

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

Electronic Application Of Kentucky Power Company )  
For (1) A General Adjustment Of Its Rates For Electric )  
Service; (2) Approval Of Tariffs And Riders; (3) )  
Approval Of Accounting Practices To Establish )  
Regulatory Assets And Liabilities; (4) Approval Of A )  
Certificate Of Public Convenience And Necessity; )  
And (5) All Other Required Approvals And Relief )

Case No. 2020-00174

**SECTION V**

**Exhibit 1: Jurisdictional Cost of Service**

**June 29, 2020**

Kentucky Power Company  
Case No. 2020-00174  
Test Year Ended March 31, 2020

SECTION V

<u>Ln</u> <u>No.</u>	<u>Reference</u>	<u>Amount</u>	<u>Cumulative Percentage</u> <u>Increase</u>
(1a) Test Year Retail Sales Revenues per Income Statement	Section V, Schedule 4, Cell C7	\$ 531,745,982	
(1b) Remove Capacity Charge and SSC Over/Under (Adj 1&7)		\$ 759,842	
(1) Test Year Retail Sales Revenues		\$ 532,505,823	
(2) Proposed Increase to Revenue Requirement	Section V, Schedule 1, Cell I47	\$ 70,096,743	13.16%
(3) Proposed Decrease in Capacity Charge	Section II, Exhibit J, Page 2	\$ (6,200,000)	12.00%
(4) Proposed Grid Modernization Rider	Section II, Exhibit J, Page 2	\$ 1,105,046	12.21%
(5) Total Increase (Ln 2 + Ln 3 + Ln 4)		\$ 65,001,789	

KENTUCKY POWER COMPANY  
FULLY ADJUSTED BASE CASE SUMMARY  
TEST YEAR ENDED MARCH 31, 2020

SECTION V  
SCHEDULE 1

LINE NO. (1)	DESCRIPTION (2)	BASE CASE PSC JURISDICTION (3)	PROPOSED CHANGE (4)	ADJUSTED PSC JURISDICTION (5)
<u>Operating Revenues</u>				
1	Sales Of Electricity	\$475,910,856	\$70,096,743	\$546,007,599
2	Other Operating Revenues	31,782,270	0	31,782,270
3	Non-firm Sales	26,689,221	0	26,689,221
4	Total Operating Revenues	\$534,382,347	\$70,096,743	\$604,479,090
<u>Operating Expenses</u>				
5	Operation & Maintenance	\$379,900,699	\$424,506	\$380,325,205
6	Depreciation	\$87,533,530	0	87,533,530
7	Taxes Other Than Income Taxes	\$28,620,362	0	28,620,362
8	State Income Tax	(\$4,433,958)	4,078,961	(354,997)
	Other Including Customer Deposits	\$5,319,298		5,319,298
	Federal Income Tax :			
9	Current	(\$12,323,338)	22,957,647	10,634,309
10	Deferred	\$14,915,206	0	14,915,206
11	ITC Adjustment	\$0	0	0
12	Total Operating Expenses	\$499,531,799	\$27,461,114	\$526,992,913
13	Net Electric Operating Income (Line 4 - Line 12)	\$34,850,548	\$42,635,629	\$77,486,177
14	AFUDC Offset Adjustment / Deferred Income	5,443,229	0	5,443,229
15	Net Electric Operating Income - Adjusted	\$40,293,777	\$42,635,629	\$82,929,406
16	Total Rate Base			\$1,407,374,968
17	Rate of Return			5.89%
18	Capitalization			\$1,399,886,232
19	Rate of Return			6.58%
20	Total Operating Revenue			604,479,090
21	Change in Revenue Requirement			70,096,743

KENTUCKY POWER COMPANY  
REVENUE REQUIREMENT  
TEST YEAR ENDED MARCH 31, 2020

SECTION V  
SCHEDULE 2

Line No. (1)	Description (2)	Percent of Incremental Gross Revenues (3)
1	Capitalization (Per Sch 3, L 7, Col 14)	\$1,399,886,232
2	Rate of Return (WP S-2, Pg 1, L 5, Col 6)	<b>6.58%</b>
3	Required Net Electric Operating Income (L1 X L2)	<u>\$92,112,514</u>
4	Test Year Net Electric Operating Income (Per Sch 4, Col 6, Ln 35)	<u>\$40,293,777</u>
5	Net Electric Operating Income Change (L3 - L4)	<u>\$51,818,737</u>
6	Gross Revenue Conversion Factor (Per WP S-2, Pg 2, L 9)	<u>1.35272967</u>
7	Change in Revenue Requirement (L5 X L6) Increase / (Decrease)	<u><u>\$70,096,743</u></u>

