result-Railford Revenue - State for Result Revenue - Chart Ele-Affillated Revenue - Chart Chart Ele-Affillated Non-Operating Result Income - MonAffillated Non-Operating Result Income - NonAffillated Non-Operating Revenue - Chart Chart Income - NonAffillated Non-Operating Revenue - Chart Chart Revenue-Oth Oper-Oth Aff Revenue - Other Chart Re	0	(964,412)	
A Revenue - Resails-Rail Mont MTM B Revenue - Chair To Resail Rail Mont MTM A Revenue - Chair To Resail Rail Mont MTM A Revenue - Chair To Resail Rail Mont MTM A Revenue - Chair To Resail Rail Mont MTM A Revenue - Chair To Resail Rail Mont MTM A Revenue - Chair To Resail Rail Rail Mont MTM A Revenue - Chair To Resail Rail Rail Rail Rail Rail Rail Rail R		1,378,718	
Revenue - Statis - Filts Mannt Activities Revenue - Statis - Filts Mannt Activities Revenue - Statis - Filts Mannt Activities Revenue - Cher Result Revenue	•		
Ravenue - Sales for Reseals Sate Name - Company - A On But Rate - Attitude Revenue - Cother Each - Chinate Revenue - Cother Cother Each - Affiliated Revenue - Cother Of Each - Chinate Non-Operating Restals Income - Marillated Non-Operating Restals - Season Revenue - Cother Operating Provision for the Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother Operating Provision for Rate Refund - Marine - Revenue - Cother - Marine - Revenue - Sales Marine - Revenue - Cother - Marine - Cother - Marine - Cother - Marine - Cother - Marine - Cother			
See for Remark-Mittin Prop Reventer Chief De-Affillated Forbied Chief		1,378,718	
Revenue - Other Ele-Affillubed Revenue - Other Ele-Affillubed	0	37,352,661	
Revenue - Other Earlite Affiliated Revenue - Other Earlite Affiliated Revenue - Other Earlite Affiliated Revenue - Other Earl-Nord-Milliated Revenue - Other Oper Earl-Milliated Non-Operating Rental Income - Mond-Milliated Non-Operating Make Income - Mond-Milliated Revenue - Other Operating - Mond-Milliated Provision for Rate Refund - Mond-Milliated - Mo	70,830	0	30,061
Foreitter - Coher Care-Attituded Research - Coher Care-Attituded Revenue - Charles Ele-Atonffilliated Non-Operating Renatis Income - Affiliated Non-Operating Reservation - Charles Charles Income - Anno - Ann	20 00	5,325	505
An Severate - Other Ele Anna Milliated Revenue - Other Ele Propose Acto Revenue - Other Ele Propose Acto Revenue - Other Ele Propose Acto Gaird Loss on Assaw NY En Sunt Revenue - Other Ele NorAffillated Revenue Merchandising & Contract Work Revenue Merchandising & Contract Work Revenue Merchandising & Contract Work Revenue Nor-Uptility Operations - Affiliated Revenues Nor-Uptility Operations Nor-Operating Revial Income - Affiliated Nor-Operating Revial Income - Mon-Operating Misc Income - NorAffiliated Nor-Operating Misc Income - NorAffiliated NorAffiliated - NorAffiliated - NorAffiliated NorAffiliated - NorAffiliated - NorAffiliated - NorAf	445 174	0	0
Revenue - Other Ele-MonAffilliated Revenue - Other Cope seaved Revenue - Other Cope seaved Revenue - Mon-Operation Rental income - Milliated Non-Operating Rental income - MonAffilliated Non-Operating Restand - MonAffilliated Non-Operating Restand - MonAffilliated Provision for Rate Refund - Milliated Provision for Rate Refund - A Revenue - Oth Ope-Oth Mon Nemon - Other Operating Revenue - Milliated Provision for Rate Refund - A Revenue - Oth Ope-Oth Mon Nemon - Revenue - Stiles - Refund Nemon - Other Revenue - Other Operating Revenue - Milliated Provision for Rate Refund - A Revenue - Other Operating Revenue - Other Ope	52,111	0	1 130
Revenue - Other Propries Akon Revenue - Other Propries Akon Revenue - Other Per-Per-Per Akon Revenue - Other Per-Per-Per-Per-Per-Per-Per-Per-Per-Per-	150	200	450
On Black few - DSM Pagens Revenue - Other Ele-NonAffilliated Revenue - Other Cle-NonAffilliated Non-Operating Rental Income - Affiliated Non-Operating Rental Income - NonAffiliated Non-Operating Rental Income - NonAffiliated Non-Operating Misc Income - NonAffiliated Revenue - Other Operating Provision for Fate Refund - NonAffiliated Provision for Fate Refund - Anderson Provision for Fate Refund - Anderson Namo: Other Operating Revenue-Oth Ope-Oth And Namo: Other Operating Revenue-Oth Ope-Oth And Navonies - Power Stales TOTAL OPERATING REVENUES NonCollege Miscon: Total Operating Revenue NonCollege Miscon: Total Operating Revenue NonCollege Miscon: Total Operating Revenue NonCollege Miscon: Miscon Revenue NonCollege Miscon Mis	418,093	0	
Revenue - Clare Ele-NonAffillated Revenue - Clare Ele-NonAffillated Revenue - Clare Ele-NonAffillated Revenue - Cher Ele-NonAffillated Revenue - Cher Ele-NonAffillated Revenues Non-Utility Operations - Affillated Non-Operating Rental income - Affillated Non-Operating Rental income - MonAffillated Non-Operating Rental income - MonAffillated Non-Operating Rental income - MonAffillated Non-Operating Rental income - NonAffillated Revenue - Other Operation Revenue - Other Op	1,457,037	0	
Catalogue Annual Contract Month Cont	2,373,514	000	1,580
A Revenue - Other De-AnnAffillated Revenue - Other De-AnnAffillated Revenue - Other De-AnnAffillated Revenue - Other De-Eactic Revenue - Other De-Eactic Revenue - March Operations - Non-Affillated Revenues Non-Utility Operations - Non-Affillated Revenues Revenues on - Utility Operations - Mailated Revenues Revenues on the Company of t	0	(11,109)	
Revenue - Other Ele-NonAtfilliated Revenue - Other De-Releatio Revenue Machinelian & Contract Work Revenue Machinelian & Contract Work Revenue Mon-Utility Operations - Affillated Revenues from Non-Utility Operations - NonAffillated Revenues from Non-Utility Operations - NonAffillated Non-Operating Rental income - Affillated Non-Operating Rental income - MonAffillated Non-Operating Rental income - MonAffillated Non-Operating Machinelian - NonAffillated Non-Operating Machinelian Non-Operating	4	(11,109)	
Revenue - Other Ope Electric Revenue Marchandising & Confract Work Revenue Marchandising & Confract Work Revenue Mort-Dependence - Affiliated Non-Operating Rental income - Affiliated Non-Operating Marc income - Affiliated Non-Operating Marc income - Affiliated Non-Operating Marc income - NonAffiliated Provision for Rate Refund - NonAffiliated Provision for Rate Refund - Affiliated Revenue Marno: Revenue - Other Operating Revenue - Other Operating Revenue - Other Operating Revenue - NonAffiliated Provision for Rate Refund - Affiliated Revenue Marno: Revenue - Other Operating Revenue - Other Operating Revenue - Other Operating Revenue - NonAffiliated Marno: Revenue - Other Operating Revenue - NonAffiliated Marno: Revenue - Other Operating Revenue - NonAffiliated Marno: Revenue - Other Operating Revenue - Solies TOTAL OPERATING REVENUES Navona - Solies Remar Salies TOTAL OPERATING Revenue - Marno: Revenue - Other Operating Revenue - Solies - NonAffiliated Revenue - Solies - NonAffiliated Revenue - Solies - NonAffiliated - NonAffiliated Revenue - Solies - NonAffiliated Reven	2,373,514	(10,609)	1,680
Revenues Non-Utility Operations - Arfillated Revenues Non-Utility Operations - NonAffillated Revenues Non-Utility Operations - NonAffillated Revenues From Non-Utility Operations - NonAffillated Non-Operating Rental Income - Affillated Non-Operating Rental Income - Affillated Non-Operating Rental Income - Affillated Non-Operating Misc Income - Affillated Non-Operating Misc Income - Affillated Non-Operating Misc Income - Anna - NonAffillated Non-Operating Misc Income - NonAffillated Provision for Rate Refund - Affillated Provision for Rate Refund - Affillated Provision for Rate Refund - Affillated Provision for Rate Refund - NonAffillated Provision for Rate Refund - Affillated Reference - Affillated Refund - Affillated Reference - Affillat	2,444,344	772,714,712	31,641
Revenues Non-Operation Operations - Amiliated Revenues Non-Operation Operations - Non-Amiliated Revenues Non-Utility Operations Non-Operating Rental Income - Miliated Non-Operating Misc Income - Miliated Non-Operating Misc Income - Monthiliated Non-Operating Misc Income - Monthiliated Non-Operating Misc Income - Monthiliated Non-Operating Misc Income - Non-Miliated Rent From Ever Processor of Sevenaue-Oth Opr-Oth Aff Rence Restand Rentalisas Development Income Rent From Ever Revenue-Oth Opr-Oth Mon Revenue - Other Opr - Other Revenue - Other Opr - Other Revenue - Other Opr-Oth Aff Provision for Rate Refund - Monthilated Provision for Rate Refund - Affiliated Revenue Provision for Rate Refund - Affiliated Revenue Memo: Carro Revenue-Oth Opr-Oth Mon Revenue - Power Sales TOTAL OPERATING REVENUES TOTAL OPERATING REVENUES Ameno: Revenue - Other Operating Revenue Memo: Total Operating Revenue	9	*	
Revenues from Non-Utility Operations - NonAffiliated Non-Operating Rental income - Affiliated Non-Operating Rental income - Affiliated Non-Operating Rental income - NonAffiliated Non-Operating Make income - Other Operating Nature - Other Operating Revenue - Other Operatin	16 140		
Revenues from Non-Julility Operations Non-Operating Renial Income - Affiliabed Non-Operating Renial Income - Affiliabed Non-Operating Renial Income - MonAffiliated Non-Operating Renial Income - MonAffiliated Non-Operating Mate Income - MonOperating Mate Income Revenue-Oth Ope-Oth Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - MonOperating Revenue Memo: Revenue-Oth Op-Oth Mon Revenue Memo: Revenue-Oth Op-Oth Mate Maternal - Memo: Revenue-Oth Op-Oth Maternal - Revenue - Memo: Affiliated Revenues - St. Memo: Total Operating Revenues Memo: Affiliated Revenues - St. Memo: Total Operating Revenues - St. Me	16,140		
Non-Operating Rental Income - Affiliated Non-Operating Rental Income - Affiliated Non-Operating Rental Income - NonAffiliated Non-Operating Rental Income - NonAffiliated Non-Operating Mate Income - NonAffiliated One Beater Rental - Other Operating Mate Income Revenue - Other Operating Mate Income Revenue - Other Operating Revenue - Other Operating Provision for Rate Refund - NonAffiliated Provision for Rate Refund - NonAffiliated Provision for Rate Refund - Affiliated Provision for Rate Refund A Revenue - Other Operating Provision for Rate Refund A Revenue - Other Operating Provision for Rate Refund A Revenue - Other Operating Provision for Rate Refund A Revenue - Other Operating Memo: China - Revenue - Oth Operating A Revenue - Revenue - Other Operating A Revenue - Revenue - Other Operating Revenue Memo: Total Operating Revenue Memo: Total Operating Revenue Memo: Total Operating Revenue Memo: Total Operating Revenue	16,140		
Non-Operang Renal Income Non-Operang Renal Income Non-Operang Renal Income - NonAffillated Non-Operang Renal Income - Millated Non-Operang Renal Income - Millated Non-Operang Mac Income - Millated Non-Operang Mac Income - MonAffillated Non-Operang Mac Income - NonAffillated Non-Operang Mac Income - Non-Oph Affillated Non-Operang Mac Income - NonAffillated Revenue - Other Operang Mac Income - NonAffillated Provision for Rate Refund - NonAffillated Provision for Rate Refund - Affillated Provision for Rate Refund - Affillated Provision for Rate Refund - Affillated Provision for Rate Refund - Millated Revenue - Dower Sales TOTAL OPERATING Revenue Memo: Total Operating Revenues		* *	
Non-Operating Rental Income - NonAffillated Non-Operating Rental Income - NonAffillated Non-Operating Rental Income - MonAffillated Non-Operating Misc Income - Affillated Non-Operating Misc Income - MonAffillated Non-Operating Misc Income - NonAffillated Newnus - Other Operating Newnus-Oth Opr-Oth Aff Revenus - Other Operating Newnus - Other Operating Provision for Rate Refund - NonAffillated Provision for Rate Refund - Affillated Revenuse Provision for Rate Refund - Affillated Revenuse Nemo: CATIO Revenuse - SS, Memo: Revenus-Oth Opr-Oth Aff Memo: Total Operating Revenuse Nemo: Affillated Revenuse - SS, Memo: Total Operating Revenuse - SS, Memo: Total Operating Revenuse - SS, Memo: Affillated Revenuse - SS, Memo: Total Operating Revenuse - SS, Memo: Affillated Revenuse - Affillated - SS, Memo: Affillated - Affillated - Affillated - Affillated	2,500	125	
Non-Operating Rental Income Non-Operating Misc Income Rent From Exic Prep AED-Nonel Oberating Misc Income Rent From Exic Prep AED-Nonel Oberating Misc Income Rent Rental Misc Income Rental Rental Prep AED-Nonel Oberating Rental Oper-Oth Aff Fig. Rental Operating Rental Rental Rental Operating From Rate Rental Affects From Income Rental Affects From Income Rental Rental - Affects From Income Rental Rental Rental Rental - Affects From Income Rental Ren		(180)	(955)
Non-Operating Rental Income Non-Operating Mate Income - Affillated Non-Operating Mate Income - Affillated Non-Operating Mate Income - NonAffillated Ome Beach Revenue - No Oper-Other - Revenue - Other Operating Mate Income Provision for Rate Refund - Affillated Remo: Revenue - Other Operating Revenue Memo: Revenue - Other Operating Revenues Memo: Total Operating Revenues Memo: Affillated	2,500	(772)	(999)
Non-Operating Misc Income -Affiliated New Non-Operating Misc Income -Affiliated Non-Operating Misc Income - Non-Affiliated Non-Operating Misc Income - Non-Affiliated Non-Operating Misc Income - Non-Affiliated One Beach Servence - ASD Associated Business Development Income Revenue - Other Oper-Other Oper-Oth Aff -(c)	2,500	(772)	(999)
Mee Nan-Op Inch Mondon Clark Mont-Operating Misc Income - NonAffiliated Non-Operating Misc Income - NonAffiliated Non-Operating Misc Income Ravenus - Other Op - Other Memo: Revenus - Other Op - Other Provision for Rate Refund - Militated Provision for Rate Refund A Revenus - Power Sales TOTAL OPERATING REVENUES Memo: Other Revenus - Oth Op - Oth Mr Memo: Charle Revenus - Oth Op - Oth Mr Memo: Revenus - Other Op - Other Mr Memo: Revenus - Other Other Mr Memo: Total Operating Revenus		•	
Non-Operating Misc Income - NonAffiliated Come Beach Expansion - Non Septembre - Non-Operating Ravenus - Other Oper-Other Oper-Oth Non Ravenus - Other Oper-Other Oper-Oth Non Ravenus - Other Operating Provision for Rate Refund - NonAffiliated Provision for Rate Refund - NonAffiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Milliated A Ravenus - Power Sales TOTAL OPERATING REVENUES Memo: Chief Operating Revenue - S5, Memo: Total Operating Revenues Memo: Total Operating Revenues - S5, Memo: Total Operating Revenues - S6, Memo: Total Operating Revenues	X 5	25.062	5
Non-Operating Mise Income Ran Fran Bad Prey AED-Nord Operating Mise Income Ravenus - Other Operating Mise Income Ravenus - Other Operating Memo: Revenue - Oth operating Frow flats Refund - NonAffiliated Provision for Rate Refund - NonAffiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Statis Frovision for Rate Refund - Affiliated Revenue - Dower Sales TOTAL OPERATING REVENUES Memo: Claro Operating Revenue Memo: Total Operating Revenue Memo: Total Operating Revenues	100	38.025	
Rent From Elect Prep AED-Nervel One Bleicht Rennman Development Income Ravenus - Other Opr - Other Memor: Revenue - Oth Opr - Oth Aff And Ravenus - Other Opr - Other Memor: Revenue - Other Opr - Oth Mon Ravenus - Other Operating From Rade Refund - Non-Affiliated Provision for Rade Refund - Non-Affiliated Provision for Rade Refund - Affiliated A Revenue - Other Other States TOTAL OPERATING REVENUES Affiliated Revenue - Oth Opr - Oth Affiliated Revenue Memor: Revenue - Oth Opr - Oth Affiliated Revenue - So, Memor: Total Operating Revenue - So, Memor: Total Operating Revenue - So, Memor: Total Operating Revenue - So, Memor: Affiliated Revenues - So, Memor: Total Operating Revenues - So, Memor: Affiliated Revenues - So,	110	36,026	
Other Blocks Revenues - ABD Ravenue - Other Operation Revenue - Other Revenue - Other Operation Revenue - Other Revenue - Other Operation Revenue - Other Revenue - Other Operation Revenue - Power Sales Revenue - Power Sales Revenue - Revenue - Other Operation Revenue - Revenue - Other Operation Revenue - Revenue - Other Operation Rev	3,042	0	
Ravenue - Other Oppr-Other -(C) Ravenue - Other Oppr-Oth Aff -(C) Prov Rate Return - Rate Return - Mannor Rate Return - Affiliated	13,356	0	
Revenue - Other Operating Revenue - Oth Oper-Oth Aff -(1) Revenue - Other Operating -(2) Revenue - Other Operating -(3) Prov Rule Refund - Non-Affiliated -(4) Provision for Rate Refund - Non-Affiliated -(5) Provision for Rate Refund - Non-Affiliated -(5) Provision for Rate Refund - Affiliated -(5) Revenue - Power Sales -(6) Revenue - Power Sales -(6) Revenue - Refund - Refund - Revenue - Other Affiliated Revenue -(5) Remon Revenue - Other Affiliated Revenue -(6) Remon Revenue - Other Affiliated Revenue -(7) Remon Remon Refund Operating Revenue -(7) Remon Remon Refund Revenue -(7) Remon R	16,396	126.36	13637
Ravenue - Other Operating Provision for Rate Refund - Non-Affiliated Provision for Rate Refund - Non-Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund A Ravenue - Power Sales TOTAL OPERATING REVENUES Memo: Other Affiliated Revenue Memo: Chier Affiliated Revenue - SS, Memo: Revenue - Other Affiliated Revenue - SS, Memo: Chier Revenue - St, Memo: Revenue - Other Affiliated Revenue - SS, Memo: Total Operating Revenue - SS, Memo: Total Operating Revenue - SS, Memo: Total Operating Revenues - SS,		207'02	9
Revenue - Other Operating Provision for Rate Refund - NonAffiliated Provision for Rate Refund - NonAffiliated Provision for Rate Refund - Affiliated A Revenue - Revenue - Sé, Memo: Chira Falliated Revenue - Sé, Memo: Revenue - Oth Opr-Chir Affiliated Revenue - Sé, Memo: Total Operating Revenue - Sé, Memo: Memo: Milliade Revenue - Sé, Memo: Memo: Milliade Revenue - Sé,	35,147	35,253	(525)
Prov Rate Returdshondflated A Provision for Rate Refund - NonAffiliated Frovision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated A Revenue - Power Sales TOTAL OPERATING REVENUES Memo: Character Refund - Affiliated Revenue Memo: Character Affiliated Revenue Memo: Revenue-Oth Opi-Oth Aff Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues	2,479,491	37,382,630	31,116
A Provision for Rate Refund - Monatifilated Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated A Revenue - Power Sales TOTAL OPERATING REVENUES Memo: Chier Affiliated Revenue Memo: Revenue-Oth Op-Oth Aff Memo: Revenue-Oth Op-Oth Affiliated Revenue Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues Memo: Affili	6	0 ((182,163)
Provision for Rate Refund - Affiliated Provision for Rate Refund - Affiliated A Revenue - Power Sales TOTAL OPERATING REVENUES Memo: GATZD Revenue Memo: Other Affiliated Revenue Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues 55,	2		1472 1321
Provision for Rate Refund - Affiliated Provision for Rate Refund A Revenue - Power Sales TOTAL, OPERATING REVENUES TOTAL, OPERATING REVENUES Memo: GATAD Revenue Memo: China Affiliated Revenue Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Total Operating Revenues S6,	0	0	77,206
Provision for Rate Retund Revenue - Power Sales TOTAL OPERATING REVENUES TOTAL OPERATING REVENUES Memo: GAT/D Revenue Memo: Chlor Affiliated Revenue Oth Opt-Oth Aff Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues Memo: Affiliated Revenues 55,			77,206
Revenue - Power Sales TOTAL OPERATING REVENUES Memo: GT/D Revenue Memo: Chor Affiliated Revenue Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Non Memo: Total Operating Revenues Memo: Affiliated Revenues	•	•	(96,926)
Memo: GT/D Revenue Memo: Other Affiliated Revenue Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Non Memo: Total Operating Revenues Memo: Total Operating Revenues Memo: Affiliated Revenues	64 270 143	35 587 075	7 576 888
Memo: Carlo Areanne Memo: Carlo Areanne Memo: Revenue-Oth Opr-Oth Aff Memo: Revenue-Oth Opr-Oth Aff Memo: Total Operating Revenues Memo: Affigialed Revenues Memo: Affigialed Revenues	100 645 wa	4 079 646	0 770
Memo: Revenue-Oth Opt-Oth Arr Memo: Revenue-Oth Opt-Oth Non Memo: Total Operating Revenues Memo: Affinied Revenue	70,830	34.272.906	6.752.520
Mamo: Revenue-Oth Opr-Oth Non Memo: Total Operating Revenues Memo: Affiliated Revenue			
Memo: Total Operating Revenues Memo: Affiliated Revenue	35,147	35,253	(525)
Michigan Antherina Acestina	53,279,143	35,587,075	7,576,888
Memo: Non-Afficiated Revenue	53.208.314	1,374,169	814.30
Memo: Total Operating Revenues 56,196,114	53,278,143	35,587,075	7,576,888

