Kentucky Power Company
Case No. 2017-00179
Test Year Ended February 28, 2017

Ln No.		Reference		Amount	Cumulative Percentage Increase
(1a)	Test Year Retail Sales Revenues per Income Statement	Section V, Schedule 4, Cell C7	$	554,150,679	
(1b)	Less: Capacity Charge Over/Under removed in Adj 1		$	249,701	
(1)	Test Year Retail Sales Revenues		$	553,900,978	
(2a)	Proposed Increase to Revenue Requirement	Section V, Schedule 1, Cell I47	$	65,393,885	
(2b)	Shortfall Due to Rounding of Rates		$	(5,898)	
(2)	Proposed Increase to Revenue Requirement		$	65,387,987	11.80%
(3)	KEDS + HEAP	Section II, Exhibit J	$	284,891	11.86%
(4a)	Environmental Surcharge Revenues	Exhibit AJE-5	$	3,903,065	
(4b)	Shortfall Due to Rounding of Rates		$	(9)	
(4)	Environmental Surcharge Revenues		$	3,903,056	12.56%
(5)	Total Increase (Ln 2 + Ln 3 + Ln 4)		$	69,575,934	

KENTUCKY POWER COMPANY
FULLY ADJUSTED BASE CASE SUMMARY
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 1

LINE NO. (1)	DESCRIPTION (2)	BASE CASE PSC JURISDICTION (3)	PROPOSED CHANGE (4)	ADJUSTED PSC JURISDICTION (5)
	Operating Revenues			
1	Sales Of Electricity	$500,400,208	$65,393,885	$565,794,093
2	Other Operating Revenues	25,618,746	0	25,618,746
3	Non-firm Sales	42,357,604	0	42,357,604
4	Total Operating Revenues	$568,376,559	$65,393,885	$633,770,444
	Operating Expenses			
5	Operation & Maintenance	$415,564,065	$349,269	$415,913,334
6	Depreciation	$78,540,443	0	78,540,443
7	Taxes Other Than Income Taxes	$22,412,856	0	22,412,856
8	State Income Tax	($963,814)	3,820,865	2,857,051
	Other Including Customer Deposits	$2,918,288		2,918,288
	Federal Income Tax :			
9	Current	($14,904,104)	21,428,313	6,524,209
10	Deferred	$19,622,271	0	19,622,271
11	ITC Adjustment	$0	0	0
12	Total Operating Expenses	$523,190,006	$25,598,447	$548,788,452
13	Net Electric Operating Income (Line 4 - Line 12)	$45,186,553	$39,795,438	$84,981,992
14	AFUDC Offset Adjustment / Deferred Income	1,779,992	0	1,779,992
15	Net Electric Operating Income - Adjusted	$46,966,545	$39,795,438	$86,761,984
16	Total Rate Base			$1,194,888,447
17	Rate of Return			7.26%
18	Capitalization			$1,191,785,493
19	Rate of Return			7.28%
20	Total Operating Revenue			633,770,444
21	Change in Revenue Requirement			65,393,885

KENTUCKY POWER COMPANY
REVENUE REQUIREMENT
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 2

Line No. (1)	Description (2)	Percent of Incremental Gross Revenues (3)
1	Capitalization (Per Sch 3, L 7, Col 14)	$1,191,785,493
2	Rate of Return (WP S-2, Pg 1, L 5, Col 6)	**7.28%**
3	Required Net Electric Operating Income (L1 X L2)	$86,761,984
4	Test Year Net Electric Operating Income (Per Sch 4, Col 6, Ln 35)	$46,966,545
5	Net Electric Operating Income Change (L3 - L4)	$39,795,439
6	Gross Revenue Conversion Factor (Per WP S-2, Pg 2, L 9)	1.64325077
7	Change in Revenue Requirement (L5 X L6) Increase / (Decrease)	$65,393,885

KENTUCKY POWER COMPANY
COST OF CAPITAL
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
WORKPAPER S-2
PAGE 1 OF 3

Line No. (1)	Description (2)	Reapportioned Kentucky Jurisdictional Capital 1/ (3)	Percentage of Total (4)	Annual Cost Percentage Rate (5)		Weighted Average Cost Percent (6) = (4) X (5)
1	Long Term Debt	$648,913,758	54.45%	5.32%	2/	2.90%
2	Short Term Debt	0	0.00%	0.80%	3/	0.00%
3	Accounts Receivable Financing 4/	46,105,009	3.87%	1.95%	5/	0.08%
4	Common Equity	496,766,726	41.68%	**10.31%**	6/	4.30%
5	Total	$1,191,785,493	100.00%			**7.28%**

1/ Schedule 3, Column 14, Lines 1, 2, 3 & 4
2/ Per workpaper S-3, Pg 1, Ln 15, Col 14
3/ Per workpaper S-3, Pg 2, Ln 16
4/ Per Commission Order March 31, 2003 Case No. 2002-00169
5/ 13 Month Average Accounts Receivable Balance and 13 Month Average Annual Carrying Cost
6/ Per Recommendation of Company Witnesses McKenzie

KENTUCKY POWER COMPANY
COMPUTATION OF THE GROSS REVENUE
CONVERSION FACTOR
TEST YEAR ENDED FEBRUARY 28,2017

SECTION V
WORKPAPER S-2
PAGE 2 OF 3

Line No. (1)	Description (2)		Percent of Incremental Gross Revenues (3)
1	Operating Revenues		100.00%
2	Less: Uncollectible Accounts Expense 1/		0.34%
3	KPSC Maintenance Fee		0.19%
4	Income Before income Taxes		99.47%
5	Less: State Income Taxes (L4 X 5.8742%) 2/	5.8742%	5.84%
6	Income Before Federal Income Taxes		93.62%
7	Less: Federal income Taxes (L6 X 35.00%)	35.00%	32.77%
8	Operating Income Percentage		60.85%
9	Gross Revenue Conversion Factor (100% / L8)		**1.64325077**

1/ Per Workpaper S-2, Page 3, Col 5, Line 5

2/ State Income Tax Effective Rate Calculations

State Income Tax Rate - Illinois	7.75%	
Apportionment Factor	1.8070%	
Effective Illinois State Income Tax Rate		0.140043%
State Income Tax Rate - KY	6.00%	
Apportionment Factor	72.0635%	
Effective Kentucky State Income Tax Rate		4.323810%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor	0.0836%	
Effective Michigan State Income Tax Rate		0.005016%
State Income Tax Rate - WV	6.50%	
Apportionment Factor	21.6208%	
Effective West Virginia State Income Tax Rate		1.405352%
Total Effective State Income Tax Rate		5.874221%

KENTUCKY POWER COMPANY
COMPUTATION OF FACTOR TO BE APPLIED TO ADDITIONAL
REVENUES GENERATED BY RATE INCREASE, IN
DETERMINATION OF AN UNCOLLECTIBLE ACCOUNTS
ADJUSTMENT TO BE ADDED TO O&M EXPENSE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
WORKPAPER S-2
PAGE 3 OF 3

Line No. (1)	Description (2)	Electric Revenues (3)	Account-Net Charged Off (4)	Percent of Electric Revenues (5)
1	12 Months Ended 2/28/2015	$578,891,902	$2,408,105	0.42%
2	12 Months Ended 2/29/2016	$545,495,088	$1,549,583	0.28%
3	12 Months Ended 2/28/2017	$553,900,978	$1,703,626	0.31%
4	Total	$1,678,287,968	$5,661,314	1.01%
5	Three Year Average	$559,429,323	$1,887,105	**0.34%**

KENTUCKY POWER COMPANY
CAPITALIZATION
TEST YEAR ENDED FEBRUARY 28, 2017

Line No. (1)	Description (2)	PER BOOK BALANCE (3)	KY Retail ALLOCATED PER BOOK BALANCE (4)	BSRR/ Decommissioning Removal (5)	Mitchell FGD Consumables Removal (6)	Mitchell FGD From Base to Environmental (7)	Mitchell Coal Stock Adjustment (8)	FRECO A/C 124 Property (9)	CARRS Site (10)	Non Utility Property (11)	Adjustments Kentucky Jurisdiction Allocated (12)	Sub Total (13)	Reapportioned Kentucky Jurisdictional (14)
1	Long Term Debt	$870,000,000	$856,950,000	$ (87,016,831)	$ (924,962)	$ (115,122,144)	$ (3,274,643)	$ (1,034,719)	$ (3,214,831)	$ (563,636)	($208,036,913)	$648,913,087	$648,913,758
2	Short Term Debt	1,022,872	$1,008,552	$ -	$ -	$ -	$ (1,022,872)	$ -	$ -	$ -	($1,008,552)	$0	0
3	Accounts Receivable Financing	46,807,067	$46,104,961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$0	$46,104,961	46,105,009
4	Common Equity	666,016,164	$656,025,922	$ (66,614,502)	$ (708,092)	$ (88,130,125)	$ (2,506,857)	$ (792,114)	$ (2,461,069)	$ (431,484)	($159,259,709)	$496,766,213	496,766,726
5	Sub-Total	1,583,846,103	1,560,089,434	(153,631,333)	(1,633,054)	(203,252,269)	(6,804,372)	(1,826,833)	(5,675,900)	(995,120)	(368,305,173)	1,191,784,261	1,191,785,493
6	Job Development Tax Credit	1,250	$1,231	0	0	0	0	0	0	0	1,231	1,231	0
7	Total	$1,583,847,353	$1,560,090,666	($153,631,333)	($1,633,054)	($203,252,269)	($6,804,372)	($1,826,833)	($5,675,900)	($995,120)	($368,303,942)	$1,191,785,492	$1,191,785,493
8	Allocation Factor		**0.985**	**0.985**	**0.986**	**0.985**	**0.986**	**0.985**	**1.000**	**0.985**			
			GP-TOT	PDAF	EAF	PDAF	EAF	GP-TOT	SPECIFIC	GP-TOT			

KENTUCKY POWER COMPANY
LONG-TERM DEBT
TEST YEAR ENDED FEBRUARY 28, 2017
($000)

Ln No (1)	Description (2)	Interest Rate (%) (3)	Date of Offering (4)	Date of Maturity (5)	Average Term InYears (6)	Principal Amount Issued (7)	Total Original Discount (Prem) & Expense (8)	Net Proceeds on Principal Amt. Based on Original Prem. (Disc) & Exp (9)	Net Proceed Ratio (10)	Effective Cost Rate (11)	Current Amount Outstanding (12)	Average Cost of Debt Based on Carrying Value (13)	Average Cost of Debt (14)	Name of Issuer (15)
	Senior Notes													
1	Senior Unsecured Notes	5.625%	06/13/2003	12/01/2032	29.45	$75,000	$737	$74,263	99.02	5.694%	$75,000	$4,270		KPCo
2	Senior Unsecured Notes	6.000%	09/11/2007	09/15/2017	10.01	$325,000	$3,945	$321,055	98.79	6.164%	$325,000	$20,034		KPCo
3	Senior Unsecured Notes	7.250%	06/18/2009	06/18/2021	11.99	$40,000	$218	$39,782	99.46	7.319%	$40,000	$2,928		KPCo
4	Senior Unsecured Notes	8.030%	06/18/2009	06/18/2029	19.99	$30,000	$148	$29,852	99.51	8.080%	$30,000	$2,424		KPCo
5	Senior Unsecured Notes	8.130%	06/18/2009	06/18/2039	29.98	$60,000	$342	$59,658	99.43	8.181%	$60,000	$4,909		KPCo
6	Senior Unsecured Notes	4.180%	9/30/2014	9/30/2026	11.99	$120,000	$638	$119,362	99.47	4.237%	$120,000	$5,084		KPCo
7	Senior Unsecured Notes	4.330%	12/30/2014	12/30/2026	11.99	$80,000	$415	$79,585	99.48	4.386%	$80,000	$3,509		KPCo
8	Subtotal					$730,000	$6,443	$723,557			$730,000	$43,158		
	Pollution Control Bond													
9	Pollution Control Bond	1.490%	6/26/2014	6/26/2017	3.0	65,000	676	64,324	98.96	1.848%	65,000	$1,201		WVEDA
						65,000	676	64,324			65,000	$1,201		
	Local Bank Term Loan													
10	Term Loan	2.420%	11/5/2014	11/5/2018	4	75,000	509	74,491	99.32	2.595%	$75,000	$1,946		KPCo
						75,000	509	74,491			$75,000	$1,946		
15	Total Kentucky Power					870,000	7,628	862,372			870,000	46,305	5.3200%	

KENTUCKY POWER COMPANY
SCHEDULE OF SHORT-TERM DEBT
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
WORKPAPER S-3
PAGE 3 OF 4

Line No. (1)	Month (2)	Year (3)	Notes Payable Outstanding at End of Month (4)
1	March	2016	$15,789,997
2	April	2016	$6,327,114
3	May	2016	$15,971,610
4	June	2016	$16,274,466
5	July	2016	$1,318,074
6	August	2016	$1,720,423
7	September	2016	$11,383,796
8	October	2016	$17,177,768
9	November	2016	$13,878,008
10	December	2016	$1,807,118
11	January	2017	$0
12	February	2017	$1,022,872
13	Total		$102,671,247
14	Average Borrowings Outstanding During the Period		$8,555,937
15	Interest Expense for the Twelve Months Ended 12/31/2016		$68,216
16	Weighted Average Interest Rate of Borrowings Outstanding During the Period (Ln 15 / Ln 14)		0.80%

KENTUCKY POWER COMPANY
COAL STOCK ADJUSTMENT
MICTHELL PLANT
TEST YEAR ENDED FEBRUARY 28,2017

SECTION V
WORKPAPER S-3
PAGE 4 OF 4

Line No. (1)	Description (2)	Tons (3)	Average $/Ton (4)	Amount (5)
1	Balance End of Test Year (Low Sulfur)	94,209	$59.50	$5,605,602
2	Balance End of Test Year (High Sulfur)	207,285	$53.81	$11,153,949
3	Daily Burn Rate (Low Sulfur)	3,841		
4	Daily Burn Rate (High Sulfur)	3,841		
5	Days Supply on Hand - Low Sulfur (Ln 1 / Ln 3)	25		
6	Days Supply on Hand - High Sulfur (Ln 2 / Ln 4)	54		
7	Day Supply Requested (Low Sulfur)	30		
8	Day Supply Requested (High Sulfur)	15		
9	Fuel Stock Requested - Low Sulfur (Ln 3 X Ln 7)	115,215	$59.50	$6,855,293
10	Fuel Stock Requested - High Sulfur (Ln 4 X Ln 8)	57,608	$53.81	$3,099,886
11	Adjustment to Test Year - Low Sulfur (Ln 9 - Ln 1)	21,006		$1,249,691
12	Adjustment to Test Year - High Sulfur (Ln 10 - Ln 1)	(149,677)		($8,054,063)
13	KPCo's Adjustment Test Year (Ln 11 + Ln 12)	(128,671)		($6,804,372)
14	Allocation Factor - EAF			0.986
15	KPSC Jurisdictional Amount (Ln 13 X Ln 14)			($6,709,111)

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
1	Operating Revenues - Sales of Electricity	554,150,679	0	554,150,679	(53,750,470)	500,400,208	
2	Operating Revenues - Firm Wholesale Sales of Electricity	5,037,085	5,037,085	0	0	0	
3	Provision for Rate Refund	(1,102,336)	(1,102,336)	0	0	0	
4	Other Electric Operating Revenues	41,847,627	900,576	40,947,050	(15,328,304)	25,618,746	
5	Non-Firm Sales Revenues	47,008,914	658,125	46,350,789	(3,993,185)	42,357,604	
6	**Total Operating Revenues**	646,941,969	5,493,450	641,448,518	(73,071,959)	568,376,559	
7							
8	**Operation and Maintenance Expenses**						
9	Power Production	310,680,317	4,403,591	306,276,726	(475,668)	305,801,058	
10	Transmission	36,995,935	173,031	36,822,904	646,199	37,469,103	
11	Distribution	49,431,233	49,430	49,381,803	(5,477,455)	43,904,348	
12	Customer Accounts	5,767,895	68	5,767,827	(35,319)	5,732,508	
13	Sales Expense	95,535	1	95,534	(29,845)	65,688	
14	Customer Service & Information	8,570,080	12	8,570,068	(7,670,239)	899,829	
15	Administrative and General	21,123,869	282,651	20,841,218	850,314	21,691,531	
16	Undistributed Adjustments	0	0	0	0	0	
17	**Total Operation and Maintenance Expense**	432,664,863	4,908,784	427,756,079	(12,192,014)	415,564,065	
18							
19	Depreciation and Amortization Expense	85,078,041	872,060	84,205,981	(5,665,538)	78,540,443	
20	Taxes Other than Federal Income Taxes	21,605,602	(16,893)	21,622,495	790,361	22,412,856	
21	State Income Tax	(2,593,601)	(2,802,908)	209,307	(1,173,121)	(963,814)	
22	Interest on Customer Deposits	110,400	0	110,400	67,254	177,654	
23	Other	3,597,859	838,971	2,758,889	(18,255)	2,740,634	
24	**Net Operating Income Before F.I.T.**	106,478,805	1,693,438	104,785,368	(54,880,647)	49,904,720	
25							
26	**Federal Income Tax**						
27	Current Federal Income Tax	4,962,524	6,038,900	(1,076,376)	(13,827,728)	(14,904,104)	
28	Deferred Federal Income Tax	17,284,111	(3,811,465)	21,095,576	(1,470,978)	19,624,598	
29	Deferred Investment Tax Credit	(2,362)	(35)	(2,327)	0	(2,327)	
30	ITC Adjustment	0	0	0	0	0	
31	**Total Federal Income Taxes**	22,244,273	2,227,400	20,016,873	(15,298,706)	4,718,167	
32							
33	Operating Income	84,234,532	(533,962)	84,768,495	(39,581,941)	45,186,553	
34	AFUDC Offset	799,210	13,585	1,218,951	561,041	1,779,992	
35	**Net Operating Income**	85,033,742	(520,378)	85,987,446	(39,020,900)	46,966,545	
36							
37	Electric Plant in Service - Original Cost	2,606,538,290	45,307,235	2,561,231,055	(323,154,089)	2,238,076,966	
38	Accumulated Provision for Depreciation & Amortization	(873,474,729)	(15,670,069)	(857,804,660)	93,260,268	(764,544,392)	
39	**Electric Plant In Service - Net**	1,733,063,560	29,637,165	1,703,426,395	(229,893,821)	1,473,532,574	
40	Electric Plant Held for Future Use	6,303,504	5,676,528	626,976	0	626,976	
41	Prepayments	50,665,705	759,986	49,905,719	0	49,905,719	
42	Materials & Supplies	45,282,869	618,991	44,663,878	(8,319,303)	36,344,575	
43	Cash Working Capital	21,366,873	148,187	21,218,686	(1,524,002)	19,694,685	
44	Construction Work in Progress	27,165,803	1,220,900	25,944,903	0	25,944,903	
45	Customer Advances & Deposits	(27,076,876)	(0)	(27,076,876)	0	(27,076,876)	
46	Accumulated Deferred Income Taxes	(502,756,787)	(7,541,352)	(495,215,435)	111,131,327	(384,084,108)	
47	**Rate Base**	1,354,014,651	30,520,405	1,323,494,246	(128,605,799)	1,194,888,447	
48							
49	**Rate of Return**	6.280%	-1.71%	6.497%		3.931%	
50							

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 4

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
51							
52	**Development of Rate Base**						
53	**Electric Plant in Service**						
54	Intangible Plant	19,586,695	293,801	19,292,894	0	19,292,894	GP-PTD
55	Capitalized Software	0	0	0	0	0	GP-PTD
56	**Total Intangible Plant**	19,586,695	293,801	19,292,894	0	19,292,894	
57							
58	**Production Plant**						
59	**Steam Production**						
60	A310 Land & Land Rights	4,857,884	72,868	4,785,016	0	4,785,016	PDAF
61	A311 Structures and Improvements	63,824,835	957,372	62,867,463	0	62,867,463	PDAF
62	A312 Boiler Plant Equipment	935,905,994	14,038,589	921,867,405	(323,154,089)	598,713,316	PDAF
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	PDAF
64	A314 Turbogenerator Units	115,351,525	1,730,273	113,621,252	0	113,621,252	PDAF
65	A315 Accessory Electric Equip.	28,911,069	433,666	28,477,403	0	28,477,403	PDAF
66	A316 Misc. Power Plant Equip.	11,394,244	170,914	11,223,330	0	11,223,330	PDAF
67	A317 ARO Steam Production Plant	11,624,652	11,624,652	0	0	0	
68	**Total Steam Production**	1,171,870,203	29,028,334	1,142,841,869	(323,154,089)	819,687,780	
69							
70	**Nuclear Production**						
71	A320 Land & Land Rights	0	0	0	0	0	
72	A321 Structures and Improvements	0	0	0	0	0	
73	A322 Reactor Plant Equipment	0	0	0	0	0	
74	A323 Turbogenerator Units	0	0	0	0	0	
75	A324 Accessory Electric Equip.	0	0	0	0	0	
76	A325 Misc. Power Plant Equipment	0	0	0	0	0	
77	**Total Nuclear Production**	0	0	0	0	0	
78							
79	**Hydraulic Production**						
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	
81	A331 Structures and Improvements	0	0	0	0	0	
82	A332 Reserviors, Dams, and Waterways	0	0	0	0	0	
83	A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	
84	A334 Accessory Electric Equipment	0	0	0	0	0	
85	A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	
86	A336 Roads, Railroads, and Bridges	0	0	0	0	0	
87	A337 ARO Hydraulic Production	0	0	0	0	0	
88	**Total Hydraulic Production**	0	0	0	0	0	
89							
90	**Other Production**						
91	A340 Land & Land Rights	0	0	0	0	0	
92	A341 Structures and Improvements	0	0	0	0	0	
93	A342 Fuel Holder, Producer & Acc	0	0	0	0	0	
94	A343 Prime Movers	0	0	0	0	0	
95	A344 Generators	0	0	0	0	0	
96	A345 Accessory Plant Equipment	0	0	0	0	0	
97	A346 Misc. Power Plant Equipment	0	0	0	0	0	
98	**Total Other Production**	0	0	0	0	0	
99							
100	**Total Production Plant**	1,171,870,203	29,028,334	1,142,841,869	(323,154,089)	819,687,780	
101							
102	FERC AFUDC Adjustment	608,469	9,127	599,342	0	599,342	GP-TRANS
103	Contra AFUDC Adjustment	0	0	0	0	0	
104	**Total AFUDC Adjustment**	608,469	9,127	599,342	0	599,342	
105							

