

**Proposed Journal Entries Passed**

**Instructions:** Document the Journal Entry that did not get booked by filling out all GREEN cells  
 Passed Journal Entry must be input by quarter.

Submitted by: Dave Hodgson

**Brief Description of Proposed Journal:**

To record DSIT for the Deferred Fuel and Provision for Refund late entry

What month/year should entry have been recorded?

↓ When will journal entry be booked to correct the GL?

4Q 2014	BU	BU Description	Account	Account Description	Amount	Debit	Credit
	117	Kentucky Power Co - Gene	2833002	Acc Dfnd SIT FAS 109 Flow Thru	2,119,770.74	2,119,770.74	
	117	Kentucky Power Co - Gene	1823302	SFAS 109 Flow Thru Defrd SIT	(2,119,770.74)		2,119,770.74
	117	Kentucky Power Co - Gene	1903001	Acc Dfd FIT - FAS 109 Flow Thru	(741,919.76)		741,919.76
	117	Kentucky Power Co - Gene	2833001	Acc Dfd FIT FAS 109 Flow Thru	(399,495.26)		399,495.26
	117	Kentucky Power Co - Gene	1823301	SFAS 109 Flow Thru Defd FIT	1,141,415.02	1,141,415.02	
	117	Kentucky Power Co - Gene	2833001	Acc Dfd FIT FAS 109 Flow Thru	1,141,415.02		1,141,415.02
	117	Kentucky Power Co - Gene	1823301	SFAS 109 Flow Thru Defd FIT	(1,141,415.02)		1,141,415.02