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Attail Actail	9740	INCOME STATEMENT	Int Consol	Company -	Company - Generation	Company
Fig. 2017 Fig.	TD Jan 2017		GLS8016 Actual	110 Actual	117 Actual	180 Actual
100 100	09B VZ017-01-31	Layout GLS4016 ACCT SEC Business Units: SEGMENT	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
Fig. 20 Control of the control o	10001	First Consumed	5 123,275	00	5,123,275	0 0
First Control State	10012	Ash Sales Proceeds	(1,606)		(1,606)	
Communication	90019	Fuel Oil Consumind	183,357	0 0	183,357	0.0
Control time Cont	0027	Cheun handroideonal cela	33,602	0 0	33.602	, 0
Fig Express 70a	8000	Oypum Sales Proceeds	(114,125)	0	(114,125)	0
Colored State Colored Stat	ME00	Gaw Transp Res Fees-Steam	544,680	0	544,680	
Control of the Expense Control of the Control o	2000	rue Expense John	1,190,002,1	N C	(7.063.981)	- 0
Fig 16 Egyptises Fig 16 Participations of the Control of the Cont		Deferred Fuel Expense	(2,063,981)		(2,063,981)	
First from Millians of Petrolic Generation First from Millians of Petrolic Control		Over Under Fuel Expense	- A STATE OF THE PARTY OF THE P	9		
Age Communication		Fuel for Electric Generation	6,192,603	7	5,192,600	
All Principal Conference (14, 100) 1,544	.0000	Allow Consum Title IV 502	28,783	0	28,783	a
All Description DAME	600	Adow Consumpt CSAPR SOZ	364	0	354	0
The State of Control	9014	Environmental Over/Under O&M E	(14,000)	0	(14,000)	0
Figure Compared	-	Allowances - Consumption	16,147	, «	15,147	
Total Fuel Protection	500	Time Evente	28.701	0	29.701	
Figure 1999 Limitation Control Con	1004		218,852	0	216,852	0
Full bright of the Character 1971-1973 1973-1973	5005	Рофия вхретае	10	0	50	0
Emissions Control Chemicals 1,352 1,353	100	Line Mydrate Expense	339	0 0	339	9 6
Total Fuel for Electric Generation 6,853,800 2 6,683,807 Para five for the feet of the feet		Eminerantal OverAnder Consu	5/5/1/0		885.850	
Purch Previous Fair Principal Control of Section 1973 1973	ĭ	otal Fuel for Electric Generation	009'860'9	2	6,083,587	•
Purch here, for light brings Purch here Are in the here Are the he		mo: NonAff Fuel/Allow!	6,093,600	2	6,093,597	70
Purple New Journal Plant Purple New Journal Pl	020		4.413.878	0	4,413,878	0
Purchased Electricity From AEP - Affiliation	629		4 401 446	37,352,661	4401 446	9.0
Public State Publ		Purchased Electricity from AEP - Affiliates	8.815.324	37,352,651	8,815,324	
Public State of Public State	188	Parti Pw-VonTrading-Vormasoc	4,991,864	0	4,981,864	
Committee Comm	623	Purch Power Capacity -NA	8,111	0	8,111	
Part	9 8	Gas-Corvenant-Moha Plant	(2)	9 6	(12)	
Published State Charge Published Charge	98	20 Table 20	(13.155)		(13,155)	
Published Standard	674	P.D.R. Reactive-Chalge	142,752	0	142,752	0
Public Special Color Special	075	P.M Reactive-Credit	(446,950)	0 0	(448,950)	
Purk Readenin Comparison Purk Readenin Reade	079	P. M. Resultantes Charge	59 832	9 0	59 832	
Public State Publ	929	P.M. Regulaton-Creat	(47,614)	0	(47,614)	
Put Special Reserve Cond. (7,574) Put Special Reserve Pat A During Special Reserve Power Expension Reserve Pat A During Special Reserve Power Expenses Reserve Expenses	080	P.M. Spruting Reserve-Charge	29,079	0	29,078	
Put Air State Prince Each Chair Each C	190	P.DA Spirming Reserve-Credit	(475.7)	0	(7,574)	0
All Content Contents	080	P.J.M. 30m Suppl Reery Change LEE	88	0 0	99	0.5
P.M. FTR RevenueLSE P.M. CHR. Strate P.M. CHR	224	Of the Important Constitution of the	218 850	9 0	218.650	8
Putches Power Putches Powe	77	P.M. FTR Revenue SE	(313.845)	0	(313,845)	
Variety State Variety Purchase Power Variety State Variety Purchase Power Variety State Variety St	133	P.I.N. Op/Sta-LSE-Credit	(52,287)	0	(52,287)	0
State Stat	141	Purchase Power-PPA Deferred	(101,698)	0	(101,698)	•
Purchased Cast Circle Affiliated	77	KY Ery Sur Purchase Power	52.884	0	52,884	
Purchased Electricity for Resale - NonAffiliated (115,824) 0 (115,824)	143	SSICK PAM Overtunder Recovery	742 898	0	742 808	9 6
Purchased Electricity for Resale - NonAffillated 6,491,204 - 6,490,525 5		Control of the Contro	(965 511)		(115,024)	
Purchased Gas for Resale - Affiliated Purchased Gas for Resale - Non-Millated Total Purchased Case for Resale - Non-Millated Total Purchased Gas for Resale - 14,306,678 GROSS MARGIN Oper Supervisor & England - 15,975,481 Steam Experience - 15,187,488 Steam Experience - 16,187,488 Marc Sharen Power Experience - 188,885 Marc Sharen Power		Purchased Electricity for Resale - NonAffillated	5,491,204		5,490,655	53
Purchased Gas for Resale - NonAffiliated 14,306,628 37,352,681 14,306,979 6 8 15,005,979 14,306,979 14,306,979 14,306,979 14,306,979 14,306,979 14,306,979 15,005,979		Purchased Gas for Resale - Affiliated		*		
Total Purchased Power		Purchased Gas for Resale - NonAffillated				
OperSupervision & Engineering OperSupervision & Engineerin	2	otal Purchased Power	14,306,628	37,352,661	1	549
Oper Supervisor & Engineering 451,775 980 450,570 2 Oper Supervisor & Engineering 2,707 0 2,707 2 Sinan Expresses 0 13,881 0 13,881 Sinan Expresses 13,881 0 13,881 981 Mist Share Power Expresses 188,889 6 188,889 188,889 6 188,889 Mist Share Down Expresses 5,132 30 5,132 188,889 784,788 784,788 SSTOR COUR Recovery Cost Costs 188,788 0 784,788 0 784,788	9	ROSS MARGIN	38,795,886	18,325,481		1,876,338
Oper Supervision & Engineering 451,775 980 450,570 2 Oper Supervision & Engineering 2,707 0 2,707 2,707 2,707 Shater Expenses 113,861 0 1,73,861 0 1,13,861 Marc Steam Power Expenses 880 0 168,895 6 168,899 Marc Steam Power Expenses 168,895 6 168,899 6 168,899 Afric Steam Power Expenses 5,132 0 5,132 6 189,890 Residue Cour Recover-Cost Cost Steam Power Expenses 764,788 0 764,788 0 764,788		OPERATINGEXPENSES				
Share Super & Eng RATA-ANY 2,707 0 2,707	000	Oper Supervision & Engineering	451,775	096	450,570	225
Shate Expenses	1000	Oper Super & Eng-RATA-ATE	2,707	0	2,707	0
Electric Expenses 1881 1	0000	Slaum Expenses	113,861	0	113,861	0
Mais Steam Power Expenses 168,039 6 100,009 Mars Steam Power Expenses 5,132 6 5,132 Referent Conf. Steam Conf. Co	9000	Electric Expenses	186	0	186	0 (
Next States Towns Captures C	0000	Marc Sharm Power Expenses	186,895	0 0	160,669	
SSION DAY PROPERTY OF THE	The state of the s	Comment Cod Comment Comment	1126)	90	(180)	23.6
	012	Section of the County of the C	(07)	3	(part)	2

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Colore to Colo	1.58016	INCOME STATEMENT	Int Consol	Company - Distribution	Kentucky Power Company - Generation	Company -
Commonweign Control (Control	YTD Jan 2017 02/08/2017 07 S1		GLS8016 Actual	110 Actual	117 Actual	180 Actual
Special Contention Content C	068 V2017-01-31	Layout GLS8016 ACCT_SEC Business Units: SEGMENT	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
Might Contention Op Early Might Content on Might	5060013	Environmental Own/Under CAM E	(247,408)	0	(247,408)	0
Principation OF Exp		Nuclear Generation Op Exp	-	810'1	1	
Other Part Colored State	CERTAIN	Hydro Generation Op Exp	. C10 as		550	
Contraction Cont	9570000	Other Experies	137,726		137,726	
One for the control of the control o	557,0007	Other Per Erp - Wholesale RECa	257	257	0	0
Other Content Conten	5570006	Other Par Exp - Voluntary RECa P to Admin MANASCO OSS	8869	n c	6.988	
Other Contention Op. Each	5757001	P.IM Admin MANASC, Internal	95,523	0	95,523	0
Authority Control of Protection Control of		Other Generation Op Exp	308,514	265	308,249	
An Active SECURPOISES A A Active SECURPOISES A A Active SECURPOISES A A A Active SECURPOISES A A A A A A A A A A A A A A A A A A	900000	Oper Supervision & Engineering	143,570	32/	0,740	141,504
And Anderson SCLOCIDIOLINEAR AND Antimes CLOCIDIOLINEAR AND AND ACCOUNTS IN A CONTRICTOR AND ACCOUNTS AND ACCOUN	612000	Lond Dispersion-Monta Soys	48,245	39	8	48,110
Market Scientification Market Scientificat	914000	Pull Admin SSC&DS-OSS	B,339	0	8,339	0
Participation of Control Memory Services Participation of Contro	614001	P.M. Admin SSCADS-Internal	114,826	0 000	114,826	0
Protective colored c	618000	PANAGE PASSING CONTROL OF THE PASSING	5 455	30	5,455	0,000
Transmission of the property of the protection	616301	P.D.N. Admin-RPASOS. Intams	41,385		41,395	0
Transmission for Expenses 1,000	1000029	Station Expension - Nevertoc	13,049	0	0	13,049
Fig. Bits of powers Fig. Bits Fig. B	65000	Overhead Line Expenses Trummers Flee In OthersAldC	13 082	0 6	13.092	2,052
Any Name Content of the Part of the of th	650007	Tran Elec by Oth-MilTim Palco	0	2,854,641	0	0
A May Note Entonement and A May Note Entonement Annual Continues of A May Note Entonement Engagement Annual Continues and A May Note Entonement Engagement A May Note Engagemen	650012	Publi Trans Enhancement Charge	379,853	0	379,853	0
Transmission Operated Congression Cong	850018	Pulk NITS Expense - Affinished	1,389,651	0.0	1,389,651	0 0
The first intermediate	650020	PROVISION RTO AN EXPENSE	(248.686)	0	(248.686)	0
Transmission Op Exp 2006,444 2,855,91 0 (1)	980000	Misc Transmission Expenses	(30,800)	764	1,743	(33,307)
Control Experience Control	670002	Transmission On Eva	(127,619)	0 865 904	2046 344	(87,929)
Land Department	000000	Oper Supervision & Engineering	55,253	53,480	686	774
Contract Language	810000	Load Depatching	(204)	F	0	(275)
Unidegrated Line Spirms (12,729 12,72	000021	Staton Experience	16,117	13,690	0 0	2,427
State Unique Signal State 11399 11399 11399 11399 11399 11399 11399 11399 11399 11399 11399 11399 120	940000	Underground Line Expenses	12,728	12,728	0	3 0
Custment indications by the dispersion of the Character indications by the Character indications indications by the Character indications indicat	150000	Sheet Lighting & Signal Sin E	11,399	11,399	0	a
Miscellanders Depth	960000	Meter Experimen	86,546	86,452	6	98
Parish - Nortanacoided 130,689 130,699	860000	Macellandous Dathbuton Ero	(109.677)	(113,551)	2.587	1,287
Distribution Op Eng	190001	Rests - Norsespotated	130,689	130,689	0	0
Superinducin Ope Each 15,454 15,444 15,4	2200003	Rents - Associated	5,590	5,590	0	0
Water Reading Expenses 4 (057) 34 Water Reading Expenses 4 (057) 34 (057)	00000	Supervision - Contours Acres	15 434	15.434	0,000	947'8
Maker Readrig - Regulation Maker M	220000	Meter Reading Expenses	4,098	4,057	* 8	9 80
Wither Reading - Large Power 4,580 4,580 0 Customer Colorisation & Colorisat	20000	Mater Reading - Regular	31,697	31,697	0	0
Contant National & Contant & Conta	220003	Meter Reading - Large Power	4,580	4,580	0 000	0 5
Manual Billing Manu	20000	Custome Orders & Constants	217 292	217 192	100	96
Postage - Catedrary Biles Exp Ext. 193 Ext. 193 Decision of the control	230000	Manual Sting	1,625	1,570	6	25
Containing	330003	Postage - Customer Bills	64,193	E4 193	0	0
Consists & Oth Colection Activity Colection	30005	Collection Avents Fasts & Fare	5,045	10,611	2/9	877
Collection Col	90000	Credit & Oth Collection Activi	72,317	72,317	. 0	
Under Processing 16,574 18,574	700000	Collectors	20,554	20,554	0	0
Mac Counts for the foreign of the following by the Counts for the following by the follow	30000	Data Processing	18,574	18,574	0 0	0 0
15,540 1	Sonor	Mar Cultural Architecture Con	886	(20,090)	9 6	9 6
Supervision - DSM (1) (2) (2) (2) (2) (2) (3) (4) (4) (1) (2) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	0,000	Supervision - Customer Service	15,540	15,540		0
Customar Assistances Expenses Customar Assistances Expenses Cust Assistance Expenses Cust Assistance Expenses Cust Assistance Expenses Cust Assistance Expenses Max. Cust Sirved Moderna	100070	Supervision - DSM	(4)	£	(2)	(1)
Cust Assestince Express 2554 - Ind 2554 - In	000000	Customer Assistance Expenses	64,856	64.810	. 42	5 :
Information & In	MODE	Coat Assistance Exp. DSM - Ind	1135 893	1 195 836	4 4	4 5
Max. Coat SireLinformetions Ex. 5,399 3,642 1,237	000000	Information & Instruct Advita	7,154	1,736	4,419	766
MacCast Service and Information Op Exp 1,799,667 1,700,716 6,862 16 Supervision-Comma kind 16 0	100000	Misc Curt Shell informational Ex	5,389	3,842	1,237	320
Supervision Comm. And	100001	MacCut Sec & Info Exp. RCS Customer Seculos and Information On Exp.	1 709 667	1 700 710	0 882	0 4
	110002	Supervision - Comm & Ind	16	16	0	0

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Coloration Col	Color Channel Color Channe		INCOME STATEMENT	Kentucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
According to Control	According to Company	YTD Jan 2017		GLS8016 Actual	110 Actual	Actual	Transmission 180 Actual
March Expresses 1922 192	Management 1,12,13 1	72017-01-31	Layout GLSB018 ACCT_SEC Business Units: SEGMENT	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
Separation Comment C	State Colorest C	-	The state of the s	80	000		c
State Expenses 1,223 1,123 1,124 Amontant professory 19,238 1,123 1,124 Amontant professory 19,238 1,123 1,124 Amontant professory 10,128 20,230 20,230 Amontant professory 10,123 10,223 0 Amontant professory 10,123 10,223 0 Amontant professory 10,230 10,230 20,230 0 Amontant professory 10,230 10,230 0 0 Amontant professory 10,230 10,230 0 0 Amontant professory 11,220 10,230 0 0 Amontant professory 11,220 10,230 0 0 Amontant professory 11,220 11,220 10,230 0 Amontant professory 11,220 11,220 11,220 11,220 11,220 Amontant professory 11,220 11,220 11,220 11,220 11,220 11,220 11,220 11,220 11,220 <td>State Expenses 1,223 1,123 1,124 Amont in transcript (200 0000) 1,000 1,123 1,124 1,124 Amont in transcript (200 0000) 1,000 1,124 1,124 1,124 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 1,000</td> <td>30001</td> <td>Advertising Exp. Residential</td> <td>113</td> <td>113</td> <td></td> <td>9 0</td>	State Expenses 1,223 1,123 1,124 Amont in transcript (200 0000) 1,000 1,123 1,124 1,124 Amont in transcript (200 0000) 1,000 1,124 1,124 1,124 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 Amont in transcript (200 0000) 1,000 1,000 1,000 1,000 1,000	30001	Advertising Exp. Residential	113	113		9 0
Comparison Com	Color of the col		Name Ingression (6240 6250)	1,528	1,628	240 644	0 883
October Control Cont	Accordance Control C	00000	Administrative & Gen Salaries	862,468	389,646	351,497	121,323
Assert for the following control of following control of the following control of the following control of the following control of the following control of following c	Comparison Com	10001	Off Sup & Exp - Nonessociated	101,458	58 482	35,887	7,089
Comparison	Court Cour	00000	Administrative Exp Treat - Cr	(112,235)	(112,235)	0	0
County of the County	Application of the services (1)	10001	Admin Exp Timal to Costrolon	(32,193)	(32,193)	0.0	
Agric Color Control (2,230) (2,227) (1,441) Agric Color Control (2,230) (2,227) (1,441) spin and Color Control (2,230) (2,227) (1,441) spin and Color Control (2,230) (2,227) (1,441) spin and Color Control (2,230) (2,277) (1,441) spin and color Control (2,230) (2,277) (2,273) (2,273) spin and color Control (2,230) (2,278) (2,273) (2,274) (2,274) spin and color Control (2,230) (March Control Contro	1000	Outside Systa Engl-Notestado	153,792	50,469		20,143
Seasy Chemistrate Seas	State of Character 11,19,100 11,12,1	0000	AEPSC Bited to Cheet Co.	(53,280)	(772,02)		(13,562)
Selection and colored by the color	1,1500 1,0	0000	Property Insurance	60,186	13,248		7.490
Section Control Cont	Section Principle 1772 10 10 10 10 10 10 10 1	0000	Injuries and Demogra	111,980	587.89	40,333	2,363
Principal Company State Principal Compan	Figure 1 Figure 2 Figure 2 Figure 3	COO	County Learning and Asserting	476	73.	661	9
Fig. 10 content Fig. 2017 Fig. 2018	Fig. 10 1995	9000	Wikin Copyright Pre55st In Pry	127,766	117,721	10,067	(42)
Fig. branch where Case (4,479) (13704) (177)	Figure Primary & Company	400	Premail Ingities&Priop Densigs-Pub	22,708	35	22	22
1,199 1,19	Part Colore Col	010	Fig Ben Loading - Workers Comp	(14,479)	(13,704)		0 0
Promote Company to Ademy	Present Close in Actan 1244 112 1255	100	Fig. 2. Part Francis Pub. Salates	4 799	594	818	288
Person of Control of	Control Life Immunos Permans 12,312 12,328 5,539 1,537 1,5	9	Permion & Goog Inst Admin.	2,404	1,112	1,256	8
Comp. to the comment of the commen	Control to Control t	5003	Panton Plan	194,408	129,288	865'95	8,522
Characteristic continues being the continues	Comparison of Promotive	100	Group Life insurance Premiums	12,313	8.954	5.321	38
Compact Comp	Training Automated Press 1749 1727 1740 1740 1727 1740 1	88 88	Group Medical in a Premiums	22,080	271,575	192,8//	1,135
Engines Actions (1972) 1980 13 18 18 18 18 18 18 18	Execution decided from Execution Control of the Control of Contr	300	Group Dental Insurance Prem	18,790	11.448	127	114
Execution Assistance Press Actions 1,453 1,434 1,433 1,434 1,433 1,434	Execution Assistance Press Actions 1,400 1,433 999 1,443 999 1,443 999 1,443 999 1,449 1,433 999 1,449 1,443 999 1,449 1,443 999 1,449	010	Treating Administration Exp.		18	13	-
Particular American Person Particular American Person Particular American Person Particular Person	State Continued Section Association Association of Parts Continued Section Section Association Association of Property Continued Section Secti	210	Employee Activities	2,419	1,433	596	9
Sayung Part Control Co	Sequence 127.89 78.291 51.469 Sequence 127.89 78.291 51.469 Fig. Biot. Commonwell 127.89 78.291 51.469 Fig. Biot. Leader - Once 127.89 78.291 51.469 Fig. Biot. Leader - Once 127.89 78.291 78.291 78.291 Fig. Biot. Leader - Once 127.89 78.291 78.291 78.291 78.291 78.291 Fig. Biot. Leader - Once 127.89 78.291	621	Postetinent Benefits - OPES	(183,198)	(102 231)	(73.586)	(17 381)
Page in Loading - Personal P	Py Bird Lossay - Person 433 443 0 Fig Bird Lossay - Person (104.196) (26.341) (26.341) (26.341) Fig Bird Lossay - Correst (104.196) (12.341) (26.341) (26.341) Fig Bird Lossay - Correst (104.196) (12.341) (12.341) (12.341) Fig Bird Lossay - Correst (10.346) (12.341) (12.341) (13.341) Amont Lossay - Correst (10.346) (12.341) (13.341) (13.341) Amont Lossay - Correst (10.346) (12.341) (13.341) (13.341) Amont Lossay - Correct Correct (10.341) (10.342) (13.341) (13.341) Amont Correct Correct Correct Correct (10.342) (13.342) (13.341) (13.341) Amont Correct Cor	123	Sevings Plan Contributions	127,891	76,231	51,469	181
Fig. bits Loading Crypton Fig. bits Crypton Fig. bits Loading Crypton Fig. bits Crypton Fig. bit	Fig the Lander's Chemical Control of the Control of C	750	Supplemental Person	EE4	433	0	0.0
Fig Birst Lasters - Green Front Carlot (1986) (22.814) (1986) (1996) (1997) (1996) (1997) (1996) (1997) (1996) (1996) (1997) (1996) (19	Fig. bit custings - Services	080	Fig Ben Loading - Personn	(129 537)	(30,342)		9 6
Fig Box Lastides, -OPEH Fig Box Lastides	Fig Bird Landing - OFFEE Fig Bird Landing - Account at Plant Part Communication and Plant Part Communicat	250	Fig Ben Loading - Savings	(38,869)	(32,814)		9
Figure 10 Figu	Figuration of the control to the c	100	Fig Ben Loading - OPES	46,878	39,691		a
Factories Requirement Banefil Factories Reduires Reduirement Banefil Factories Reduireme	Figure 1 Figure 2 Figure 3	58	IntercoFringeOffices-Don't Use	(32,572)	(24,239)	(8,433)	0 0
1,789 1,78	Francise Requirements 11,789 11,7	8 98	Amen't-Part Retterment Benefit	18 052	10.798	5.834	1319
Regulatory Commission Exp Section 1992 Sectio	Regulation Communication Easy Regulation Communication Easy Regulation Communication Easy Regulation Communication Easy Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Regulation Communication Regulation Reg	000	Franchise Requiements	11,789	11,789	0	0
Regulatory Commission Process Regulatory Commission Proces	Regulation Communication	900	Regulatory Commission Exp	w		2	-
Production Commence Commenc	Public P	9 3	Regulatory Commission Exp-Case	189,280	51,854	108,732	28.694
Publicity Publ	Publicity Publicity Cartest Communications Cartest Communications Cartest Communications Cartest Communications Cartest Communications Cartest	2 20	Newstrates Advertison States	2,550	619	1575	355
Market Copyoner Survey	Market Copyone Survey	010	Patrioly	2	0	1	0
Value Communications (1954) (1954	Value Communications	172	Public Opinion Surveys	631	631	0	0
Comparison Comparison	Compared C	214	Video Communications	(854)	(954)	0	0
Composite A President State Composite A President A Property Composite A President State Composite A President A Property Composite A Property	Copposite A Price Expenses Copposite A Associated Business Development Expenses Copposite A Price Expenses Copposite A Associated Business Coppos	5 12	Care Caponite Comm Eq.	3,783	3,435	268	19
Restrict Develop&Demonsts Exp 28 28 0	Restrict Develop&Demonsts Exp 28 28 28 28 28 28 28 2		Corporate & Facel Emerates	6.879	3.907	2.186	786
Refro. Rea Property 12,906 12,906 0 Refro. Peacewith (23,577) (16,807) (7,311) Administration & General (907,134 804,102 814,609 Accretion Expense (498) (498) (498) (498) Loss/(Gain) on Utility Plant (498) (498) (498) (498) (498) Loss/(Gain) on Utility Plant (498) (498) (498) (498) (498) Associated Business Development Expenses (498) (498) (498) (498) (498) Loss on Disposition of Property (920) Featment Cart ARR Exp. Asia (498) (4	Refine - Read Property 12,906 12,906 10,	3	Research, Develop&Demonstr Exp	28	26	0	0
Section Control Property (23.517) (16.807) (7.311)	Section Control Cont	100	Ranta - Real Property	12,908	12,908	0	0
Administration & General 4907,134 804,102 814,609 84,402 804,102 814,609 84,402 804,102 814,609 84,402 804,102 814,809 81,400 81	Administration & General 4907,134 804,102 814,609 84,402 80,4102 814,609 84,402 81,400 83,490	20	Ranta - Personal Property	(23,517)	(16,807)	(7,311)	109
Accretion Cash From Deposition of Property Loss (Salis) on Utility Plant Acco Business Development Expenses Cash on Disposition of Property Loss on Disposition of Property Loss of Salis of Property Loss of Salis of Property Featured Cash Of Rose of Property 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159 149,159	Accredion Accredion Gain From Deposition of Property Lose (Galin) on Usinity Plant Accordinate Sud Accordinate		Administration & General	1,907,134	804,102	914,609	188,523
Constraint Capacition of Plant	Constraint Capacition of Plant	8	Accession Expense	61,490	0	63,490	9
Loss/(Cath) on Utility Plant Associated Business Development Expenses 10,040 10,027 10,000 Associated Business Development Expenses 10,040 10,000 Cath on Disposition of Property 1,000 1,000 Loss on Disposition of Property 1,000 1,000 Featured Cath of Sale of Property 1,000 Fe	Loss/(Cath) on Utility Plant Associated Business Development Expenses 149,169 149,169 Associated Business Development Expenses 10,040 10,027 10,000 Cath on Disposition of Property 10,000 Loss on Disposition of Property 149,169 149,169 Factoris Cath of Sale of Property 149,169 149,169 149,169 Factoris Cath of Sale of Property 149,169 149,169 149,169 Cath of Sale of Property 149,169 149	000	Car Commerce of Co	0000	/AOS/	000	
Assoc But Dev - Malarieta Sold Assoc But Dev - Malarieta Sold Assoc Calabra Development Expenses Associated But	Associated Busines Sold Associated Busines Development Expenses Associated Busines Development Expenses Associated Busines Development Expenses Gain on Disposition of Property Loss of Sale of Property Loss of Sale of Property Loss of		Loss/(Galn) on Udility Plant	(498)	(488)		
Associated Business Development Expenses Associated Business Development Expenses Galto on Disposition of Property Loss on Disposition of Property Loss(Galto) of Sale of Property Loss(Galto) of Sale of Property Factors AR By - ARI Factors AR By - ARI 149,169 153,536 153,536 1620)	Associated Business Development Expenses 9,504 (920) Associated Business Development Expenses 10,040 (10,627 (920)) Galto on Disposition of Property Loss on Disposition of Property Loss (Galto) of Sale of Property Loss (Galto) of Sale of Property Federated Core AR Exp. ARI Federated Read Deta-ARI Oper Exp. ARI University and Factored AR 302,704 302,704	900	Assec Bus Dev - Materials Sold	833	833	0	0
Castron Disposition of Property Loss (Galin) of Sale of Property Loss (Galin) of Sale of Property Loss (Galin) of Sale of Property 149,169 Factorist AR Big - All 119,169 153,536 153,536 153,536	Casto on Disposition of Property Loss (Gain) of Sale of Property Federate Cord AR Eap - All Oper Eap and Factored AR 302,704 Subject Nature Nature	700	Autoc Business Development Esp	9.207	9,69,6	(920)	433
Loss on Disposition of Property Loss (Salts) of Sale of Property Loss(Salts) of Sale of Property Factors AR Bay - All Factors AR Bay - All 149, 189 Factors AR Bad Deta-All	Loss (Galls) of Sale of Property Loss (Galls) of Sale of Property Featmed Cost AR Exp. ARI Fact Cust AR Bad Deta-ARI Ope Exp and Sactored AR Whether Manhare		Associated Business Development Expenses	2000	179,01	(074)	2
Loss(Galin) of Sale of Property Factors AR Esp. ARI Factors AR Bab Detailed 153,536	Loss(Galls) of Sale of Property Federal Cost AR Esp. Altil Fed Cust AR Bad Deta-Altil Ope Esp and Factored AR Whete Manhare		Loss on Disposition of Property				
Featmed Cost AR Exp ARII 149, 189 Feat Cost AR Baid Debts-ARII 153,536	Factorial Cost AR Eap - ARII Fact Cost AR-Bad Debts ARII Open Exp and Factorial AR Whether Manhare		Loss(Gain) of Sale of Property	·	•		•
Fact Cust AR-Baid Debts ARII 153,536	Fact Cust AR-Bad Deta-AM Opt Exp and Factored A/R Whether Manhare	500	Factored Cust AR Esp. ARI	149,169	149,169	0	
	302,704	010	Fest Cust AR-Bad Debts-Affi	153,536	153,536	0	0
Water Neuters							