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
106	**Transmission Plant**						
107	A350 Land and Land Rights	31,930,106	478,952	31,451,154	0	31,451,154	TDAF
108	A352 Structures and Improvements TRAN	6,568,577	98,529	6,470,048	0	6,470,048	TDAF
109	A353 Station Equipment TRAN	184,691,933	2,770,379	181,921,554	0	181,921,554	TDAF
110	A352 Structures and Improvements GEN	81,856	1,228	80,628	0	80,628	PDAF
111	A353 Station Equipment GEN	10,116,401	151,746	9,964,655	0	9,964,655	PDAF
112	A354 Towers and Fixtures	96,771,844	1,451,578	95,320,266	0	95,320,266	TDAF
113	A355 Poles and Fixtures	99,146,331	1,487,195	97,659,136	0	97,659,136	TDAF
114	A356 O.H. Conductors & Devices	135,569,408	2,033,541	133,535,867	0	133,535,867	TDAF
115	A357 Undergound Conduit	11,590	174	11,416	0	11,416	TDAF
116	A358 Underground Conductors	106,066	1,591	104,475	0	104,475	TDAF
117	A359 Roads and Trails	0	0	0	0	0	TDAF
118	**Total Transmission Plant**	564,994,111	8,474,912	556,519,199	0	556,519,199	
119							
120	**Distribution Plant**						
121	A360Land and Land Rights	7,496,165	1,408	7,494,757	0	7,494,757	Direct
122	A361Structures and Improvements	4,369,029	44,907	4,324,122	0	4,324,122	Direct
123	A362Station Equipment	93,995,913	903,859	93,092,054	0	93,092,054	Direct
124	A363Storage Battery Equipment	0	0	0	0	0	SPECIFIC
125	A364Poles,Towers & Fixtures Primary	197,960,425	0	197,960,425	0	197,960,425	SPECIFIC
126	A365O.H. Conductors & Devices Primary	210,786,708	0	210,786,708	0	210,786,708	SPECIFIC
127	A366Underground Conduits Primary	7,085,244	0	7,085,244	0	7,085,244	SPECIFIC
128	A367U.G. Conductors & Devices Primary	10,922,889	0	10,922,889	0	10,922,889	SPECIFIC
129	A368Line Transformers Primary	129,673,009	0	129,673,009	0	129,673,009	SPECIFIC
130	A369Services	59,500,019	0	59,500,019	0	59,500,019	SPECIFIC
131	A370Meters	24,884,085	4,102	24,879,983	0	24,879,983	Direct
132	A371Install. on Customer Prem.	19,474,253	0	19,474,253	0	19,474,253	SPECIFIC
133	A372Leased Prop. on Cust. Premises	0	0	0	0	0	SPECIFIC
134	A373Street Lights	3,877,573	0	3,877,573	0	3,877,573	SPECIFIC
135	A374ARO	0	0	0	0	0	SPECIFIC
136	**Total Distribution Plant**	770,025,312	954,276	769,071,036	0	769,071,036	
137							
138	**General Plant**						
139	A389Land and Land Rights	1,524,731	22,871	1,501,860	0	1,501,860	GP-PTD
140	A390Structures and Improvements	21,955,492	329,332	21,626,160	0	21,626,160	GP-PTD
141	A391Office Furniture & Equip.	1,824,237	27,364	1,796,873	0	1,796,873	GP-PTD
142	A392Transportation Equipment	14,768	222	14,546	0	14,546	GP-PTD
143	A393Stores Equipment	194,628	2,919	191,709	0	191,709	GP-PTD
144	A394Tools, Shop & Garage Equip.	4,062,372	60,936	4,001,436	0	4,001,436	GP-PTD
145	A395Laboratory Equipment	261,453	3,921	257,532	0	257,532	GP-PTD
146	A396Power Operated Equipment	5,931	89	5,842	0	5,842	GP-PTD
147	A397Communication Equipment	9,705,776	145,587	9,560,189	0	9,560,189	GP-PTD
148	A398Misc. Equipment	1,624,696	24,370	1,600,326	0	1,600,326	GP-PTD
149	A399Other Tang. Property	0	0	0	0	0	GP-PTD
150	39919ARO General Plant	81,054	81,054	0	0	0	
151	**Total General Plant**	41,255,139	698,666	40,556,473	0	40,556,473	
152							
153	**Completed Construction Not Classified -Acct 106**						
154	Intangible Plant	306,804	4,602	302,202	0	302,202	GP-PTD
155	Production Plant	4,677,642	70,165	4,607,477	0	4,607,477	PDAF
156	Transmission Plant	10,203,266	153,049	10,050,217	0	10,050,217	TDAF
157	Distribution Plant	16,851,130	0	16,851,130	0	16,851,130	Direct
158	General Plant	547,427	8,211	539,216	0	539,216	GP-PTD
159	**Total Completed Construction Not Classified**	32,586,268	236,026	32,350,242	0	32,350,242	
160							

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS		ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)		
161	Capital Leases Acct 1011001	5,520,277	5,520,277	0	0	0		
162	Accrued Capital Leases Acct 1011012	91,817	91,817	0	0	0		
163	**Total Capital Leases**	5,612,094	5,612,094	0	0	0		
164								
165	**Total Plant in Service**	2,606,538,290	45,307,235	2,561,231,055	-323,154,089	2,238,076,966		
166								
167	**Subtotal Gross Plant GP-TRANS**	575,197,376	8,627,960	566,569,416	0	566,569,416	**0.985**	
168								
169	**Subtotal Gross Plant GP-DIST**	786,876,442	954,276	785,922,166	0	785,922,166	**0.999**	
170								
171	**Subtotal Gross Plant GP-T&D**	1,362,073,818	9,582,236	1,352,491,582	0	1,352,491,582	**0.993**	
172								
173	**Subtotal Gross Plant GP-TOT**	2,600,926,196	39,695,141	2,561,231,055	(323,154,089)	2,238,076,966	**0.985**	
174								
175	**Subtotal Gross Plant GP-PTD**	2,539,230,131	38,689,862	2,500,540,270	(323,154,089)	2,177,386,181	**0.985**	
176								
167	**Less: Reserve for Depreciation/RWIP - Accts 1080001,1080011,1080005**							
168	Production	421,891,133	6,328,367	415,562,766	(93,260,268)	322,302,498		PDAF
169	Transmission	195,545,423	1,871,936	193,673,487	0	193,673,487		GP-TRANS
170	Distribution	229,320,228	229,320	229,090,908	0	229,090,908		GP-DIST
171	General	11,776,367	176,646	11,599,721	0	11,599,721		GP-PTD
172	**Total Reserve for Depreciaton / RWIP**	858,533,151	8,606,269	849,926,882	(93,260,268)	756,666,614		
173								
174	**Less Reserve for Amortization**							
175	Intangible	10,634,117	159,512	10,474,605	0	10,474,605		GP-PTD
176	Production	0	3,892,950	(3,892,950)	0	(3,892,950)		PDAF
177	Transmission Plant	0	0	0	0	0		
178	Distribution	0	0	0	0	0		
179	General	1,315,861	19,738	1,296,123	0	1,296,123		GP-PTD
180	**Total Reserve for Amortization**	11,949,978	4,072,200	7,877,778	0	7,877,778		
181								
182	Prov-Leased Assets - Capital Leases 1011006	2,991,600	2,991,600	0	0	0		
183	**Total Prov-Leased Assets**	2,991,600	2,991,600	0	0	0		
184								
185	**Total Acc Prov Depreciation and Amortization**	873,474,729	15,670,069	857,804,660	(93,260,268)	764,544,392		
186								
187	**Net Electric Plant in Service**	1,733,063,560.26	29,637,165	1,703,426,394.84	(229,893,821)	1,473,532,574		
188								
189	**Construction Work in Progress - Account 107**							
190	Intangible	932,217	932,217	0				
191	AFUDC	0	0	0				
192	**Total Intangible Plant**	932,217	932,217	0	0	0		
193								
194	Production	6,309,230	94,638	6,214,592	0	6,214,592		PDAF
195	AFUDC	84,051	1,261	82,790	0	82,790		PDAF
196	**Total Production Plant**	6,393,281	95,899	6,297,382	0	6,297,382		
197								
198	Transmission	9,346,842	140,203	9,206,639	0	9,206,639		GP-TRANS
199	AFUDC	338,907	5,084	333,823	0	333,823		
200	**Total Transmission Plant**	9,685,749	145,287	9,540,462	0	9,540,462		
201								
202	Distribution	7,487,203	7,487	7,479,716	0	7,479,716		GP-DIST
203	AFUDC	328,737	329	328,408	0	328,408		
204	**Total Distribution Plant**	7,815,940	7,816	7,808,124	0	7,808,124		
205								

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
206	General	3,090,311	46,355	3,043,956	0	3,043,956	GP-PTD
207	AFUDC	47,515	713	46,802	0	46,802	
208	**Total General Plant**	3,137,826	47,068	3,090,758	0	3,090,758	
209							
210	**Total Construction Work in Progress**	27,965,013	2,160,504	26,736,726	0	26,736,726	
211							
212	**Total AFUDC**	799,210	7,387	791,823	0	791,823	
213	**Total Construction Work in Progress Less AFUDC**	27,165,803	1,220,900	25,944,903	0	25,944,903	
214							
215	**Plant Held for Future Use - Acct 105**						
216	Production	5,675,900	5,675,900	0	0	0	Specific
217	Transmission	0	0	0	0	0	TDAF
218	Distribution	627,604	628	626,976	0	626,976	GP-DIST
219	General	0	0	0	0	0	GP-PTD
220	**Total Plant Held for Future Use**	6,303,504	5,676,528	626,976	0	626,976	
221							
222	**Materials & Supplies**						
223	Fuel / Allowance Inventory	29,262,926	409,681	28,853,245	(6,709,111)	22,144,134	EAF
224	Production M&S Inventory	11,620,993	174,315	11,446,678	0	11,446,678	PDAF
225	Production M&S Inventory	1,969,143	27,568	1,941,575	(1,610,192)	331,383	EAF
226	Transmission M&S Inventory	356,945	5,354	351,591	0	351,591	GP-TRANS
227	Distribution M&S Inventory	2,072,862	2,073	2,070,789	0	2,070,789	GP-DIST
228	**Total Materials & Supplies**	45,282,869	618,991	44,663,878	(8,319,303)	36,344,575	
229							
230	**Prepayments**						
231	Prepaid Pension Benefit -1650010	48,706,586	730,599	47,975,987	0	47,975,987	GP-TOT
232	Prepaid Other	1,959,119	29,387	1,929,732	0	1,929,732	GP-TOT
233	**Total Prepayments**	50,665,705	759,986	49,905,719	0	49,905,719	
234							
235							
236	**Rate Base Additions (Deductions)**						
237	Accumulated Deferred Income Taxes	(502,756,787)	(7,541,352)	(495,215,435)	111,131,327	(384,084,108)	GP-TOT
238	Unallocated Deferred FIT	0	0	0	0	0	Direct
239	Deferred Investment Tax Credit	(1,250)	(1,250)	0	0	0	Direct
240	Customer Advances	(159,526)	0	(159,526)	0	(159,526)	Specific
241	Customer Deposits	(26,917,350)	(0)	(26,917,350)	0	(26,917,350)	Specific
242	After Tax Effect of ARO	0	0	0	0	0	Direct
243	**Total Rate Base Deductions**	(529,834,913)	(7,542,602)	(522,292,311)	111,131,327	(411,160,984)	
244							
245	**Total Rate Base (excludng Cash Working Capital)**	**1,332,646,528**	**30,370,968**	**1,302,275,560**	**(127,081,797)**	**1,175,193,763**	
246							
247							
248	Operating Revenues - Sale of Electricity	554,150,679	0	554,150,679	(53,750,470)	500,400,208	Direct
249	Operating Revenues - Wholesale Sales of Electricity	5,037,085	5,037,085	0	0	0	Direct
250	Provision for Rate Refund	(1,102,336)	(1,102,336)	0			
251							
252	**Non-Firm Sales:**						
253	Demand Related	0	0	0	0	0	
254	Energy Related	47,008,914	658,125	46,350,789	(3,993,185)	42,357,604	EAF
255	Unallocated	0	0	0	0	0	
256	**Total Non-Firm Sales**	47,008,914	658,125	46,350,789	(3,993,185)	42,357,604	
257							
258	**Other Operating Revenues**						
259	450-Forfeited Discounts	4,111,894	0	4,111,894	0	4,111,894	SPECIFIC
260	451-Miscellaneous Service Revenues	785,136	0	785,136	0	785,136	SPECIFIC

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS		ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)		
261	**Rent from Electric Property**							
262	4541-Rent-Assoc Cos- Production	0	0	0	0	0		PDAF
263	4541-Rent-Assoc Cos- Transmission	(73,547)	(1,103)	(72,444)	0	(72,444)		GP-TRANS
264	4541-Rent-Assoc Cos- Distribution	833,388	833	832,555	0	832,555		GP-DIST
265	4542-Rent-Non-Assoc Cos- Production	62,889	943	61,946	0	61,946		PDAF
266	4542-Rent-Non-Assoc Cos- Transmission	22,200	333	21,867	0	21,867		GP-TRANS
267	4542-Rent-Non-Assoc Cos- Distribution	2,283	2	2,281	0	2,281		GP-DIST
268	4540005 Rent from Elec Prop-Pole Attch	5,814,604	5,815	5,808,789	532,369	6,341,158		GP-DIST
269	4540004-Rent-Non-Assoc Cos-ABD Distribution	117,204	117	117,087	0	117,087		GP-DIST
270	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0		GP-TRANS
271	**Total Rent from Electric Property**	6,779,021	6,940	6,772,081	532,369	7,304,450		
272								
273	**Other Electric Revenues**							
274	456-Other Electric Production	53,767	753	53,014	0	53,014		EAF
275	456-Other Electric Revenues DSM	12,563,568	0	12,563,568	(12,563,569)	(1)		Direct
276	456-Other Electric Transmission EKPC	53,042	53,042	0	0	0		Direct
277	456-Other Electric LSE Charge - Retail Demand	(42,605,780)	0	(42,605,780)	(3,297,104)	(45,902,884)		Direct
278	456-Other Electric LSE Charge - Retail Energy	(566,356)	0	(566,356)	0	(566,356)		Direct
279	456-Other Electric TO Revenues	60,425,243	906,378	59,518,865	0	59,518,865		GP-TRANS
280	456-Other Electric Non-Juris	(68,150)	(68,150)	0	0	0		Direct
281	456-Other ElectricTransmission ABD	92,700	1,390	91,310	0	91,310		GP-TRANS
282	456-Other Electric Distribution ABD	223,542	224	223,318	0	223,318		GP-DIST
283	**Total Other Electric Revenues**	30,171,576	893,636	29,277,939	(15,860,673)	13,417,266		
284								
285	**Total Other Operating Revenues**	41,847,627	900,576	40,947,050	(15,328,304)	25,618,746		
286								
287	**Total Operating Revenues**	**646,941,969**	**5,493,450**	**641,448,518**	**(73,071,959)**	**568,376,559**	**0.992**	
288								
289	**Power Production Expenses**							
290	**Steam Generation Expenses**							
291	500-Supervision & Engineering	3,594,883	53,892	3,540,991	(18,989)	3,522,002		PDAF
292	501-Fuel Delivered and Consumed	103,465,416	1,448,516	102,016,900	(11,386)	102,005,514		EAF
293	501-Gas Reservation Fee	4,817,506	72,263	4,745,243	0	4,745,243		PDAF
294	501-Fuel Other	3,203,442	44,848	3,158,594	361,379	3,519,973		EAF
295	5010005-Def Fuel	(2,385,816)	(0)	(2,385,816)	2,385,816	0		SPECIFIC
296	502-Steam / Consumables	6,346,770	91,013	6,255,757	(3,609,486)	2,646,271		PDAF / EAF
297	503-Steam other Sources	0	0	0	0	0		PDAF
298	504-Steam Transferred Credit	0	0	0	0	0		PDAF
299	505-Electric	112,272	1,610	110,662	50	110,712		PDAF / EAF
300	506-Misc. Steam Power Expenses	10,971,738	124,835	10,846,903	(2,880,084)	7,966,819		PDAF
301	507-Rents	0	0	0	0	0		PDAF
302	508-IPP Operations	19	(0)	19	(19)	0		PDAF
303	509-Allowances	390,803	5,471	385,332	3,459	388,791		EAF
304	**Total Steam Operation**	130,517,033	1,842,448	128,674,585	(3,769,259)	124,905,326		
305								
306	510-Supervision & Engineering	2,598,114	38,971	2,559,143	(61,499)	2,497,644		PDAF
307	511-Structures	1,636,922	24,491	1,612,431	(10,011)	1,602,420		PDAF
308	512-Boiler Plant	14,685,612	210,946	14,474,666	(1,430,181)	13,044,485		PDAF / EAF
309	513-Electric Plant	4,710,893	70,584	4,640,309	(43,361)	4,596,948		PDAF
310	514-Misc Steam Plant	1,834,246	27,467	1,806,779	(297,914)	1,508,865		PDAF
311	**Total Steam Maintenance**	25,465,788	372,460	25,093,328	(1,842,965)	23,250,363		
312								
313	**Total Steam Generation Expense**	155,982,821	2,214,908	153,767,913	(5,612,224)	148,155,689		
314								
315	**Other Power Supply Expense**							

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
316	555-Purchased Power Expense Demand	54,222,498	813,337	53,409,161	0	53,409,161	PDAF
317	555-Purchased Power Expense Energy	98,406,830	1,344,323	97,062,507	5,136,556	102,199,063	EAF
318	556-Sys Control & Load Dispatching	580,290	8,705	571,585	0	571,585	PDAF
319	557- Other Expenses	1,487,878	22,318	1,465,560	0	1,465,560	PDAF
320	**Total Other Power Supply Expense**	154,697,495	2,188,682	152,508,813	5,136,556	157,645,369	
321							
322	**Total Production O&M Expense**	310,680,317	4,403,591	306,276,726	(475,668)	305,801,058	
323							
324	**Transmission Expense**						
325	560-Supervision & Engineering	1,471,898	22,078	1,449,820	0	1,449,820	GP-TRANS
326	561-Load Dispatching - Company	847,492	12,712	834,780	69,117	903,897	GP-TRANS
327	561-Load Dispatching - PJM	1,412,838	21,192	1,391,646	0	1,391,646	GP-TRANS
328	562-Station Equipment	238,027	3,570	234,457	0	234,457	GP-TRANS
329	563-Overhead Lines	161,807	2,427	159,380	0	159,380	GP-TRANS
330	564-Underground Lines	0	0	0	0	0	GP-TRANS
331	565 LSE Transmission Purchases	27,040,523	0	27,040,523	528,754	27,569,277	SPECIFIC
332	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	SPECIFIC
333	565 Transmission by Others	118,610	1,780	116,830	0	116,830	GP-TRANS
334	565 Transmission Purchases - Non-Juris	24,061	24,061	0	0		Direct
335	566-Misc Transmission	1,413,205	21,198	1,392,007	498	1,392,505	GP-TRANS
336	567-Rents	42,535	638	41,897	0	41,897	GP-TRANS
337	**Total Transmission Operation Expense**	32,770,997	109,657	32,661,340	598,369	33,259,709	
338							
339	**Transmission Maintenance**						
340	568-Supervision & Engineering	24,937	374	24,563	0	24,563	GP-TRANS
341	569-Structures	144,440	2,167	142,273	0	142,273	GP-TRANS
342	570-Station Equipment	728,635	10,929	717,706	0	717,706	GP-TRANS
343	571-Overhead Lines	1,862,826	27,942	1,834,884	(1,659)	1,833,225	GP-TRANS
344	572-Underground Lines	171	3	168	0	168	GP-TRANS
345	573-Misc Transmission Expenses	456,560	6,849	449,711	0	449,711	GP-TRANS
346	575- PJM Admin	1,007,370	15,111	992,259	49,489	1,041,748	GP-TRANS
347	**Total Transmission Maintenance Expense**	4,224,938	63,374	4,161,564	47,830	4,209,394	
348							
349	**Total Transmission O&M Expense**	36,995,935	173,031	36,822,904	646,199	37,469,103	
350							
351	**Distribution Expense**						
352	580-Supervision & Engineering	700,697	700	699,997	(4,983)	695,014	GP-DIST
353	581-Load Dispatching	2,200	3	2,197	0	2,197	GP-DIST
354	582-Station Equipment	246,969	247	246,722	0	246,722	GP-DIST
355	583-Overhead Lines	977,496	977	976,519	48,146	1,024,665	GP-DIST
356	584-Underground Lines	123,189	123	123,066	(392)	122,674	GP-DIST
357	585-Street & Area Lighting	203,621	204	203,417	(276)	203,141	GP-DIST
358	586-Meters	1,066,179	1,066	1,065,113	(15,430)	1,049,683	GP-DIST
359	587-Customer Installations	149,687	149	149,538	(5,909)	143,629	GP-DIST
360	588-Misc Distribution	3,797,116	3,797	3,793,319	(87,212)	3,706,107	GP-DIST
361	589-Rents	1,712,816	1,712	1,711,104	0	1,711,104	GP-DIST
362	**Total Distribution Operation**	8,979,971	8,979	8,970,992	(66,057)	8,904,935	
363							
364	590-Supervision & Engineering	4,100	4	4,096	4	4,100	GP-DIST
365	591-Structures	27,623	28	27,595	0	27,595	GP-DIST
366	592-Station Equipment	430,468	431	430,037	0	430,037	GP-DIST
367	593-Overhead Lines	36,512,512	36,513	36,475,999	(6,877,536)	29,598,463	GP-DIST
368	5930010 Storm Expense Amortization	2,429,200	2,429	2,426,771	1,470,524	3,897,295	GP-DIST
369	593-Forestry Direct Assigned	744,215	744	743,471	0	743,471	GP-DIST
370	594-Underground Lines	86,226	86	86,140	(2,085)	84,055	GP-DIST

