

KENTUCKY POWER CO - GNERATION (BU 117)
 FEBRUARY 2016 OAJ002

Reverse amortization expense posted between Jun 2015 - Jan 2016.

The SCR assets were retired in June 2015. amortization continued because we were using an end of life vs a rate.

gl_post_mo_yr	amount	description	long_description	credit_account	debit_account	company_id	user_id1	Depr_Group	gl_ie_code	gl_post_flag
2/1/2016	\$(144,936.36)	DEPR_EXP_ADJUST	Reverse Exp posted from Jun 2015 - Jan 2016.	1110001	4040001	117	0575026	KEPCo 101/6 312 SCR Catalyst Lyr 1	OAJ002	1
2/1/2016	\$(114,464.80)	DEPR_EXP_ADJUST	Reverse Exp posted between Jun 2015 - Jan 2016.	1110001	4040001	117	0575026	KEPCo 101/6 312 SCR Catalyst Lyr 2	OAJ002	1
	<u>\$(259,401.16)</u>									

Prepared: K. Kentner, 03/02/2016
 Reviewed: J. O'Neill, 03/02/2016

INITIALS DATE
 PREPARED JK 3/2/16
 CHECKED JPO 3/2/16
 REVIEWED JMC 3/3/16

Kentucky Power - Gen
Big Sandy Plant

		SAB108 AMOUNTS					TOTAL	
		Jun-15	Sep-15	Dec-15	Feb-16			
depr_group_id	gl_post_mo_yr	retirements	end_balance	depreciation_base	depreciation_expense	total_reserve		
KEPCo 101/6 312 SCR Catalyst Lyr 1	6/1/2015	\$ (3,259,048.48)	\$ -	\$ 652,213.62	\$ 18,117.04	\$ (634,096.58)	\$ 18,117.04	
KEPCo 101/6 312 SCR Catalyst Lyr 1	7/1/2015	\$ -	\$ -	\$ 634,096.58	\$ 18,117.04	\$ (615,979.54)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 1	8/1/2015	\$ -	\$ -	\$ 615,979.54	\$ 18,117.05	\$ (597,862.49)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 1	9/1/2015	\$ -	\$ -	\$ 597,862.49	\$ 18,117.04	\$ (579,745.45)	\$ 54,351.13	
KEPCo 101/6 312 SCR Catalyst Lyr 1	10/1/2015	\$ -	\$ -	\$ 579,745.45	\$ 18,117.05	\$ (561,628.40)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 1	11/1/2015	\$ -	\$ -	\$ 561,628.40	\$ 18,117.05	\$ (543,511.35)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 1	12/1/2015	\$ -	\$ -	\$ 543,511.35	\$ 18,117.05	\$ (525,394.30)	\$ 54,351.15	
KEPCo 101/6 312 SCR Catalyst Lyr 1	1/1/2016	\$ -	\$ -	\$ 525,394.30	\$ 18,117.04	\$ (507,277.26)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 1 Total				144,936.36	144,936.36		18,117.04	
KEPCo 101/6 312 SCR Catalyst Lyr 2	6/1/2015	\$ (3,259,048.92)	\$ -	\$ 1,201,880.78	\$ 14,308.10	\$ (1,187,572.68)	\$ 14,308.10	
KEPCo 101/6 312 SCR Catalyst Lyr 2	7/1/2015	\$ -	\$ -	\$ 1,187,572.68	\$ 14,308.10	\$ (1,173,264.58)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 2	8/1/2015	\$ -	\$ -	\$ 1,173,264.58	\$ 14,308.10	\$ (1,158,956.48)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 2	9/1/2015	\$ -	\$ -	\$ 1,158,956.48	\$ 14,308.10	\$ (1,144,648.38)	\$ 42,924.30	
KEPCo 101/6 312 SCR Catalyst Lyr 2	10/1/2015	\$ -	\$ -	\$ 1,144,648.38	\$ 14,308.10	\$ (1,130,340.28)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 2	11/1/2015	\$ -	\$ -	\$ 1,130,340.28	\$ 14,308.10	\$ (1,116,032.18)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 2	12/1/2015	\$ -	\$ -	\$ 1,116,032.18	\$ 14,308.10	\$ (1,101,724.08)	\$ 42,924.30	
KEPCo 101/6 312 SCR Catalyst Lyr 2	1/1/2016	\$ -	\$ -	\$ 1,101,724.08	\$ 14,308.10	\$ (1,087,415.98)	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 2 Total				114,464.80	114,464.80		14,308.10	
KEPCo 101/6 312 SCR Catalyst Lyr 3	6/1/2015	\$ (1,629,524.47)	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	7/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	8/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	9/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	10/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	11/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	12/1/2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3	1/1/2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
KEPCo 101/6 312 SCR Catalyst Lyr 3 Total				259,401.16	259,401.16		32,425.14	
Grand Total				\$	\$	\$	\$	
				14,308.10	42,924.30	42,924.30	14,308.10	
				18,117.04	54,351.13	54,351.13	18,117.04	
				14,308.10	42,924.30	42,924.30	14,308.10	
				18,117.04	54,351.15	54,351.15	18,117.04	
				32,425.14	97,275.43	97,275.45	32,425.14	
				\$	\$	\$	\$	
				32,425.14	97,275.43	97,275.45	32,425.14	
				\$	\$	\$	\$	
				32,425.14	97,275.43	97,275.45	32,425.14	
				\$	\$	\$	\$	