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58016	INCOME STATEMENT	Kentucky Power Int Consol	Company -	Kentucky Power Company - Generation	Company -
YTD Jan 2017		GLS8016 Actual	Actual Actual	117 Actual	180 Actual
068 V2017-91-31	Layout GISB016 Account GL ACCT SEC Business Units: SECREM COMS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
4171001	Exp of Northill Oper - Nanassoc Social & Service Club Dues	161	161	0 6	24
	Expense of Non-Utility Operation	1,117	1,032	5	2
4210008	Misc Non-Op Exp - Non-Masse: Misc Non-Op Expenses - Non-Assoc	920	369	286	255
4251000	Donttons	50,828	46,987	e i	803
	Donation Contributions	60,828	46,987	3,038	803
4.00 Mill	Provision for Penalties	322	198	127	
4284000	Cart & Political Activities	87,855	20,073	39,538	8.245
	2	67,855	20,073	39,638	8,248
4285002	Other Deductors - Nanasoc	327	108	158	29 62
	Shudoen Coal Company Expenses	1			
	All Other Operational Expenses	424,076	571,473	43,213	9,389
	Operational Expenses	8,044,002	6,008,236	4,634,638	295,460
0000	Maintenance of Structure	142 483	000	142 493	ELO C
9000	Mentanance of Borer Plant	1,191,900		1,191,900	0
S120034	BSRR GU Recovery-Maint Costs	(7,037)	0	(17,037)	0
5500	BS10R OAJ Recovery-Mank Coats	263,220	0	263,220	0 1
0000	Marramance of Electric Plant	290.160	9 6	290,160	0.0
-	Steam Generation Maintenance	2,224,331	1,080	2,222,632	619
	Nuclear Generation Maintenance				Ţ
	Hydro Generation Maintenance		•		
9000	COLOR CANADAM SERVICE CONTRACTOR	1,622	(8)		1,630
2000000	Mantenance of Structures	834	0	0	834
1000	Maint of Computer Hardware	424	82	98	328
0002	Martin of Computer Soldware	23,970	eg c	m C	23,929
0000	Marrie of Station Equipment	75,459	o vo	II	75,444
000	Mentanzance of Overhead Lines	155,724	548	94	155,131
2000	Mant of Undergound Lines	210	0 0	0 8	210
3	Transmission Maintanance	388.833	- 116	55	388.064
0000	Maint Supy & Engineering	1,593	1,536	0	25
000	Maintanance of Structures	2,297	895	0	1.402
000	Mant of Station Equipment	23,406	20,075	2 4	3,769
5630001	The and Blush Cortical	75,597	75,597	. 0	9 0
010	Slom Expense Amortzation	202,433	202,433	0	0
000	Maint of Undergound Unes	11,457	11,458	0	0
000	Maint of Line Tret Againmach	5,388	5,388	0 0	0 0
900	Maintenance of Market	82.5	5 790		2 4
000	Maint of Mac Debiblion Pt	8,927	8,831		58
	Distribution Maintenance	3,631,767	3,626,842	72	4,844
1001	Maint of Structures - Owned	29,588	29.594	(F)	(2)
200	Mant of Structures - Lemed	19,208	18,973		
012	Mart of Data Equipment	(15,762)	(16,651)		0 0
510	Name of Computation Co. Chair	110,103	107.410	07.57g	
STOCKE	Maintenance of Man Fragment	1000	16		
	Maint of Gen Plant-SCADA Equ	¥	4		
	Mant of DA-Mill Comm Equip	712	98	110	62
	Administration & General Maintenance	248,821	162,200	87,660	5
	All Other Maintenance Expenses				
1	maintenance Expenses Total Operational and Maintanance Expenses	14,438,744	9,688,971	6,955,056	689,048
4840001	Amont of Plant	329,308	161,316	103,946	64,046
1000	Annet of PR Acq Act	3,218	164 746	0 0	3,218
3000	Rend filtre Debits	11.437	0		11,437
4073014	Regulatory Debt - BSRR	418,998	0	418,998	0

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38016	INCOME STATEMENT	Kentucky Power int Consol	Company -	Kentucky Power Company - Generation	Company -
YTD Jan 2017 0208/2017 07 51		GLS8018 Actual	110 Actual	417 Actual	180 Actual
088 V2017-01-31	Layout GLACCT_SEC Business Units: SEGMENT_CONS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
	DDA Regulatory Credits	- 120 021			. 07.07
4030001	Authorities Etp.	6,827,462	2,417,760	3,136,046	1,273,656
	DDA STP Nuclear Decommissioning	0,821,482	4,11,100	3,138,048	1,473,60
4031001	Oper - Asset Retirement Obliga-	18,534	0	18.534	
	DDA Removal Costs	ann'ni	1	torio)	
	Depreciation Depreciation and Amortization	5,845,996	2,417,760	3,154,680	1,273,656
	Franchise Taxes		1		
408100617	State Groue Receipts Tax	2,300	0	2,300	
Contract	Revenue-KWhr Taxes	245 780	141 167	2,300	418
4081003	Federal Unemployment Tax	7,062	5,536	1,495	30
4081007	State Uhamployment Tax	24,534	9,206	15,298	3
1033	Frage Benefit Loading - FICA	(70,176)	(59,479)	(10,717)	12
4081035	France Benefit Loading - FUT	(1.327)	(886)	(333)	
	Payroli Taxes	205,075	94,810	109,766	499
408102016	State Business Occup Tanes	(1)	0 0	(1)	
110011	Capacity Taxes	483,167	•	483.167	
408100515		272,346	0	272,346	
3100516	Real Personal Property Taxes	996,188	613,887	28,104	354.197
408103617	Resident Transfer Lands	2,000	2,000	i o	9 11
408200518	Real Personal Property Taxes	1,379	232	0	1,147
808101816	St Pub Sav Conm Tax Fees	93,900	93,900	0	70,007
	Regulatory Fees	93,900	93,900	•	
408101416	Penduration Taves	161	0	1,191	9/
406101816	State Sales and Use Teres	1,421	1421	0	
408102217	Municipal License Fees	8	100	0	
	Miscellaneous Taxes	1,621	1,621	4 101	
1	axes Other Than Income Taxes	2,078,509	824,657	897,819	356,032
	TOTAL OPERATING EXPENSES	24,126,209	13,092,705	11,630,398	2,387,437
	Merrino, occi fotal Operaning Experiors	155,020,04	00,440,000	0/8/876/16	7,387,90
	TEKA LING INCOME	11,600,11	4,843,178	3,001,100	108,871,6
-	NON-OPERATING INCOME (JEXPENSES)				
4190002	Int & Dividend Inc - Managed.	986'1	1,535	401	
4150005	Interest & Dividend NonArthiated	1,936	1,536	(33 584)	54812
	Interest & Dividend Affiliated	4,641	(18,588)	(33,584)	54,812
1	Total Interest & Dividend Income	6,676	(15,053)	(33,183)	54,812
4210039		(16,853)	218	(18,795)	2,72
s	Interest & Dividend Carrying Charge	(16,863)	218	(19,796)	2,724
	Memo: Total Interest & Dividend Income w/ Carrying	(10,277)	(14,836)	(62,978)	92,636
4191000	Alth Oth Fods Used Ding Creat	48,622	22,817	8,692	15,113
. 0	Gain on Disposition of Equity investments	· ·			
	Interest LTD FMB				
4270002	Internet I TO 197	39,426	39,428	0	
	Interest LTD Notes Payable - Affiliated	1			
	Interest LTD Notes Payable - NonAffiliated	•	•		
-	Interest LTD Debentures	2 530 803	105 520	906 164 1	252 050
27,000	Interest LTD Senior Unsecured	3,638,692	1,065,626	1,721,308	763,059
	Interest LTD Other - Affil				
9000	The same of the sa			040	

	INCOME STATEMENT	Kantucky Power Int Consol	Company -	Kentucky Power Company - Generation	Kentucky Power Company
YTD Jan 2017		GLS8016	110	117	180
02/02/2017 07 St	The state of the state of	Actual	Actual	Actual	Actual
088 V2017-01-31	Account: GL. ACCT, SEC. Business Units: SEGMENT_CONS.	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
d	Interest on Long-Term Debt	3,733,674	1,140,978	1,796,364	796,332
4300003	Int to Assoc Co - CBP	524	4,092	18,242	(19,810)
4310000	Interest STD - Arrill	73611	7,474	16,242	(19,810)
	Interest STD - NonAffil	73,611	7,474	81,860	4,287
	Interest on Short Term Debt	74,136	11,586	78,092	(16,523
2000	Antz Dek Dientsterplind Pur	2,705	anc c	2,705	1000
4280008	Antz Dezidenson Diese Nas	46.681	13,919		10.063
	Amort of Debt Disc. Prem & Exp	60,479	17,277		12,45
4281004	Amtz Loss Roquind Deth-Obrit	2,804	836	1,364	8
	Amort Cala on Reacquired Debt	7,804	979	Mr.	
	Other Interest - Fuel Recovery				
	Other Interest Expense	1,433	0	0	1,433
4310002	Infarest on Customer Deposits	14,766	14.766	0	
	Other Interest - NonAffil	16,199	14,768		1,433
	Other interest Expense - Artil		•		
4720000	Aby Bread East Deat County	(34 521)	(16.958)	(6.181)	(1138
	AFUDC-Borrowed Funds	(34,521)	(16,958)		(11,381)
Total	Total Interest Charges	3,852,770	1,168,415	1,9	783,919
INC	OME BEFORE INCOME TAXES and EQUITY EARNINGS	7,863,363	1,673,343	1,712,377	4,487,632
	INCOME TAXES and EQUITY EARNINGS:		200	37	
4067001	Income Taxes, UG - Federal	014,167,1	6/3,028	3,825	1,080,578 16 199
	Federal Current Income Tax	1,764,797	666,189		1,096,778
4101001	Prov Det VT UNI Op Inc-Fed	3.480,039	487,180	2,650,982	341,878
4102001	Prov. Det VT Oth 140 - Federal	12 806 (131)	O NEW CAR	43,285	367
4112001	Pry Det UT-Cr Oth IAO-Fed	(50.365)	(ono'noo)	(50,365)	1140,041
	Federal Deferred Income Tax	667,284	(183,428)		213,377
4114001	ITC Aq, Utility Oper - Fed	(82)	(35)		(15)
	Federal Income Taxes	2.422.007	462.727	649.149	1.310.131
	Income Tures UCI - State	447,139	115,734		223,40
409200217	inc Tax Off Inc Ded - State	282	(2,998)		2,884
***************************************	State Current Income Lax	(169 044)	112,736	103,582	228,28
700111	State Deferred Income Tax	(168,844)	•	(168,944)	
	State investment Tax Credits				
v1	State Income Taxes	278,762	112,736	(60,262)	226,28
	Local Defermed Income Tax	, ,			
	Local Investment Tax Credits	•			
7	Local income Taxes				
	Foreign Current Income Tax		,		
	Foreign investment Tax Credita				
L	oreign income Taxes		,		
Total	Income Taxes	2,700,769	676,483	588,887	1,538,419
INCO	Equity Estimings of Subs INCOME AFTER INCOME TAXES and EQUITY EARNINGS	6,162,684	1,087,880	1,123,490	2.831.213
and a	Account of the Arthurs				
Cum	Discontinued Operations (Net of Taxes) Cumulative Effect of Accounting Changes	131			
Extra	iordinary Income / (Expenses)				
NET	INCOME	5,162,584	1,097,880	1,123,490	2,831,213
2	Minority interest				
Eam	Preferred Stock Dividend Subs Earthos to Common Shareholders	5.152.584	1.097.880	1.123.490	2.831.213
		and an is	and real	and and the	
NET	NET INCOME (LDSS) NODE before PS	5,152,584	1,097,880	1,123,490	2,831,213
	COURSE CHACK OF NOT INCOME NAME INCOME.	2			

American Electric Power	INCOME STATEMENT	Kentucky Power	Kentucky Power	Kentucky Power	Kentu
GISBUT	MOONE OLD EMEN	Int Consol	Company - Distribution	Int Consol Company - Company - Generation Con Distribution Tran	Z L
YTD Jan 2017		GLS8016	110	117	
0200/2017 07 51	Layout: GLS0016	Actual	Actual	Actual	1
098 V2017-01-31 Accou	ccount: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017 YTD Jan 2017 YTD Jan 2017 YTD	Ē
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3LS8216 TD Jan 2017	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company -	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
9B V2017-01-	Layva: GLEBENN Account GLACCT.SEC Business that SEGUENT_CONS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
	SISSE				
	Cash and Cash Equivalents	816.498	816.498	0	0
	Other Cash Deposits	8.943	4.769	4.173	•
	Customers	14.993.775	12.661.912	1.7	579.736
	Accrued Unbilled Revenues	361,923	361,923		0
	Miscellaneous Accounts Receivable	22,018,741	5,088,357	67,051,011	8,331,880
	Allowances for Uncollectible Accounts	(46,686)	(38,092)		(8,574)
	Accounts Receivable	37,327,772	18,074,099	68,803,138	8,903,041
	Advances to Affiliates	1,882,250	(9,581,876)	(77,811,338)	89,275,464
	Fuel, Materials and Supplies	44,745,405	2,080,145	42	365,193
	Risk Management Contracts - Current	148,646	(22,119)	170,765	•
	Margin Deposits	2,113,383	76,041	2,037,342	•
	Unrecovered Fuel - Current	4,120,984	0	4,120,984	•
	Other Current Regulatory Assets	0	0	0	0
	Prepayments and Other Current Assets	2,765,306	1,623,369	1,088,452	53,485
12	TOTAL CURRENT ASSETS	93,929,185	13,070,927	40,713,581	98,597,183
	Electric Production	1,184,637,874	834,991,575	1,202,942,112	572,204,667
	Electric Transmission	675,191,816	•		•
	Electric Distribution	786,700,671	•	0	0
	General Property, Plant and Equipment	67,429,945	199,571	1,461,903	1,160,479
	Construction Work-in-Progress	24,901,400	10,473,820	5,727,180	8,700,399
2	TOTAL PROPERTY, PLANT and EQUIPMENT	2,637,861,706	845,664,966	•	582,065,545
J	less: Accumulated Depreciation and Amortization	(884,765,427)	(267,275,001		(192,072,557)
N	T PROPERTY, PLANT and EQUIPMENT	1,753,096,279	578,389,965	784,713,326	389,992,988
	Net Regulatory Assets	652,280,385	119,237,630	377,405,365	55,637,488
	Securitized Transition Assets and Other	0	0	0	0
	Spent Nuclear Fuel and Decommissioning Trusts	•	•	0	•
	Investments in Power and Distribution Projects	0	•	0	0
	Goodwill	0	0	0	
	Long-Term Risk Management Assets	(34,292)	0	(34,292)	•
	Employee Benefits and Pension Assets	8,097,525	2,427,309		157,809
	Other Non Current Assets	16,387,574	7,483,795		3,911,023
OT.	TOTAL OTHER NON-CURRENT ASSETS	574,731,192	129,148,634	385,876,237	59,706,321
2	TOTAL ASSETS	2,421,756,656	720,609,526	1,211,303,145	548,296,492