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS		ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)		
371	595-Line Transformers	52,738	53	52,685	(1,520)	51,165		GP-DIST
372	596-Street & Area Lighting	25,239	25	25,214	(346)	24,868		GP-DIST
373	597-Meters	77,731	78	77,653	168	77,821		GP-DIST
374	598-Misc Distribution Plant	61,212	62	61,150	(607)	60,543		GP-DIST
375	**Total Distribution Maintenance**	40,451,262	40,451	40,410,811	(5,411,398)	34,999,413		
376								
377	**Total Distribution Expense**	49,431,233	49,430	49,381,803	(5,477,455)	43,904,348		
378		71,857,790	499,299	71,358,491	(7,252,603)	64,105,889		
379	**Customer Accounts Expense**							
380	901-Supervision & Engineering	202,238	2	202,236	(6,108)	196,128		CUST
381	902-Meter Reading	367,494	5	367,489	(7,028)	360,461		CUST
382	903-Customer Records & Collection Expense	5,356,319	64	5,356,255	(22,122)	5,334,133		CUST
383	9040000-Uncollectable Accounts	0	0	0	0	0		CUST
384	9040007-Uncollectible Misc Receivables	(175,140)	(3)	(175,137)	0	(175,137)		CUST
385	905-Misc Customer Accounts	16,984	0	16,984	(61)	16,923		CUST
386	**Total Customer Accounts**	5,767,895	68	5,767,827	(35,319)	5,732,508		
387								
388	**Customer Information Expense**							
389	907-Supervision	126,229	2	126,227	(1,950)	124,277		CUST
390	908-Customer Assistance	8,246,128	7	8,246,121	(7,628,181)	617,940		CUST
391	909-Information & Instruction	43,337	1	43,336	(35,784)	7,552		CUST
392	910-Misc Customer Service	154,386	2	154,384	(4,324)	150,060		CUST
393	**Total Customer Information**	8,570,080	12	8,570,068	(7,670,239)	899,829		
394								
395	**Customer Service**							
396	911-Supervision	165	0	165	0	165		CUST
397	912-Demo & Selling	60,568	1	60,568	(4,300)	56,268		CUST
398	913-Advertising	34,802	0	34,801	(25,545)	9,256		CUST
399	916-Misc SALES Expense	0	0	0	0	0		CUST
400	**Total Customer Service**	95,535	1	95,534	(29,845)	65,688		
401								
402	**Administrative & General Expense**							
403	920-Salaries	9,404,009	131,656	9,272,353	(42,828)	9,229,524		A&G
404	921-Office Supplies	709,307	9,930	699,376	1,194	700,571		A&G
405	922-Administrative Expense Transferred	(1,358,470)	(19,019)	(1,339,452)	15,697	(1,323,755)		A&G
406	923-Outside Services	1,294,385	18,121	1,276,264	0	1,276,264		A&G
407	924-Property Insurance	735,807	10,301	725,506	0	725,506		A&G
408	925-Injuries & Damages	2,128,131	29,794	2,098,337	(308)	2,098,029		A&G
409	926-Employee Pension & Benefits	3,396,604	47,552	3,349,051	532,958	3,882,010		A&G
410	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0		A&G
411	927-Franchise Requirements	140,985	1,974	139,012	0	139,012		A&G
412	928-Regulatory Commission Expense Allocated	112	(0)	112	0	112		SPECIFIC
413	928- Rate Case Expense	951,697	243	951,455	374,485	1,325,939		SPECIFIC/PDAF
414	930.1-General Advertising Expense	142,675	1,997	140,678	(31,925)	108,753		A&G
415	930.2-Misc General Expense	501,127	7,016	494,111	(8,288)	485,823		A&G
416	931-Rent	354,328	4,961	349,368	5,909	355,277		A&G
417	**Total Admin & General Operation**	18,400,697	244,527	18,156,170	846,894	19,003,064		
418								
419	935-Admin & General Maintenance	2,005,596	28,078	1,977,518	3,419	1,980,937		A&G
420	9350015 - Software License Deferral	717,575	10,046	707,529	0	707,529		A&G
421	**Total Admin & General Expense**	21,123,869	282,651	20,841,218	850,314	21,691,531		
422								
423	**Total Operation & Maint Exp**	432,664,863	4,908,784	427,756,079	(12,192,014)	415,564,065	**0.989**	
424								
425	**Subtotal O&M Labor - OML**	141,355,646	1,147,414	140,208,232	(17,895,426)	127,830,827	**0.992**	

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
426							
427	**Cash Working Capital**						
428	Total Power Production Expense	48,950,441	680,304	48,270,137	(475,668)	47,794,469	
429	Total Transmission Expense	36,995,935	173,031	36,822,904	646,199	37,469,103	
430	Total Distribution Expense	49,431,233	49,430	49,381,803	(5,477,455)	43,904,348	
431	Total Customer Related Expense	14,433,509	81	14,433,429	(7,735,404)	6,698,025	
432	Total Admin.& General Expense	21,123,869	282,651	20,841,218	850,314	21,691,531	
433	**Subtotal**	170,934,987	1,185,497	169,749,490	(12,192,014)	157,557,476	
434	**Total Cash Working Capital**	21,366,873	148,187	21,218,686	(1,524,002)	19,694,685	
435							
436	**Depreciation Expense**						
437	Production	35,291,156	534,586	34,756,570	(4,325,236)	30,431,334	PDAF
438	Transmission Excl. GSU's	15,098,502	226,478	14,872,024	52,403	14,924,427	GP-TRANS
439	Transmission - GSU's	219,205	3,288	215,917	0	215,917	PDAF
440	Distribution	27,108,368	27,108	27,081,260	513,467	27,594,727	GP-DIST
441	General	1,724,994	25,875	1,699,119	81,279	1,780,398	GP-PTD
442	**Total Depreciation Expense**	79,442,224	817,334	78,624,890	(3,678,087)	74,946,803	
443							
444	**Amortization Expense**						
445	Intangible Plant	3,236,898	48,554	3,188,344	0	3,188,344	GP-PTD
446	Production Plant	0	0	0	0	0	PDAF
447	Transmission Plant	38,616	579	38,037	0	38,037	GP-TRANS
448	Distribution Plant	0	0	0	0	0	GP-DIST
449	General Plant	108,997	1,635	107,362	0	107,362	GP-PTD
450	**Total Amortization Expense**	3,384,510	50,767	3,333,743	0	3,333,743	
451							
452	**Regulatory Debits**						
453	Reg Debits - 4073000	2,251,306	3,958	2,247,348	(1,987,451)	259,897	GP-TRANS
454	**Total Regulatory Debits**	2,251,306	3,958	2,247,348	(1,987,451)	259,897	
455							
456	**Total Depreciation & Amortization Expense**	85,078,041	872,060	84,205,981	(5,665,538)	78,540,443	
457							
458	**Taxes Other than F.I.T.**						
459	**Current Payroll Taxes**						
460	FICA	1,979,776	15,838	1,963,938	(31,025)	1,932,913	Labor - OML
461	Fed Unemployment	11,437	91	11,346	0	11,346	Labor - OML
462	State Unemployment	24,232	193	24,039	0	24,039	Labor - OML / SPECIFIC
463	**Total Payroll Related Tax**	2,015,446	16,123	1,999,323	(31,025)	1,968,298	
464							
465	Real and Personal Property Tax	13,764,749	(70,068)	13,834,817	744,411	14,579,228	GP-TOT
466	Municipal License	745	11	734	0	734	GP-TOT
467	P.S.C.	1,128,601	(0)	1,128,601	(1,801)	1,126,800	SPECIFIC
468	Sales & Use	11,650	82	11,568	78,776	90,344	GP-T&D
469	Regis Fee	80	0	80	0	80	SPECIFIC
470	State Business Occup Taxes	4,267,742	29,874	4,237,868	0	4,237,868	GP-T&D
471	Gross Reciepts Tax	(58,848)	0	(58,848)	0	(58,848)	SPECIFIC
472	Business Franchise Taxes	0	0	0	0	0	SPECIFIC
473	Federal Excise	6,604	53	6,551	0	6,551	Labor - OML
474	Taxes on Capital Leases	468,834	7,033	461,801	0	461,801	GP-PTD
475	**Total Taxes Other than F.I.T.**	21,605,602	(16,893)	21,622,495	790,361	22,412,856	
476							
477	AFUDC Offset - Production	(558,625)	(8,379)	(550,246)	(561,041)	(1,111,287)	PDAF
478	AFUDC Offset - Transmission	(284,616)	(4,269)	(280,347)	0	(280,347)	GP-TRANS
479	AFUDC Offset - Distribution	(350,231)	(350)	(349,881)	0	(349,881)	GP-DIST
480	AFUDC Offset - General	(39,062)	(585)	(38,477)	0	(38,477)	GP-PTD

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
	(1)	(2)	(3)	(4)	(5)	(6)	
481							
482	Interest On Customer Deposits	110,400	0	110,400	67,254	177,654	SPECIFIC
483							
484	**Other Expense Items**						
485	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	(1,007,178)	(1,001,860)	(5,318)	0	(5,318)	SPECIFIC
486	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	Direct
487	G/L Disp. Of Allowances 411.8	(179,213)	(2,509)	(176,704)	91,240	(85,464)	EAF
488	Accretion 4111005	897,859	13,468	884,391	(109,495)	774,896	PDAF
489	A/R Factoring	2,852,492	1,215,902	1,636,590	0	1,636,590	SPECIFIC
490	Acct 4190005	(18,349)	(312)	(18,037)	0	(18,037)	NP
491	Acct 4300003	68,216	1,160	67,056	0	67,056	NP
492	4310007-Other Interest Expense	984,033	613,122	370,911	0	370,911	NP
493	**Total Other**	3,597,859	838,971	2,758,889	(18,255)	2,740,634	
494							
495							
496	**Income Taxes**						
497	Current/Deferred State Income Tax	(2,593,601)	(2,802,908)	209,307	(1,173,121)	(963,814)	Direct
498	Current Federal Income Taxes	4,962,524	6,038,900	(1,076,376)	(13,827,728)	(14,904,104)	Direct
499	Deferred Federal Income Taxes	17,284,111	(3,811,465)	21,095,576	(1,470,978)	19,624,598	Direct
500	Deferred Investment Tax Credit	(2,362)	(35)	(2,327)	0	(2,327)	Direct
501	ITC Adjustment	0	0	0	0	0	Direct
502	**Total Income Taxes**	19,650,672	(575,508)	20,226,180	(16,471,827)	3,754,353	

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
1	Operating Revenues - Sales of Electricity	(53,750,470)	(6,396,832)	(16,524,933)	0	0	(37,183,002)	0	4,574,472	(5,313,052)	0	0	(246,772)	(303,011)
2	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Other Electric Operating Revenues	(15,328,304)	0	0	0	0	0	0	0	0	0	(12,563,569)	0	0
5	Non-Firm Sales Revenues	(3,993,185)	0	0	0	0	0	0	0	(3,661,679)	0	0	0	0
6	**Total Operating Revenues**	(73,071,959)	(6,396,832)	(16,524,933)	0	0	(37,183,002)	0	4,574,472	(8,974,731)	0	(12,563,569)	(246,772)	(303,011)
7														
8	**Operation and Maintenance Expenses**													
9	Power Production	(475,668)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	0	0	0
10	Transmission	646,199	0	0	0	0	0	0	0	0	0	0	0	0
11	Distribution	(5,477,455)	0	0	0	0	0	0	0	0	0	0	0	0
12	Customer Accounts	(35,319)	0	0	0	0	0	0	0	0	0	0	0	0
13	Sales Expense	(29,845)	0	0	0	0	0	0	0	0	0	0	0	0
14	Customer Service & Information	(7,670,239)	0	0	0	0	0	0	0	0	0	(7,060,189)	(246,772)	(303,011)
15	Administrative and General	850,314	0	0	0	0	0	0	0	0	0	0	0	0
16	Undistributed Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
17	**Total Operation and Maintenance Expense**	(12,192,014)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	(7,060,189)	(246,772)	(303,011)
18														
19	Depreciation and Amortization Expense	(5,665,538)	0	(1,987,451)	(9,192,378)	0	42,028	347,890	0	0	0	0	0	0
20	Taxes Other than Federal Income Taxes	790,361	0	0	(188,103)	0	(4,282)	341,289	0	0	0	0	0	0
21	State Income Tax	(1,173,121)	(375,764)	(966,793)	781,753	0	(2,199,865)	0	268,715	(527,196)	0	(182,074)	0	0
22	Interest on Customer Deposits	67,254	0	0	0	0	0	0	0	0	0	0	0	0
23	Other	(18,255)	0	0	0	0	91,240	0	0	0	0	0	0	0
24	**Net Operating Income Before F.I.T.**	(54,880,647)	(6,021,068)	(13,570,742)	12,526,444	0	(34,444,720)	4,333,902	2,093,815	(8,621,410)	(372,542)	(5,321,306)	0	0
25														
26	**Federal Income Tax**													
27	Current Federal Income Tax	(13,827,728)	(2,107,374)	(5,422,002)	4,384,255	0	(12,337,363)	0	1,507,015	(2,956,637)	0	(1,021,114)	0	0
28	Deferred Federal Income Tax	(1,470,978)	0	672,242	0	0	281,710	1,516,866	(774,180)	(60,856)	(130,390)	(841,343)	0	0
29	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**Total Federal Income Taxes**	(15,298,706)	(2,107,374)	(4,749,760)	4,384,255	0	(12,055,653)	1,516,866	732,835	(3,017,493)	(130,390)	(1,862,457)	0	0
32														
33	Operating Income	(39,581,941)	(3,913,694)	(8,820,982)	8,142,189	0	(22,389,067)	2,817,036	1,360,980	(5,603,917)	(242,152)	(3,458,849)	0	0
34	AFUDC Offset	561,041	0	0	0	0	0	0	0	0	0	0	0	0
35	**Net Operating Income**	(39,020,900)	(3,913,694)	(8,820,982)	8,142,189	0	(22,389,067)	2,817,036	1,360,980	(5,603,917)	(242,152)	(3,458,849)	0	0
36														
37	Electric Plant in Service - Original Cost	(323,154,089)	0	0	0	(323,154,089)	0	0	0	0	0	0	0	0
38	Accumulated Provision for Depreciation & Amortization	93,260,268	0	0	0	93,260,268	0	0	0	0	0	0	0	0
39	**Electric Plant In Service - Net**	(229,893,821)	0	0	0	(229,893,821)	0	0	0	0	0	0	0	0
40	Electric Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Materials & Supplies	(8,319,303)	0	0	0	(1,610,192)	0	0	0	0	0	0	0	0
43	Cash Working Capital	(1,524,002)	0	7	(490,965)	0	(83,425)	(627,885)	276,493	21,734	46,568	(882,524)	(30,847)	(37,876)
44	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Customer Advances & Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Accumulated Deferred Income Taxes	111,131,327	0	0	0	29,690,336	0	0	0	0	0	0	0	0
47	**Rate Base**	(128,605,799)	0	7	(490,965)	(201,813,677)	(83,425)	(627,885)	276,493	21,734	46,568	(882,524)	(30,847)	(37,876)
48														
49														
50														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
51														
52	**Development of Rate Base**													
53	**Electric Plant in Service**													
54	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Capitalized Software	0	0	0	0	0	0	0	0	0	0	0	0	0
56	**Total Intangible Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
57														
58	**Production Plant**													
59	**Steam Production**													
60	A310 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
61	A311 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
62	A312 Boiler Plant Equipment	(323,154,089)	0	0	0	(323,154,089)	0	0	0	0	0	0	0	0
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	0	0	0	0	0	0	0	0
64	A314 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
65	A315 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
66	A316 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
67	A317 ARO Steam Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
68	**Total Steam Production**	(323,154,089)	0	0	0	(323,154,089)	0	0	0	0	0	0	0	0
69														
70	**Nuclear Production**													
71	A320 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
72	A321 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
73	A322 Reactor Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
74	A323 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
75	A324 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
76	A325 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
77	**Total Nuclear Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
78														
79	**Hydraulic Production**													
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	0	0	0	0	0	0	0	0
81	A331 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
82	A332 Reserviors, Dams, and Waterways	0	0	0	0	0	0	0	0	0	0	0	0	0
83	A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
84	A334 Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
85	A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
86	A336 Roads, Railroads, and Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
87	A337 ARO Hydraulic Production	0	0	0	0	0	0	0	0	0	0	0	0	0
88	**Total Hydraulic Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
89														
90	**Other Production**													
91	A340 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
92	A341 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
93	A342 Fuel Holder, Producer & Acc	0	0	0	0	0	0	0	0	0	0	0	0	0
94	A343 Prime Movers	0	0	0	0	0	0	0	0	0	0	0	0	0
95	A344 Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
96	A345 Accessory Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
97	A346 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
98	**Total Other Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
99														
100	**Total Production Plant**	(323,154,089)	0	0	0	(323,154,089)	0	0	0	0	0	0	0	0
101														
102	FERC AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Contra AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
104	**Total AFUDC Adjustment**	0	0	0	0	0	0	0	0	0	0	0	0	0
105														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
106	**Transmission Plant**													
107	A350 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
108	A352 Structures and Improvements TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
109	A353 Station Equipment TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
110	A352 Structures and Improvements GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
111	A353 Station Equipment GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
112	A354 Towers and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
113	A355 Poles and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
114	A356 O.H. Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
115	A357 Undergound Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0
116	A358 Underground Conductors	0	0	0	0	0	0	0	0	0	0	0	0	0
117	A359 Roads and Trails	0	0	0	0	0	0	0	0	0	0	0	0	0
118	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
119														
120	**Distribution Plant**													
121	A360Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
122	A361Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
123	A362Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
124	A363Storage Battery Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
125	A364Poles,Towers & Fixtures Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
126	A365O.H. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
127	A366Underground Conduits Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
128	A367U.G. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
129	A368Line Transformers Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
130	A369Services	0	0	0	0	0	0	0	0	0	0	0	0	0
131	A370Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
132	A371Install. on Customer Prem.	0	0	0	0	0	0	0	0	0	0	0	0	0
133	A372Leased Prop. on Cust. Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
134	A373Street Lights	0	0	0	0	0	0	0	0	0	0	0	0	0
135	A374ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
136	**Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
137														
138	**General Plant**													
139	A389Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
140	A390Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
141	A391Office Furniture & Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
142	A392Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
143	A393Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
144	A394Tools, Shop & Garage Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
145	A395Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
146	A396Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
147	A397Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
148	A398Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
149	A399Other Tang. Property	0	0	0	0	0	0	0	0	0	0	0	0	0
150	39919ARO General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
151	**Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
152														
153	**Completed Construction Not Classified -Acct 106**													
154	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
155	Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
158	General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
159	**Total Completed Construction Not Classified**	0	0	0	0	0	0	0	0	0	0	0	0	0
160														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
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SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
161	Capital Leases Acct 1011001	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Accrued Capital Leases Acct 1011012	0	0	0	0	0	0	0	0	0	0	0	0	0
163	**Total Capital Leases**	0	0	0	0	0	0	0	0	0	0	0	0	0
164														
165	**Total Plant in Service**	-323,154,089	0	0	0	-323,154,089	0	0	0	0	0	0	0	0
166														
167	**Less: Reserve for Depreciation/RWIP - Accts 1080001,1080011,1080005**													
168	Production	(93,260,268)	0	0	0	(93,260,268)	0	0	0	0	0	0	0	0
169	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
171	General	0	0	0	0	0	0	0	0	0	0	0	0	0
172	**Total Reserve for Depreciaton / RWIP**	(93,260,268)	0	0	0	(93,260,268)	0	0	0	0	0	0	0	0
173														
174	**Less Reserve for Amortization**													
175	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
176	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
177	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
178	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
179	General	0	0	0	0	0	0	0	0	0	0	0	0	0
180	**Total Reserve for Amortization**	0	0	0	0	0	0	0	0	0	0	0	0	0
181														
182	Prov-Leased Assets - Capital Leases 1011006	0	0	0	0	0	0	0	0	0	0	0	0	0
183	**Total Prov-Leased Assets**	0	0	0	0	0	0	0	0	0	0	0	0	0
184														
185	**Total Acc Prov Depreciation and Amortization**	(93,260,268)	0	0	0	(93,260,268)	0	0	0	0	0	0	0	0
186														
187	**Net Electric Plant in Service**	(229,893,821.00)	0.00	0.00	0	(229,893,821.00)	0	0.00	0.00	0	0	0.00	0.00	0.00
188														
189	**Construction Work in Progress - Account 107**													
190	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
191	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
192	**Total Intangilbe Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
193														
194	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
195	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
196	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
197														
198	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
199	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
200	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
201														
202	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
204	**Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
205														
206	General	0	0	0	0	0	0	0	0	0	0	0	0	0
207	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
208	**Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
209														
210	**Total Construction Work in Progress**	0	0	0	0	0	0	0	0	0	0	0	0	0
211														
212	**Plant Held for Future Use - Acct 105**													
213	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
214	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
216	General	0	0	0	0	0	0	0	0	0	0	0	0	0
217	**Total Plant Held for Future Use**	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
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SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
218														
219	**Materials & Supplies**													
220	Fuel / Allowance Inventory	(6,709,111)	0	0	0	0	0	0	0	0	0	0	0	0
221	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
222	Production M&S Inventory	(1,610,192)	0	0	0	(1,610,192)	0	0	0	0	0	0	0	0
223	Transmission M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
224	Distribution M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
225	**Total Materials & Supplies**	(8,319,303)	0	0	0	(1,610,192)	0	0	0	0	0	0	0	0
226														
227	**Prepayments**													
228	Prepaid Pension Benefit	0	0	0	0	0	0	0	0	0	0	0	0	0
229	Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	**Total Prepayments**	0	0	0	0	0	0	0	0	0	0	0	0	0
231														
232														
233	**Rate Base Additions (Deductions)**													
234	Accumulated Deferred Income Taxes, other than Defe	111,131,327	0	0	0	29,690,336	0	0	0	0	0	0	0	0
235	Unallocated Deferred FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
237	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
238	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
239	After Tax Effect of ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
240	**Total Rate Base Deductions**	111,131,327	0	0	0	29,690,336	0	0	0	0	0	0	0	0
241														
242	**Total Rate Base (excluding Cash Working Capital)**	(127,081,797)	0	0	0	(200,203,485)	0	0	0	0	0	0	0	0
243														
244														
245	Operating Revenues - Sales of Electricity	(53,750,470)	(6,396,832)	(16,524,933)	0	0	(37,183,002)	0	4,574,472	(5,313,052)	0	0	(246,772)	(303,011)
246	Operating Revenues - Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
247	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
248														
249	**Non-Firm Sales:**													
250	Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0
251	Energy Related	(3,993,185)	0	0	0	0	0	0	0	(3,661,679)	0	0	0	0
252	Unallocated													
253	**Total Non-Firm Sales**	(3,993,185)	0	0	0	0	0	0	0	(3,661,679)	0	0	0	0
254														
255	**Other Operating Revenues**													
256	450-Forfeited Discounts	0	0	0	0	0	0	0	0	0	0	0	0	0
257	451-Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
258	**Rent from Electric Property**													
259	4541-Rent-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
260	4541-Rent-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
261	4541-Rent-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
262	4542-Rent-Non-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
263	4542-Rent-Non-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
264	4542-Rent-Non-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
265	4540005 Rent from Elec Prop-Pole Attch	532,369	0	0	0	0	0	0	0	0	0	0	0	0
266	4540004-Rent-Non-Assoc Cos-ABD Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
267	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
268	**Total Rent from Electric Property**	532,369	0	0	0	0	0	0	0	0	0	0	0	0
269														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
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SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
270	**Other Electric Revenues**													
271	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0	0	0
272	456-Other Electric Revenues DSM	(12,563,569)	0	0	0	0	0	0	0	0	0	(12,563,569)	0	0
273	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0	0	0
274	456-Other Electric LSE Charge - Retail Demand	(3,297,104)	0	0	0	0	0	0	0	0	0	0	0	0
275	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
276	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
277	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
278	456-Other ElectricTransmission ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
279	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
280	**Total Other Electric Revenues**	(15,860,673)	0	0	0	0	0	0	0	0	0	(12,563,569)	0	0
281														
282	**Total Other Operating Revenues**	(15,328,304)	0	0	0	0	0	0	0	0	0	(12,563,569)	0	0
283														
284	**Total Operating Revenues**	(73,071,959)	(6,396,832)	(16,524,933)	0	0	(37,183,002)	0	4,574,472	(8,974,731)	0	(12,563,569)	(246,772)	(303,011)
285														
286	**Power Production Expenses**													
287	**Steam Generation Expenses**													
288	500-Supervision & Engineering	(18,989)	0	(2,055)	0	0	0	0	0	0	0	0	0	0
289	501-Fuel Delivered and Consumed	(11,386)	0	0	0	0	0	0	0	0	0	0	0	0
290	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
291	501-Fuel Other	361,379	0	0	361,379	0	0	0	0	0	0	0	0	0
292	5010005-Def Fuel	2,385,816	0	0	0	0	0	0	2,211,942	173,875	0	0	0	0
293	502-Steam / Consumables	(3,609,486)	0	0	(2,973,902)	0	(614,837)	0	0	0	0	0	0	0
294	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
295	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
296	505-Electric	50	0	0	0	0	0	0	0	0	0	0	0	0
297	506-Misc. Steam Power Expenses	(2,880,084)	0	(35,433)	0	0	(78,585)	(2,613,981)	0	0	0	0	0	0
298	507-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
299	508-IPP Operations	(19)	0	0	0	0	0	0	0	0	0	0	0	0
300	509-Allowances	3,459	0	0	0	0	3,459	0	0	0	0	0	0	0
301	**Total Steam Operation**	(3,769,259)	0	(37,488)	(2,612,523)	0	(689,963)	(2,613,981)	2,211,942	173,875	0	0	0	0
302														
303	510-Supervision & Engineering	(61,499)	0	0	0	0	0	0	0	0	0	0	0	0
304	511-Structures	(10,011)	0	(4,180)	0	0	0	0	0	0	0	0	0	0
305	512-Boiler Plant	(1,430,181)	0	50,063	(1,315,193)	0	0	(25,332)	0	0	0	0	0	0
306	513-Electric Plant	(43,361)	0	(5,272)	0	0	0	0	0	0	0	0	0	0
307	514-Misc Steam Plant	(297,914)	0	(3,070)	0	0	0	0	0	0	0	0	0	0
308	**Total Steam Maintenance**	(1,842,965)	0	37,541	(1,315,193)	0	0	(25,332)	0	0	0	0	0	0
309														
310	**Total Steam Generation Expense**	(5,612,224)	0	53	(3,927,716)	0	(689,963)	(2,639,313)	2,211,942	173,875	0	0	0	0
311														
312	**Other Power Supply Expense**													
313	555-Purchased Power Expense Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
314	555-Purchased Power Expense Energy	5,136,556	0	0	0	0	22,560	(2,383,768)	0	0	372,542	0	0	0
315	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
316	557- Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
317	**Total Other Power Supply Expense**	5,136,556	0	0	0	0	22,560	(2,383,768)	0	0	372,542	0	0	0
318														
319	**Total Production O&M Expense**	(475,668)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	0	0	0
320														
321	**Transmission Expense**													
322	560-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
323	561-Load Dispatching	69,117	0	0	0	0	0	0	0	0	0	0	0	0
324	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
325	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
326	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
327	565 LSE Transmission Purchases - Retail Demand	528,754	0	0	0	0	0	0	0	0	0	0	0	0
328	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
329	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
330	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
331	566-Misc Transmission	498	0	0	0	0	0	0	0	0	0	0	0	0
332	567-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
333	**Total Transmission Operation Expense**	598,369	0	0	0	0	0	0	0	0	0	0	0	0
334														
335	**Transmission Maintenance**													
336	568-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
337	569-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
338	570-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
339	571-Overhead Lines	(1,659)	0	0	0	0	0	0	0	0	0	0	0	0
340	572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
341	573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
342	575- PJM Admin	49,489	0	0	0	0	0	0	0	0	0	0	0	0
343	**Total Transmission Maintenance Expense**	47,830	0	0	0	0	0	0	0	0	0	0	0	0
344														
345	**Total Transmission O&M Expense**	646,199	0	0	0	0	0	0	0	0	0	0	0	0
346														
347	**Distribution Expense**													
348	580-Supervision & Engineering	(4,983)	0	0	0	0	0	0	0	0	0	0	0	0
349	581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
350	582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
351	583-Overhead Lines	48,146	0	0	0	0	0	0	0	0	0	0	0	0
352	584-Underground Lines	(392)	0	0	0	0	0	0	0	0	0	0	0	0
353	585-Street & Area Lighting	(276)	0	0	0	0	0	0	0	0	0	0	0	0
354	586-Meters	(15,430)	0	0	0	0	0	0	0	0	0	0	0	0
355	587-Customer Installations	(5,909)	0	0	0	0	0	0	0	0	0	0	0	0
356	588-Misc Distribution	(87,212)	0	0	0	0	0	0	0	0	0	0	0	0
357	589-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
358	**Total Distribution Operation**	(66,057)	0	0	0	0	0	0	0	0	0	0	0	0
359														
360	590-Supervision & Engineering	4	0	0	0	0	0	0	0	0	0	0	0	0
361	591-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
362	592-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
363	593-Overhead Lines	(6,877,536)	0	0	0	0	0	0	0	0	0	0	0	0
364	5930010 Storm Expense Amortization	1,470,524	0	0	0	0	0	0	0	0	0	0	0	0
365	593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0
366	594-Underground Lines	(2,085)	0	0	0	0	0	0	0	0	0	0	0	0
367	595-Line Transformers	(1,520)	0	0	0	0	0	0	0	0	0	0	0	0
368	596-Street & Area Lighting	(346)	0	0	0	0	0	0	0	0	0	0	0	0
369	597-Meters	168	0	0	0	0	0	0	0	0	0	0	0	0
370	598-Misc Distribution Plant	(607)	0	0	0	0	0	0	0	0	0	0	0	0
371	**Total Distribution Maintenance**	(5,411,398)	0	0	0	0	0	0	0	0	0	0	0	0
372														
373	**Total Distribution Expense**	(5,477,455)	0	0	0	0	0	0	0	0	0	0	0	0
374														
375	**Customer Accounts Expense**													
376	901-Supervision & Engineering	(6,108)	0	0	0	0	0	0	0	0	0	0	0	0
377	902-Meter Reading	(7,028)	0	0	0	0	0	0	0	0	0	0	0	0
378	903-Customer Records & Collection Expense	(22,122)	0	0	0	0	0	0	0	0	0	0	0	0
379	9040000-Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
380	9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0	0
381	905-Misc Customer Accounts	(61)	0	0	0	0	0	0	0	0	0	0	0	0
382	**Total Customer Accounts**	(35,319)	0	0	0	0	0	0	0	0	0	0	0	0
383														

KENTUCKY POWER COMPANY
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SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
384	**Customer Information Expense**													
385	907-Supervision	(1,950)	0	0	0	0	0	0	0	0	0	0	0	0
386	908-Customer Assistance	(7,628,181)	0	0	0	0	0	0	0	0	0	(7,060,189)	(246,772)	(303,011)
387	909-Information & Instruction	(35,784)	0	0	0	0	0	0	0	0	0	0	0	0
388	910-Misc Customer Service	(4,324)	0	0	0	0	0	0	0	0	0	0	0	0
389	**Total Customer Information**	(7,670,239)	0	0	0	0	0	0	0	0	0	(7,060,189)	(246,772)	(303,011)
390														
391	**Customer Service**													
392	911-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
393	912-Demo & Selling	(4,300)	0	0	0	0	0	0	0	0	0	0	0	0
394	913-Advertising	(25,545)	0	0	0	0	0	0	0	0	0	0	0	0
395	916-Misc SALES Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
396	**Total Customer Service**	(29,845)	0	0	0	0	0	0	0	0	0	0	0	0
397														
398	**Administrative & General Expense**													
399	920-Salaries	(42,828)	0	0	0	0	0	0	0	0	0	0	0	0
400	921-Office Supplies	1,194	0	0	0	0	0	0	0	0	0	0	0	0
401	922-Administrative Expense Transferred	15,697	0	0	0	0	0	0	0	0	0	0	0	0
402	923-Outside Services	0	0	0	0	0	0	0	0	0	0	0	0	0
403	924-Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
404	925-Injuries & Damages	(308)	0	0	0	0	0	0	0	0	0	0	0	0
405	926-Employee Pension & Benefits	532,958	0	0	0	0	0	0	0	0	0	0	0	0
406	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	0	0	0	0	0	0	0	0
407	927-Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
408	928-Regulatory Commission Expense Allocated	0	0	0	0	0	0	0	0	0	0	0	0	0
409	928- Rate Case Expense	374,485	0	0	0	0	0	0	0	0	0	0	0	0
410	930.1-General Advertising Expense	(31,925)	0	0	0	0	0	0	0	0	0	0	0	0
411	930.2-Misc General Expense	(8,288)	0	0	0	0	0	0	0	0	0	0	0	0
412	931-Rent	5,909	0	0	0	0	0	0	0	0	0	0	0	0
413	**Total Admin & General Operation**	846,894	0	0	0	0	0	0	0	0	0	0	0	0
414														
415	935-Admin & General Maintenance	3,419	0	0	0	0	0	0	0	0	0	0	0	0
416	9350015 - Software License Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0
417	**Total Admin & General Expense**	850,314	0	0	0	0	0	0	0	0	0	0	0	0
418														
419	**Total Operation & Maint Exp**	(12,192,014)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	(7,060,189)	(246,772)	(303,011)
420														
421	**Cash Working Capital**													
422	Total Power Production	(475,668)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	-	0	0
423	Transmission Expense	646,199	0	0	0	0	0	0	0	0	0	0	0	0
424	Total Distribution Expense	(5,477,455)	0	0	0	0	0	0	0	0	0	0	0	0
425	Total Customer Related Expense	(7,735,404)	0	0	0	0	0	0	0	0	0	(7,060,189)	(246,772)	(303,011)
426	Total A&G Expense	850,314	0	0	0	0	0	0	0	0	0	0	0	0
427	**Subtotal**	(12,192,014)	0	53	(3,927,716)	0	(667,403)	(5,023,081)	2,211,942	173,875	372,542	(7,060,189)	(246,772)	(303,011)
428	**Total Cash Working Capital**	(1,524,002)	-	7	(490,965)	0	(83,425)	(627,885)	276,493	21,734	46,568	(882,524)	(30,847)	(37,876)
429														
430	**Depreciation Expense**													
431	Production	(4,325,236)	0	0	(9,192,378)	0	42,028	347,890	0	0	0	0	0	0
432	Transmission Excl. GSU's	52,403	0	0	0	0	0	0	0	0	0	0	0	0
433	Transmission - GSU's	0	0	0	0	0	0	0	0	0	0	0	0	0
434	Distribution	513,467	0	0	0	0	0	0	0	0	0	0	0	0
435	General	81,279	0	0	0	0	0	0	0	0	0	0	0	0
436	**Total Depreciation Expense**	(3,678,087)	0	0	(9,192,378)	0	42,028	347,890	0	0	0	0	0	0
437														
438	**Amortization Expense**													
439	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
441	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
443	General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
444	**Total Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
445														
446	**Regulatory Debits**													
447	Reg Debits - 4073000	(1,987,451)	0	(1,987,451)	0	0	0	0	0	0	0	0	0	0
448	**Total Regulatory Debits**	(1,987,451)	0	(1,987,451)	0	0	0	0	0	0	0	0	0	0
449														
450	**Total Depreciation & Amortization Expense**	(5,665,538)	0	(1,987,451)	(9,192,378)	0	42,028	347,890	0	0	0	0	0	0
451														
452	**Taxes Other than F.I.T.**													
453	**Current Payroll Taxes**													
454	FICA	(31,025)	0	0	0	0	0	0	0	0	0	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
457	**Total Payroll Related Tax**	(31,025)	0	0	0	0	0	0	0	0	0	0	0	0
458														
459	Real and Personal Property Tax	744,411	0	0	(188,103)	0	(4,282)	341,289	0	0	0	0	0	0
460	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	(1,801)	0	0	0	0	0	0	0	0	0	0	0	0
462	Sales & Use	78,776	0	0	0	0	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Gross Reciepts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
469	**Total Taxes Other than F.I.T.**	790,361	0	0	(188,103)	0	(4,282)	341,289	0	0	0	0	0	0
470														
471	AFUDC Offset - Production	(561,041)	0	0	0	0	0	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Interest On Customer Deposits	67,254	0	0	0	0	0	0	0	0	0	0	0	0
476		0												
477	**Other Expense Items**	0											0	
478	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0
479	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0
480	G/L Disp. Of Allowances 411.8	91,240	0	0	0	0	91,240	0	0	0	0	0	0	0
481	Accretion 4110005	(109,495)	0	0	0	0	0	0	0	0	0	0	0	0
482	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0
483	Acct 4190005	0												
484	Acct 4300003	0												
485	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
486	**Total Other**	(18,255)	0	0	0	0	91,240	0	0	0	0	0	0	0
487														
488														
489	**Income Taxes**													
490	Current/Deferred State Income Tax	(1,173,121)	(375,764)	(966,793)	781,753	0	(2,199,865)	0	268,715	(527,196)	0	(182,074)	0	0
491	Current Federal Income Taxes	(13,827,728)	(2,107,374)	(5,422,002)	4,384,255	0	(12,337,363)	0	1,507,015	(2,956,637)	0	(1,021,114)	0	0
492	Deferred Federal Income Taxes	(1,470,978)	0	672,242	0	0	281,710	1,516,866	(774,180)	(60,856)	(130,390)	(841,343)	0	0
493	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
494	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
495	**Total Income Taxes**	(16,471,827)	(2,483,138)	(5,716,553)	5,166,008	0	(14,255,518)	1,516,866	1,001,550	(3,544,689)	(130,390)	(2,044,531)	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description		1 Capacity Charge Revenues Rockport Unit Power Agreement	2 Decommissioning Rider Removal	3 Env Surcharge - Remove Mitchell FGD Expenses	4 Remove FGD Plant and M&S from Rate Base (Mitchell)	5 Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	6 Big Sandy Unit 1 Operation Rider Deferrals	7 Fuel Under (Over) Revenue & Expense	8 System Sales Clause - reset OSS Margin Baseline	9 PPA Rider Sync	10 Remove DSM Rider	11 Remove HEAP Surcharge	12 Remove Economic Development Surcharge
	Schedule M Adjustment --- Addback <Deduct>	3,694,476	0	(1,920,691)	0	0	(804,887)	(4,333,902)	2,211,942	173,875	372,542	2,403,838	0	0
	Normalization %		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	State Income Tax Rate	**5.8742%**												
	Federal Income Tax Rate	**35.00%**												

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description	13 Customer Migration	14 Customer Annualization	15 Weather Normalization	16 O&M Expense Interest on Customer Deposits	17 Normalization Major Storms	18 Amortization Storm Cost Deferral	19 Rate Case Expense	20 Postage Rate Expense	21 Eliminate Advertising Expense	22 Annualization of Lease Costs	23 Pension and OPEB Expense	24 Employee Related Group Benefit Expenses	25 Remove PJM BLIs from base for FAC inclusion
1	Operating Revenues - Sales of Electricity	1,026,263	(3,274,059)	9,953,044	0	0	0	0	0	0	0	0	0	0
2	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Other Electric Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Non-Firm Sales Revenues	0	0	0	0	0	0	0	0	0	0	0	0	(331,506)
6	**Total Operating Revenues**	1,026,263	(3,274,059)	9,953,044	0	0	0	0	0	0	0	0	0	(331,506)
7														
8	**Operation and Maintenance Expenses**													
9	Power Production	0	(1,931,695)	5,872,296	0	0	0	0	0	0	10,878	0	0	(848,165)
10	Transmission	0	0	0	0	0	0	0	0	0	451	0	0	0
11	Distribution	0	0	0	0	595,932	874,592	0	0	0	(83,731)	0	0	0
12	Customer Accounts	0	0	0	0	0	0	0	0	0	3,126	0	0	0
13	Sales Expense	0	0	0	0	0	0	0	0	(29,845)	0	0	0	0
14	Customer Service & Information	0	0	0	0	0	0	0	0	(38,710)	(2,075)	0	0	0
15	Administrative and General	0	0	0	0	0	0	376,599	(6,656)	(31,889)	31,205	148,679	429,241	0
16	Undistributed Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
17	**Total Operation and Maintenance Expense**	0	(1,931,695)	5,872,296	0	595,932	874,592	376,599	(6,656)	(100,444)	(40,146)	148,679	429,241	(848,165)
18														
19	Depreciation and Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Taxes Other than Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
21	State Income Tax	60,285	(78,853)	239,712	(3,951)	(35,006)	0	(22,122)	391	5,900	2,358	0	(25,215)	30,350
22	Interest on Customer Deposits	0	0	0	67,254	0	0	0	0	0	0	0	0	0
23	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
24	**Net Operating Income Before F.I.T.**	965,978	(1,263,511)	3,841,036	(63,303)	(560,926)	(874,592)	(354,477)	6,265	94,544	37,788	(148,679)	(404,026)	486,309
25														
26	**Federal Income Tax**													
27	Current Federal Income Tax	338,092	(442,229)	1,344,363	(22,156)	(196,324)	0	(124,067)	2,193	33,091	13,226	0	(141,409)	170,208
28	Deferred Federal Income Tax	0	0	0	0	0	(306,107)	0	0	0	0	(52,038)	0	0
29	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**Total Federal Income Taxes**	338,092	(442,229)	1,344,363	(22,156)	(196,324)	(306,107)	(124,067)	2,193	33,091	13,226	(52,038)	(141,409)	170,208
32														
33	Operating Income	627,886	(821,282)	2,496,673	(41,147)	(364,602)	(568,485)	(230,410)	4,072	61,453	24,562	(96,641)	(262,617)	316,101
34	AFUDC Offset	0	0	0	0	0	0	0	0	0	0	0	0	0
35	**Net Operating Income**	627,886	(821,282)	2,496,673	(41,147)	(364,602)	(568,485)	(230,410)	4,072	61,453	24,562	(96,641)	(262,617)	316,101
36														
37	Electric Plant in Service - Original Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Accumulated Provision for Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
39	**Electric Plant In Service - Net**	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Electric Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Cash Working Capital	0	(241,462)	734,037	0	74,492	109,324	47,075	(832)	(12,556)	(5,018)	18,585	53,655	(106,021)
44	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Customer Advances & Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**Rate Base**	0	(241,462)	734,037	0	74,492	109,324	47,075	(832)	(12,556)	(5,018)	18,585	53,655	(106,021)
48														
49														
50														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line		13	14	15	16	17	18	19	20	21	22	23	24	25
No.	Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
51														
52	**Development of Rate Base**													
53	**Electric Plant in Service**													
54	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
55	Capitalized Software	0	0	0	0	0	0	0	0	0	0	0	0	0
56	**Total Intangible Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
57														
58	**Production Plant**													
59	**Steam Production**													
60	A310 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
61	A311 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
62	A312 Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	0	0	0	0	0	0	0	0
64	A314 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
65	A315 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
66	A316 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
67	A317 ARO Steam Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
68	**Total Steam Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
69														
70	**Nuclear Production**													
71	A320 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
72	A321 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
73	A322 Reactor Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
74	A323 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
75	A324 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
76	A325 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
77	**Total Nuclear Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
78														
79	**Hydraulic Production**													
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	0	0	0	0	0	0	0	0
81	A331 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
82	A332 Reserviors, Dams, and Waterways	0	0	0	0	0	0	0	0	0	0	0	0	0
83	A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
84	A334 Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
85	A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
86	A336 Roads, Railroads, and Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
87	A337 ARO Hydraulic Production	0	0	0	0	0	0	0	0	0	0	0	0	0
88	**Total Hydraulic Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
89														
90	**Other Production**													
91	A340 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
92	A341 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
93	A342 Fuel Holder, Producer & Acc	0	0	0	0	0	0	0	0	0	0	0	0	0
94	A343 Prime Movers	0	0	0	0	0	0	0	0	0	0	0	0	0
95	A344 Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
96	A345 Accessory Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
97	A346 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
98	**Total Other Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
99														
100	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
101														
102	FERC AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Contra AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
104	**Total AFUDC Adjustment**	0	0	0	0	0	0	0	0	0	0	0	0	0
105														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line	13	14	15	16	17	18	19	20	21	22	23	24	25
No. Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
106 **Transmission Plant**													
107 A350 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
108 A352 Structures and Improvements TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
109 A353 Station Equipment TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
110 A352 Structures and Improvements GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
111 A353 Station Equipment GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
112 A354 Towers and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
113 A355 Poles and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
114 A356 O.H. Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
115 A357 Undergound Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0
116 A358 Underground Conductors	0	0	0	0	0	0	0	0	0	0	0	0	0
117 A359 Roads and Trails	0	0	0	0	0	0	0	0	0	0	0	0	0
118 **Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
119													
120 **Distribution Plant**													
121 A360Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
122 A361Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
123 A362Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
124 A363Storage Battery Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
125 A364Poles,Towers & Fixtures Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
126 A365O.H. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
127 A366Underground Conduits Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
128 A367U.G. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
129 A368Line Transformers Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
130 A369Services	0	0	0	0	0	0	0	0	0	0	0	0	0
131 A370Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
132 A371Install. on Customer Prem.	0	0	0	0	0	0	0	0	0	0	0	0	0
133 A372Leased Prop. on Cust. Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
134 A373Street Lights	0	0	0	0	0	0	0	0	0	0	0	0	0
135 A374ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
136 **Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
137													
138 **General Plant**													
139 A389Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
140 A390Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
141 A391Office Furniture & Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
142 A392Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
143 A393Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
144 A394Tools, Shop & Garage Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
145 A395Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
146 A396Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
147 A397Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
148 A398Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
149 A399Other Tang. Property	0	0	0	0	0	0	0	0	0	0	0	0	0
150 39919ARO General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
151 **Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
152													
153 **Completed Construction Not Classified -Acct 106**													
154 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
155 Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
156 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
157 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
158 General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
159 **Total Completed Construction Not Classified**	0	0	0	0	0	0	0	0	0	0	0	0	0
160													