UABIUTIES				
Accounts Payable	55,535,093	65,655,106	45,247,988	3,084,506
Advances from Affiliates	٥	0	0	0
Short-Term Debt	0	•	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,500	223,034,500	70,057,000
Long-Term Debt Due Within One Year - Affiliated	0	0	0	•
Risk Management Llabilities	70,337	0	70,337	•
Accrued Taxes	26,841,888	13,842,889	930,017	12,068,982
Memo: Property Taxes	21,801,948	10,929,827	5,128,051	5,744,070
Accrued Interest	11,737,630	3,497,786	6,720,626	2,519,218
Risk Management Collateral	141,347	43,057	98,290	0
Utility Customer Deposits	26,743,761	26,743,761	0	0
Deposits - Customer and Collateral	26,885,108	26,786,819	98,290	0
Over-Recovered Fuel Costs - Current	0	0	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	932,874	445,713	461,315	25,845
Tax Collections Payable	2,428,478	2,337,048	91,313	118
Revenue Refunds - Accrued	1,422,751	0	239,375	1,183,377
Acaued Rents - Rockport	0	0	0	0
Accued - Payroll	1,998,084	878,642	1,116,673	2,769
Accrued Rents	(17,920)	(17,920)	a	0

GLS8216 YTD Jan 2017	BALANCE OFFE	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Company -
09B V2017-01-	Layed : GLSA216 Account GL_ACCT_SEC Sustems Unit SEGNENT_CONS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
	Aconed ICP	7,276,008	3,585,446	3,681,735	8,827
	Misc Employee Benefits	898.938	291.647	580.492	26.797
	Payroll Deductions	159,004	78,885	80,026	93
	Severance / SEI	855,160	142,875	712,285	0 200
2530022	Accrued workers Compensation	1 587 188	1 587 188	164,446	909,8
	Costomer Advance	1 587 188	1 587 188		
2420511	Control Cash Disburse Account	3,472,423	3,472,423	0	
		3,472,423	3,472,423	0	0
-	JMG Liability	0	0	0	0
2300002	ARO - Current	15,336,962	0	16,336,962	0 6
2420512	Lordained Fands	5200	5.200	Occ., cor	
2420542	Acc Cash Franchise Red	73,474	73,474		
242059217	Sales Use Tax - Leased Equip	696	450	505	*
2420643	Accrued Audit Fees	36,538	11,260	16,331	6,947
2420656	Federal Miligation Accru (NSR)	554,326	0	554,326	0
2420700	Duality of Service	8,626	0 807.36	8,626	0 0
2530124	Contribution of Contributions	88 020	88.020	0 0	
2530177	Deferred Rev-Bonus Lease Curt	431,564	0	431,564	0
	S	18,190,114	489,289	17,683,844	6,981
	Current Other and Accrued Liabilities	43,382,520	15,171,908	26,967,189	1,243,423
je	TOTAL CURRENT LIABILITIES	555 385 450	120,017,021	302 530 261	1,209,209 RR 998 975
	Long-Term Debt - Affliated	o	0	0	
	Long-Term Debt - Non Affiliated	477,324,384	142,513,190	231,782,695	103,025,499
	Long-Term Debt - Premiums and Discounts Unamori	(97,256)	(29,000)	(47,292)	(20,964)
	Memo - L I D NonAmissed and Premiums	411,224,128	142,464,190	231,735,403	103,004,535
20002	T United Costes - Non ARE	69.249	0	69.249	, ,
2440022	L/T Lisbility MTM Collateral	(39,405)		(39,405)	
	Long-Term Risk Management Liabilities - MTM	29,844	0	29,844	
	Long-Term Risk Management Liabilities	29,844	0	29,844	
	Deferred Income Taxes	667,431,447	190,513,219	345,029,603	131,888,625
	Deferred investment Tax Credits	1,335	252	255	229
	Regulatory Liabilities and Deferred Credits	(18,658,666)	(20,258,285)	1,734,831	(135,213
	Asset Retirement Obligation	46 439 789	(20,251,133)	7,735,386 AR 367 054	134,804
	Nuclear Decomplissioning	CO Properties	0	0	
	Employee Benefits and Pension Obilinations	15 064 597	12 168 263	717 717	1 913 617
		0	0	0	d'arriv
	Cumulative Preferred Stocks of Subs - Mandatory Rede				
	Obligations Under Capital Leases	1718 007	885.622	804 074	28.310
	Der Credits - income Tax	505,649	195,547	272,406	37,696
2530114	Federi Mitigation Deferal(NSR)	1,110,644	0	1,110,644	
	Def Credits - NSR	1,110,644	0	1,110,644	0
	Customer Advances for Construction	159,476	159,476	0	0
	Del Gain on Sale/Leaseback	0	0	0	0
	Deformed Gain on Sale and Leaseback - Rockport	00	0 0	0 0	0.0
2530000	Other Defend Cardin	14 036	0 0		14 036
253000A	Allowances	6.484		6 484	0
2530067	IPP - System Upgrade Credits	297,672	0	0	297,672
26000	Fbr Opt Las-in Kind Sv-Old Gas	133,980	133,980	0	0
2530137	Fbr Opt Lns-Sold-Defd Rev	61,377	0	o	61,377
80178		539,455	0	539,455	0
	Def Credits - Other	1,053,003	133,980	545,939	373,084
	lotal Other Deferred Credits Accumulated Omuleione Date Defind	577 587	293,456	545,939	373,084
		1001110			100

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University Uni	GLS8216 YTD Jan 2017	AMERICAN ELECTRIC POWER COMPANY GLS8216 YTD Jan 2017	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
THE LIABILITIES 1,174,625 1,374,625 2,888,384 1,0 ENT LIABILITIES 1,148,197,609 326,365,299 628,768,391 237,6 Color Subs - Not subject Mand Reder 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	09B V2017-01-	Layout: GL_ACCT_SEC Business Lint: SEGMENT_CONS	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017	YTD Jan 2017
ENT LIABILITIES 1,192,812,169 326,365,299 628,768,391 237,6 LKS of Subs - Not subject Mand Rederr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	ther Non-Current Liabilities	5,279,686	1,374,625		1,016,677
1,748,197,509 548,664,019 931,298,652 326,6 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,748,197,509 1,749,19	101	AL NON-CURRENT LIABILITIES	1,192,812,169	326,365,299	29	237,688,469
cks of Subs - Not subject Mand Reder 0 0 0 0 eferred Credits- 0 0 0 0 0 USEFARABLE/LOBERT Setutory 60,450,000 22,404,049 10,287,603 17,7 Ital Stock 626,135,279 106,025,371 336,070,072 84,0 ps 98,323,193 43,526,596 (65,021,885) 119,8 pr Comprehensive Income (Loss) (1,349,425) (17,1945,507) 280,004,493 221,6 PERS' EQUITY 673,559,048 171,945,507 280,004,493 221,6 AND SHAREHOLDERS' EQUITY 2,421,756,556 720,609,526 1,211,303,145 548,2 AND Out-of-balance (0) 0 0 0 0	TOT	AL LIABILITIES	1,748,197,609	548,664,019		326,687,444
Comparest - Deformed Credits	Cum	ulative Pref Stocks of Subs - Not subject Mand Redem	0	0	0	0
Capital Capi	Mino	ntty Interest - Deferred Credits	0	0	0	0
top Stock 50,450,000 22,404,049 10,287,503 17,7 Capital 10 capital 336,070,072 84,0 Immon Capital Stock 98,323,193 43,526,596 (65,021,885) 119,8 Lock Earnings 98,323,193 43,526,596 (65,021,885) 119,8 HAREHOLDERS' EQUITY 673,659,048 171,945,507 280,004,493 221,6 ABILITIES AND SHAREHOLDERS' EQUITY 2,421,756,566 720,609,526 1,211,303,145 548,2 ABILITIES AND SHAREHOLDERS' EQUITY 2,2421,756,566 720,609,526 1,211,303,145 548,2		COMMON SHAREHOLDERS' EQUITY				
Capital Stock	O	ommon Stock	60,450,000	22,404,049	10,287,603	17,758,348
um on Capital Stock 0 0 0 and Earnings 10,513,193 43,526,596 (65,021,885) 119,8 nulated Other Comprehensive Income (Loss) (1,349,426) (10,510) (1,331,317) 221,61 AREHOLDERS' EQUITY 673,659,048 171,945,507 280,004,493 221,6 ABILITIES AND SHAREHOLDERS' EQUITY 2,421,756,566 720,609,526 1,211,303,145 548,2	å	ald in Capital	626,135,279	106,025,371	336,070,072	84,039,836
sed Earnings 98,323,193 43,526,596 (65,021,885) 119,8 nulated Other Comprehensive Income (Loss) (1,349,425) (10,510) (1,331,317) 118,8 HAREHOLDERS' EQUITY 673,559,048 171,945,507 280,004,493 221,6 ABILITIES AND SHAREHOLDERS' EQUITY 2,421,756,556 720,609,526 1,211,303,145 548,2 ABILITIES AND SHAREHOLDERS' EQUITY 0 0 0	6	remlum on Capital Stock	•	0	•	0
Nulated Other Comprehensive Income (Loss) (1,349,426) (10,510) (1,331,317) (1,48EHOLDERS' EQUITY 813,659,048 171,945,507 280,004,493 221,6 (1,510) (1,	œ	etained Earnings	98,323,193	43,526,596	(65,021,885)	119,818,462
HAREHOLDERS' EQUITY 673,659,048 171,845,507 280,004,493 Total Equity 673,559,048 171,845,507 280,004,493 ABILITIES AND SHAREHOLDERS' EQUITY 2,421,756,556 720,609,526 1,211,303,145 out-of-balance (0) 0	Ā	ccumulated Other Comprehensive Income (Loss)	(1,349,425)	(10,510)		(1,598)
Total Equity	TOT	AL SHAREHOLDERS' EQUITY	673,559,048	171,945,507	280,004,493	221,609,047
ABILITIES AND SHAREHOLDERS' EQUITY 2,421,756,556 720,609,526 1,211,303,145 out-of-balance (0) 0 0	W		673,559,048	171,945,507	280,004,493	221,609,047
(0)	LTOT.	AL LIABILITIES AND SHAREHOLDERS' EQUITY	2,421,756,556	720,609,526	1,211,303,145	548,296,492
		out-of-balance	(0)	0	0	(0)

AMERICAN ELEC	AMERICAN ELECTRIC POWER COMPANY				
GLS8216 YTD Jan 2016	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Kentucky Power Company - Company - Generation 110	Kentucky Power Company - 180
09B V2016-01-	Layout : GLSRD16 Account GL, ACCT SEC Business Unit SEGMENT CONS	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016 YTD Jan 2016 YTD Jan 2016 YTD Jan 2016	YTD Jan 2016

2016		GLS8216	110	117	180
10-01-	Layour: GL. ACCT SEC Business Unit SEQUENT CONS	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016
f	ASSETS				
	Cash and Cash Equivalents	757,589	757,589	0	0
	Other Cash Deposits	9,163	4,887	4,276	•
	Customers	18,138,074	15,176,894	2,560,183	400,997
	Accrued Unbilled Revenues	9,552,765	9,041,733	511,032	0
	Miscellaneous Accounts Receivable	21,863,140	5,337,291	67,240,394	10,142,483
	Allowances for Uncollectible Accounts	(234,475)	(225,901)	0	(8,574)
	Accounts Receivable	49,319,505	29,330,018	70,311,609	10,534,906
	Advances to Affiliates	0	0	0	0
	Fuel, Materials and Supplies	47,332,866	2,201,064	44,395,477	736,325
	Risk Management Contracts - Current	2,514,039	0	2,514,039	0
	Margin Deposits	459,153	29,003	430,149	0
	Unrecovered Fuel - Current	2,135,521	0	2,135,521	0
	Other Current Regulatory Assets	0	0	0	0
	Prepayments and Other Current Assets	3,837,472	1,809,786	973,171	1,054,515
E	TOTAL CURRENT ASSETS	106,365,307	34,132,347	120,764,242	12,325,746
	Electric Production	1,119,875,170	802,422,016	1,135,134,405	564,577,100
	Electric Transmission	568,659,094	0	0	0
	Ejectric Distribution	757,275,007	0	0	0
	General Property, Plant and Equipment	59,146,203	139,571	1,461,903	1,160,479
	Construction Work-in-Progress	62,200,665	13,066,991	42,886,388	6,247,286
F	TOTAL PROPERTY, PLANT and EQUIPMENT	2,567,156,138	815,688,577	1,179,482,696	571,984,865
10	less: Accumulated Depreciation and Amortization	(847,823,612)	(260,399,698)	(403,955,051)	(183,468,863)
Z	NET PROPERTY, PLANT and EQUIPMENT	1,719,332,526	555,288,879	775,527,645	388,516,002
	Net Regulatory Assets	517,384,932	113,182,536	345,504,193	58,698,204
	Securitized Transition Assets and Other	0	0	0	0
	Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
	Investments in Power and Distribution Projects	0	0	0	0
	Goodwill	0	0	0	0
	Long-Term Risk Management Assets	15,246	0	15,246	•
	Employee Benefits and Pension Assets	7,171,810	2,908,113	4,074,017	189,680
	Other Non Current Assets	16,508,275	7,268,299	5,114,947	4,125,029
F	TOTAL OTHER NON-CURRENT ASSETS	541,080,264	123,358,947	354,708,402	63,012,914
6	TOTAL ASSETS	2,366,778,097	712,780,174	1,251,000,289	463,854,662

Accounts Payable			CA 557 490	
	64,675,265	69,433,439	22,007,130	3,431,723
dvances from Affiliates	21,940,340	17,481,526	96,967,303	(92,508,489)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	•	0	0
.ong-Term Debt Due Within One Year Non-Affiliated	65,000,000	•	65,000,000	0
ong-Term Debt Due Within One Year - Affillated	0	0	0	0
Isk Management Llabilities	1,324,510	115,721	1,208,789	0
Accrued Taxes	(22,403,494)	8,491,394	(53,840,539)	22,945,651
Aemo: Property Taxes	20,964,029	9,592,678	5,732,737	5,638,613
Accrued Interest	11,448,963	3,362,241	5,644,691	2,442,031
Risk Management Collateral	0	0	0	0
Julity Customer Deposits	26,675,104	26,373,801	301,304	0
Deposits - Customer and Collateral	26,675,104	26,373,801	301,304	0
Over-Recovered Fuel Costs - Current	0	0	0	0
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	908,610	482,393	402,452	23,765
Tax Collections Payable	2,300,937	2,176,463	124,367	108
Revenue Refunds - Accrued	1,145,795	0	26,199	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,592,063	700,462	889,479	2,121
Accrued Rents	(5.044)	(5,044)	0	0

HXGLUMK Team/Regulatory & Governmental Reports/Kentucky Power Monthly Report KPSC20172017 01/2016_1 GLS8216.xts

Control of Control C	GLS8216 YTD Jen 2016 controne 13-44		Int Consol GL S8216	Company - 110	Company - Generation 117	Company - 180
Accorded Vestions Acco	9B V2016-01-	LACCT SEC	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016
Accorded Valenties		Accrued ICP	7,006,800	3,279,306	3,721,046	6,448
Severation Severation Secretary Secretary Secretary Severation Severa		Accrued Vacations Miss Employee Benefits	1,762,656	2,170,105	2,587,552	4,998
Scientific Section 1223.728 73,197 1523.728 150,000 1523.728 150,000 1		Payroll Deductions	150,640	76,975	73,626	33
Control Care Control Montan State Control Care Control Montan State Control Care Control Montan State Control Care Control Ca		Severance / SEI	1,225,728	0	1,225,728	9
Control Cash Disturbusin Account 2,955, 150 2,955, 150 0,000	20002	Accused Workers Compensation	3 379 612	3379612	159,117	21,467
Control Cash Disbusrament Account Account Control Cash Disbusrament Account Account Control Cash Disbusrament Account Account Cash Disbusrament Cash Disbu	20000	Customer Advance necepte	3379.612	3.379.612	0	
According to the control of the co	20511	Control Cash Disburse Account	2,935,160	2,935,160	. 0	0
Mid Labilities		Control Cash Disbursement Account	2,935,160	2,935,160	0	0
Comment Open Among Processes		Lab Da	0	0 4	0	0 *
Committee Comm	0000	ARO - Current	16,861,479	O VOC ON	16,851,479	135
Cont. Mac. Current Labilities Cont. Mac. Current Chesta Cont. Cont. Mac. Current Chesta	COOR	Stron Deselvated Bind Cur	563.161	330.161	23000	0
Sales the fractive Req	0512	Markined Funds	4,369	4,359	0	0
Saiss for Table 18	0542	Acc Cash Franchise Req	697,69	69,769	0	
Federale Mission Accorded National Plants 17844	059216	Sales Use Tax - Leased Equip	1,279	1,218	.57	8
Principal March Control	0643	Accrued Audit Fees	35,808	11,035	17,964	6,908
Misc Defend Charles 27,516 27,181	9990	Federal Miligation Accru (NSR)	24,260 24,240	700.00	24.20	
Control of the Cont	0112	Other Deferred Crade Curt	221,618	0	221.616	
Mice Current Obtain and Accroed Labilities 431.544 657.09 1451.543 Current Obtain and Accroed Labilities 186.15.843 185.15.843 185.15.843 TOTAL Cultrant Labilities 45.962.288 115.844.878 155.84110 27.911.434 Long-Term Debt - Affiliated 45.962.288 115.315.874 25.85.421.88 358.094.504 Long-Term Debt - Affiliated 801,517.774 235.421.88 358.094.504 115.01.81) Long-Term Debt - Affiliated 801,517.773 235.421.88 358.094.504 115.01.81) Long-Term Debt - Formular and December of Control of Co	0124	Contrin Aid of Constr Advance	27,759	27,759	0	
Misc Current Christians and Accrued Labilities	7710	Deterred Rev-Bonus Lease Curr	431,564	0	431,564	
Ching Contract Liabilities Contract Lia			19,184,295	690'299	18,516,843	10,383
Torust Current Lubilities Torust Chemistra and Decounts Unanct Chemistra Chemistra and Decounts Unanct Chemistra		Current Other and Accused Liabilities	44,936,269	15,834,110	27,911,434	1,190,724
Long-Term Debt - Affiliated Long-Term Debt - Affiliated Long-Term Debt - Affiliated Long-Term Debt - Not Affiliated Long-Term Debt - Not Affiliated Long-Term Debt - Percentage Long-Term Debt - Not Affiliated and Penratures 801,511,783 236,542,94 17,449 173,191 17,191	IF	OTAL CURRENT LIABILITIES	214,505,566	141,574,624	196,262,565	(62,474,585
Long-Term Debt - Premiums and Discounts Unamort Long-Term Risk Management Liabilities - Hodge 12,847 0 12,854 171,284 171,		Long-Term Debt - Affiliated	0	0	0	
Long-Term Debt - Penniums and Discounts Unamort (285,381) 777,449 (130,191)		Long-Term Debt - Non Affillated	801,775,774	235,421,289	395,094,504	171,259,980
Long-Term Hisk Management Labilities		Long-Term Debt - Premiums and Discounts Unamort	(263,981)	(77,449)	(130,191)	(56,341)
Congression Congress Congre		Memo - LTD NonAffiliated and Prenaums	801,511,793	235,343,840	394,964,314	171,203,639
Long-Term Risk Management Liabilities	2000	LONG-1 CHILL FISH MAINSCHICK LADINES - TRUGG	12.854	0	12.854	,
Long-Term Risk Management Liabilities - MTM 10,387	2200	L/T Liability MTM Collateral	(2,487)	0	(2,487)	
Comparison		Long-Term Risk Management Llabilities - MTM	10,367	0	10,367	0
Defeated Income Taxes E39,642,785 182,058,241 326,051,488 11,594 11,694 11,694 11,694 11,694 11,694 11,699 11,694 11,10,694 11,1		Long-Term Risk Management Llabilities	10,367	•	10,367	•
Perfect		Deferred income Taxes	639,642,785	182,058,241	326,091,488	131,493,057
Asset Retirement Obligations Asset Retirement Obligations Asset Retirement Obligation Asset Retirement Obligation Asset Retirement Obligations Asset Retirement Obligation Asset		Deferred Investment 1at Credits	3,831	1,644	1,699	489
Asset Retirement Obligation SS,021,735 GB,680 S4,953,055 Care Factor Fac		Regulatory Liabilities and Deferred Credits	(38,867,884)	(31,342,892)	(3,029,642)	(4,495,350
Nuclear Decommissioning Nuclear Decommissioning 1,1322,478 1,011,431 1,732 Employee Benefits and Pension Obligations Trust Preferred Securities 0 0 0 0 Cumulative Preferred Securities 0 0 0 0 0 0 Cumulative Preferred Securities 2,155,574 965,557 1,151,921 1,151,921 1,151,921 Cumulative Preferred Securities 2,155,574 965,557 1,151,921 1		Asset Retirement Obligation	55.021.735	68 680	54 953 055	100,454.4
Employee Benefits and Pension Obligations 14,101,435 11,332,478 1,011,431 1,73 Trust Preferred Securities Cumulative Preferred Stocks of Subs - Mandatory Rede 0 0 0 0 Cumulative Preferred Societies of Subs - Mandatory Rede 2,155,574 965,557 1,151,921 3 Obligations Under Capital Leases 471,003 2,155,574 965,557 1,151,921 3 Def Credits - Income Tax Feast Militation Deferations of Credits - Income Tax 471,003 1,110,644 0 1,110,644 0 1,110,644 0 <td></td> <td>Nuclear Decommissioning</td> <td>0</td> <td>0</td> <td>0</td> <td></td>		Nuclear Decommissioning	0	0	0	
Trust Preferred Securities			14,101,435	11,332,478	1,011,431	1,757,526
Cumulative Preferred Stocks of Subs - Mandatory Rede 0			0	0	0	•
Obligations Under Capital Leases 2,155,574 985,557 1,151,921 2 Def Credits - Income Tax Feden Milgation Deferration Proceedits - Order Capital Leaseback - Rockport 0 1,110,644 0 1,110,644		Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0		
Def Credits - Income Tax		Obligations Under Capital Leases	2,155,574	965,557	1,151,921	38,097
1,110,644 0		Def Credits - Income Tax	471,003			
Total Other Defends Accumulated Provisions - Rate Reference Construction	3114	Federi Miligation DeferaţiviSRI)	1,110,644	0	1,110,644	0
Def Gain on Disp of Utility Plant Def Gain On Disp		Del Credits - NSR	1,110,644	0	1,110,644	0
Deferred Gain on Salez-Leaseback - Rockport 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Customer Advances for Construction	161,571	161,571	0	0
Def Gain on Disp of Utility Plant Def Gain on Disp of Utility Plant Per System Upgrade Chedits For Opt Los-In Kind Sv-Did Gris F		Deferred Gain on Sale and Leaseback - Rocknort	0 0	00	9 6	0.0
PP - System Upgrade Dredits 287,825 0		Def Gain on Disp of Utility Plant		0	0	
Fize Opt Less-In Kind Sv-Did Gins	1900	IPP - System Upgrade Credits	287,625	0	0	287,625
Par Cpd Lns-Sold-Delid Rev 74,922 0 0 0	2600	Fbr Opt Lns-in Kind Sv-Did Gns	142,431	142,431	0	
SP Out Actumentated Provisions - Rate Refund Deferred Provisions - Rate Refund Deferred Credits Deferred Credits 1,639,955 304,002 972,395 Deferred Credits Deferred C	0137	Fbr Opt Lns-Soid-Deld Rev	74.932	0	0	74,932
Def Credits 142,431 972,395 Total Other Deferred Credits 1,639,955 304,002 972,395 Accumulated Provisions - Rate Refund 0 0	01/8	Deferred Rev-Bonus Lease NC	970,178	9 6	970,178	5 6
1,639,955 304,002 972,395 0 0 0	200	red	1 477 384	142 431	972 396	362 558
0 0		Total Other Deferred Credits	1,638,955	304,002	972,395	362,558
		Accumulated Provisions - Rate Refund	0	0	0	0

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GLSB216 YTD Jan 2016 centrate 13:44	GLSR216 TYD Jan 2016	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-01-	Layod: GLESSIS Account: GL. ACCT. SEC. Bushess Unit. SEGNEERT. CONS	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016	YTD Jan 2016
	Other Non-Current Liabilities	5,842,176	1,501,810	3,891,536	448,830
	TOTAL NON-CURRENT LIABILITIES	1,477,266,239	398,963,801	7	300,408,192
	TOTAL LIABILITIES	1,691,771,805	540,538,425	974,156,812	793,537,933,597
	Cumulative Pref Stocks of Subs - Not subject Mand Redern	0	0	0	0
	Minority Interest - Deferred Credits	0	0	0	0
	COMMON SHAREHOLDERS, EQUITY				
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	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	98,887,655	43,840,397	(69,096,042)	124,143,300
	Accumulated Other Comprehensive Income (Loss)	(1,640,440)	(28,068)		(20,418)
2	TOTAL SHAREHOLDERS' EQUITY	675,006,292	172,241,749	276,843,477	225,921,066
	Memo: Total Equity	675,006,292	172,241,749	276,843,477	225,921,066
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,366,778,097	712,780,174	1,251,000,289	463,854,662
	out-of-balance	(0)	0	0	(0)

Final 2/9/17

KENTUCKY POWER COMPANY DETAIL OF ELECTRIC UTILITY PROPERTY YEAR TO DATE - January, 2017

		BEGINNING	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING
UTILITY PLANT	INT						
101/106	GENERATION	1,192,066,666.99	2,779,708.03	(378,939.98)	0.00	0.00	1,194,467,435.04
	TOTAL PRODUCTION	1,192,066,666.99	2,779,708.03	(378,939.98)	0.00	0.00	1,194,467,435.04
101/106	TRANSMISSION DISTRIBUTION	571,491,735.87 829,215,623.28	326,852.01 3,632,130.74	(68,188.94) (793,523.57)	00.00	326,566.32 (326,566.32)	572,076,965.26 831,727,664.13
	TOTAL (ACCOUNTS 101 & 106)	2,592,774,026.14	8,738,690.78	(1,240,652.49)	0.00	0.00	2,598,272,064.43
011001112	1011001/12 CAPITAL LEASES	5,546,537.99	00.00	0.00	16,247.61	0.00	5,562,785.60
102	ELECTRIC PLT PURCHASED OR SOLD ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	00.0
	TOTAL ELECTRIC PLANT IN SERVICE	2,598,320,564.13	6,738,690.78	(1,240,652.49)	16,247.61	0.00	2,603,834,850.03
1050001	PLANT HELD FOR FUTURE USE	6,303,503,75	0.00	00.0	00.0	000	6,303,503.75
107000X	CONSTRUCTION WORK IN PROGRESS:						
107000X 107000X 107000X	BEG. BAL. ADDITIONS TRANSFERS END. BAL.	27,379,768.69	4,260,321,62 (6,738,690.78) (2,478,369.16)				24,901,399,53
	TOTAL ELECTRIC UTILITY PLANT	2,632,003,836.57	4,260,321.62	(1,240,652.49)	16,247.61	00'0	2,635,039,753.31
NONUTILITY PLANT	PLANT						
1210001 1210002 1240025-29	1210001 NONUTILITY PROPERTY-OWNED 1210002 NONUTILITY PROPERTY-LEASED 025-29 OTHER INVESTMENTS	995,120.00 0.00 1,826,832.63	00.0	0.00	000	0.00	995,120,00 0.00 1 826 832 63
	TOTAL NONUTILITY PLANT	2,821,952.63	0.00	0.00	0.00	0.00	三 2,824852.
parer - PS viewer - De urces - PS	Preparer - PSnVision Report GLR7210V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042						II - Applicatio Requirement Exhibit s age 197 of 21

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

Final 2/9/17

	BEGINNING	PROVISION TO DATE	ORIGINAL	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING
UTILITY PLANT						
NUCLEAR 1080001/11 OTHER 1080009/10 DECOMMISSIONING COSTS					0.00	
TOTAL NUCLEAR					0.00	
1080001/11 PRODUCTION 1080001/11 TRANSMISSION 1080001/11 DISTRIBUTION	422,375,068,65 188,892,957,00 238,500,483.67	3,052,797,90 1,273,655,58 2,418,229,78	(378,939,98) (68,188,94) (793,523,57)	0.00 (1,188.16) (133,737,60)	0.00 35,406,10 (35,406,10)	425,048,926.57 190,132,641.58 239,956,046.18
1080013 PRODUCTION 1080013 TRANSMISSION 1080013 DISTRIBUTION RETIREMENT WORK IN PROGRESS	(2,230,496.61) 0.00 (55,039.99) (3,550,868.53)	00.00	0000	0.00 0.00 0.00 1,591,794.44	(23,937.69) 0.00 (816.24) 134,925.76	(2,254,434,30) 0.00 (55,856,23) (1,824,148,33)
TOTAL (108X accounts)	843,932,104.20	6,744,683.26	(1,240,652.49)	1,456,868.68	110,171.83	851,003,175.48
NUCLEAR 1110001 PRODUCTION 1110001 TRANSMISSION 1110001 DISTRIBUTION	2,630,748.11 2,091,532.37 6,558,624.40	106,592.20 64,801.48 162,641.23	0000	0000	0.00	2,737,340,31 2,156,323,85 6,721,265,63
TOTAL (111X accounts)	11,280,894.88	334,034.91	0.00	0.00	0.00	11,614,929.79
1011006 CAPITAL LEASES	2,858,470.98	00.00	0.00	0.00	53,434.06	2,911,905.04
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	858,071,470.06	7,078,718.17	(1,240,652.49)	1,456,868.68	163,605.89	865,530,010.31
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonull Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT	234,964.91 18.87 234,983.78	555.81 0.00 555.81	0.00	0.00	0.00	235,520.72 16.87 235,539.59
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Accig Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936						Section II - Application Filing Requirements Exhibit S Page 198 of 216



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

March 20, 2017

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

Please find enclosed February 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

Sincerely,

Jerri L Ruggiero

Manager - Regulated Accounting

Kentucky Power Company - Generation

INCOME STATEMENT

American Electric Power

GLS8016 YTD Feb 2017 0308/2017 17:22

008 V2017-02-29

117 Actual

YTD Feb 2017 GLSB018

0	0	
(1,993,939)	1,993,939	
0	0	
(1,893,939)	1,993,939	

R Vcm90prd/Fin Reports/Segment Family Tree Consolidations/2017_2/2017_2 GLS9016.xis

	Amendment of Section 1 and Sec	2017	9,447,230		
< < a <	Residential Fund Rev	UF/ / 74D			
	AND THE PARTY OF T	11 026 955	11 028 055		
	Desidential Cales	44 700 040	44 705 048		
₹ 6	Veyenus - Number 1994	10,000,01 114	47 007 444		
₹ 00 ₹	Commodes cares	2757 500	202 720 5	> 0	
< ∞ <	STATE OF THE PARTY	Ser, inte	201,101,2		
< a <	South to Pull Author 12 School	E 826 277	E 536 977		
< a <	Commercial Sales	25 40 40	22 463 676		
• •	Description of the Administration of the Adm	0.000000	010,000,00		
	Date of the control o	030 071.07	20 210 050		
•	CONTRACTOR OF THE PROPERTY OF	3 504 400	2 684 440		
*	THE SHEET-WORKSHIPE METERS	2000, 1000	201,500,0		
	CONTRACTOR OF THE PARTY OF THE	100 100 100 100 100 100 100 100 100 100	1001.100	•	
	Revenue - Industrial Sales - Norwillialed	787'69)'97	20,169,294		
	Revenue - Industrial Sales	25,789,294	25,789,294		
A Re	Revenue - Gas Products Sales				
A Re	venue - Gas Transportation & Storage Sales			,	
B Re	Revenue - Gas Transportation & Storage Sales - Affiliated			,	
*******	Public Street/Highway Lighting	270,078	270,078	o	
440002	Public St & Hwy Light Flue Rev	57.214	57.214	0	
*	Revenue - Other Retail Sales	327,292	327,292		
	Revenue - Other Retail Sales - Affiliated		,	,	
Rave	Revenue - Retail Sales	94.078.181	84 075 181	•	
Steman .	On Day to Astronomy			c	S. ATA ADO
Charles		0 0000	0 0		040 300 0
25	Control of the section of the sectio	018,628,0	3 6		420.00
4501034	FUN IO ACE DATA NEW - ALL	700'071		2000 2000	120,00
4361035	PUM Attended Harm MIS COST	(3.823,340)		(0,626,640)	
4361036	Puts Affiliated Trans TO Cost	(98,983)	0	(88,883)	
4561059	All! P.M. Turns Enhancemit Rev	191,539	0	0	191,538
4561080		(155,571)	0	(155,571)	
B Re	Revenue - Transmission-Affiliated	1,364,166	•	(5,879,894)	12,658,459
4470150	Transm. Rev-Dodic WhisiMark	14,916	0	(138,940)	153,858
4470208	PJM Trans loss credib-OSS	14,290	0	14,290	7.
4470209	PJM transmitoss charges-OSS	(87,308)	0	(87,308)	
4561002	RTO Formation Cost Recovery	3,371	0	(20,294)	23,665
4561005	PUM Point to Point Trains Sirc	88,788	0	86,788	
4591006	PUN Trains Owner Adrian Ray	22,241	0	0	22,241
4561007	PJM Network Integ Trans Svc	813,283	0	0	813,283
4561010	Oth Elec Rev Trans Non Affly	9,362	0	0	9,362
4561026	PJM Pew Fac Cre Ray What Cu-NA	172	0	0	172
4561026	P.IN NTS Revenue Vital Con-NAST	404 540	C	c	404 540
4561030	P.M. TO Sarv Ray White Con-Malf	7.049	C	0	7.049
ASSINCE	The state of the s	256.053			CAC AAA
46554065	NAME OF STREET OF STREET OF STREET	11 188			44.48
	Desired Tenenglasion Man Mileta	4 754 444	,	200 300	* 000 600
2		C. C. C.		(000'001)	0000001
2	NAVARIUG - ITALIBRIDOR	3,116,500		(Bec, 824,0)	14,000,007
0	Kevenue - Keraie-Amiliated		1.4		
4470006	Sales for Resale Booking Sales	B/2,028	9	872,028	
4470010	Stries for Remails-Bookboat Purch	(654,907)	0	(654.907)	7
4470027	Wheelship An Flat Rev	431,165	0	431,165	-
4470033	WhiteliffundPub Auth Bless Rev	617,655	0	617,655	
4470082	Financial Electric Resisted	(506,883)	0	(506,893)	3
4470089	PJM Energy Sales Margin	192,440	0	192,440	2
447D098	PJM Oper Reserve Rev-OSS	(15,088)	0	(15,088)	
4470099	Capacity Cr. Net Sales	481,289	0	461,289	0
4470100	PJW FTR Revenue-OSS	43,461	0	43,461	_
4470103	PJM Energy Sales Cost	2,401,982	0	2.401.982	
4470107	PUM NITS PURTH NORATI	(0)	0	(6)	
4470110	PJM TO Admin Exp. NanAff	(0)	0	0	_
4470112	Non-Trading Bookout Sales-OSS	98,494	0	98,494	0
4470115	PJM Meter Correctors-OSS	29,398	0	29,398	0
470116	P.U. Meter Correctors-LSE	262,548	0	282,548	_
4470128	P.M Incremental Imp Comp-OSS	(89,525)	0	(89,525)	_
4470131	Non-Trading Bookest Purch OSS	(75,641)	0	(75.841)	
4470143	Financial Hedge Resized	189,236	0	189,236	_
4670175	OSS Sherro Rectars - Retail	(1 893 839)	0	(1 993 939)	
1470470		(cochect)	0 0	(600,000,1)	

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	INCOME SIA I EMEN	Int Cansol	Company -	Сотрапу - Generation	- Common
VTD Feb 2017		GLS8016 Actual	110 Actual	117 Actual	180 180 Actual
RC-C0-710CV RB0	Layat GL\$6016 Anount GLACCI SEC. Business Units: SEGUENT CONS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
		1000 007		1000 077	c
4470214	Pulk 30m Suppl Reserve CR OSS	2.757	9 0	2757	0
4470220	PJM Regulation - OSS	(19,863)	0	(19,863)	0
4470221	P.M Spirring Reserve - OSS	(3,594)	0	(3,594)	0 4
4470222	P.M. Research - OSS Dried Alexandria March 17007	(301,929)	0	(1.201,829)	9 0
	Revenue - Resals-NonAffillated	2,784,846		2,784,946	
*	Revenue -				9
*	Revenue			•	
*	0	2 784 846		2.784.946	
70074	Sale for Residual Traf Price	0	0	69,428,565	0
4540001	Rent From Elect Property - Af	122,432	141,659	0	60,153
	Oth Elect Rev - Affliated	7,044	0	7,044	0
9	Revenue - Other Ele-Affillated	28,477 DOB SEA	141,559	68,433,609	50,163
4510001	Mac Sanice Ray - Nonetti	117,148	114,889	0	2,259
4540002	Rank From Elect Propenty-NAC	2,200	300	1,000	006
4540005	Rent from Bac Prop-Pols Alban	835,416	835,416	0 0	0 0
4560001	Revenue - Other Fig. Non-Affiliated	6.000.878	4.998.719	1.000	3,159
	Revenue - Gas				
4118010	Employ Allow KY Erw Surch	(6,463)	0	(B,483)	0
•	Gally(Loss) on Allowances Devente - Other Fle-Monbfillight	(6,453) A 894 416	4 896 719	(6,463)	3,159
•	Revenue - Other Opr Electric	6,123,892	6,138,378	69,428,148	63,312
0	Revenue Merchandising & Contract Work	•			,
	Revenues Non-Utility Operations - Affiliated				
4170004	Revenues Nov. Hilby Operations - Non-Millated	31,563	31,563		
	Revenues from Non-Utility Operations	31,663	31,663	•	,
U	Non-Operating Rental Income - Affiliated		,		**
4160001	Non-Operating Rental Income	5,250	2,000	250	0 6
418005	Non-Opratio Pata Inc-Dag	(5.112)	00	0	(1,112)
0	Non-Operating Rental Income - NonAffillsted	3,239	6,000	(099)	(1,112)
	Non-Operating Rental Income	3,239	6,000	(650)	(1,112)
	Mac Non-Op Inc-Non-Nen-Rents	254	107	88	19
4210005	Mac Non-Op Inc-ManAse-Timber	3,018	0	3,018	0
4210007	Mac Nor-Op inc - Norbac - Oth	72,075	112	71,963	0 ;
9	Non-Operating Misc income - Non-Amistico	75.346	218	75.066	
454000M	Rent From Elect Prop-ABD-Nonal	6,084	6,084	0	0
4500015	Other Dactive Revenues - ASD	25,608	25,608	0	0
G.	Associated Business Davelopment Income	31,692	31,692		
	Revenue - Other Opr - Other	141,839	88,474	74,416	(1,050)
Ç	Memo: Revenue-Oth Opr-Oth Aff	. 00 8 77	50 574	24.416	1050 17
	Revenue - Other Operating	6,265,731	6,206,852	69,502,562	62,262
4491002	Prov Rale Refund Noneffluited	(348,310)	0	0	(349,310)
4491003	Prov Kata Refund - Retail	18,254	0	0	18,254
*		(334,067)			(331,067)
4401004	Prov Nate Refund - Afficial	182,75	0		261,761
0	Provision for Rate Refund	(173,864)			(173,864)
	TOTAL OPERATING REVENUES	105,071,303	99,283,033	66,262,150	14,446,466
W)=	Мето: G/T/D Revenue	103,278,629	99,072,900	2,634,019	1,571,711
- T	Memo: Other Affiliated Revenue	1,650,834	141,659	63,553,716	12,875,805
(a)=	Memo: Revenue-Oth Opt-Oth Non	141 839	58 474	74416	(1.050)
1	Memo: Total Operating Revenues	105,071,303	99,283,033	66,262,150	14,446,466
-(E)-(B)+(C)	Memo: Affiliated Revenue	1,550,834	141,659	63,553,716	12,875,805
- APRIL - APRIL - APRIL -		1000			1

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Colore C	2018	INCOME STATEMENT	Kentucky Power Int Control	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Company -
Particular Par	YTD Feb 2017 0306/2017 17:32		GLS8018 Actual	110 Actual	117 Actual	180 Actual
Fig. 25.54 6.05.54 6	08B V2017-02-28	SEC 38	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
Act	10000	7.00	482,541	2	492,538	
1,000 1,00	10001	Flue Consumed	9,440,537		8,440,537	0 4
March Commentation 160,032 1,000,000 1,000,0	10012	Auth Stites Proceeds	(1,606)	9 6	(1806)	• •
The first of Communication of Control Contro	1001	Fuel Oil Consumed	505,254	0	505,254	a
Fig. 10 Fig.	10020	Not Gas Consumed Street	1,468,028		1,466,028	0 6
Figure Full Expense 1,000 440 1,00	1200	Cypuum handimpiosponia coata	11,432	9 6	11,432	9 6
First Expenses Total 1,1,20,859 2 1,1,00,859 2 1,1,00,859 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5 2 2,1,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,5,	W6001	Gen Targo Res Fresh Steph	1,036,440		1,036,440	0
Definited in Colored		Fuel Expense Total	13,289,992		13,289,989	*
Feat for Electric Generation 1,149,484	5005	Funt - Definited.	(1,100,695)	0	(1,100,895)	0
Feat for the Control of Control		Over Under Fire Expense	lese'not'il		foce on (1)	
Figure 10 Figure 20 Figu		Fuel for Electric Generation	12,189,296	2	12,189,293	<u>-</u>
Altonoment of control		Fuel from Affiliates for Electric Generation	111111111111111111111111111111111111111	*	•	
Allocations of the control of the	0000	Mow Consum Title IV SO2	48,685	0 0	48,685	0 6
Allowedine Comparison 86,511 20,525 20,5	5000	Allow Committee County Sour	1000	0.6	1 200	0 0
Transitiones 1962		Allowances - Consumption	119'09		50,611	
Transcript Content	2000	Units Expense	96,261	0	96,281	•
Total Fuel for Electric Control Characters 19,000 1	50003	Tions Expense	53,538	0	53,538	0 (
Excellence Exc	7000	1	382,902	9.0	382,902	0 0
Emissions Control Colombication 1,170,223 1,170,233 1,170,	2000	Lara Nothing Expense	2,024	9 6	2.024	
The first form of the first	5100	Environmental OverUnder Consu	815,577	0	815,577	0
Total Field for Electric Generation 1555 0.023 2 1550 0.028 14		Emissions Control - Chemicals	1,370,222	•	1,370,222	
Purp Per State Carpet Page 1982 Page		Electric Generation	13,610,029	2	13,610,028	-
Purchased Passe Associated Principles Princi	200	Dest Dest Les Dest Dest Les	820,010,CI		970,010,020	
Purchased Electricity from AEP - Affiliates 1972 1665 1972 1	500	Purch Power-Assoc-Traff Place	0	69,426,565	0	• •
Particular Promotes 18,714,777 18,714,	9700	Purch Power-Fuel Portion-Afti	7,927,608	0	7,927,606	0
Purpose Purp	-	Purchased Electricity from AEP - Amiliates	16,714,727	69,428,565	16,714,727	
Com-Communications Principle	800	Purchased Power	4 0 245 DB2	9 6	0 245 087	9 6
Publicatement to Recognize 19,000 (13,000)	200	Gas-Conversor-Mona Plant	(12)	00	(12)	. 0
PAR Reactive County PAR Reactive Poly	9500	P.J.M. Interphenium Mgr Res-DSS	(904)	0	(804)	0
PAM Reactive Chargest	0040	P.3M inacventors Mr Res-LSE	(13,426)	0	(13,426)	0
Publishment State Charge Publishment State	70074	PJM Reaches Charge	287,219	0 6	287,219	0 0
Park Regulation-Chaige Park Regulation-Cha	9/00	P.M. Study Study Channel	717 901	9 6	109.717	
PAN Registation Cried Pan	97.00	P.M. Regulation-Charge	96.146	0	98.146	
Publishment	6700	P.M Regulation-Creat	(54,828)	0	(54,828)	0
Publishming Reserve Create	1083	P.DA Spirming Reserve-Charge	41,485	0	41,485	٥
Public State Publ	900	P.I.M. Spinning Reserve-Credit	(8.273)	0	(8,273)	9
PAR OFFICIAL SECTIONS PAR FINANCIAL CONTRACTOR PART PROVIDED FOUR PART PART PROVIDED FOUR PART PART PROVIDED FOUR PART PART PART PART PART PART PART PART	0000	Publisher Supple Reen Charge LSE	114	9 6	41.	9 6
PARTITION OF THE PROPERTY OF T	11.11	Out Order I SC Trans	08 875	9 6	(6)	085
Public Fire Revenue LSE Public Fire Revenue LSE Public Fire Revenue LSE Public Fire Revenue LSE Public Fire Revenue Product Revenue Revenue Product Revenue Revenu	0124	Published Consultation	425 336	0	425 336	5
Pulk Option Library Continue August Continue Augus Continue August Continue August Continue August Continue August Continue August Continue August Continue Augus Continue August Continue Augus Continue Augus Continue August Continue Augus Continue August Continue Augus Contin	210	P.JM FTR Revenue-LSE	(529.263)	0	(529,263)	0
Partition Provided 1851,714 0 (551,714 195,344	TEHO	PJM Ophes-LSE-Credit	(59,483)	0	(59,483)	0
186,344 186,344 186,344 186,344 186,344 186,344 186,344 186,344 186,344 186,344 186,028 186,038 187,038 187,	2141	Purchase Power-PPA Deferred	(551,714)	0	(551,714)	0
135,029 135,	2010	NY Env Sur - Purchase Power	188,344	0	186,344	0
1450,772 1450,772	5143	BS1OR PJM OverAlnder Recovery	135,029	0	135,029	0
Purchased Cas Condet-1SE Purchased Electricity for Resale - NonAffiliated Purchased Gas for Resale - Affiliated Total Purchased Gas for Resale - Affiliated Oper Super Sept Sept Sept Sept Sept Sept Sept Sept	9256	PJM Transm Loss Charges - LSE	1,150,772	0	1,150,772	0
Purchased Electricity for Reasile - NonAffillated Purchased Cas for Reasile - Affiliated Purchased Gas for Reasile - Affiliated Purchased Gas for Reasile - Affiliated Purchased Gas for Reasile - Affiliated Total Purchased Bower GROSS MARGIN Operating Special Sp	1250	PJM Transm Loss Cradib-LSE	(228,718)	0	(228,718)	0
Purchased Gas for Reasle - Affiliated Purchased Gas for Reasle - Affiliated Total Purchased Gas for Reasle - Non-Affiliated Total Purchased Gas for Reasle - Non-Affiliated Total Purchased Gas for Reasle - Non-Affiliated Total Purchased Gas for Reasle - 26,504,504 GROSS MARGIN Oper Supervalve Brogstating Sand Sand Sand Sand Sand Sand Sand Sand		Purchased Electricity for Resale - Non-Affiliated	9,790,426		8,789,877	649
Total Purchased Ower		Purchased Gas for Resale - Affiliated				•
CORSTANTING EXPENSES CORPORATION CONTINUED IN CORPORATION CORP		Turniand Cas for Austral - Northington	- 202 202	- 00 440 505	200 500 500	. 270
Oper Suprates B09,659 1,579 807,937 Oper Suprates 16,646 0 16,646 0 16,442 0 191,442 0 191,442 0 191,442 0 191,442 0 191,442 0 191,442 0 1,679<		GROSS MARGIN	64,956,121	29,856,486	26,147,620	14,446,916
Operator and Control of the Control						
100 100	-	OPERATING EXPENSES	636 004	923	750 750	276
Steam Expenses Steam Expenses Electric Expenses 1,879 Mic Steam Prove Expenses 80 80,679 1,879 1,879 1,879 1,879 1,879 1,879	1000	Ones Super & Free BATA-AM	18 646	0	16 646	7
1,879 0 1,879 0 1,879 Wischmans Expines 800,759 80 880,759 7,559	9000	State Expenses	191,442	0	191,442	0
Mic Steam Prove Expines 80 860,759 80 860,799	0000	Electric Expenses	1,879	0	1,879	0
7.00	0000	Mac Steam Power Expenses	860,759	8	820,679	0