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description	13 Customer Migration	14 Customer Annualization	15 Weather Normalization	16 O&M Expense Interest on Customer Deposits	17 Normalization Major Storms	18 Amortization Storm Cost Deferral	19 Rate Case Expense	20 Postage Rate Expense	21 Eliminate Advertising Expense	22 Annualization of Lease Costs	23 Pension and OPEB Expense	24 Employee Related Group Benefit Expenses	25 Remove PJM BLIs from base for FAC inclusion
161	Capital Leases Acct 1011001	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Accrued Capital Leases Acct 1011012	0	0	0	0	0	0	0	0	0	0	0	0	0
163	**Total Capital Leases**	0	0	0	0	0	0	0	0	0	0	0	0	0
164														
165	**Total Plant in Service**	0	0	0	0	0	0	0	0	0	0	0	0	0
166														
167	**Less: Reserve for Depreciation/RWIP - Accts 1080001,**													
168	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
169	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
171	General	0	0	0	0	0	0	0	0	0	0	0	0	0
172	**Total Reserve for Depreciaton / RWIP**	0	0	0	0	0	0	0	0	0	0	0	0	0
173														
174	**Less Reserve for Amortization**													
175	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
176	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
177	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
178	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
179	General	0	0	0	0	0	0	0	0	0	0	0	0	0
180	**Total Reserve for Amortization**	0	0	0	0	0	0	0	0	0	0	0	0	0
181														
182	Prov-Leased Assets - Capital Leases 1011006	0	0	0	0	0	0	0	0	0	0	0	0	0
183	**Total Prov-Leased Assets**	0	0	0	0	0	0	0	0	0	0	0	0	0
184														
185	**Total Acc Prov Depreciation and Amortization**	0	0	0	0	0	0	0	0	0	0	0	0	0
186														
187	**Net Electric Plant in Service**	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188														
189	**Construction Work in Progress - Account 107**													
190	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
191	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
192	**Total Intangilbe Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
193														
194	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
195	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
196	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
197														
198	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
199	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
200	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
201														
202	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
204	**Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
205														
206	General	0	0	0	0	0	0	0	0	0	0	0	0	0
207	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
208	**Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
209														
210	**Total Construction Work in Progress**	0	0	0	0	0	0	0	0	0	0	0	0	0
211														
212	**Plant Held for Future Use - Acct 105**													
213	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
214	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
216	General	0	0	0	0	0	0	0	0	0	0	0	0	0
217	**Total Plant Held for Future Use**	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line		13	14	15	16	17	18	19	20	21	22	23	24	25
No.	Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
218														
219	**Materials & Supplies**													
220	Fuel / Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
221	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
222	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
223	Transmission M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
224	Distribution M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
225	**Total Materials & Supplies**	0	0	0	0	0	0	0	0	0	0	0	0	0
226														
227	**Prepayments**													
228	Prepaid Pension Benefit	0	0	0	0	0	0	0	0	0	0	0	0	0
229	Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	**Total Prepayments**	0	0	0	0	0	0	0	0	0	0	0	0	0
231														
232														
233	**Rate Base Additions (Deductions)**													
234	Accumulated Deferred Income Taxes, other than Defe	0	0	0	0	0	0	0	0	0	0	0	0	0
235	Unallocated Deferred FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
237	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
238	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
239	After Tax Effect of ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
240	**Total Rate Base Deductions**	0	0	0	0	0	0	0	0	0	0	0	0	0
241														
242	**Total Rate Base (excluding Cash Working Capital)**	0	0	0	0	0	0	0	0	0	0	0	0	0
243														
244														
245	Operating Revenues - Sales of Electricity	1,026,263	(3,274,059)	9,953,044	0	0	0	0	0	0	0	0	0	0
246	Operating Revenues - Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
247	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
248														
249	**Non-Firm Sales:**													
250	Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0
251	Energy Related	0	0	0	0	0	0	0	0	0	0	0	0	(331,506)
252	Unallocated													
253	**Total Non-Firm Sales**	0	0	0	0	0	0	0	0	0	0	0	0	(331,506)
254														
255	**Other Operating Revenues**													
256	450-Forfeited Discounts	0	0	0	0	0	0	0	0	0	0	0	0	0
257	451-Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
258	**Rent from Electric Property**													
259	4541-Rent-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
260	4541-Rent-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
261	4541-Rent-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
262	4542-Rent-Non-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
263	4542-Rent-Non-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
264	4542-Rent-Non-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
265	4540005 Rent from Elec Prop-Pole Attch	0	0	0	0	0	0	0	0	0	0	0	0	0
266	4540004-Rent-Non-Assoc Cos-ABD Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
267	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
268	**Total Rent from Electric Property**	0	0	0	0	0	0	0	0	0	0	0	0	0
269														

KENTUCKY POWER COMPANY
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Line No.	Description	13 Customer Migration	14 Customer Annualization	15 Weather Normalization	16 O&M Expense Interest on Customer Deposits	17 Normalization Major Storms	18 Amortization Storm Cost Deferral	19 Rate Case Expense	20 Postage Rate Expense	21 Eliminate Advertising Expense	22 Annualization of Lease Costs	23 Pension and OPEB Expense	24 Employee Related Group Benefit Expenses	25 Remove PJM BLIs from base for FAC inclusion
270	**Other Electric Revenues**													
271	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0	0	0
272	456-Other Electric Revenues DSM	0	0	0	0	0	0	0	0	0	0	0	0	0
273	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0	0	0
274	456-Other Electric LSE Charge - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
275	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
276	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
277	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
278	456-Other ElectricTransmission ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
279	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
280	**Total Other Electric Revenues**	0	0	0	0	0	0	0	0	0	0	0	0	0
281														
282	**Total Other Operating Revenues**	0	0	0	0	0	0	0	0	0	0	0	0	0
283														
284	**Total Operating Revenues**	1,026,263	(3,274,059)	9,953,044	0	**0**	**0**	**0**	**0**	**0**	**0**	0	0	(331,506)
285														
286	**Power Production Expenses**													
287	**Steam Generation Expenses**													
288	500-Supervision & Engineering	0	0	0	0	0	0	0	0	0	(786)	0	0	0
289	501-Fuel Delivered and Consumed	0	0	0	0	0	0	0	0	0	259	0	0	0
290	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
291	501-Fuel Other	0	0	0	0	0	0	0	0	0	0	0	0	0
292	5010005-Def Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0
293	502-Steam / Consumables	0	0	0	0	0	0	0	0	0	518	0	0	0
294	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
295	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
296	505-Electric	0	0	0	0	0	0	0	0	0	72	0	0	0
297	506-Misc. Steam Power Expenses	0	0	0	0	0	0	0	0	0	10,466	0	0	0
298	507-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
299	508-IPP Operations	0	0	0	0	0	0	0	0	0	0	0	0	0
300	509-Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0
301	**Total Steam Operation**	0	0	0	0	0	0	0	0	0	10,530	0	0	0
302														
303	510-Supervision & Engineering	0	0	0	0	0	0	0	0	0	124	0	0	0
304	511-Structures	0	0	0	0	0	0	0	0	0	1,447	0	0	0
305	512-Boiler Plant	0	0	0	0	0	0	0	0	0	(805)	0	0	0
306	513-Electric Plant	0	0	0	0	0	0	0	0	0	(196)	0	0	
307	514-Misc Steam Plant	0	0	0	0	0	0	0	0	0	(222)	0	0	
308	**Total Steam Maintenance**	0	0	0	0	0	0	0	0	0	349	0	0	0
309														
310	**Total Steam Generation Expense**	0	0	0	0	0	0	0	0	0	10,878	0	0	0
311														
312	**Other Power Supply Expense**													
313	555-Purchased Power Expense Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
314	555-Purchased Power Expense Energy	0	(1,931,695)	5,872,296	0	0	0	0	0	0	0	0	0	(848,165)
315	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
316	557- Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
317	**Total Other Power Supply Expense**	0	(1,931,695)	5,872,296	0	0	0	0	0	0	0	0	0	(848,165)
318														
319	**Total Production O&M Expense**	0	(1,931,695)	5,872,296	0	0	0	0	0	0	10,878	0	0	(848,165)
320														
321	**Transmission Expense**													
322	560-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
323	561-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
324	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
325	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
326	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
327	565 LSE Transmission Purchases - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
328	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
329	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
330	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
331	566-Misc Transmission	0	0	0	0	0	0	0	0	0	498	0	0	0
332	567-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
333	**Total Transmission Operation Expense**	0	0	0	0	0	0	0	0	0	498	0	0	0
334														
335	**Transmission Maintenance**													
336	568-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY POWER COMPANY
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Line		13	14	15	16	17	18	19	20	21	22	23	24	25
No.	Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
337	569-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
338	570-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
339	571-Overhead Lines	0	0	0	0	0	0	0	0	0	(47)	0	0	0
340	572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
341	573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
342	575- PJM Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
343	**Total Transmission Maintenance Expense**	0	0	0	0	0	0	0	0	0	(47)	0	0	0
344														
345	**Total Transmission O&M Expense**	0	0	0	0	0	0	0	0	0	451	0	0	0
346														
347	**Distribution Expense**													
348	580-Supervision & Engineering	0	0	0	0	0	0	0	0	0	119	0	0	0
349	581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
350	582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
351	583-Overhead Lines	0	0	0	0	0	0	0	0	0	54,536	0	0	0
352	584-Underground Lines	0	0	0	0	0	0	0	0	0	348	0	0	0
353	585-Street & Area Lighting	0	0	0	0	0	0	0	0	0	(201)	0	0	0
354	586-Meters	0	0	0	0	0	0	0	0	0	1,938	0	0	0
355	587-Customer Installations	0	0	0	0	0	0	0	0	0	(2,016)	0	0	0
356	588-Misc Distribution	0	0	0	0	0	0	0	0	0	(24,355)	0	0	0
357	589-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
358	**Total Distribution Operation**	0	0	0	0	0	0	0	0	0	30,368	0	0	0
359														
360	590-Supervision & Engineering	0	0	0	0	0	0	0	0	0	14	0	0	0
361	591-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
362	592-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
363	593-Overhead Lines	0	0	0	0	0	0	0	0	0	(113,971)	0	0	0
364	5930010 Storm Expense Amortization	0	0	0	0	595,932	874,592	0	0	0	0	0	0	0
365	593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0
366	594-Underground Lines	0	0	0	0	0	0	0	0	0	(1,812)	0	0	0
367	595-Line Transformers	0	0	0	0	0	0	0	0	0	(509)	0	0	0
368	596-Street & Area Lighting	0	0	0	0	0	0	0	0	0	189	0	0	0
369	597-Meters	0	0	0	0	0	0	0	0	0	1,915	0	0	0
370	598-Misc Distribution Plant	0	0	0	0	0	0	0	0	0	75	0	0	0
371	**Total Distribution Maintenance**	0	0	0	0	595,932	874,592	0	0	0	(114,099)	0	0	0
372														
373	**Total Distribution Expense**	0	0	0	0	595,932	874,592	0	0	0	(83,731)	0	0	0
374														
375	**Customer Accounts Expense**													
376	901-Supervision & Engineering	0	0	0	0	0	0	0	0	0	(1,777)	0	0	0
377	902-Meter Reading	0	0	0	0	0	0	0	0	0	(883)	0	0	0
378	903-Customer Records & Collection Expense	0	0	0	0	0	0	0	0	0	5,823	0	0	0
379	9040000-Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
380	9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0	0
381	905-Misc Customer Accounts	0	0	0	0	0	0	0	0	0	(37)	0	0	0
382	**Total Customer Accounts**	0	0	0	0	0	0	0	0	0	3,126	0	0	0
383														

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Line		13	14	15	16	17	18	19	20	21	22	23	24	25
No.	Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
384	**Customer Information Expense**													
385	907-Supervision	0	0	0	0	0	0	0	0	0	113	0	0	0
386	908-Customer Assistance	0	0	0	0	0	0	0	0	0	(2,112)	0	0	0
387	909-Information & Instruction	0	0	0	0	0	0	0	0	(35,784)	0	0	0	0
388	910-Misc Customer Service	0	0	0	0	0	0	0	0	(2,926)	(76)	0	0	0
389	**Total Customer Information**	0	0	0	0	0	0	0	0	(38,710)	(2,075)	0	0	0
390														
391	**Customer Service**													
392	911-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
393	912-Demo & Selling	0	0	0	0	0	0	0	0	(4,300)	0	0	0	0
394	913-Advertising	0	0	0	0	0	0	0	0	(25,545)	0	0	0	0
395	916-Misc SALES Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
396	**Total Customer Service**	0	0	0	0	0	0	0	0	(29,845)	0	0	0	0
397														
398	**Administrative & General Expense**													
399	920-Salaries	0	0	0	0	0	0	0	0	0	1,075	0	0	0
400	921-Office Supplies	0	0	0	0	0	0	0	0	0	1,165	0	0	0
401	922-Administrative Expense Transferred	0	0	0	0	0	0	0	0	0	0	0	0	0
402	923-Outside Services	0	0	0	0	0	0	0	0	0	0	0	0	0
403	924-Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
404	925-Injuries & Damages	0	0	0	0	0	0	0	0	0	(138)	0	0	0
405	926-Employee Pension & Benefits	0	0	0	0	0	0	0	0	0	(20)	148,679	429,241	0
406	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	0	0	0	0	0	0	0	0
407	927-Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
408	928-Regulatory Commission Expense Allocated	0	0	0	0	0	0	0	0	0	0	0	0	0
409	928- Rate Case Expense	0	0	0	0	0	0	376,599	0	0	405	0	0	0
410	930.1-General Advertising Expense	0	0	0	0	0	0	0	0	(31,889)	0	0	0	0
411	930.2-Misc General Expense	0	0	0	0	0	0	0	(6,656)	0	(103)	0	0	0
412	931-Rent	0	0	0	0	0	0	0	0	0	5,909	0	0	0
413	**Total Admin & General Operation**	0	0	0	0	0	0	376,599	(6,656)	(31,889)	8,292	148,679	429,241	0
414														
415	935-Admin & General Maintenance	0	0	0	0	0	0	0	0	0	22,912	0	0	0
416	9350015 - Software License Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0
417	**Total Admin & General Expense**	0	0	0	0	0	0	376,599	(6,656)	(31,889)	31,205	148,679	429,241	0
418														
419	**Total Operation & Maint Exp**	0	(1,931,695)	5,872,296	0	595,932	874,592	376,599	(6,656)	(100,444)	(40,146)	148,679	429,241	(848,165)
420														
421	**Cash Working Capital**													
422	Total Power Production	0	(1,931,695)	5,872,296	-	0	0	0	0	0	10,878	-	0	(848,165)
423	Transmission Expense	0	0	0	0	0	0	0	0	0	451	0	0	0
424	Total Distribution Expense	0	0	0	0	595,932	874,592	0	0	0	(83,731)	0	0	0
425	Total Customer Related Expense	0	0	0	0	0	0	0	0	(68,555)	1,051	0	0	0
426	Total A&G Expense	0	0	0	0	0	0	376,599	(6,656)	(31,889)	31,205	148,679	429,241	0
427	**Subtotal**	0	(1,931,695)	5,872,296	-	595,932	874,592	376,599	(6,656)	(100,444)	(40,146)	148,679	429,241	(848,165)
428	**Total Cash Working Capital**	-	(241,462)	734,037	-	74,492	109,324	47,075	(832)	(12,556)	(5,018)	18,585	53,655	(106,021)
429														
430	**Depreciation Expense**													
431	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
432	Transmission Excl. GSU's	0	0	0	0	0	0	0	0	0	0	0	0	0
433	Transmission - GSU's	0	0	0	0	0	0	0	0	0	0	0	0	0
434	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
435	General	0	0	0	0	0	0	0	0	0	0	0	0	0
436	**Total Depreciation Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
437														
438	**Amortization Expense**													
439	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
441	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
443	General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
444	**Total Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	13 Customer Migration	14 Customer Annualization	15 Weather Normalization	16 O&M Expense Interest on Customer Deposits	17 Normalization Major Storms	18 Amortization Storm Cost Deferral	19 Rate Case Expense	20 Postage Rate Expense	21 Eliminate Advertising Expense	22 Annualization of Lease Costs	23 Pension and OPEB Expense	24 Employee Related Group Benefit Expenses	25 Remove PJM BLIs from base for FAC inclusion
445														
446	**Regulatory Debits**													
447	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0	0
448	**Total Regulatory Debits**	0	0	0	0	0	0	0	0	0	0	0	0	0
449														
450	**Total Depreciation & Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
451														
452	**Taxes Other than F.I.T.**													
453	**Current Payroll Taxes**													
454	FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
457	**Total Payroll Related Tax**	0	0	0	0	0	0	0	0	0	0	0	0	0
458														
459	Real and Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
460	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	0	0	0	0	0	0	0	0	0	0	0	0	0
462	Sales & Use	0	0	0	0	0	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Gross Reciepts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
469	**Total Taxes Other than F.I.T.**	0	0	0	0	0	0	0	0	0	0	0	0	0
470														
471	AFUDC Offset - Production	0	0	0	0	0	0	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Interest On Customer Deposits	0	0	0	67,254	0	0	0	0	0	0	0	0	0
476														
477	**Other Expense Items**													
478	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0
479	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0
480	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0	0
481	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0	0
482	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0
483	Acct 4190005													
484	Acct 4300003													
485	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
486	**Total Other**	0	0	0	0	0	0	0	0	0	0	0	0	0
487														
488														
489	**Income Taxes**													
490	Current/Deferred State Income Tax	60,285	(78,853)	239,712	(3,951)	(35,006)	0	(22,122)	391	5,900	2,358	0	(25,215)	30,350
491	Current Federal Income Taxes	338,092	(442,229)	1,344,363	(22,156)	(196,324)	0	(124,067)	2,193	33,091	13,226	0	(141,409)	170,208
492	Deferred Federal Income Taxes	0	0	0	0	0	(306,107)	0	0	0	0	(52,038)	0	0
493	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
494	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
495	**Total Income Taxes**	398,377	(521,082)	1,584,075	(26,107)	(231,330)	(306,107)	(146,189)	2,584	38,991	15,584	(52,038)	(166,624)	200,558

KENTUCKY POWER COMPANY
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SECTION V
SCHEDULE 5

Line	13	14	15	16	17	18	19	20	21	22	23	24	25
No. Description	Customer Migration	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storms	Amortization Storm Cost Deferral	Rate Case Expense	Postage Rate Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses	Remove PJM BLIs from base for FAC inclusion
Schedule M Adjustment --- Addback <Deduct>	0	0	0	0	0	874,592	0	0	0	0	148,679	0	0
Normalization %	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
State Income Tax Rate													
Federal Income Tax Rate													