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Actual Layer & Barrels Actual A	SE016 TD Feb 2017	INCOME STATEMENT	Kentucky Power Int Consol GLS8016	Kentucky Power Company - Distribution 110	Kentucky Power Company - Generation 117	Kentucky Power Company - Transmission 180
The control of Late	308/2017 17:32		Actual	Actual	Actual	Actual
Section Continue	N2017-02-28		YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
State Contraction Contract	0,00003	Removal Cost Expense - Steam	(148)	-	(150)	
Nature Control of Eng. 1,120.2. 1,120.	260012	8510R Old Recovery-Oper Costs Frederingston Overlander OAM E	1247,343	00	1,247,343	0.0
Marker Contention Op Exp 115,229		Steam Generation Op Exp	3,320,967	1,660	3,318,954	3
1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,22, 1,1,2,2,2,2, 1,1,2,2,2,2, 1,1,2,2,2,2, 1,1,2,2,2,2, 1,1,2,2,2,2, 1,1,2,2,2,2, 1,1,2,2,2,2,2, 1,1,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2		Nuclear Generation Op Exp Hydro Generation Op Exp		,;,		
Color for Color Accessed (Color for Color fo	990000	Sys Control & Load Departmen	/15,262	0	115,262	0
Control to Comment States	570000	Ones Expenses	223,658	0	223,658	0
Part	57,00077	Other Pur Exp. Whisteam RECa.	18	280		9 0
Other Content of Con	757000	P.IM Admin WAMISC- OSS	11,211	0	11,211	0
Order Generalization by Early 20,000 20,00	100151	P.M. Admin MAMASC. Internal	183,674	0	183,674	0
Land Content Section	Servine	Other Generation Op Exp	285,816	518	3,806	962 545
An Active Section Content	811000	Land Depetion - Reliability	1,00,1	0	0	1,00,1
Projection Content C	612000	Load Deputch Mnts Co. TransSys	83,820	168	405	83,249
Participation Participatio	614000	P.IM Admin-SSCRDS-OSS	13,008	0 0	13,008	
PARAMAPER CONTRACTOR SERVICES ON SERVICE ON SERVICES O	00510	Religious, Proc.Sci. Develop	11,960	377	918	10,665
Participation Participatio	518000	PJM Admin-RP&SOS-OBS	6,572	0	6,572	0
Transference Tran	518001	P.JM Action-RP&SOS Internal	62,578	0 0	82,578	0
Transmitted to the State of the	LIDOUGH COUNTY	Station Experience - Notamore	47 823	0 0	0 0	30,471
Park Time Processed Control of Early 1979 Park 1970 Park 197	150002	Transmen Birc by Others NAC	22,758	0	22,758	0
An il This Emergency Charges An il This An il	70008	Tran Else by Oth-Alf-Trn Press	O	5,414,400	0	0
AND PLANTE STORMER AND PLA	220002	P.W. Trans Enhancement Charge	626,187	0	826,187	0
Victorial to the present of the control of the co	550016	Puth NiTS Expense - Albated	2644,819	0 0	2,644,619	0 0
Accordance Section Color	850000	PROVISION ATO AM Expense	(611 303)	9 6	1,338,028	9 6
Comparison of Exposers Comparison of Expos	200000	Mac Transmation Expenses	94,607	1,788	3,580	89,278
Control of Depth	57,0002	Rents - Associated	(127,619)	0	0	(48,239)
Color Colo		Transmission Op Exp	4,933,708	6,417,325	4,613,377	496,786
State Continued Asserting State St	900000	Oper Separation & Engineering	145,207	134,189	8,149	2,869
Optimization of Economic Control of Economic C	20000	Station Expenses	27.153	25.127		2,028
Uniquened Later Statement 20,5519 22,551	000003	Overhead Une Expenses	54,295	54,208	0	18
State Unique Signal Systems State Unique State Uni	940000	Underground Line Expenses	22,618	22,818	0	0
Cationary Engineering Cationary Character Special Content of Cationary Character Special Content of Cationary Character Special Character Char	20000	Street Lighting & Signal Sys E.	194 088	38,381	0 95	0 000
New Notice 199 DA3 2.594 2.5 2.50	570000	Contorner Installations Exp	18.677	18.677	30	0
Rean - Autocided	000008	Macellaneous Distriction Exp	207,225	189,043	5,594	2,589
Total	100001	Rents - Nonsesponded	281,500	261,500	0	0
Supervision - Cutamore Access Marker Reachly Expresses Marker Reachly Expresses Marker Reachly Expresses Marker Reachly Cutamore Access to the Activity Cu	DAME.	Distribution On Exp	11,160	969 644	11 881	7.669
Mater Reading Expenses 3,884 3,884 3,883 3,884 3,883 3,893 3,993 1,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 1,11 3,993 3,993 3,993 3,993	000010	Supervision - Customer Acces	30,467	30,467	0	
Main Fleading-Teaguist Main Fleading-Teaguist Main Fleading-Teaguist Main Fleading-Lings Fleating-Lings Fleating-Lings	20000	Meter Reading Expenses	3,884	3,803	98	15
Authority Colored Exponent Colored Colored Exponent Colored	720007	Mater Rending - Regular	59,439	59.439	0 (0
Customer Orders & Inquiries Customer Orders & Inquiries Customer Orders & Inquiries Customer Orders & Inquiries Customer Bas Section	130000	Cust Records - Large Forest	56 131	63.339	178	238
Manual B. mg 3,841 3 3 4 4 2 4 4 2 4 4 2 4 4	100001	Customer Orders & Inquises	448,673	448,214	379	88
Contaction Agrical Feat & Experiment Bilds	230002	Manual B. ng	3,958	3,841	63	114
Colorative Active Legislates A	130003	Postage - Customer Bills.	97,422	97,422	0	0
Collection Ageins Fees & Lep Collection Ageins & Lep Local Assistance Express Collection Adeinstone Express Collection Ageins & Lep Collectio	2000	California	20,166	19,658	377	132
Collection Collection Data Processing Data Processing Data Processing Uncell Acts - May Report to the Processing Uncell Acts - May Report to the Processing Mark - Cardinate Accounts Exp. Supervision - Dista Acts - May Report to the Processing Supervision - Dista Acts - May Report to the Processing - May Report to the Processing - Dista Acts - May Report to the Processing - May Report to the Processing - Dista Acts - May Report to the Processing - May R	3000	Could & Oth Collection Artis	021021	170,004		9 6
Data Processing 33,232 33,232 0 Uncall Actas - Mass Recentate	100000	Collectors	46.628	46,628	0	0
Uncal Actas - May Recentable Uncal Actas -	30008	Data Processing	33,232	33,232	0	0
Marc Customer Accounts Exp 2,103 2,103 0 Supervision Customer Service 2,103 2,103 11 Supervision Customer Service 2,103 2,103 11 Supervision Customer Service 2,103 13,103 11 Customer Americans Expenses 2,103 13,203 13,103 Customer Service 2,103 2,103 13,103 13,103 Customer Service and information Exp 2,457 3,103 Customer Service and information De Exp 2,103 2,103 Customer Service and information Op Exp 3,103	MOCES	Uncol Accts - Mac Recevede	(1,977)	(1,077)	0	0
Supervision Catalone Service (2,1053 27,1039 11 11 11 11 11 11 11 11 11 11 11 11 11	90000	Mac Customer Accounts Exp	2,103	2,103	0 ;	0
Control Assistance Eperates Control Assistance Epirol Assistance Control Assistance Epirol Assistance Control Assistance Epirol Assistance Control Assistance Epirol Assistance Control Assis	0,000	Supervalor - Customer Service	27,053	27,039	2 6	
Cast Agentoce Ego- DSM - Ino (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)	00000	Cartoner Australiance Expertson	32.787	132.813	(20)	
Cust Assistance Expense - DSM (0) 2,482,589 2,482,590 (0) 1,5 (1,254 2,735 6,949 1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,5 (1,254 2,735 6,949 1,	MC008	Cust Agestrice Exp - DSIM - Ind	6	(0)	(0)	(0)
11,254 2,735 6,948	80008	Curl Assistance Expense - DSM	2,482,589	2,482,590	(0)	(0)
Mac Cust Sexultiformational Exp. 9.779 6.981 2,457 Mac Cust Sexultiformation Op Exp. 3,657 6.99 6.99 6.99 6.99 6.99 6.99 6.99 6.9	00000	Information & Imstrod Advite	11,254	2,735	6,949	1,570
Customer Service and Information Op Exp. 16.397	00000	Mac Cust Sycalingmentonia Ev	6/1/6	6,981	2,457	36
		Customer Service and Information Op Exp	3,662,623	3,649,242	10,397	2.884

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Mathematical Actual A		INCOME STATEMENT	Kantucky Power int Consol	Kentucky Power Company	Kentucky Power Company - Generation	Kentucky Power Company -
Activation Act	58016			Distribution		Transmission
Particle California Califor	TD Feb 2017		GLSB016 Actual	110 Actuel	Actual	180 Actual
Color Colo	3 V 2017-02-28	ACCT, SEC	YTD Feb 2017	YTD Feb 2017	YTD Fab 2017	YTD Feb 2017
Comment of the control of the cont	-		4	4	•	•
March Marc	122000	2 20	3227	3,227	9 0	90
Section Sect	120001	90	1,348	1,348	0	
Section of the content of the cont	130000	g I	900	200	0 6	
Material institution (1900 1250) Material insti	ione:	Sales Expenses	5.632	6.632		
Accordance Acc		Memo: Inaurance (9240 9250)	645,728	441,770	186,667	18,301
Color Colo	20000	Administrative & Gen Salacies	1,552,010	894,994	644,943	212,073
Accordance Colored Broad Colored Broad Bro	10001	Of Sup & Exp - Nonesconstag	212,864	109,073	86,036	17.756
According to Communication (60,004)	50003	Care Supplies & Exp. Intel	02	1000 0001		0 0
Comparison Communication Com	20001	Admin Tro Trot to Cretation	(66 034)	(66 034)		0
ACCORD Color C	20004	Admin Exp Time to ABD	(101)	(101)		
Principle Prin	10001	Dubeide Svos Empl - Nonsessoc	243,437	81,469	126,254	35,714
17,277 20,458 19,959 1	30003	AGPSC Brind to Chert Co.	(198,694)	(17,671)	(75,234)	(50,789
CALLOS 133113 133114 1	00000	Property trausance	120,372	26,496	78,696	14,979
This control of the	0000	Injuries and Damages	161,451	139,113	20,817	4,726
Own Common Annual Com	COOK	Come designed Designed Adm From	711	378	500	9
Principle of the problems of the principle of the problems o	90009	Websa Cerpratio Predicti Ins Pry	309,029	306,313	4,178	(1,460
Fig. 10 1995	20005	Prenal Injuses Prop Omage-Pub	23,357	135	23.204	18
Principle Prin	01005	Frg Ben Loading - Warkers Comp	(34,121)	(32,285)	(1,832)	200
Principal Court Principal	00000	Employee Pursons & Barella	1,265	000	174 A	0 22
Complete	2000	Persona & Court for Admin	2.563	1.480	1339	88
Grant State Contract State Contrac	5000	Person Plan	388,892	258,611	113,236	17,045
Control Cont	10001	Group Life Insurance Premiums	24,375	13,804	10,485	75
Compact Commission Commis	5000	Group Medical Ins Premiums	456,384	271,575	193,674	1,135
Training Administration Exp 177 25 25 25 25 25 25 25	2000	Grand Dental Internate Press	37.276	22 679	14.371	228
4,009	01000	Timento Administration Exp	211	23	23	12
Commission of the control of the c	20012	Employee Activities	4,909	2,339	2,336	234
Suppression of the control of the	10014	Educational Assettance Pirtis	1,894	1,745	0	148
Section of the control of the cont	20077	Sevings Plan Confidence	255.096	152,702	101.986	408
Fig. 15 (11 ST) (13 ST) (13 ST) (14 ST) (15 ST	0000	Supplemental Persons	998	986	0	0
Fig the Landay Service (1998) Fig the Landay Service (1999) Fig the Landay Service (1990) Fig the Chemp Service (1990) Fig th	0000	SFAS 112 Postumployment Benefit	386	142	223	20
Fig the Landing - Spring Fig the Landing - Spring - Spring Fig the Landing - Spring - S	0000	Frg Sen Loacing - Persion	(152,451)	(131,927)	(20,421)	(104)
Fig Bot Latering - OPER (108.652) 92.600 (108.654) Fig Bot Latering - OPER (108.654) (108.657) (108.654) (108.654) Acear Cont List (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.654) (108.6554) (108.654) (108.654) (108.6554) (108.6554) (108.6554) (108.6554) (108.6554) (108.6554) (108.654) (108.6556) (108.6566) (108.6566) (108.6566) (108.6566) (108.6566)	1500	Frg lien Loading - Grp ire	(315,905)	(244,223)	(15,088)	(202)
Princip Prin	20053	Fra Bira Loudon - OPEB	109 853	92 600	16 385	89
Fig Bits Listeding - Account Among Principal Sections of Fig Bits Listeding - Account Among Principal Sections (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (19, 589) (20, 589)	9500	Intercof respondent- Dent Use	(78,591)	(58,927)	(18,664)	0
Friending Registrates Branch	9500	Fig Ban Loading - Acqual	(79,689)	(62,900)	(16,558)	(1831)
Page Action Communication	0900	Amont-Post Retherment Benefit	36,103	21,597	11,868	2,639
Page latery Comments on the Page 127,230 267,439 Regulatory Comments on the Page 127,330 267,439 Regulatory Comments on the Page 127,330 267,439 Regulatory Comments on the Page 127,330 267,440 Regulatory Comments of Page 127,330 267,440 Regulatory Comments on the Page 127,330 267,440 Regulatory Comments on the Page 127,440 Regulatory Comments on the Page 127,440 Regulatory Comments on the Page 127,440 Regul	0000	Franchise Requirements	23,440	23,440	0 8	0 6
Section of Participation & Control Carlotter Control Carlotter C	000	Anguatory Commission Exp	(1)	(0)	(0)	(0)
Second	5000	Reg Corn Exp-FRC Trans Cours	5.312	45	15	5,209
Public Space 1,1240 1,1240 3,149 1,240 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 3,149 1,240 1,2	1000	General Advertising Exposures	822	822	0	0
Publication Publication Publication Publication	1001	Nevapaper Advertang Space	5,100	1,240	3,149	712
Public Operations Surveys 5,989 5,989 0	1010	Publicay	20	un.	12	
Vives Control Engineers Vives Control En	21012	Public Opinion Suveya	696'9	5,969	0	6
Accessing Secretary Control Expenses	1014	Video Comitruilications	(PCA)	(408)	0 000	0 6
Corporate & France Epotrates Research DevelopMement Exp Research DevelopMement Exp Research DevelopMement Exp Research DevelopMement Exp Research Development Exp Research Development Expenses Complete State	2000	Uner Contents Francis Exp	65.79	25 505	2007	87C
Research DevelopMoment Exp 39 39 0 Rettin - Part Property 25,616 25,616 0 Administration & Ceneral 1,227,110 1,225,095 1,227,110 Accretion Expense 1,277,110 1,277,110 Can Firm Deposation of Plant 1,277,110 1,277,110 Can Firm Deposation of Plant 1,290 1,277,110 Associated Business Development Expenses 1,201 1,2,314 1,2,314 (828) Associated Business Development Expenses 13,034 12,371 (828)	5002	Coronale & Flaces Expenses	7.285	4.072	2378	834
Restar - Rad Property 25,616 25,616 0	2004	Research Develop&Demonstr Exp	38	38	0	0
Secretarian Property (3,072) (3,052) (2,759) (1000	Rents - Real Property	25,816	25,816	0	0
Accretion & Central Accretion & Central Accretion 1,325,100 1,27,110 1,255,100 1,27,110 1,27,	2000	Rents - Personal Property	(5,072)	(3,693)	(2,759)	1,380
Accretion General Section 127,110 127,	1000	Aoministration & General	27.410	1,328,038	1,003,004	21/916
Can Firm Deposition of Plant (990)		According	127,110		127.110	
Loss/(Gain) on Utility Plant	2009	Gan From Deposition of Plant	(068)	(066)		0
Associlated Business Development Expenses Expenses 833 0 Associlated Business Development Expenses 11,538 (828)		Loss/(Gain) on Utility Plant	(068)	(088)		7
Associlated Business Development Expenses (828) (828) (15,034 15,371 (828)	2006	Assoc Bus Dev - Materials Sufd	833	833		0
13,034 12,371	2007	Associationess Development Exp.	12,201	11,538		1,492
		Associated Business Development Expenses	13,034	12,371		1,492