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Line No.	Description	26 Peaking Unit Equivalent	27 Forced Outage Adjustment	28 PJM LSE OATT Expense	29 Annualize PJM Admin Fees	30 NERC Compliance & Cyber Security	31 Severance Related Payroll Expenses	32-39 Total Incentive Compensation & Payroll Adjustments	40 Remove Non-Recoverable Business Expenses	41 Plant Maintenance Normalization	42 Annualization Depreciation/Amortization Expense	43 Update Big Sandy Unit 1 Depreciation Rates	44 ARO Depreciation Expense
1	Operating Revenues - Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0
2	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0
3	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0
4	Other Electric Operating Revenues	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
5	Non-Firm Sales Revenues	0	0	0	0	0	0	0	0	0	0	0	0
6	**Total Operating Revenues**	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
7													
8	**Operation and Maintenance Expenses**												
9	Power Production	3,150,582	882,204	0	0	0	(35,433)	(442,194)	(19)	(274,334)	0	0	0
10	Transmission	0	0	528,754	118,606	0	0	(1,612)	0	0	0	0	0
11	Distribution	0	0	0	0	0	0	(242,560)	0	0	0	0	0
12	Customer Accounts	0	0	0	0	0	0	(38,445)	0	0	0	0	0
13	Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0
14	Customer Service & Information	0	0	0	0	0	0	(18,267)	(1,215)	0	0	0	0
15	Administrative and General	0	0	0	0	0	0	(83,185)	(13,680)	0	0	0	0
16	Undistributed Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
17	**Total Operation and Maintenance Expense**	3,150,582	882,204	528,754	118,606	0	(35,433)	(826,263)	(14,914)	(274,334)	0	0	0
18													
19	Depreciation and Amortization Expense	0	0	0	0	14,275	0	0	0	0	2,037,359	3,076,557	(3,818)
20	Taxes Other than Federal Income Taxes	0	0	0	0	0	2,363	(33,388)	0	0	0	0	0
21	State Income Tax	(185,072)	(51,823)	(224,739)	(6,967)	3,111	1,943	21,165	876	16,115	0	0	0
22	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
23	Other	0	0	0	0	0	0	0	0	0	0	0	0
24	**Net Operating Income Before F.I.T.**	(2,965,510)	(830,381)	(3,601,119)	(111,639)	(17,386)	31,127	838,486	14,038	258,219	(2,037,359)	(3,076,557)	3,818
25													
26	**Federal Income Tax**												
27	Current Federal Income Tax	(1,037,929)	(290,633)	(1,260,392)	(39,074)	17,446	10,894	118,698	4,913	90,377	0	0	0
28	Deferred Federal Income Tax	0	0	0	0	(23,532)	0	174,772	0	0	(646,487)	(942,303)	1,336
29	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
30	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
31	**Total Federal Income Taxes**	(1,037,929)	(290,633)	(1,260,392)	(39,074)	(6,086)	10,894	293,470	4,913	90,377	(646,487)	(942,303)	1,336
32													
33	Operating Income	(1,927,581)	(539,748)	(2,340,727)	(72,565)	(11,300)	20,233	545,016	9,125	167,842	(1,390,872)	(2,134,254)	2,482
34	AFUDC Offset	0	0	0	0	0	0	0	0	0	0	0	0
35	**Net Operating Income**	(1,927,581)	(539,748)	(2,340,727)	(72,565)	(11,300)	20,233	545,016	9,125	167,842	(1,390,872)	(2,134,254)	2,482
36													
37	Electric Plant in Service - Original Cost	0	0	0	0	0	0	0	0	0	0	0	0
38	Accumulated Provision for Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0
39	**Electric Plant In Service - Net**	0	0	0	0	0	0	0	0	0	0	0	0
40	Electric Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
41	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0
42	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0
43	Cash Working Capital	393,823	110,276	66,094	14,826	0	(4,429)	(103,283)	(1,864)	(34,292)	0	0	0
44	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0
45	Customer Advances & Deposits	0	0	0	0	0	0	0	0	0	0	0	0
46	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
47	**Rate Base**	393,823	110,276	66,094	14,826	0	(4,429)	(103,283)	(1,864)	(34,292)	0	0	0
48													
49													
50													

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Line No.	Description	26 Peaking Unit Equivalent	27 Forced Outage Adjustment	28 PJM LSE OATT Expense	29 Annualize PJM Admin Fees	30 NERC Compliance & Cyber Security	31 Severance Related Payroll Expenses	32-39 Total Incentive Compensation & Payroll Adjustments	40 Remove Non-Recoverable Business Expenses	41 Plant Maintenance Normalization	42 Annualization Depreciation/Amortization Expense	43 Update Big Sandy Unit 1 Depreciation Rates	44 ARO Depreciation Expense
51													
52	**Development of Rate Base**												
53	**Electric Plant in Service**												
54	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
55	Capitalized Software	0	0	0	0	0	0	0	0	0	0	0	0
56	**Total Intangible Plant**	0	0	0	0	0	0	0	0	0	0	0	0
57													
58	**Production Plant**												
59	**Steam Production**												
60	A310 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
61	A311 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
62	A312 Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	0	0	0	0	0	0	0
64	A314 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0
65	A315 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0
66	A316 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0
67	A317 ARO Steam Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
68	**Total Steam Production**	0	0	0	0	0	0	0	0	0	0	0	0
69													
70	**Nuclear Production**												
71	A320 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
72	A321 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
73	A322 Reactor Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0
74	A323 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0
75	A324 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0
76	A325 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0
77	**Total Nuclear Production**	0	0	0	0	0	0	0	0	0	0	0	0
78													
79	**Hydraulic Production**												
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	0	0	0	0	0	0	0
81	A331 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
82	A332 Reserviors, Dams, and Waterways	0	0	0	0	0	0	0	0	0	0	0	0
83	A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	0	0	0	0	0	0	0
84	A334 Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0
85	A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0
86	A336 Roads, Railroads, and Bridges	0	0	0	0	0	0	0	0	0	0	0	0
87	A337 ARO Hydraulic Production	0	0	0	0	0	0	0	0	0	0	0	0
88	**Total Hydraulic Production**	0	0	0	0	0	0	0	0	0	0	0	0
89													
90	**Other Production**												
91	A340 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
92	A341 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
93	A342 Fuel Holder, Producer & Acc	0	0	0	0	0	0	0	0	0	0	0	0
94	A343 Prime Movers	0	0	0	0	0	0	0	0	0	0	0	0
95	A344 Generators	0	0	0	0	0	0	0	0	0	0	0	0
96	A345 Accessory Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0
97	A346 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0
98	**Total Other Production**	0	0	0	0	0	0	0	0	0	0	0	0
99													
100	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0
101													
102	FERC AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
103	Contra AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
104	**Total AFUDC Adjustment**	0	0	0	0	0	0	0	0	0	0	0	0
105													

KENTUCKY POWER COMPANY
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Line	26	27	28	29	30	31	32-39	40	41	42	43	44
No. Description	Peaking Unit Equivalent	Forced Outage Adjustment	PJM LSE OATT Expense	Annualize PJM Admin Fees	NERC Compliance & Cyber Security	Severance Related Payroll Expenses	Total Incentive Compensation & Payroll Adjustments	Remove Non-Recoverable Business Expenses	Plant Maintenance Normalization	Annualization Depreciation/Amortization Expense	Update Big Sandy Unit 1 Depreciation Rates	ARO Depreciation Expense
106 **Transmission Plant**												
107 A350 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
108 A352 Structures and Improvements TRAN	0	0	0	0	0	0	0	0	0	0	0	0
109 A353 Station Equipment TRAN	0	0	0	0	0	0	0	0	0	0	0	0
110 A352 Structures and Improvements GEN	0	0	0	0	0	0	0	0	0	0	0	0
111 A353 Station Equipment GEN	0	0	0	0	0	0	0	0	0	0	0	0
112 A354 Towers and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0
113 A355 Poles and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0
114 A356 O.H. Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0	0
115 A357 Undergound Conduit	0	0	0	0	0	0	0	0	0	0	0	0
116 A358 Underground Conductors	0	0	0	0	0	0	0	0	0	0	0	0
117 A359 Roads and Trails	0	0	0	0	0	0	0	0	0	0	0	0
118 **Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0
119												
120 **Distribution Plant**												
121 A360Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
122 A361Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
123 A362Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
124 A363Storage Battery Equipment	0	0	0	0	0	0	0	0	0	0	0	0
125 A364Poles,Towers & Fixtures Primary	0	0	0	0	0	0	0	0	0	0	0	0
126 A365O.H. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0
127 A366Underground Conduits Primary	0	0	0	0	0	0	0	0	0	0	0	0
128 A367U.G. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0
129 A368Line Transformers Primary	0	0	0	0	0	0	0	0	0	0	0	0
130 A369Services	0	0	0	0	0	0	0	0	0	0	0	0
131 A370Meters	0	0	0	0	0	0	0	0	0	0	0	0
132 A371Install. on Customer Prem.	0	0	0	0	0	0	0	0	0	0	0	0
133 A372Leased Prop. on Cust. Premises	0	0	0	0	0	0	0	0	0	0	0	0
134 A373Street Lights	0	0	0	0	0	0	0	0	0	0	0	0
135 A374ARO	0	0	0	0	0	0	0	0	0	0	0	0
136 **Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0
137												
138 **General Plant**												
139 A389Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0
140 A390Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
141 A391Office Furniture & Equip.	0	0	0	0	0	0	0	0	0	0	0	0
142 A392Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0
143 A393Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0
144 A394Tools, Shop & Garage Equip.	0	0	0	0	0	0	0	0	0	0	0	0
145 A395Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0
146 A396Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0
147 A397Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0
148 A398Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0
149 A399Other Tang. Property	0	0	0	0	0	0	0	0	0	0	0	0
150 39919ARO General Plant	0	0	0	0	0	0	0	0	0	0	0	0
151 **Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0
152												
153 **Completed Construction Not Classified -Acct 106**												
154 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
155 Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
156 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
157 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
158 General Plant	0	0	0	0	0	0	0	0	0	0	0	0
159 **Total Completed Construction Not Classified**	0	0	0	0	0	0	0	0	0	0	0	0
160												

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Line No.	Description	26 Peaking Unit Equivalent	27 Forced Outage Adjustment	28 PJM LSE OATT Expense	29 Annualize PJM Admin Fees	30 NERC Compliance & Cyber Security	31 Severance Related Payroll Expenses	32-39 Total Incentive Compensation & Payroll Adjustments	40 Remove Non-Recoverable Business Expenses	41 Plant Maintenance Normalization	42 Annualization Depreciation/Amortization Expense	43 Update Big Sandy Unit 1 Depreciation Rates	44 ARO Depreciation Expense
161	Capital Leases Acct 1011001	0	0	0	0	0	0	0	0	0	0	0	0
162	Accrued Capital Leases Acct 1011012	0	0	0	0	0	0	0	0	0	0	0	0
163	**Total Capital Leases**	0	0	0	0	0	0	0	0	0	0	0	0
164													
165	**Total Plant in Service**	0	0	0	0	0	0	0	0	0	0	0	0
166													
167	**Less: Reserve for Depreciation/RWIP - Accts 1080001,**												
168	Production	0	0	0	0	0	0	0	0	0	0	0	0
169	Transmission	0	0	0	0	0	0	0	0	0	0	0	0
170	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
171	General	0	0	0	0	0	0	0	0	0	0	0	0
172	**Total Reserve for Depreciaton / RWIP**	0	0	0	0	0	0	0	0	0	0	0	0
173													
174	**Less Reserve for Amortization**												
175	Intangible	0	0	0	0	0	0	0	0	0	0	0	0
176	Production	0	0	0	0	0	0	0	0	0	0	0	0
177	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
178	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
179	General	0	0	0	0	0	0	0	0	0	0	0	0
180	**Total Reserve for Amortization**	0	0	0	0	0	0	0	0	0	0	0	0
181													
182	Prov-Leased Assets - Capital Leases 1011006	0	0	0	0	0	0	0	0	0	0	0	0
183	**Total Prov-Leased Assets**	0	0	0	0	0	0	0	0	0	0	0	0
184													
185	**Total Acc Prov Depreciation and Amortization**	0	0	0	0	0	0	0	0	0	0	0	0
186													
187	**Net Electric Plant in Service**	0	0	0	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0
188													
189	**Construction Work in Progress - Account 107**												
190	Intangible	0	0	0	0	0	0	0	0	0	0	0	0
191	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
192	**Total Intangilbe Plant**	0	0	0	0	0	0	0	0	0	0	0	0
193													
194	Production	0	0	0	0	0	0	0	0	0	0	0	0
195	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
196	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0
197													
198	Transmission	0	0	0	0	0	0	0	0	0	0	0	0
199	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
200	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0
201													
202	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
204	**Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0
205													
206	General	0	0	0	0	0	0	0	0	0	0	0	0
207	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0
208	**Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0
209													
210	**Total Construction Work in Progress**	0	0	0	0	0	0	0	0	0	0	0	0
211													
212	**Plant Held for Future Use - Acct 105**												
213	Production	0	0	0	0	0	0	0	0	0	0	0	0
214	Transmission	0	0	0	0	0	0	0	0	0	0	0	0
215	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
216	General	0	0	0	0	0	0	0	0	0	0	0	0
217	**Total Plant Held for Future Use**	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	26 Peaking Unit Equivalent	27 Forced Outage Adjustment	28 PJM LSE OATT Expense	29 Annualize PJM Admin Fees	30 NERC Compliance & Cyber Security	31 Severance Related Payroll Expenses	32-39 Total Incentive Compensation & Payroll Adjustments	40 Remove Non-Recoverable Business Expenses	41 Plant Maintenance Normalization	42 Annualization Depreciation/Amortization Expense	43 Update Big Sandy Unit 1 Depreciation Rates	44 ARO Depreciation Expense
218													
219	**Materials & Supplies**												
220	Fuel / Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0
221	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0
222	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0
223	Transmission M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0
224	Distribution M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0
225	**Total Materials & Supplies**	0	0	0	0	0	0	0	0	0	0	0	0
226													
227	**Prepayments**												
228	Prepaid Pension Benefit	0	0	0	0	0	0	0	0	0	0	0	0
229	Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0
230	**Total Prepayments**	0	0	0	0	0	0	0	0	0	0	0	0
231													
232													
233	**Rate Base Additions (Deductions)**												
234	Accumulated Deferred Income Taxes, other than Defe	0	0	0	0	0	0	0	0	0	0	0	0
235	Unallocated Deferred FIT	0	0	0	0	0	0	0	0	0	0	0	0
236	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
237	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0
238	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
239	After Tax Effect of ARO	0	0	0	0	0	0	0	0	0	0	0	0
240	**Total Rate Base Deductions**	0	0	0	0	0	0	0	0	0	0	0	0
241													
242	**Total Rate Base (excluding Cash Working Capital)**	0	0	0	0	0	0	0	0	0	0	0	0
243													
244													
245	Operating Revenues - Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0
246	Operating Revenues - Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0
247	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0
248													
249	**Non-Firm Sales:**												
250	Demand Related	0	0	0	0	0	0	0	0	0	0	0	0
251	Energy Related	0	0	0	0	0	0	0	0	0	0	0	0
252	Unallocated												
253	**Total Non-Firm Sales**	0	0	0	0	0	0	0	0	0	0	0	0
254													
255	**Other Operating Revenues**												
256	450-Forfeited Discounts	0	0	0	0	0	0	0	0	0	0	0	0
257	451-Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0	0	0	0
258	**Rent from Electric Property**												
259	4541-Rent-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0
260	4541-Rent-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0
261	4541-Rent-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0
262	4542-Rent-Non-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0
263	4542-Rent-Non-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0
264	4542-Rent-Non-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0
265	4540005 Rent from Elec Prop-Pole Attch	0	0	0	0	0	0	0	0	0	0	0	0
266	4540004-Rent-Non-Assoc Cos-ABD Distribution	0	0	0	0	0	0	0	0	0	0	0	0
267	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	0	0	0	0	0	0	0
268	**Total Rent from Electric Property**	0	0	0	0	0	0	0	0	0	0	0	0
269													

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

Line No.	Description	26 Peaking Unit Equivalent	27 Forced Outage Adjustment	28 PJM LSE OATT Expense	29 Annualize PJM Admin Fees	30 NERC Compliance & Cyber Security	31 Severance Related Payroll Expenses	32-39 Total Incentive Compensation & Payroll Adjustments	40 Remove Non-Recoverable Business Expenses	41 Plant Maintenance Normalization	42 Annualization Depreciation/Amortization Expense	43 Update Big Sandy Unit 1 Depreciation Rates	44 ARO Depreciation Expense
270	**Other Electric Revenues**												
271	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0	0
272	456-Other Electric Revenues DSM	0	0	0	0	0	0	0	0	0	0	0	0
273	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0	0
274	456-Other Electric LSE Charge - Retail Demand	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
275	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0
276	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
277	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0
278	456-Other ElectricTransmission ABD	0	0	0	0	0	0	0	0	0	0	0	0
279	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0	0
280	**Total Other Electric Revenues**	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
281													
282	**Total Other Operating Revenues**	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
283													
284	**Total Operating Revenues**	0	0	(3,297,104)	0	0	0	0	0	0	0	0	0
285													
286	**Power Production Expenses**												
287	**Steam Generation Expenses**												
288	500-Supervision & Engineering	0	0	0	0	0	0	(16,148)	0	0	0	0	0
289	501-Fuel Delivered and Consumed	0	0	0	0	0	0	(11,645)	0	0	0	0	0
290	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0	0
291	501-Fuel Other	0	0	0	0	0	0	0	0	0	0	0	0
292	5010005-Def Fuel	0	0	0	0	0	0	0	0	0	0	0	0
293	502-Steam / Consumables	0	0	0	0	0	0	(21,265)	0	0	0	0	0
294	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0	0
295	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0	0
296	505-Electric	0	0	0	0	0	0	(22)	0	0	0	0	0
297	506-Misc. Steam Power Expenses	0	0	0	0	0	(35,433)	(127,118)	0	0	0	0	0
298	507-Rents	0	0	0	0	0	0	0	0	0	0	0	0
299	508-IPP Operations	0	0	0	0	0	0	0	(19)	0	0	0	0
300	509-Allowances	0	0	0	0	0	0	0	0	0	0	0	0
301	**Total Steam Operation**	0	0	0	0	0	(35,433)	(176,198)	(19)	0	0	0	0
302													
303	510-Supervision & Engineering	0	0	0	0	0	0	(61,623)	0	0	0	0	0
304	511-Structures	0	0	0	0	0	0	(7,278)	0	0	0	0	0
305	512-Boiler Plant	0	0	0	0	0	0	(138,914)	0	0	0	0	0
306	513-Electric Plant	0	0	0	0	0	0	(37,893)	0	0	0	0	0
307	514-Misc Steam Plant	0	0	0	0	0	0	(20,288)	0	(274,334)	0	0	0
308	**Total Steam Maintenance**	0	0	0	0	0	0	(265,996)	0	(274,334)	0	0	0
309													
310	**Total Steam Generation Expense**	0	0	0	0	0	(35,433)	(442,194)	(19)	(274,334)	0	0	0
311													
312	**Other Power Supply Expense**												
313	555-Purchased Power Expense Demand	0	0	0	0	0	0	0	0	0	0	0	0
314	555-Purchased Power Expense Energy	3,150,582	882,204	0	0	0	0	0	0	0	0	0	0
315	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
316	557- Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0
317	**Total Other Power Supply Expense**	3,150,582	882,204	0	0	0	0	0	0	0	0	0	0
318													
319	**Total Production O&M Expense**	3,150,582	882,204	0	0	0	(35,433)	(442,194)	(19)	(274,334)	0	0	0
320													
321	**Transmission Expense**												
322	560-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0
323	561-Load Dispatching	0	0	0	69,117	0	0	0	0	0	0	0	0
324	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
325	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
326	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0
327	565 LSE Transmission Purchases - Retail Demand	0	0	528,754	0	0	0	0	0	0	0	0	0
328	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0
329	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0	0
330	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0
331	566-Misc Transmission	0	0	0	0	0	0	0	0	0	0	0	0
332	567-Rents	0	0	0	0	0	0	0	0	0	0	0	0
333	**Total Transmission Operation Expense**	0	0	528,754	69,117	0	0	0	0	0	0	0	0
334													
335	**Transmission Maintenance**												
336	568-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0

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337	569-Structures	0	0	0	0	0	0	0	0	0	0	0	0
338	570-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
339	571-Overhead Lines	0	0	0	0	0	0	(1,612)	0	0	0	0	0
340	572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0
341	573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0
342	575- PJM Admin	0	0	0	49,489	0	0	0	0	0	0	0	0
343	**Total Transmission Maintenance Expense**	0	0	0	49,489	0	0	(1,612)	0	0	0	0	0
344													
345	**Total Transmission O&M Expense**	0	0	528,754	118,606	0	0	(1,612)	0	0	0	0	0
346													
347	**Distribution Expense**												
348	580-Supervision & Engineering	0	0	0	0	0	0	(5,102)	0	0	0	0	0
349	581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
350	582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
351	583-Overhead Lines	0	0	0	0	0	0	(6,390)	0	0	0	0	0
352	584-Underground Lines	0	0	0	0	0	0	(740)	0	0	0	0	0
353	585-Street & Area Lighting	0	0	0	0	0	0	(75)	0	0	0	0	0
354	586-Meters	0	0	0	0	0	0	(17,368)	0	0	0	0	0
355	587-Customer Installations	0	0	0	0	0	0	(3,893)	0	0	0	0	0
356	588-Misc Distribution	0	0	0	0	0	0	(62,857)	0	0	0	0	0
357	589-Rents	0	0	0	0	0	0	0	0	0	0	0	0
358	**Total Distribution Operation**	0	0	0	0	0	0	(96,425)	0	0	0	0	0
359													
360	590-Supervision & Engineering	0	0	0	0	0	0	(10)	0	0	0	0	0
361	591-Structures	0	0	0	0	0	0	0	0	0	0	0	0
362	592-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
363	593-Overhead Lines	0	0	0	0	0	0	(141,877)	0	0	0	0	0
364	5930010 Storm Expense Amortization	0	0	0	0	0	0	0	0	0	0	0	0
365	593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0
366	594-Underground Lines	0	0	0	0	0	0	(273)	0	0	0	0	0
367	595-Line Transformers	0	0	0	0	0	0	(1,011)	0	0	0	0	0
368	596-Street & Area Lighting	0	0	0	0	0	0	(535)	0	0	0	0	0
369	597-Meters	0	0	0	0	0	0	(1,747)	0	0	0	0	0
370	598-Misc Distribution Plant	0	0	0	0	0	0	(682)	0	0	0	0	0
371	**Total Distribution Maintenance**	0	0	0	0	0	0	(146,135)	0	0	0	0	0
372													
373	**Total Distribution Expense**	0	0	0	0	0	0	(242,560)	0	0	0	0	0
374													
375	**Customer Accounts Expense**												
376	901-Supervision & Engineering	0	0	0	0	0	0	(4,331)	0	0	0	0	0
377	902-Meter Reading	0	0	0	0	0	0	(6,145)	0	0	0	0	0
378	903-Customer Records & Collection Expense	0	0	0	0	0	0	(27,945)	0	0	0	0	0
379	9040000-Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0
380	9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0
381	905-Misc Customer Accounts	0	0	0	0	0	0	(24)	0	0	0	0	0
382	**Total Customer Accounts**	0	0	0	0	0	0	(38,445)	0	0	0	0	0
383													