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Control of the Cont		INCOME STATEMENT	Kantucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
Lear of Lipschild of Particles Article A	GLS8016 YTD Feb 2017		GLS8018	Distribution 110	117	Transmission 180
Land to the color of the colo	03/04/2017 17 32		Actual	Actual	Actual	Actual
Land Comparison of Property Act Act	098 V2017-02-28	Busin G	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
Figure 1997 Figure 2007		Loss on Disposition of Property Loss(Gain) of Sale of Property			17	
Figure Common Control Cont	86500	Factored Cust A/R Exp A/R	247 202	247 202	0	0
Water Hotston AR 255,555 252,555 253,5	65010	Face Cust AR-Bad Debts-Aft	278,794	278,794	0	0
Section of the content of the cont		Opr Exp and Factored A/R	625,995	625,995		
Second Control Colorest Second Colorest Se	71001	Exp of North# Oper Northead	336	338	0	0
Description of Notestianty Operation 2,886 2,415 2,425	92004	Social & Service Club Dues	2,734	2,427		81
Mark New Opt Experience	65007	Regulary Expenses Fromma of Non-Lifelity Operation	CEC .	2 908		27.
December of Control Experience - Hondridge 1941 1943 1942 1942 1943	60001	MAC NON-OD EXIL - NON-NON-O	788	378	168	242
Doctation Contributions 14,115 54,349 7,782 7,822		Misc NonOp Expenses - NonAsson	788	378	168	242
Trends for Pennsiere 1921 1922	11000	Denathors	104,115	94,349	7,982	1,783
Color & Political Activities 122 122 123 134	HOOKS	Penaltas	322	199	122	2
Chief & Political Activities 192,005 25,000 51,021		Provision for Penalties	322	188	121	
All Other Companies Activities Activit	4000	Cinc & Political Activities	102,095	26,890	61,621	13,594
Committee Comm	6000	Civic & Political Activities	367,096	28,830	150,18	3,554
All Other Operations Company Expenses	2000	Other Deductions	35	116	168	3 2
All Operational Expenses		Shuldown Coal Company Expenses	٠			
Accordance Acc		All Other Operational Expenses	757,333	650,825	70,851	16,857
National Control Marketanes 12,124		Characteristics and a second	453 600	12,120,21	14,080,402	+00
State Contention Maintenance 125,734 127,124 126,079 126	0000	Manufactures of Structures	353,312	0	353,312	
SECTION OF CONTRACTORS SECTION OF CONTRACTORS	0000	Maintenance of Botter Punt	1.821,234	0	1,821,234	a
Steam of Except Processing	M034	BSRR OAD Recovery-Ment Coats	(25,079)	00	(25,079)	0 0
State Compare Part Compare Par	0000	Maintenance of Electric Plant	888.519		886.519	
Nuclear Generation Maintenance A28,529 1,726 A23,4123 Nuclear Generation Maintenance A28,529 1,726 A23,4123 Other Generation Maintenance A28,712 A28,712 A28,712 Nuclear Generation Maintenance A28,712	0000	Maintenance of Mac Steam Pit	256,313	0	256,313	0
March Contraction Maintenance Carter of the Carter and Carter Car		Staum Generation Maintenance	4,236,839	1,726	4,234,123	166
Other Generation Maintenances 287. (4) 0 2 Meet Generation Maintenance of Statement Policy Statement Communication Statement Statement Statement Statement Communication Statement Statem		Hydro Generation Maintenance	•	1		
Marie base Compared Parity Compared Parity		Other Generation Maintenance				
Make of Computer Huddows 786 45 100 Make of Computer Huddows 38,823 45 100 Make of Computer Spheres 38,823 45 100 Mark of Computer Spheres 38 37 49 100 Mark of Computer Spheres 36,823 49 10 134 Mark of Computer Spheres 36,823 6 13 134 Mark of Computer Spheres 227,422 390 13 229 Mark of Spheres 40 10 13 223 14 100 Mark of Mark Transmiss Prince 10 <td>0000</td> <td>Mark Supy & Engineering</td> <td>2,877</td> <td>€ 0</td> <td>0 6</td> <td>2,881</td>	0000	Mark Supy & Engineering	2,877	€ 0	0 6	2,881
Marie of Computer Solvener 39,823 49 31 35 Marie of Computer Solvener 29,823 49 31 35 Marie of Station Expression 275 42 590 0 0 134 Marie of Station Expression 275 42 590 0 0 134 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 275 Marie of Marie Station Expression 275 275 275 275 275 275 275 275 275 275 Marie of Marie Station Expression 275	900	Maint of Computer Handware	786	45	105	636
Maria of Statement Engineering	9000	Maint of Computer Sothware	36,823	49	8	36,744
Maritie and of Committee C	3000	Marci of Connective above Equip	285	0 0	0 4	285
Maint of Undergound Lines 160,723 0 0 Award of Undergound Lines 100,723 1 1 14 Transmission of Nuclearman or PM 866,965 638 638 148 1 14 Maria Supra & Engenering Log And Multidatan Contract 1,887 1,885 6,87 6,0 0	2000	Mark of Street Equipment	050,000	280	2 "	228 550
Maint of Mar Timemator Pit 1807/23 12 14	0000	Mant of Underground Lines	275	0	. 0	275
Transmission Maintenance 1885 1	0000	Maint of Mac Treasmanon Pit	180,723	12	14	180,696
Maint of Station Stay & Experience 1,097 1,1982 1,097 1,0982 1,	-	Transmission Maintenance	565,965	688	165	586,109
Maint of Station Expenses St	0000	Maint Supy & Engineering	768,1	1889,1		12.
Maintenance of Overhand Lease Service Se		Marrie of Station Environment	50 745	A7 528	2	3.165
State Street Colores	0000	Martenance of Overhead Lives	5,877,580	5,876,135	2 2	1,413
Some Expense Amontanian 14,850 404,867 404,867 404,867 404,867 404,867 404,867 404,867 404,867 404,867 404,828 40,828 4	1000	Tree and Brush Cormos	135,779	135,778	0	0
Marcia of Underground Lines	010	Storm Expense Amortization	404,867	404,867	0	0
Maria of Set (alton & Separation Processes of Maria of Composition Processes of Set (alton & Separation Processes of Separation Processes of Set (alton & Se	000	Maint of Underground Lines	14,830	14,629	0	
12,004 12,267 1	0000	Mark of the 17th Agelson Live	1951	1 051	9 0	9 6
Maria of Mac Committee 12,707 12,466 0	0000	Mantenance of Motern	12.864	12.267		265
Dietribudion Maintenance	0000	Marit of Mac Distribution Ptt.	12.707	12,486	0	241
Marie of Structures - Connois		Distribution Maintenance	8,523,802	6,516,997	89	8,739
Maria of Otta Equations (20,041) (17,349) (2,692) Maria of Otta Equations Equation (20,041) (17,349) (2,692) Maria of Otta-Equations Equations (1,133 1,033	1000	Marri of Structures - Oursed	32 501	37 138		
Maint of Commutation Exultina 217,276 198,536 16,740 Name of Oracle Functions & Eq. 184,640 95,182 89,459 Name of Oracle Expenses 27 27 0 Name of Gard Port Section Expenses 1,133 1,033 63 Administration & Cennarial Maintenance 1,133 1,033 63 Administration & Cennarial Maintenance 1,133 1,033 63 All Indicators Expenses 1,133 1,033 63 All Indicators Expenses 1,133 1,033 63 All Indicators Expenses 1,132 1,133 1,033 All Indicators Expenses 1,132 1,133 1,033	20012	Marti of Data Equipment	(20.041)	(17.349)		0
Mart of Once Fundant & Eq. 184,640 95,182 99,459	0013	Maint of Chenication Eq-Unai	217,276	198,536		
Mandanance of Visido Equipment 21 21 0	5100	Marri of Office Furniture & Eq.	184,640	85,182	89,459	0
Marit of Gar Parts-SCAUA Equ. 81 81 0	9100	Martananca of Video Equipment	21	21	0	0
Monitoration & General Maintenance 460,185 374,210 10,33 63 Administration & General Maintenance Expenses 11,33 11,033 15,934 Administration & General Maintenance Expenses 11,828,791 6,893,621 4,340,291	8100	Mant of Gan Part-SCADA Equ	15	18	0	0
11,626.791 6.893,621 4,340,231		Maint of DA-AMI Comm Equip	1,133	1,033	83	8 5
11,526,791 6,893,621 4,340,291		All Other Maintenance Expenses	460,165	374,210	458'90L	3 '
		Maintenance Expenses	11,826,791	6,893,621	4,340,291	592,879

	Modele and Legen	Kertucky Power Int Consol	Kentucky Power Company - Distribution	Company - Generation	Company - Transmission
VTD Feb 2017		GLS8p16 Actual	Actual	117 Actual	180 Actual
096 VZ017-02-28	Layout GLS0718 Account GLACT SEC Business Units: SEGMENT_CONS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
				000	
4040001	Amen of Pant	659,504	322.87	206,520	128,114 6.436
1000	DDA Amortization	665,940	322,871	208,620	134,660
4073000	Regulatory Detros	22,874	0	0	22,874
4073014	DDA Raculatory Debtts	513,676	٥.	690,803	22,874
	DDA Regulatory Cradits		1		
	Amortization	1,279,617	322,871		157,42
4030001	Dependation Exp	13,355,195	4,843,726	5,963,471	2,547,997
	DDA STP Nuclear Decommissioning				
4031001	Dept - Asset Retrement Oblig	37,068	0	37,068	
	DDA Removal Costs	990,72		000'10	
	Depreciation	13,382,263	4,843,726	6,000,539	2,647,997
	Depreciation and Amortization	14,671,879	6,166,697	6,799,861	2,706,42
	Franchise Taxes	1007 771		144 4091	
408100617	State Grass Receipts Tay	4,600	00	4,600	
	Revenue-kWhr Taxes	(8698)	•	(866'6)	
4081002		500,094	296,952	202,290	852
4001003	Second Linearytophaeri Tea	92,477	10,643	1,036	8 4
4061033	Fringe Benealt Loading - FICA	(161,410)	(132,154)	(29,181)	(75)
4081034	Fimps Benefit Loading - FUT	(1,613)	(1,430)	(385)	E
4081035	Proge Benefit Looding - SUT	(3,123)	(2,320)	•	(2)
406102016	State Stanes Occas Teams	(1)	0	(1)	
408102017	State Business Occup Texes	966,335	٥	966,335	
	Capacity Taxes	10 11 10 10 10 10 10 10 10 10 10 10 10 1		986,335	
402100518	Real Persons Property Leave	1.992.376	1227.774		708.394
408102917	Real-Pers Prop Tox Cup Leases	38,864	36,616	1,890	378
100010017	Real Prop Tay-Cap Leasest	2,758	4,000	0 0	2294
-	ĕ	2,676,629	1,288,854	602'569	711,086
408101816	St Publ Serv Comm Tax Fees	187,600	187,800	0	
200100100	Regulatory Fees	191,400	due, let	1 101	
01410	Production Taxes	1,191		1,191	
816101	Stale Sales and Use Texes	1,421	1,421	0	
408101017	State Sales and Use Texas	200	200	00	
	Miscellaneous Taxes	3,228	3,229		
	Other Non-Income Taxes	4,420	3,229		
	Total Operating Expenses	4,088,305	7,637,306		4 863 849
	Memo: SEC Total Operating Expenses	88,163,533	95,145,212	63,084,268	4,864,398
	OPERATING INCOME	16,807,770	4,137,820	3,177,682	9,592,067
	NON-OPERATING INCOME / JEXPENSES				
4190002	Int & Davidend Inc - Nonsasoc	3,834	3,161	873	8
	Interest & Dividend NonAffiliated	3,834	3,164		ĺ
4190005	Infarred Income - Assoc CBP	10,015	(30,543)		101,019
ř	Interest & Dividend Affiliated	10,016	(30,643)		101,019
	Total interest & Dividend income	13,860	(27,381)	(69,788)	101,019 5 ABB
	Interest & Dividend Carrying Charge	279,102	530		5.483
	Marro Total Interest & Dischard Income of Camero	130 686	(75 BE41		106 807
4191000	Allw Ciff. Each Lind Court Costs	127.783	52 058		46 469
	AFUDC	127,783	52,058	29,256	45,469
	Gain on Disposition of Equity Investments	•		•	
chotter	Interest LTD FMB	72.747	72.747	. 0	. 0

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Amencan Electric	INCOME STATEMENT	Kontucky Power Int Consol	Kentucky Power Company -	Kentucky Power Company - Generation	Kentucky Power Company -
YTD Feb 2017 0308/2017 17.32		GLSB016 Actual	110 Actual	417 Actual	180 Actual
098 V2017-02-28	Layout GLACCT, SEC Business Units: SEGMENT_CONS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
	Interest LTD IPC	72,747	72,747		
	Interest LTD Notes Payable - Affiliated Interest LTD Notes Payable - NonAffiliated				* *
	Interest LTD Debontures				
4270006	Interest LTD Serior Unsecured	7,079,784	2,111,050	3,442,816	1,526,118
	Interest LTD Other - Affil				
477000	Interest LTD Other - NonAffil	257,417	78,757	126,171	55,489
	Interest on Long-Term Debt	7,409,948	2,250,554	3,567,787	1,581,507
¥300003	Into Assoc Co - CBP	676	11,753	30,944	(41,748)
4310007	Live of Credi	161,644	13,475	140,436	7,733
	interest STD - NonAffil	161,644	13,476	140,436	7,733
COOLINGS	Interest on short letter belot	5410	077'47	5.410	(ero,ex)
4280003	Anth Deat DanidEspAP	22,185	6,615	10,788	4,782
4280006		13,362	27,838	45,398	20,125
POULSCY	Amort of Debt Disc. Prem & Exp	5 608	1672	707.0	1,209
	Amort Loss on Reacquired Debt	809'9	1,672	2,727	1,209
	Amort Gain on Reacquired Debt				
4310001	Cities interest - Fuel Recovery	, 27.0			927.6
4310002	Infarent on Customer Deposits	28,401	28,401		0
	Other Interest - NonAffil	31,127	28,401		2,726
	Interest Rate Hedge Unresized (Galn)/Loss		2		
4320000	Allin Braved Finds Used Crath-Co	(87,243)	(35,911)		(31,791)
	Arunc-borrowed ruites Total Interest Charges	7,842,991	2,314,398		1,544,844
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	2,685,613	1,848,630	(363,517)	8,200,399
	INCOME TAXES and EQUITY EARNINGS	About 1995		1000 2000	1000000
1002507	inc Tax On inc&Ded+easing	(1,295,014)	(572,095)	(605,604)	(117,316)
	Federal Current Income Tax	1,029,763	420,039	_	1,823,287
4107001	Prov Def LrT Cal Op Inc. Fed	1,652,762	1,057,545	4,610,706	157,105
4111001	Pry Def VT-C: Util Opino Fed	(5,719,399)	(1,503,196)	(3,958,973)	(257,230)
4112001	Piv Def (1/1-4): Ob 140-Fed Federal Deferred Income Tax	(159,606)	128 190	(159,608)	0 584 841
4114001	ITC Aq. Utiliy Oper - Fed	(170)	(01)		(30)
	Federal Investment Tax Credits	(071)	(02)	(02)	(30)
71500100	Income Tares UCI - Signs	732 747	189 447	120.383	422 907
408200217	Inc Tax Of ure Ded - State	(230,578)	(101,862)	(107,828)	(20,888)
	State Current Income Tax.	502,169	82,586	12,666	402,019
4111000	State Deferred Income Tax	(337,888)		(337,889)	
	State Investment Tax Credits				
	State Income Taxes	164,280	87,585	(326,324)	402,018
	Local Deferred Income Tax	, ,			
	Local investment Tax Credits				
	Local Income Taxes		•		•
	Foreign Current Income Tax		•		• (•
	Foreign investment Tax Credits	•	•		•
	Foreign income Taxes	, 100 000		1000 0000	
	Fouth Estation of Subs	990'070'7	1,000	(610,621)	111,028,2
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	6,354,565	1,212,885	(238,604)	5,380,282
	Discontinued Operations (Net of Taxes)	*	Ì	•	1
	Cumulative Effect of Accounting Changes Extraordinary Income / (Excenses)				
7	NET INCOME	8,354,666	1,212,886	(238,504)	6,380,282

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American Elecure Power				
GLS8016 VTD Feb 2017	Kentucky Power Int Consol	Kantucky Power Company - Distribution 110	Kentucky Power Kentucky Power Kentucky Power Company - C	Kentucky Power Company - Transmission 180
03/08/2017 17:32	Actual	Actual	Actual	Actual
Layout 0158016 DSB V2017-02-28 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
Minority Interest Preferred Stock Dividend Subs	3			•
Earnings to Common Shareholders	5,354,665	1,212,886	(238,504)	5,380,282
NET INCOME (LOSS) MODE before PS	6,354,665	1,212,886	(238,504)	5,380,282

AMERICAN ELE GLS8216 YTD Feb 2017 gaologo 11237	AMERICAN ELECTRIC POWER COMPANY BALANCE SHEET GLS8216 YTD Feb 2017	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2017-02-	Layout GLACCT_SEC Dushers Unit SEGNENT_CONS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
	ASSETS.				
	Cash and Cash Equivalents	1,142,465	1,142,485	t.	
	Other Cash Deposits	8,943	4,769	4,173	
	Customers	16,184,677	14,046,900	1,5	564,618
	Accrued Unbilled Revenues	(3,563,553)	(3,563,553)		
	Miscellaneous Accounts Receivable	20,829,281	8,426,692	56,689,757	7,416,083
	Allowances for Uncollectible Accounts	(65,680)	(57,106)	0	(8,574)
	Accounts Receivable	33,384,725	18,852,933	58,262,915	7,972,128
	Advances to Affiliates	•	•		
	Fuel, Materials and Supplies	45,282,869	2,072,862	42,853,062	366,945
	Risk Management Contracts - Current	142,831	(53,733)	196,664	
	Margin Deposits	1,635,342	103,647	1,531,795	-
	Unrecovered Fuel - Current	3,607,714	•	3,607,714	_
	Other Current Regulatory Assets	0	•	0	_
	Prepayments and Other Current Assets	2,165,696	1,352,969	766,529	46,198
	TOTAL CURRENT ASSETS	87,370,584	23,475,813	107,222,752	8,375,271
	Electric Production	1,184,370,026	837,026,004	1,202,890,028	572,317,292
	Electric Transmission	575,197,378	•		
	Electric Distribution	787,504,045	•	0	
	General Property, Plant and Equipment	67,983,830	189,571	1,461,903	1,160,479
	Construction Work-in-Progress	27,165,803	10,219,174	7,189,018	9,757,611
•=	TOTAL PROPERTY, PLANT and EQUIPMENT	2,642,221,080	847,444,749	1,211,540,949	583,235,382
	less: Accumulated Depreciation and Amortization	(888,733,181)	(268,023,684)	(427,681,604)	(193,027,893)
	NET PROPERTY, PLANT and EQUIPMENT	1,753,487,899	579,421,065	783,859,345	390,207,489
	Net Regulatory Assets	650,292,114	117,909,928	376,843,804	66,538,384
	Securitized Transition Assets and Other		•	0	
	Spent Nuclear Fuel and Decommissioning Trusts	0	•	0	
	Investments in Power and Distribution Projects	0	0	0	0
	Goodwill	0	•	0	
	Long-Term Risk Management Assets	(75,902)	0	(75,902)	
	Employee Benefits and Pension Assets	6,303,665	2,529,540	3,598,936	175,189
	Other Non Current Assets	15,154,487	6,886,214	4,712,670	3,555,604
100	TOTAL OTHER NON-CURRENT ASSETS	571,674,364	127,325,680	385,079,508	59,269,177
	TOTAL ASSETS	2.412.532.848	730 222 557	1.276.161.605	457.851.937

T.ABIELUES:				
Accounts Payable	49,165,147	55,511,620	42,430,847	2,925,930
Advances from Affiliates	1,022,872	18,161,180	71,138,810	(88,277,119)
Short-Term Debt	•	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	390,000,000	96,908,500	223,034,500	70,057,000
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	212,642	0	212,642	0
Accrued Taxes	22,973,448	12,449,304	(2,010,258)	12,534,401
Memo: Properly Taxes	18,586,046	9,784,490	3,510,911	5,290,644
Accrued interest	14,963,366	4,469,785	7,281,418	3,212,163
Risk Management Collateral	175,794	77,504	98,290	0
Utility Customer Deposits	26,917,350	26,917,350	0	0
Deposits - Customer and Collateral	27,093,145	26,994,855	98,290	•
Over-Recovered Fuel Costs - Current	0	0	0	•
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	928,898	443,015	460,091	25,792
Tax Collections Payable	2,363,221	2,283,578	79,520	123
Revenue Refunds - Accrued	1,401,654	0	228,251	1,173,402
Accrued Rents - Rockport	0	0	٥	0
Accrued - Payroll	1,999,763	874,121	1,122,873	2,769
Accrued Rents	(15,889)	(15,889)	0	0

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GLS8216 YTD Feb 2017 02/08/2017 12:37	BALANCE SHEET GLS8216 YID Feb 2017	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company -
09B V2017-02-	Layou: GLACT SEC Babass Unit SEGMENT_COMS	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017	YTD Feb 2017
	Acqued ICP	7,534,471	3,830,842	3,693,666	6,963
	Misc Employee Benefits	2,036,092	344 660	2,724,896	57 023
	Payroll Deductions	157,901	77,944		206
	Severance / SEI	851,660	139,375		0
2530022	Accided Workers Compensation Customer Advance Receipts	1,722,175	1,722,175	146,102	0
	Customer Advance	1,722,175	1,722,175	0	0
2420511	Control Cesh Disburse Account	4,129,766	4,129,768	0	0
	Control Cash Disbursement Account	4,129,766	4,129,766	0 6	00
2300002	ARO - Current	16,336,962	, 0	15,335,962	0
2420088	Econ. Development Fund Curr	687,506	334,559	352,947	•
2420512	Undamed Funds	2,200	5,200	•	•
2420542	Acc Cash Franchise Req	85,145	85,145		0 ;
24203821	Sales Use Tax - Leased Equip	77 5740	97.4.CC	75 580	A 20 CT
2420656	Federal Militation Acros (NSB)	554,328		-	0
2420700	Quality of Service	8,628	a	8,626	0
2530050	Deferred Rev -Pole Attachments	(650'6)	(850'e)		0
2530112	Other Deferred Credits-Curr	4,131	3,669	462	0 0
30177	Conf. in Aid of Constr Advance	431 564	0	795 117	
	Misc Current and Accrued Liabilities	18 283 653	548 250	17.721.503	13 900
	Current Other and Accrued Liablities	44,697,010	16,315,420		1,244,040
1	Other Current Liabilities	45,625,909	16,758,436		1,269,832
E	DTAL CURRENT LIABILITIES	551,056,528	231,253,680	369,783,891	1,722,208
	Long-Term Debt - Affiliated	0	0	•	0
	Long-Term Debt - Non Affiliated	477,367,969	142,526,274	231,	103,034,958
	Long-18rm Debt - Premiums and Discounts Unamort	(83,383)	(24,857)		(17,969)
	Long-Term Risk Management Liabilities - Hedge	000'607'116	0	0	98,010,000
2440002	LT Unreal Lasses - Non Affil	67,892		87,892	
2440022	L/T Liability MTM Collateral	(174,011)	•	(174,011)	0
	Long-Term Risk Management Liabilities - MTM	(108,119)	0 4	(106,119)	0 0
	Cong-Term Risk Management Liabinues	(811,901)	0	(BLL,801)	0
	Deferred Investment Tax Credite	600,260,000	180,300,042	345,74,100	132,184,001
	Requision Jahilities and Deferred Cradits	(47 457 835)	(19 285 903)	1 901 158	206 810
	Memo - Red Liab and Def ITC	(17 (56 585)	(19 265 386)	1 901 677	207 123
	Asset Retrement Obligation	46,105,996	73.084	46.032.913	0
	Nuclear Decommissioning	•	0	0	0
	Employee Benefits and Pension Obligations	15,105,033	12,184,517	998,731	1,921,788
	Trust Preferred Securities	0	0	0	•
	Cumulative Preferred Stocks of Subs - Mandatory Rede		0	0	•
		1,691,595	893,739	771,654	26,201
	Def Credits - Income Tax	505,649	195,547	272,406	37,696
2530114	Federi Mugation Deferal(NSR)	1,110,644	0 (1,110,644	0
	Control of the contro	1,110,644	0	1.110,644	0 0
	Def Cain on Calail assessor	970'601	976'861		
	Deferred Gain on Sale and Leaseback - Rockoort	0	9 0		0 0
	Def Gain on Disp of Utility Plant	0	0	0	0
2530000	Other Deferred Credits	14,036	0	•	14,036
2530004	Allowances	8,484	٥	6,484	0
2530067	IPP - System Upgrade Credits	298,475	0	•	298,475
2530092	For Opt Line-In Kind Sv-Did Gas	133,189	133,189	a	•
2530137	Fbr Opt Lns-Sold-Defd Rev	60,247	0	0	60,247
30176	Deformed Rev-Bonus Lease NC	503,492	0	503,482	0
	Total Other Deferred Credits	1.175.448	292,715	9/6/60C	372.758
	Accumulated Provisions - Rate Refund	745.976	0	0	745,976