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384	**Customer Information Expense**												
385	907-Supervision	0	0	0	0	0	0	(2,063)	0	0	0	0	0
386	908-Customer Assistance	0	0	0	0	0	0	(16,097)	0	0	0	0	0
387	909-Information & Instruction	0	0	0	0	0	0	0	0	0	0	0	0
388	910-Misc Customer Service	0	0	0	0	0	0	(107)	(1,215)	0	0	0	0
389	**Total Customer Information**	0	0	0	0	0	0	(18,267)	(1,215)	0	0	0	0
390													
391	**Customer Service**												
392	911-Supervision	0	0	0	0	0	0	0	0	0	0	0	0
393	912-Demo & Selling	0	0	0	0	0	0	0	0	0	0	0	0
394	913-Advertising	0	0	0	0	0	0	0	0	0	0	0	0
395	916-Misc SALES Expense	0	0	0	0	0	0	0	0	0	0	0	0
396	**Total Customer Service**	0	0	0	0	0	0	0	0	0	0	0	0
397													
398	**Administrative & General Expense**												
399	920-Salaries	0	0	0	0	0	0	(43,903)	0	0	0	0	0
400	921-Office Supplies	0	0	0	0	0	0	29	0	0	0	0	0
401	922-Administrative Expense Transferred	0	0	0	0	0	0	15,697	0	0	0	0	0
402	923-Outside Services	0	0	0	0	0	0	0	0	0	0	0	0
403	924-Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0
404	925-Injuries & Damages	0	0	0	0	0	0	(170)	0	0	0	0	0
405	926-Employee Pension & Benefits	0	0	0	0	0	0	(32,117)	(12,824)	0	0	0	0
406	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	0	0	0	0	0	0	0
407	927-Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0
408	928-Regulatory Commission Expense Allocated	0	0	0	0	0	0	0	0	0	0	0	0
409	928- Rate Case Expense	0	0	0	0	0	0	(2,519)	0	0	0	0	0
410	930.1-General Advertising Expense	0	0	0	0	0	0	(36)	0	0	0	0	0
411	930.2-Misc General Expense	0	0	0	0	0	0	(673)	(856)	0	0	0	0
412	931-Rent	0	0	0	0	0	0	0	0	0	0	0	0
413	**Total Admin & General Operation**	0	0	0	0	0	0	(63,692)	(13,680)	0	0	0	0
414													
415	935-Admin & General Maintenance	0	0	0	0	0	0	(19,493)	0	0	0	0	0
416	9350015 - Software License Deferral	0	0	0	0	0	0	0	0	0	0	0	0
417	**Total Admin & General Expense**	0	0	0	0	0	0	(83,185)	(13,680)	0	0	0	0
418													
419	**Total Operation & Maint Exp**	3,150,582	882,204	528,754	118,606	0	(35,433)	(826,263)	(14,914)	(274,334)	0	0	0
420													
421	**Cash Working Capital**												
422	Total Power Production	3,150,582	882,204	0	0	0	(35,433)	(442,194)	(19)	(274,334)	0	-	0
423	Transmission Expense	0	0	528,754	118,606	0	0	(1,612)	0	0	0	0	0
424	Total Distribution Expense	-	-	-	-	0	0	(242,560)	0	0	0	0	0
425	Total Customer Related Expense	0	0	0	0	0	0	(56,712)	(1,215)	0	0	0	0
426	Total A&G Expense	0	0	0	0	0	-	(83,185)	(13,680)	0	0	0	0
427	**Subtotal**	3,150,582	882,204	528,754	118,606	0	(35,433)	(826,263)	(14,914)	(274,334)	0	-	0
428	**Total Cash Working Capital**	393,823	110,276	66,094	14,826	-	(4,429)	(103,283)	(1,864)	(34,292)	-	-	0
429													
430	**Depreciation Expense**												
431	Production	0	0	0	0	14,275	0	0	0	0	1,390,210	3,076,557	(3,818)
432	Transmission Excl. GSU's	0	0	0	0	0	0	0	0	0	52,403	0	0
433	Transmission - GSU's	0	0	0	0	0	0	0	0	0	0	0	0
434	Distribution	0	0	0	0	0	0	0	0	0	513,467	0	0
435	General	0	0	0	0	0	0	0	0	0	81,279	0	0
436	**Total Depreciation Expense**	0	0	0	0	14,275	0	0	0	0	2,037,359	3,076,557	(3,818)
437													
438	**Amortization Expense**												
439	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
440	Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
441	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
442	Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
443	General Plant	0	0	0	0	0	0	0	0	0	0	0	0
444	**Total Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0

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445													
446	**Regulatory Debits**												
447	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0
448	**Total Regulatory Debits**	0	0	0	0	0	0	0	0	0	0	0	0
449													
450	**Total Depreciation & Amortization Expense**	0	0	0	0	14,275	0	0	0	0	2,037,359	3,076,557	(3,818)
451													
452	**Taxes Other than F.I.T.**												
453	**Current Payroll Taxes**												
454	FICA	0	0	0	0	0	2,363	(33,388)	0	0	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0
457	**Total Payroll Related Tax**	0	0	0	0	0	2,363	(33,388)	0	0	0	0	0
458													
459	Real and Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0
460	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	0	0	0	0	0	0	0	0	0	0	0	0
462	Sales & Use	0	0	0	0	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0
465	Gross Reciepts Tax	0	0	0	0	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0
467	Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0
469	**Total Taxes Other than F.I.T.**	0	0	0	0	0	2,363	(33,388)	0	0	0	0	0
470													
471	AFUDC Offset - Production	0	0	0	0	0	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0
475	Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
476													
477	**Other Expense Items**												
478	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0
479	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0
480	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0
481	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0
482	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0
483	Acct 4190005												
484	Acct 4300003												
485	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
486	**Total Other**	0	0	0	0	0	0	0	0	0	0	0	0
487													
488													
489	**Income Taxes**												
490	Current/Deferred State Income Tax	(185,072)	(51,823)	(224,739)	(6,967)	3,111	1,943	21,165	876	16,115	0	0	0
491	Current Federal Income Taxes	(1,037,929)	(290,633)	(1,260,392)	(39,074)	17,446	10,894	118,698	4,913	90,377	0	0	0
492	Deferred Federal Income Taxes	0	0	0	0	(23,532)	0	174,772	0	0	(646,487)	(942,303)	1,336
493	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
494	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
495	**Total Income Taxes**	(1,223,001)	(342,456)	(1,485,131)	(46,041)	(2,975)	12,837	314,635	5,789	106,492	(646,487)	(942,303)	1,336

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line	26	27	28	29	30	31	32-39	40	41	42	43	44
No. Description	Peaking Unit Equivalent	Forced Outage Adjustment	PJM LSE OATT Expense	Annualize PJM Admin Fees	NERC Compliance & Cyber Security	Severance Related Payroll Expenses	Total Incentive Compensation & Payroll Adjustments	Remove Non-Recoverable Business Expenses	Plant Maintenance Normalization	Annualization Depreciation/Amortization Expense	Update Big Sandy Unit 1 Depreciation Rates	ARO Depreciation Expense
Schedule M Adjustment --- Addback <Deduct>	0	0	0	0	67,233	0	(499,348)	0	0	2,037,359	3,076,557	(3,818)
Normalization %	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	90.6618%	87.5100%	100.0000%
State Income Tax Rate												
Federal Income Tax Rate												

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
1	Operating Revenues - Sales of Electricity	0	0	0	0	0	0	0	0	0	(62,588)	0	0	0
2	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Other Electric Operating Revenues	0	532,369	0	0	0	0	0	0	0	0	0	0	0
5	Non-Firm Sales Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**Total Operating Revenues**	0	532,369	0	0	0	0	0	0	0	(62,588)	0	0	0
7														
8	**Operation and Maintenance Expenses**													
9	Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Distribution	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
12	Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Customer Service & Information	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Administrative and General	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Undistributed Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
17	**Total Operation and Maintenance Expense**	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
18														
19	Depreciation and Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Taxes Other than Federal Income Taxes	0	0	(1,801)	78,776	0	0	0	0	0	0	0	0	595,507
21	State Income Tax	0	31,273	106	(4,627)	610,088	0	0	(10,139)	0	(3,677)	1,292,491	399,111	(34,981)
22	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Other	(109,495)	0	0	0	0	0	0	0	0	0	0	0	0
24	**Net Operating Income Before F.I.T.**	109,495	501,096	1,695	(74,149)	(610,088)	0	0	(162,455)	0	(58,911)	(1,292,491)	6,395,171	(560,526)
25														
26	**Federal Income Tax**													
27	Current Federal Income Tax	0	175,384	593	(25,952)	3,421,531	0	0	(56,859)	0	(20,619)	0	2,238,310	(196,184)
28	Deferred Federal Income Tax	38,323	0	0	0	0	73,381	0	0	0	0	(452,372)	0	0
29	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
30	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**Total Federal Income Taxes**	38,323	175,384	593	(25,952)	3,421,531	73,381	0	(56,859)	0	(20,619)	(452,372)	2,238,310	(196,184)
32														
33	Operating Income	71,172	325,712	1,102	(48,197)	(4,031,619)	(73,381)	0	(105,596)	0	(38,292)	(840,119)	4,156,861	(364,342)
34	AFUDC Offset	0	0	0	0	0	561,041	0	0	0	0	0	0	0
35	**Net Operating Income**	71,172	325,712	1,102	(48,197)	(4,031,619)	487,660	0	(105,596)	0	(38,292)	(840,119)	4,156,861	(364,342)
36														
37	Electric Plant in Service - Original Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Accumulated Provision for Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
39	**Electric Plant In Service - Net**	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Electric Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Prepayments	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Materials & Supplies	0	0	0	0	0	0	(6,709,111)	0	0	0	0	0	0
43	Cash Working Capital	0	0	0	0	0	0	0	21,574	0	0	0	(849,285)	0
44	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Customer Advances & Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	81,440,991	0	0	0	0
47	**Rate Base**	0	0	0	0	0	0	(6,709,111)	21,574	81,440,991	0	0	(849,285)	0
48														
49														
50														

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line	45	46	47	48	49	50	51	52	53	54	55	56	57
No. Description	ARO Accretion	CATV Adjustment	KPSC Maintenance Assessment	State Gross Receipts Tax	Interest Synchronization	KPCo AFUDC Offset	Mitchell Coal Stock	Employee Complement Increase	Remove Decommissioning Rider ADIT from Rate Base	Surcharge Book to Bill	Adjust ADSIT Amortization Related to the Mitchell Plant	Reduce base forestry expense	Property Tax Expense Annualization
51													
52 **Development of Rate Base**													
53 **Electric Plant in Service**													
54 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
55 Capitalized Software	0	0	0	0	0	0	0	0	0	0	0	0	0
56 **Total Intangible Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
57													
58 **Production Plant**													
59 **Steam Production**													
60 A310 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
61 A311 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
62 A312 Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
63 A313 Engines/Engine Driven Gen.	0	0	0	0	0	0	0	0	0	0	0	0	0
64 A314 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
65 A315 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
66 A316 Misc. Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
67 A317 ARO Steam Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
68 **Total Steam Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
69													
70 **Nuclear Production**													
71 A320 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
72 A321 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
73 A322 Reactor Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
74 A323 Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
75 A324 Accessory Electric Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
76 A325 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
77 **Total Nuclear Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
78													
79 **Hydraulic Production**													
80 A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	0	0	0	0	0	0	0	0
81 A331 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
82 A332 Reserviors, Dams, and Waterways	0	0	0	0	0	0	0	0	0	0	0	0	0
83 A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
84 A334 Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
85 A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
86 A336 Roads, Railroads, and Bridges	0	0	0	0	0	0	0	0	0	0	0	0	0
87 A337 ARO Hydraulic Production	0	0	0	0	0	0	0	0	0	0	0	0	0
88 **Total Hydraulic Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
89													
90 **Other Production**													
91 A340 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
92 A341 Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
93 A342 Fuel Holder, Producer & Acc	0	0	0	0	0	0	0	0	0	0	0	0	0
94 A343 Prime Movers	0	0	0	0	0	0	0	0	0	0	0	0	0
95 A344 Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
96 A345 Accessory Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
97 A346 Misc. Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
98 **Total Other Production**	0	0	0	0	0	0	0	0	0	0	0	0	0
99													
100 **Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
101													
102 FERC AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Contra AFUDC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
104 **Total AFUDC Adjustment**	0	0	0	0	0	0	0	0	0	0	0	0	0
105													

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line	45	46	47	48	49	50	51	52	53	54	55	56	57
No. Description	ARO Accretion	CATV Adjustment	KPSC Maintenance Assessment	State Gross Receipts Tax	Interest Synchronization	KPCo AFUDC Offset	Mitchell Coal Stock	Employee Complement Increase	Remove Decommissioning Rider ADIT from Rate Base	Surcharge Book to Bill	Adjust ADSIT Amortization Related to the Mitchell Plant	Reduce base forestry expense	Property Tax Expense Annualization
106 **Transmission Plant**													
107 A350 Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
108 A352 Structures and Improvements TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
109 A353 Station Equipment TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
110 A352 Structures and Improvements GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
111 A353 Station Equipment GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
112 A354 Towers and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
113 A355 Poles and Fixtures	0	0	0	0	0	0	0	0	0	0	0	0	0
114 A356 O.H. Conductors & Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
115 A357 Undergound Conduit	0	0	0	0	0	0	0	0	0	0	0	0	0
116 A358 Underground Conductors	0	0	0	0	0	0	0	0	0	0	0	0	0
117 A359 Roads and Trails	0	0	0	0	0	0	0	0	0	0	0	0	0
118 **Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
119													
120 **Distribution Plant**													
121 A360Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
122 A361Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
123 A362Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
124 A363Storage Battery Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
125 A364Poles,Towers & Fixtures Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
126 A365O.H. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
127 A366Underground Conduits Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
128 A367U.G. Conductors & Devices Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
129 A368Line Transformers Primary	0	0	0	0	0	0	0	0	0	0	0	0	0
130 A369Services	0	0	0	0	0	0	0	0	0	0	0	0	0
131 A370Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
132 A371Install. on Customer Prem.	0	0	0	0	0	0	0	0	0	0	0	0	0
133 A372Leased Prop. on Cust. Premises	0	0	0	0	0	0	0	0	0	0	0	0	0
134 A373Street Lights	0	0	0	0	0	0	0	0	0	0	0	0	0
135 A374ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
136 **Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
137													
138 **General Plant**													
139 A389Land and Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
140 A390Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
141 A391Office Furniture & Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
142 A392Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
143 A393Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
144 A394Tools, Shop & Garage Equip.	0	0	0	0	0	0	0	0	0	0	0	0	0
145 A395Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
146 A396Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
147 A397Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
148 A398Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
149 A399Other Tang. Property	0	0	0	0	0	0	0	0	0	0	0	0	0
150 39919ARO General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
151 **Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
152													
153 **Completed Construction Not Classified -Acct 106**													
154 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
155 Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
156 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
157 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
158 General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
159 **Total Completed Construction Not Classified**	0	0	0	0	0	0	0	0	0	0	0	0	0
160													

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
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SECTION V
SCHEDULE 5

Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
161	Capital Leases Acct 1011001	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Accrued Capital Leases Acct 1011012	0	0	0	0	0	0	0	0	0	0	0	0	0
163	**Total Capital Leases**	0	0	0	0	0	0	0	0	0	0	0	0	0
164														
165	**Total Plant in Service**	0	0	0	0	0	0	0	0	0	0	0	0	0
166														
167	**Less: Reserve for Depreciation/RWIP - Accts 1080001,**													
168	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
169	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
171	General	0	0	0	0	0	0	0	0	0	0	0	0	0
172	**Total Reserve for Depreciaton / RWIP**	0	0	0	0	0	0	0	0	0	0	0	0	0
173														
174	**Less Reserve for Amortization**													
175	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
176	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
177	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
178	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
179	General	0	0	0	0	0	0	0	0	0	0	0	0	0
180	**Total Reserve for Amortization**	0	0	0	0	0	0	0	0	0	0	0	0	0
181														
182	Prov-Leased Assets - Capital Leases 1011006	0	0	0	0	0	0	0	0	0	0	0	0	0
183	**Total Prov-Leased Assets**	0	0	0	0	0	0	0	0	0	0	0	0	0
184														
185	**Total Acc Prov Depreciation and Amortization**	0	0	0	0	0	0	0	0	0	0	0	0	0
186														
187	**Net Electric Plant in Service**	0	0	0.00	0	0	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00
188														
189	**Construction Work in Progress - Account 107**													
190	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
191	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
192	**Total Intangilbe Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
193														
194	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
195	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
196	**Total Production Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
197														
198	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
199	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
200	**Total Transmission Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
201														
202	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
203	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
204	**Total Distribution Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
205														
206	General	0	0	0	0	0	0	0	0	0	0	0	0	0
207	AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
208	**Total General Plant**	0	0	0	0	0	0	0	0	0	0	0	0	0
209														
210	**Total Construction Work in Progress**	0	0	0	0	0	0	0	0	0	0	0	0	0
211														
212	**Plant Held for Future Use - Acct 105**													
213	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
214	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
215	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
216	General	0	0	0	0	0	0	0	0	0	0	0	0	0
217	**Total Plant Held for Future Use**	0	0	0	0	0	0	0	0	0	0	0	0	0

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SECTION V
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Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
218														
219	**Materials & Supplies**													
220	Fuel / Allowance Inventory	0	0	0	0	0	0	(6,709,111)	0	0	0	0	0	0
221	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
222	Production M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
223	Transmission M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
224	Distribution M&S Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
225	**Total Materials & Supplies**	0	0	0	0	0	0	(6,709,111)	0	0	0	0	0	0
226														
227	**Prepayments**													
228	Prepaid Pension Benefit	0	0	0	0	0	0	0	0	0	0	0	0	0
229	Prepaid Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	**Total Prepayments**	0	0	0	0	0	0	0	0	0	0	0	0	0
231														
232														
233	**Rate Base Additions (Deductions)**													
234	Accumulated Deferred Income Taxes, other than Defe	0	0	0	0	0	0	0	0	81,440,991	0	0	0	0
235	Unallocated Deferred FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
236	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
237	Customer Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
238	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
239	After Tax Effect of ARO	0	0	0	0	0	0	0	0	0	0	0	0	0
240	**Total Rate Base Deductions**	0	0	0	0	0	0	0	0	81,440,991	0	0	0	0
241														
242	**Total Rate Base (excluding Cash Working Capital)**	0	0	0	0	0	0	0	0	81,440,991	0	0	0	0
243														
244														
245	Operating Revenues - Sales of Electricity	0	0	0	0	0	0	0	0	0	(62,588)	0	0	0
246	Operating Revenues - Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0
247	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
248														
249	**Non-Firm Sales:**													
250	Demand Related	0	0	0	0	0	0	0	0	0	0	0	0	0
251	Energy Related	0	0	0	0	0	0	0	0	0	0	0	0	0
252	Unallocated													
253	**Total Non-Firm Sales**	0	0	0	0	0	0	0	0	0	0	0	0	0
254														
255	**Other Operating Revenues**													
256	450-Forfeited Discounts	0	0	0	0	0	0	0	0	0	0	0	0	0
257	451-Miscellaneous Service Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
258	**Rent from Electric Property**													
259	4541-Rent-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
260	4541-Rent-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
261	4541-Rent-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
262	4542-Rent-Non-Assoc Cos- Production	0	0	0	0	0	0	0	0	0	0	0	0	0
263	4542-Rent-Non-Assoc Cos- Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
264	4542-Rent-Non-Assoc Cos- Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
265	4540005 Rent from Elec Prop-Pole Attch	0	532,369	0	0	0	0	0	0	0	0	0	0	0
266	4540004-Rent-Non-Assoc Cos-ABD Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
267	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
268	**Total Rent from Electric Property**	0	532,369	0	0	0	0	0	0	0	0	0	0	0
269														

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SECTION V
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Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
270	**Other Electric Revenues**													
271	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0	0	0
272	456-Other Electric Revenues DSM	0	0	0	0	0	0	0	0	0	0	0	0	0
273	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0	0	0
274	456-Other Electric LSE Charge - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
275	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
276	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
277	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
278	456-Other ElectricTransmission ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
279	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
280	**Total Other Electric Revenues**	0	0	0	0	0	0	0	0	0	0	0	0	0
281														
282	**Total Other Operating Revenues**	0	532,369	0	0	0	0	0	0	0	0	0	0	0
283														
284	**Total Operating Revenues**	0	532,369	0	0	0	0	0	0	0	(62,588)	0	**0**	0
285														
286	**Power Production Expenses**													
287	**Steam Generation Expenses**													
288	500-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
289	501-Fuel Delivered and Consumed	0	0	0	0	0	0	0	0	0	0	0	0	0
290	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
291	501-Fuel Other	0	0	0	0	0	0	0	0	0	0	0	0	0
292	5010005-Def Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0
293	502-Steam / Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0
294	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
295	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
296	505-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0
297	506-Misc. Steam Power Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
298	507-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
299	508-IPP Operations	0	0	0	0	0	0	0	0	0	0	0	0	0
300	509-Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0
301	**Total Steam Operation**	0	0	0	0	0	0	0	0	0	0	0	0	0
302														
303	510-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
304	511-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
305	512-Boiler Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
306	513-Electric Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
307	514-Misc Steam Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
308	**Total Steam Maintenance**	0	0	0	0	0	0	0	0	0	0	0	0	0
309														
310	**Total Steam Generation Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
311														
312	**Other Power Supply Expense**													
313	555-Purchased Power Expense Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
314	555-Purchased Power Expense Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
315	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
316	557- Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
317	**Total Other Power Supply Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
318														
319	**Total Production O&M Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
320														
321	**Transmission Expense**													
322	560-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
323	561-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
324	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
325	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
326	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
327	565 LSE Transmission Purchases - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
328	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
329	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
330	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
331	566-Misc Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
332	567-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
333	**Total Transmission Operation Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
334														
335	**Transmission Maintenance**													
336	568-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
337	569-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
338	570-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
339	571-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
340	572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
341	573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
342	575- PJM Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
343	**Total Transmission Maintenance Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
344														
345	**Total Transmission O&M Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
346														
347	**Distribution Expense**													
348	580-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
349	581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
350	582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
351	583-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
352	584-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
353	585-Street & Area Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
354	586-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
355	587-Customer Installations	0	0	0	0	0	0	0	0	0	0	0	0	0
356	588-Misc Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
357	589-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
358	**Total Distribution Operation**	0	0	0	0	0	0	0	0	0	0	0	0	0
359														
360	590-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
361	591-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
362	592-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
363	593-Overhead Lines	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
364	5930010 Storm Expense Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
365	593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0
366	594-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
367	595-Line Transformers	0	0	0	0	0	0	0	0	0	0	0	0	0
368	596-Street & Area Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
369	597-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0
370	598-Misc Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
371	**Total Distribution Maintenance**	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
372														
373	**Total Distribution Expense**	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
374														
375	**Customer Accounts Expense**													
376	901-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
377	902-Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0	0
378	903-Customer Records & Collection Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
379	9040000-Uncollectable Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
380	9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0	0
381	905-Misc Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
382	**Total Customer Accounts**	0	0	0	0	0	0	0	0	0	0	0	0	0
383														