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135,9 135,9 6,365,2 1,196,460,1 1,746,516,6 50,450,0 528,135,2 90,775,2 90,775,2 90,775,2 96,016,1 666,016,1 686,016,1	Layout : CLARCIT SEC Exchange 135,903 1,382,001 Accumulated Provisions - Misc 6,385,216 1,382,001 TOTAL LIABILITIES 1,746,516,884 559,083,154 TOTAL LIABILITIES 1,746,516,884 559,083,154 TOTAL LIABILITIES 1,746,516,884 559,083,154 Common Stock 1,746,516,884 559,083,154 Common Stock 1,746,516,884 559,083,154 Common Stock 1,746,516,884 559,083,154 Paid in Capital Stock 1,746,516,884 559,083,154 Paid in Capital Stock 1,344,390 1,344,390 Retained Earnings 1,344,390 1,344,390 TOTAL SHAREHOLDERS' EQUITY 1,344,390 1,344,390 TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY 2,412,532,848 730,222,557 Out-of-balance 1,35,322,547 1,39,404 Contact LIABILITIES AND SHAREHOLDERS' EQUITY 1,39,222,557 Contact Liabilities 1,360,404 1,360,404 Contact Liabilities 1,360,404 1,360,404 Contact Liabilities 1,360,404 1,360,404 Contact Liabilities 1,360,404 1,360,404 Contact Liabilities 1,360,404 1,360,504 Contact Liabilities 1,360,404 1,360,404 Contact Liabilities 1,360,404 1,36	Kentucky Power Company - Company - Generation 110	Power Kentucky Power eneration Company - 180
Trovisions - Misc 135,903 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	135,903 1,35,903 1,35,903 1,35,903 1,35,903 1,35,903 1,35,216 1,35,316		2017 YTD Feb 2017
ENT LIABILITIES 1,196,460,156 327,829,474 1,746,516,684 569,083,154 6 6 6 6 9 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0	HT LIABILITIES 1,195,460,156 327,9 cks of Subs - Not subject Mand Rederr 0 eferred Credits 0 USUSPERIED DESCRIPTION 60,450,000 22,4 Els Stock 90,775,274 42,7 Ital Stock 90,775,774 42,7 Ital Stock 90,775,774 42,7 Ital Stock 90,775,774 92,7 Ital Stock 90,775,7 Ital Stock 90,		135,903 1,182,631
Cks of Subs - Not subject Mand Rederr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cks of Subs - Not subject Mand Rederr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	62	3,118,152 238,512,530
Cks of Subs - Not subject Mand Rederr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cks of Subs - Not subject Mand Rederr 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3,902,043 240,234,739
50,450,000 22,404,049 526,135,279 106,025,371 0 0 90,775,274 42,718,991 (1,344,390) (9,008) 666,016,164 171,139,404 686,016,164 171,139,40	50,450,000 22,4 526,135,279 106,0 0 90,775,274 42,7 (1,344,390) 171,1 666,016,164 171,1 886,016,164 171,1 2,412,532,848 730,2	00	0 0
50,450,000 22,404,049 528,135,279 106,025,371 30,776,274 42,718,991 (1,344,39) (9,008) 666,016,164 171,139,404 686,016,164 171,139,404 2,412,532,848 730,222,557 1,7139,404	50,450,000 22,4 526,135,279 106,0 0 90,775,274 42,7 (1,344,390) 42,7 666,016,164 171,1 686,016,164 171,1 2,412,532,848 730,2	- 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1 · 1	
526,135,279 106,025,371 106,02	526,135,279 106,0 0 90,775,274 42,7 (1,344,390) 171,1 666,016,164 171,1 686,016,164 171,1 2,412,532,848 730,2		17,758,348
5) 90,775,274 42,718,991 (1,344,390) (9,008) 666,016,164 171,139,404 686,016,164 171,139,404 2,412,532,848 730,222,557 1,7	5) 90,775,274 42,7 (1,344,390) (171,1 666,016,164 171,1 686,016,164 171,1 2,412,532,848 730,2		3,070,072 84,039,838
90,775,274 42,718,991 (1,344,390) (9,008) (9,08) (9,0	90,775,274 42,7 (1,344,390) 666,016,164 171,1 696,016,164 171,1 2,412,532,848 730,2	0	•
5) (1,344,390) (9,008) (9,008) (9,008) (9,008) (9,006,164 171,139,404 2,412,532,848 730,222,557 1,2 (0) (0)	(1,344,390) 666,016,164 171,1 686,016,164 171,1 2,412,532,848 730,2		7,769,245) 115,825,527
566,016,164 171,139,404 686,016,164 171,139,404 2,412,532,848 730,222,557 1,	565,016,154 885,016,164 2,412,532,848		1,328,869) (6,513)
666,016,164 171,139,404 2,412,532,848 730,222,557 (0) 0	686,016,164 2,412,532,848 (0)		
2,412,532,848 730,222,557	2,412,532,848		7,259,562 217,617,198
		7	3,161,605 457,851,937
		0	0

	BALANCE SHEET	Kentucky Power	Kentucky Power	Kentucky Power Kentucky Power N	Kentucky Power
GLS8216		Int Consol	Company -	Company - Generation	Company -
VTD Feb 2016		GLS8216	110	117	180
	Phone: GIZSEIE				
09B V2016-02-	98 V2016-02- Account GL. ACCT. SEC. Business Unit SEGMENT, CONS	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016 YTD Feb 2016 YTD Feb 2016 YTD Feb 2016	YTD Feb 2016

6 2016 427	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
16-02-	Layour; GL. ACCT. SEC. Business Units SEGMENT_CONS	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016
	5.5557				
	Cash and Cash Equivalents	1.406,176	1,406,176	0	°
	Other Cash Deposits	10,849	5,786	5,063	0
	Customers	16.734.473	13,899,067	2,412,289	423,117
	Accrued Unbilled Revenues	5,256,327	4,745,295	511,032	0
	Miscellaneous Accounts Receivable	22,980,932	7,012,380	66,086,549	9,315,977
	Allowances for Uncollectible Accounts	(272,925)	(264,351	0	(8,574)
	Accounts Receivable	44,698,806	25,392,391	69,009,870	9,730,520
	Advances to Affiliates	0	•	0	0
	Fuel, Materials and Supplies	43,028,240	2,182,722	40,114,867	730,651
	Risk Management Contracts - Current	2,634,823	•	2,634,823	0
	Margin Deposits	690'624	32,454	746,604	0
	Unrecovered Fuel - Current	849,355	•	849,355	0
	Other Current Regulatory Assets	•	0	0	0
	Prepayments and Other Current Assets	3,029,229	1,620,688	366,423	1,042,118
1	TOTAL CURRENT ASSETS	96,436,538	30,640,217	113,727,006	11,503,289
	Electric Production	1,122,177,783	805,562,368	1,138,191,588	565,140,447
	Electric Transmission	569,104,908	0	•	0
	Electric Distribution	759,243,168	•		0
	General Property, Plant and Equipment	61,190,496	175,661	1,461,903	1,160,479
	Construction Work-in-Progress	67,287,276	12,140,306	47,851,504	7,295,466
F	OTAL PROPERTY, PLANT and EQUIPMENT	2,579,003,631	817,902,245	1,187,504,995	573,596,391
	less: Accumulated Depreciation and Amortization	(854,034,114)	(261,306,450)	(408,369,525)	(184,358,140)
Z	NET PROPERTY, PLANT and EQUIPMENT	1,724,969,517	556,595,796	779,135,470	389,238,252
	Net Regulatory Assets	523,363,521	113,712,279	351,323,631	58,327,611
	Securitized Transition Assets and Other	0	0	•	0
	Spent Nuclear Fuel and Decommissioning Trusts	0	•	0	0
	Investments in Power and Distribution Projects	0	•	0	0
	Goodwill	0	•	0	0
	Long-Term Risk Management Assets	28,212	•	28,212	0
	Employee Benefits and Pension Assets	7,404,712	3,022,695	4,174,317	207,700
	Other Non Current Assets	15,210,063	6,639,557	4,820,280	3,750,226
F	TOTAL OTHER NON-CURRENT ASSETS	546,006,507	123,374,531	360,346,440	62,285,537
F	TOTAL ASSETS	2,367,412,562	710,610,543	1,253,208,915	463,027,077

EMOIS INC.				
Accounts Payable	60,095,477	66,578,874	49,231,112	3,719,464
Advances from Affiliates	25,175,224	17,305,862	96,650,839	(88,781,476)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0		•
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	•	65,000,000	•
Long-Term Debt Due Within One Year - Affiliated	0	0	0	
Risk Management Liabilities	2,167,505	157,868	2,009,637	0
Accrued Taxes	(24,800,009)	7,955,415	(56,574,579)	23,819,155
Memo: Property Taxes	17,780,791	8,386,270	4,166,086	5,228,436
Accrued Interest	14,998,715	4,409,020	7,391,680	3,198,015
Risk Management Collateral	0	0	0	0
Utility Customer Deposits	26,681,173	26,392,240	288,932	0
Deposits - Customer and Collateral	26,681,173	26,392,240	288,932	
Over-Recovered Fuel Costs - Current	٥	0	0	•
Dividends Declared	0	0	0	0
Preferred Stock due W/IN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	909,946	482,221	403,893	23,832
Tax Collections Payable	2,562,743	2,481,253	81,378	112
Revenue Refunds - Accrued	1,141,088	0	21,492	1,119,596
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,741,772	762,553	976,886	2,333
Accrued Rents	(3,086)	(3,086)	0	0

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GLS8216 YTD Feb 2016 GRESTONS 1427	BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Company - Generation 117	Company -
09B V2016-02-	Layou : GLSGT6 Account GL_ACCT_SEC Business Lets SEGNEDY_CONS	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016
	Accrued ICP	7,337,280	3,276,317		6,916
	Accrued Vacations Miss Employee Bonefite	4,960,733	2,271,946	2,683,545	5,242
	Payroll Deductions	144,771	71,394		88 'C
	Severance / SEI	1,220,075	0	•	0
9530029	Accrued Workers Compensation	1 967 742	33,115	180,580	13,340
	Customer Advance	1.987,742	1,987,742		0
2420511	Confrot Cash Disturse Account	1,253,303	1,253,303	•	
	Control Cash Disbursement Account	1,253,303	1,253,303	0	0
2000000	JMG Liability	0	0	0	0 4
2300002	ARO - Current	8/4/109/gi	DEU 18E	10,860,479	9 6
2420512	Linciplinad Finds	4,359	4,359	0	
2420542	Acc Cash Franchise Req	19/18	81,451	0	0
242059216	Sales Use Tax - Leased Equip	101	0	13	*
2420643	Accrued Audit Fees	45.17	22,016	35,837	13,581
2420656	Federal Miligation Accru (NSR)	254,326		254,326	0 0
2530112	Other Deferred Codies Con	221 616	0	221.618	
2530124	Contribution Construction	31,538	31,538	0	
2530177	Deferred Rev-Banus Lease Curr	431,564	0	431,564	•
	Misc Current and Accrued Liabilities	19,010,483	751,978	18,244,889	13,615
	Current Other and Accrued Laberties	42,669,921	13,308,558	28,174,381	1,186,983
IF	TOTAL CURRENT LIABILITIES	212,897,951	136,590,058	192,575,895	(56,834,028)
	Long-Term Debt - Affiliated		0	0	c
	Long-Term Debt - Non Affiliated	801,822,272	235,434,153	395,118,780	171,269,338
	Long-Term Debt - Premiums and Discounts Unamort	(250,088)	(73,373)	(123,339)	(53,376)
	Memo - LTD NonAffiliated and Premiums	801,572,184	235,380,780	394,995,441	171,215,963
2440002	Long-I erm Hisk Management Liabilibes - Hedge	0 9	0.9	0 8 143	00
	Long-Term Risk Management Liabilities - MTM	E 143		6.143	
	Long-Term Risk Management Liabilities	6,143	0	6,143	
	Deferred Income Taxes	641,893,969	182,594,077	327,819,530	131,480,362
	Deferred Investment Tax Credits	3,612	1,548	1,598	467
	Regulatory Liabilities and Deferred Credits	(35,714,579)	(29,910,619)	(1,714,980)	(4,088,979)
	Memo - Reg Lab and Del ITC	(36,710,966)	(29,909,071)	(1,713,382)	(4,088,513)
	Asset Netrement Upingation	56,826,756	600'69	56,757,746	0 0
	Emolowee Benefits and Pension Obilications	14 457 877	11 431 969	1 249 084	1 776 824
	Trust Preferred Securities	0	0	O O	D D
	Cumulative Preferred Stocks of Subs - Mandatory Rede	0	0		
	Obilgations Under Capital Leases	2,089,524	935,569	1,117,875	36,080
	Def Credits - Income Tax	471,003	232,251	190,576	48,176
2530114	Federi Miligation Defera(NSR)	1,110,644	0	1,110,644	0
	Def Credits - NSH Customer Advances for Construction	1,110,644	0	1,110,644	0 0
	Def Gain on SaleA easeback	141,001	100,141	0 0	0 0
	Deferred Gain on Sale and Leaseback - Rockport			0 0	
	Def Gain on Disp of Utility Plant	0	0	0	0
2530067	IPP - System Upgrade Credits	288,373	0	0	288,373
2530092	Fbr Opt Lns-in Kind Sv-Did Gns	141,736	141,735		0
PKTUTZY	Por Opt Line Sode Daid Hev	026,066	9 6	036.050	9,900
2530185	SPP Oil Action of Francisco	4,139	0	4.139	0
	Del Credits - Other	1,443,106	141,735	939,195	362,176
	Total Other Deferred Credits	1,606,247	304,876	939,195	362,176
	Accumulated Provisions - Hate Refund	0	0	0	0 (
	Accumulated Provisions - Misc	466,000	0	466.000	

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AMERICAN ELECTRIC PO GLS8216 YTD Feb 2016 03092016 1471	CTRIC POWER COMPANY BALANCE SHEET	Kentucky Power Int Consol GLS8216	Kentucky Power Company - 110	Kentucky Power Company - Generation 117	Kentucky Power Company - 180
09B V2016-02-	Lepout: GLACT, SEC Bushesu Line SEQUENT, CONS	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016	YTD Feb 2016
٠	TOTAL NON-CURRENT LIABILITIES	1,484,789,380	401,019,460	782,938,852	300,831,069
F	TOTAL LIABILITIES	1,697,687,332	537,609,518	975,514,747	243,997,040
0 2	Cumulative Pref Stocks of Subs - Not subject Mand Reder Minority Interest - Deferred Credits	0 0	00	0 0	0
	GOMMON SHAREHOLDERS EQUITY				
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Premium on Capital Stock	0	0	0	O
	Retained Earnings	93,601,558	44,598,195	(68,247,834)	117,251,196
F	Accumulated Other Comprehensive Income (Loss) TOTAL SHAREHOLDERS' EQUITY	(1,635,404)	(26,591)	(1,589,470)	(19,343)
	Memo: Total Equity	669,725,230	173,001,025	277,694,168	219,030,037
F	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,367,412,562	710,610,543	1,253,208,915	463,027,077
	out-of-balance	(0)	0	0	(0)
Remined Section					

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ADDITIONS RETIREMENTS ADJUST 3,140,891.43 (797,112.50) 3,140,891.43 (797,112.50) 442,537.12 (71,248,37) 6,289,530.31 (1,460,897.39) 0,000 0,000 0,000 0,000 9,872,958.86 (2,329,258.26) 9,872,958.86 (2,329,258.26) 9,658,993.37 (2,329,258.26) 9,658,993.37 (2,329,258.26) 9,658,993.37 (2,329,258.26) 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000				03/09/17 12:21
L PRODUCTION 1,192,086,896.99 3,140,891.43 (797,112.50) 1,192,086,896.99 3,140,891.43 (797,112.50) 1,192,086,896.99 3,140,891.43 (712,48.37) 829,217,4026.14 1,192,086,896.99 3,140,891.43 (712,48.37) 829,2174,026.14 1,242,032,39 1,192,086,899 3,140,891.43 (712,48.37) (712,		ST ADJUSTMENTS	TRANSFERS	ENDING
Lange Lang				
SHISSION STANDARD STA		12.50) 0.00	0.00	1,194,410,445.92
STATE STAT		12.50) 0.00	0000	1,194,410,445.92
AL LEASES L. FACCOUNTS 101 & 106) L. FACCOUNTS 101 & 1060 L. FACCOUNTS 101 & 1060 L. FACCOUNTS 101 & 1060 L. FACCOUNTS ACCUISATION L. FACCOUNTS ACC		(97.39) 0.00 0.00	326,566.32 (326,566.32)	572,189,590.94 833,717,689.88
TRIC PLT PURCHASED OR SOLD		58.26) 0.00	0.00	2,600,317,726.74
FRIC PLANT ACQUISITION COOD	00'0	0.00 65,555.87	00.00	5,612,093.86
THELD FOR FUTURE USE 1,598,320,564.13 1,9,872,958.86 1,329,258.26) 0,00 0,00 0,00 1,329,258.26) 0,00 0,00 0,00 1,329,258.26) 0,00 0	00.00	0.00 0.00	0.00	0.00
TRUCTION WORK IN PROGRESS: TRUCTION WORK IN PROGRESS: 27,379,768.69 3AL 3AL 3AL 3AL 3AL (9,872,988.69) (9,872,988.69) (1213,965,993.37 (2,129,268.26) FILITY PROPERTY-OWNED 995,120.00 0.00 0.00 1,826,832.63 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		58.26) 65,555.87	0.00	2,605,929,820.60
TRUCTION WORK IN PROGRESS: 27,379,768.69 9,658,993.37 10NS SFERS 3AL. 2,632,003,836.57 2,632,003,836.57 2,632,003,836.57 2,632,003,836.57 2,632,003,836.57 2,632,003,836.57 3,626,993.37 (2,13,965,49)	00'0	00.00	0.00	6,303,503.75
3AL. 10NS				
LELECTRIC UTILITY PLANT 2,632,003,836.57 9,658,993.37 (2,329,258.26) TILITY PROPERTY-OWNED 995,120.00 0.00 0.00 TILITY PROPERTY-LEASED 0.00 0.00 0.00 RINVESTMENTS 1,826,832.63 0.00 0.00	9,658,993,37 (9,872,958,86) (213,965.49)			27,165,803.20
TILITY PROPERTY-OWNED 995,120.00 0.00 TILITY PROPERTY-LEASED 0.00 0.00 R INVESTMENTS 1,826,832.63 0.00		58.26) 65,555.87	0.00	2,639,399,127.55
11 NONUTILITY PROPERTY-OWNED 995,120.00 0.00 02 NONUTILITY PROPERTY-LEASED 0.00 0.00 01 OTHER INVESTMENTS 1,826,832.63 0.00				
	0000	0.00 0.00 0.00 0.00 0.00 0.00	0000	995,120.00 0.00 1,826,832.63
TOTAL NONUTILITY PLANT 2,821,952.63 0.00 0.00	0.00	0.00	0.00	tion 1
Preparer - PSnVision Report GLR7210V Reviewer - Debbi Doyle - Prop Acctig Canton Sources - PS GLS8216 & PowerPlant Asset Rpt 1042				Exhibi ge 215 of 2

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

Final 3/9/17

UTILITY PLANT NUCLEAR 1080001/11 OTHER 1080001/11 DECOMMISSIONING COSTS TOTAL NUCLEAR 1080001/11 PRODUCTION 188,892,9108001/11 TRANSMISSION 108001/11 DISTRIBUTION 1236,500,41080013 PRODUCTION 1080013 TRANSMISSION 1080013 TRANSMISSION 1080013 TRANSMISSION 1080013 TRANSMISSION 1080013 TOTAL (108X accounts) 843,932,7 TOTAL (108X accounts) 843,932,7 1110001 PRODUCTION 2,030,7 1110001 TRANSMISSION 6,558,6 1110001 TRANSMISSION 6,558,6			COST	SALV COST	ADJUSTMENTS	BALANCE
NUCLEAR OTHER OTHER DECOMMISSIONING COSTS TOTAL NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION						
DRK IN PROGRESS					0000	
ORK IN PROGRESS					00'0	
PRODUCTION TRANSMISSION DISTRIBUTION RETIREMENT WORK IN PROGRESS TOTAL (108X accounts) NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION	422,375,068.65 188,892,957.00 238,500,483.67	6,111,714.75 2,547,997.24 4,844,664.77	(797,112.50) (71,248.37) (1,460,897.39)	(165,728.07) (65,893.85) (298,598.44)	0.00 35,406.10 (35,406.10)	427,523,942.83 191,339,218.12 241,550,246.51
TOTAL (108X accounts) 84 NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION	(2,230,496.61) 0.00 (55,039.99) (3,550,868.53)	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	0000	0.00 0.00 0.00 1,140,391.91	(47,794,22) 0.00 (1,634.13) 530,220,36	(2,278,290.83) 0.00 (56,674.12) (1,880,256.26)
NUCLEAR PRODUCTION TRANSMISSION DISTRIBUTION	843,932,104.20	13,504,376.76	(2,329,258.26)	610,171.55	480,792.01	856,198,186.26
	2,630,748.11 2,091,522.37 6,558,624.40	212,730,64 130,256,18 326,096,47	0.00	0000	00.0	2,843,478.75 2,221,778.55 6,884,720.87
TOTAL (111X accounts)	11,280,894.88	669,083.29	0.00	0.00	0.00	11,949,978.17
1011006 CAPITAL LEASES 2,81	2,858,470.98	0.00	0.00	0.00	133,129.36	2,991,600.34
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	00'0	0.00	00'0	00.00
TOTAL ACCUM DEPR & AMORT. 858,0	858,071,470.06	14,173,460.05	(2,329,258.26)	610,171.55	613,921.37	871,139,764.77
NONUTILITY PLANT						
1220001 Depr&Amrt of Nonuti Prop-Ownd 1240028 Other Property - RETIRE TOTAL NONUTILITY PLANT	234,964.91 18.87 234,983.78	1,111.62 0.00 1,111.62	0000	00.0 00.0 00.0	0.00	236,076.53 18.87 236,095.40
Preparer - PSnVision Report GLR7410V Reviewer - Debbi Doyle - Prop Acctg Canton Sources - PS GLS8216 & PowerPlant Depr Rpt 1936						Section II - Application Filing Requirements Exhibit S Page 216 of 216