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Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
384	**Customer Information Expense**													
385	907-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
386	908-Customer Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
387	909-Information & Instruction	0	0	0	0	0	0	0	0	0	0	0	0	0
388	910-Misc Customer Service	0	0	0	0	0	0	0	0	0	0	0	0	0
389	**Total Customer Information**	0	0	0	0	0	0	0	0	0	0	0	0	0
390														
391	**Customer Service**													
392	911-Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0
393	912-Demo & Selling	0	0	0	0	0	0	0	0	0	0	0	0	0
394	913-Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0
395	916-Misc SALES Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
396	**Total Customer Service**	0	0	0	0	0	0	0	0	0	0	0	0	0
397														
398	**Administrative & General Expense**													
399	920-Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0
400	921-Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
401	922-Administrative Expense Transferred	0	0	0	0	0	0	0	0	0	0	0	0	0
402	923-Outside Services	0	0	0	0	0	0	0	0	0	0	0	0	0
403	924-Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
404	925-Injuries & Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
405	926-Employee Pension & Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
406	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	0	0	0	0	0	0	0	0
407	927-Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
408	928-Regulatory Commission Expense Allocated	0	0	0	0	0	0	0	0	0	0	0	0	0
409	928- Rate Case Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
410	930.1-General Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
411	930.2-Misc General Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
412	931-Rent	0	0	0	0	0	0	0	0	0	0	0	0	0
413	**Total Admin & General Operation**	0	0	0	0	0	0	0	0	0	0	0	0	0
414														
415	935-Admin & General Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
416	9350015 - Software License Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0
417	**Total Admin & General Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
418														
419	**Total Operation & Maint Exp**	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
420														
421	**Cash Working Capital**													
422	Total Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0
423	Transmission Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
424	Total Distribution Expense	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
425	Total Customer Related Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
426	Total A&G Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
427	**Subtotal**	0	0	0	0	0	0	0	172,594	0	0	0	(6,794,282)	0
428	**Total Cash Working Capital**	0	0	-	0	-	-	-	21,574	0	0	-	(849,285)	-
429														
430	**Depreciation Expense**													
431	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
432	Transmission Excl. GSU's	0	0	0	0	0	0	0	0	0	0	0	0	0
433	Transmission - GSU's	0	0	0	0	0	0	0	0	0	0	0	0	0
434	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
435	General	0	0	0	0	0	0	0	0	0	0	0	0	0
436	**Total Depreciation Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
437														
438	**Amortization Expense**													
439	Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
440	Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
441	Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
442	Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
443	General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
444	**Total Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0

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SECTION V
SCHEDULE 5

Line No.	Description	45 ARO Accretion	46 CATV Adjustment	47 KPSC Maintenance Assessment	48 State Gross Receipts Tax	49 Interest Synchronization	50 KPCo AFUDC Offset	51 Mitchell Coal Stock	52 Employee Complement Increase	53 Remove Decommissioning Rider ADIT from Rate Base	54 Surcharge Book to Bill	55 Adjust ADSIT Amortization Related to the Mitchell Plant	56 Reduce base forestry expense	57 Property Tax Expense Annualization
445														
446	**Regulatory Debits**													
447	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0	0
448	**Total Regulatory Debits**	0	0	0	0	0	0	0	0	0	0	0	0	0
449														
450	**Total Depreciation & Amortization Expense**	0	0	0	0	0	0	0	0	0	0	0	0	0
451														
452	**Taxes Other than F.I.T.**													
453	**Current Payroll Taxes**													
454	FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
457	**Total Payroll Related Tax**	0	0	0	0	0	0	0	0	0	0	0	0	0
458														
459	Real and Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	595,507
460	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	0	0	(1,801)	0	0	0	0	0	0	0	0	0	0
462	Sales & Use	0	0	0	78,776	0	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
465	Gross Reciepts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
467	Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
469	**Total Taxes Other than F.I.T.**	0	0	(1,801)	78,776	0	0	0	0	0	0	0	0	595,507
470														
471	AFUDC Offset - Production	0	0	0	0	0	(561,041)	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0
475	Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
476														
477	**Other Expense Items**													
478	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0
479	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0
480	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0	0
481	Accretion 4110005	(109,495)	0	0	0	0	0	0	0	0	0	0	0	0
482	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0
483	Acct 4190005													
484	Acct 4300003													
485	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
486	**Total Other**	(109,495)	0	0	0	0	0	0	0	0	0	0	0	0
487														
488														
489	**Income Taxes**													
490	Current/Deferred State Income Tax	0	31,273	106	(4,627)	610,088	0	0	(10,139)	0	(3,677)	1,292,491	399,111	(34,981)
491	Current Federal Income Taxes	0	175,384	593	(25,952)	3,421,531	0	0	(56,859)	0	(20,619)	0	2,238,310	(196,184)
492	Deferred Federal Income Taxes	38,323	0	0	0	0	73,381	0	0	0	0	(452,372)	0	0
493	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
494	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
495	**Total Income Taxes**	38,323	206,657	699	(30,579)	4,031,619	73,381	0	(66,998)	0	(24,296)	840,119	2,637,421	(231,165)

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 5

Line	45	46	47	48	49	50	51	52	53	54	55	56	57
No. Description	ARO Accretion	CATV Adjustment	KPSC Maintenance Assessment	State Gross Receipts Tax	Interest Synchronization	KPCo AFUDC Offset	Mitchell Coal Stock	Employee Complement Increase	Remove Decommissioning Rider ADIT from Rate Base	Surcharge Book to Bill	Adjust ADSIT Amortization Related to the Mitchell Plant	Reduce base forestry expense	Property Tax Expense Annualization
Schedule M Adjustment --- Addback <Deduct>	(109,495)	0	0	0	0	0	0	0	0	0	0	0	0
Normalization %	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
State Income Tax Rate													
Federal Income Tax Rate													

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
12 MONTHS ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 6

KENTUCKY POWER COMPANY
ELECTRIC OPERATION & MAINTENANCE EXPENSE
TEST YEAR ENDED FEBRUARY 28,2017

Acct No.	Expense	Total KPCo O&M Expense Per Books	Total O&M Payroll	A&G Excluding Regulation	Restated Expense	Demand	Energy	
	Power Production Expenses							
	Steam Generation Expenses							
500	Supervision & Engineering	3,594,883	654,659	468,371	4,063,254	4,063,254		PDAF
501	Fuel	111,486,364	67,234	48,102	111,534,466		111,534,466	EAF
5010005	Fuel Expense Deferred	(2,385,816)	-	-	(2,385,816)		(2,385,816)	EAF
502	Steam Expense	6,346,770	736,405	526,856	6,873,626	2,337,033	4,536,593	PDAF/EAF
505	Electric Expense	112,272	901	645	112,917	38,392	74,526	PDAF/EAF
506	Misc Steam Power Expense	10,971,738	5,153,598	3,687,104	14,658,842	14,658,842	0	PDAF
507	Rents	-	-	-	-	-	0	PDAF
509	Allowances	390,803	-	-	390,803		390,803	EAF
	Total Steam Operation	130,517,015	6,612,797	4,731,078	135,248,093	21,097,521	114,150,572	
	Steam Generation Maintenance							
510	Supervision & Engineering	2,598,114	2,228,284	1,594,210	4,192,324	4,192,324		PDAF
511	Maintenance of Structures	1,636,922	263,154	188,272	1,825,194	1,825,194		PDAF
512	Maintenance of Boiler Plant	14,685,612	5,023,084	3,593,729	18,279,341	6,214,976	12,064,365	PDAF/EAF
513	Maintenance of Electric Plant	4,710,893	1,370,195	980,296	5,691,189	5,691,189		PDAF
514 & 515	Maintenance of Miscellaneous Steam	1,834,246	733,618	524,862	2,359,108	2,359,108		PDAF
	Total Steam Generation - Maintenance	25,465,788	9,618,335	6,881,369	32,347,157	20,282,792	12,064,365	
	Total Steam Power O & M	155,982,803	16,231,132	11,612,447	167,595,250	41,380,313	126,214,937	
	Transmission Owner PJM Revenue	(60,425,243)	-	-	(60,425,243)	(60,425,243)		SPECIFIC
	565 Trans by Others	118,610			118,610	118,610		GP-TRANS
	LSE OATT Charges - Retail Demand 565&456	69,646,303			69,646,303	69,646,303		SPECIFIC
	LSE OATT Charges - Retail Energy 565&456	566,356			566,356		566,356	SPECIFIC
	Trans COS - Demand	8,805,371	58,145	41,599	8,846,970	8,846,970		GP-TRANS
	Non-Jurisdictional	24,061			24,061			Non-KY P.S.C. Juris
	Transmission Expense	79,160,701	58,145	41,599	79,202,300	78,611,883	566,356	
	Regional Market Expenses	1,007,370	0	-	1,007,370	1,007,370		GP-TRANS
	Distribution Operations Expense	8,979,971	3,477,610	2,488,031	11,468,002	8,979,971		GP-DIST
	Distribution Maintenance Expense	40,451,262	6,382,917	4,566,612	45,017,874	40,451,262		GP-DIST
	Customer Account Expense	5,767,895	1,386,556	992,001	6,759,896	5,767,895		CUST
	Customer Services	8,570,080	658,852	471,371	9,041,451	8,570,080		CUST
	Sales Expense	95,535			95,535	95,535		CUST
	A & G Regulatory	951,809	0		951,809	951,809		SPECIFIC
	A & G Other	20,172,060	1,853,966	(20,172,060)	-			Non-KY P.S.C. Juris
	Total Operating & Maintenance Expense	260,714,241	30,049,178	1	260,714,242	125,390,874	126,781,293	
	A&G Allocators					**0.497**	**0.503**	**1.000**

	Distribution Expense	
Operations	3	2
Maintenance	58,142	41,597
	58,145	41,599

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
12 MONTHS ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 7

KENTUCKY POWER COMPANY
ENERGY & CAPACITY CHARGES
TEST YEAR ENDED FEBRUARY 28, 2017

Purchased Power		Energy	Capacity	Total
Purchased		$98,406,830	$54,222,498	$152,629,328
System Pool		0	0	$0
Total Purchased Power		$98,406,830	$54,222,498	$152,629,328
Less:				
System Sales / Resale		46,620,735	5,136,851	51,757,586
Exclude FERC RQ		(2,268,561)	(2,768,523)	(5,037,084)
System Sales/Resale's - Associated Companies		288,413	0	288,413
Transmission Charges		0	0	0
System Sales Clause		5,313,052	0	5,313,052
Total System Sales		49,953,639	2,368,328	52,321,967
Backup Energy		0	0	0
Total		$48,453,191	$51,854,170	$100,307,361
		EAF	PDAF	
	Allocated	47,774,846	51,076,357	98,851,203
System Sales Adjusted		49,254,288	2,332,803	
		EAF	PDAF	

KENTUCKY POWER COMPANY
TEST YEAR ENDED FEBRUARY 28, 2017

SECTION V
SCHEDULE 8

MONTHLY BOOK CREDITS
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - CREDITS

			Production		Transmission		Distribution		General Plant		Total				
LINE NO. (1)	MONTH (2)		432 Borrowed (3)	419 Other (4)	432 Borrowed (5)	419 Other (6)	432 Borrowed (7)	419 Other (8)	432 Borrowed (9)	419 Other (10)	432 Borrowed (11)	419 Other (12)	Total AFUDC (13)	Monthly Debt Rate Applicable (14)	Monthly Equity Rate Applicable (15)
1	March	2016	$83,464	$119,397	$9,435	$13,530	$15,855	$22,681	$1,078	$1,543	$109,832	$157,150	$266,982	0.191708%	0.274358%
2	April	2016	$52,566	$68,167	$10,811	$14,644	$14,735	$19,924	$549	$742	$78,660	$103,477	$182,137	0.175025%	0.237080%
3	May	2016	$59,075	$91,263	$14,789	$22,724	$18,037	$27,855	$578	$888	$92,479	$142,730	$235,209	0.229288%	0.352314%
4	June	2016	($1,305)	($2,099)	$11,389	$15,781	$12,916	$17,821	$533	$742	$23,535	$32,246	$55,781	0.189157%	0.263248%
5	July	2016	$1,169	$498	$2,570	($20)	$5,283	$2,448	$247	$124	$9,269	$3,051	$12,320	0.086018%	0.043080%
6	August	2016	$2,920	$3,602	($8,002)	($13,386)	$9,148	$11,401	$725	$892	$4,791	$2,509	$7,301	0.160828%	0.197940%
7	September	2016	$2,765	$4,748	$13,260	$20,425	$13,889	$21,465	$1,344	$2,080	$31,258	$48,718	$79,975	0.239971%	0.369621%
8	October	2016	$2,694	$3,840	$12,291	$17,405	$10,758	$15,188	$1,548	$2,189	$27,290	$38,622	$65,912	0.204150%	0.289099%
9	November	2016	$5,017	$6,864	$13,073	$17,943	$9,234	$12,594	$1,747	$2,399	$29,072	$39,800	$68,872	0.194644%	0.267222%
10	December	2016	$5,524	$5,880	$9,281	$10,296	$8,108	$9,071	$1,738	$1,959	$24,651	$27,205	$51,857	0.149902%	0.168957%
11	January	2017	$5,135	$7,285	$11,051	$14,670	$14,045	$18,895	$2,760	$3,716	$32,992	$44,566	$77,558	0.195102%	0.262412%
12	February	2017	$11,873	$18,281	$19,974	$30,683	$15,279	$23,598	$3,527	$5,418	$50,653	$77,980	$128,633	0.240951%	0.370090%
13	TOTAL		$230,899	$327,726	$119,922	$164,694	$147,289	$202,942	$16,373	$22,690	$514,483	$718,053	$1,232,536		

KPCO DEMAND ALLOCATION FACTORS

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Date of MW Peak	MAR 3, 2016	APR 10, 2016	MAY 31, 2016	JUN 16, 2016	JUL 25, 2016	AUG 9, 2016	SEP 8, 2016	OCT 19, 2016	NOV 22, 2016	DEC 16, 2016	JAN 9, 2017	FEB 4, 2017	TOTAL /
2	Hour of MW Peak	0800	0800	1600	1600	1400	1600	1600	1600	0800	0800	0800	0900	AVERAGE
3	Kentucky Peaks - Max. Load (MW) *	1,018.000	894.000	892.000	995.000	1,037.000	1,044.000	983.000	783.000	1,030.000	1,160.000	1,214.000	1,131.000	12,181.000
4														1,015.083
5	System Sales Excluding Losses	0.000	0.000	0.000	141.600	388.500	0.000	351.900	261.300	452.100	319.600	0.000	0.000	1,915.000
6	Loss %	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	
7	System Sales Including Losses	0.000	0.000	0.000	146.432	401.758	0.000	363.909	270.217	467.528	330.507	0.000	0.000	1,980.351
														165.029
8	Remove - Kentucky Electric Steel Load	3	3	1	2	2	3	2	2	4	2	2	2	
9	Loss %	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	
10	Remove - Kentucky Electric Steel Load	3.102	3.102	1.034	2.068	2.068	3.102	2.068	2.068	4.137	2.068	2.068	2.068	28.953
														2.413
11	Kentucky Internal Peak Load	1,014.898	890.898	890.966	988.100	1,021.674	1,040.898	968.923	772.015	1,010.435	1,147.025	1,211.932	1,128.932	12,086.696
12														1,007.225
	Municipals (FERC Jurisdiction)													
13	Olive Hill, Excluding Losses	3.940	3.512	3.753	4.323	4.663	4.716	4.337	3.021	3.925	5.151	5.154	4.733	51.228
14	**Loss %**	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	
15	Olive Hill, Including Losses	4.157	3.706	3.960	4.562	4.920	4.976	4.576	3.188	4.142	5.435	5.439	4.994	54.055
16														4.505
17	Vanceburg, Excluding Losses	9.721	8.949	9.152	10.351	11.227	10.928	10.634	7.754	9.818	12.221	11.486	10.718	122.959
18	**Loss %**	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	
19	Vanceburg, Including Losses	10.053	9.254	9.464	10.704	11.610	11.301	10.997	8.019	10.153	12.638	11.878	11.084	127.155
20														10.596
21	Total Municipals Including Losses	14.21	12.96	13.42	15.27	16.53	16.28	15.57	11.21	14.30	18.07	17.32	16.08	181.210
22														15.101
23	Allocation Factor (FERC Jurisdictional)		15.101	/	1,007.225	=	**0.015**							
24	Retail (KY Jurisdictional) Load	1,000.69	877.94	877.54	972.83	1,005.14	1,024.62	953.35	760.81	996.14	1,128.95	1,194.62	1,112.85	11,905.486
25														992.124
26	Allocation Factor (KPSC Jurisdictional)		992.12	/	1,007.23	=	**0.985**							

* Kentucky Power Company Internal Load plus System Sales at time of Internal Peak.

KPCO ENERGY ALLOCATION FACTORS

LINE NO. (1)	**ENERGY** LOSS CALCULATIONS (2)	MWH (3)	% LOSS FACTOR (4)	MWH LOSSES (5)	MWH W / LOSSES (6)	(7)	(8)	(9)	(10)
	Transmission -								
1	Sales for Resale	1,349,938	3.41%	46,033	1,395,971				
2	Firm Sales - Vanceburg	58,619	3.41%	1,999	60,618				
	Distribution -								
3	Firm Sales - Olive Hill	23,064	5.55%	1,281	24,345				

		TOTAL COMPANY (3)	ELIMINATION (4)	TOTAL COMPANY ADJUSTED (5)	CITY OF OLIVE HILL (6)	CITY OF VANCEBURG (7)	CITY OF HAMILTON (8)	TOTAL Non Retail Jurisdiction (9)	TOTAL RETAIL (10)
	Sources of Energy								
4	Generation	4,015,884	0	4,015,884					
5	Purchases	3,498,858	0	3,498,858					
6	Net interchange	0	0	0					
7	Total Sources	7,514,742	0	7,514,742					
	Disposition of Energy								
8	Sales / Ultimate Customers	5,639,148	0	5,639,148	0	0	0	0	5,639,148
9	Kentucky Electric Steel - loss of load	(18,478)	0	(18,478)	0	0	0	0	(18,478)
10	Sales for Resale	1,349,938	1,349,938	0	0	0	0	0	0
11	Firm Sales (Mun.) - Olive Hill	23,064	0	23,064	23,064	0	0	23,064	0
12	Firm Sales (Mun.) - Vanceburg	58,619	0	58,619	0	58,619	0	58,619	0
13	Total Sales / Resale (LINES 10+11+12)	1,431,621	1,349,938	81,683	23,064	58,619	0	81,683	0
14	Energy Losses	462,451	46,033	416,418	1,281	1,999	0	3,280	413,138
15	Total Disposition (LINES 8+9+13+14)	7,514,742	1,395,971	6,118,771	24,345	60,618	0	84,963	6,033,808
16	Allocation Factor			1.000				**0.014**	**0.986**

KENTUCKY POWER COMPANY
TEST YEAR ENDED FEBRUARY 28, 2017

KPCO JURISDICTIONAL ALLOCATION FACTORS

LINE NO. (1)	DESCRIPTION (2)	FACTOR (3)	RETAIL (4)	SOURCE (5)
1	Production Demand	PDAF	0.985	Sch 9
2	Transmission Demand	TDAF	0.985	Sch 9
3	Energy	EAF	0.986	Sch 10
4	Gross Plant Transmission	GP-TRANS	0.985	Sch 4, Line 167
5	Gross Plant Distribution	GP-DIST	0.999	Sch 4, Line 169
6	Gross Plant - T&D	GP-T&D	0.993	Sch 4, Line 171
7	Gross Plant - PTD	GP-PTD	0.985	Sch 4, Line 175
8	Gross Plant - Total	GP-TOT	0.985	Sch 4, Line 173
9	Net Plant	NP	0.983	Sch 4, Line 39
10	O&M Expense	O&M	0.989	Sch 4, Line 423
11	O&M Labor	OML	0.992	Sch 4, Line 425
12	Operating Revenue	OP-REV	0.992	Sch 4, Line 287
13	SPECIFIC	SPECIFIC	1.000	N/A
14	Customers	CUST.	1.000	N/A
15	A&G	A&G	0.986	Schedules 6, 9 and 10

Kentucky Power Company

Twelve Months Ended 2/28/2017

Line No.	Month	Year	City of Olive Hill CP Demand	City of Olive Hill Energy	City of Vanceburg CP Demand	City of Vanceburg Energy
1	March	2016	3,940	1,826,569	9,721	4,860,533
2	April	2016	3,512	1,600,196	8,949	4,314,420
3	May	2016	3,753	1,609,940	9,152	4,340,183
4	June	2016	4,323	1,910,271	10,351	4,815,499
5	July	2016	4,663	2,178,968	11,227	5,471,978
6	August	2016	4,716	2,267,597	10,928	5,726,876
7	September	2016	4,337	1,815,088	10,634	4,666,409
8	October	2016	3,021	1,519,685	7,754	3,972,297
9	November	2016	3,925	1,806,219	9,818	4,576,193
10	December	2016	5,151	2,430,487	12,221	5,668,295
11	January	2016	5,154	2,282,272	11,486	5,587,639
12	February	2016	4,733	1,816,829	10,718	4,618,201
			---	---	---	---
13	Total		51,228	23,064,121	122,959	58,618,523
14	Composite Loss		5.55%	5.55%	3.41%	3.41%
			=======	=========	=======	=========
			Schedule 9	**Schedule 10**	**Schedule 9**	**Schedule 10**

KPCo Losses based on Test Year ended February 28, 2017

Loss Factors by System	% Demand		% Energy	
Cumulative (Composite) Loss Expansion Factors (1)				
System	**Loss**		**Loss**	
Transmission	**3.410%**	**Schedule 9 (Olive Hill)**	**3.410%**	**Schedule 10 (Olive Hill)**
Subtransmission	5.552%		5.552%	
Distribution Substation Trxfrs - 69kV (1)	**5.552%**	**Schedule 9 (Vanceburg)**	**5.552%**	**Schedule 10 (Vanceburg)**

Notes:
(1) Composite Loss Factors are applicable to load metered at respective delivery point to determine losses back to the generator.