KENTUCKY POWER COMPANY  
COST OF CAPITAL  
TEST YEAR ENDED MARCH 31, 2020

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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	\$752,127,351	53.73%	4.040%	2/	2.17%
2	Short Term Debt	0	0.00%	2.230%	3/	0.00%
3	Accounts Receivable Financing 4/	42,248,932	3.02%	2.802%	5/	0.08%
4	Common Equity	605,509,950	43.25%	<b>10.00%</b>	6/	4.33%
5	Total	<u>\$1,399,886,232</u> =====	<u>100.00%</u> =====			<u><b>6.58%</b></u> =====

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 MARCH 31, 2020

SECTION V  
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Line No. (1)	Description (2)		Percent of Incremental Gross Revenues (3)
1	Operating Revenues		100.00%
2	Less: Uncollectible Accounts Expense 1/		0.4100%
3	KPSC Maintenance Fee		0.1956%
4	Income Before income Taxes		99.3944%
5	Less: State Income Taxes (L4 X 5.8545%) 2/	5.8545%	5.8190%
6	Income Before Federal Income Taxes		93.5754%
7	Less: Federal income Taxes (L6 X 21.00%)	21.00%	19.6508%
8	Operating Income Percentage		73.9246%
9	Gross Revenue Conversion Factor (100% / L8)		<b>1.35272967</b>

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

2/ State Income Tax Effective Rate Calculations

State Income Tax Rate - Illinois	9.50%	
Apportionment Factor	0.9348%	
Effective Illinois State Income Tax Rate		0.0888%
State Income Tax Rate - KY	5.00%	
Apportionment Factor	87.9218%	
Effective Kentucky State Income Tax Rate		4.3961%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor	0.0323%	
Effective Michigan State Income Tax Rate		0.0019%
State Income Tax Rate - WV	6.50%	
Apportionment Factor	21.0414%	
Effective West Virginia State Income Tax Rate		1.3677%
Total Effective State Income Tax Rate		5.8545%

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 MARCH 31, 2020

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Line No. (1)	Description (2)	Electric Revenues (3)	Account-Net Charged Off (4)	Percent of Electric Revenues (5)
1	12 Months Ended 3/31/2018	\$557,921,351	\$1,877,249	0.34%
2	12 Months Ended 3/31/2019	\$567,403,930	\$2,235,347	0.39%
3	12 Months Ended 3/31/2020	\$532,505,823	\$2,625,730	0.49%
4	Total	\$1,657,831,104	\$6,738,326	1.22%
5	Three Year Average	\$552,610,368	\$2,246,109	<b>0.41%</b>

KENTUCKY POWER COMPANY  
CAPITALIZATION  
TEST YEAR ENDED MARCH 31, 2020

Line No. (1)	Description (2)	PER BOOK BALANCE (3)	KY Retail ALLOCATED PER BOOK BALANCE (4)	Decommissioning Removal (5)	Mitchell FGD Consumables Removal (6)	Mitchell FGD From Base to Environmental (7)	Deferred Plant Maintenance Ret. Asset (8)	NERC Compliance Cyber Security Removal (9)	Rockport Deferral Removal (10)	Mitchell Coal Stock Adjustment (11)	FRECO A/C 124 Property (12)	Non Utility Property (13)	Adjustments Kentucky Jurisdiction Allocated (14)	Sub Total (15)	Reapportioned Kentucky Jurisdictional (16)
1	Long Term Debt	\$995,000,000	\$980,075,000	\$ (112,974,810)	\$ (954,675)	\$ (94,560,309)	\$ 226,584	\$ (785,327)	\$ (14,403,334)	\$ (1,329,079)	\$ (991,839)	\$ (3,695,548)	\$ (227,947,649.49)	\$752,127,351	\$752,127,351
2	Short Term Debt	10,685,291	\$10,535,697	-	-	-	-	-	-	\$ (10,685,291)	-	-	\$ (10,535,697)	\$0	0
3	Accounts Receivable Financing	\$42,892,316	\$42,248,932	-	-	-	-	-	-	-	-	-	\$0	\$42,248,932	42,248,932
4	Common Equity	\$901,037,750	\$789,022,184	\$ (90,951,847)	\$ (768,574)	\$ (76,127,012)	\$ 182,415	\$ (632,238)	\$ (11,595,593)	\$ (1,069,992)	\$ (798,493)	\$ (2,975,149)	\$ (183,512,233)	\$605,509,950	605,509,950
5	Sub-Total	1,849,615,357	1,821,881,812	(203,926,657)	(1,723,249)	(170,687,321)	408,999	(1,417,564)	(25,988,927)	(13,084,362)	(1,790,333)	(6,670,698)	(421,995,580)	1,399,886,232	1,399,886,232
6	Job Development Tax Credit	(0)	(80)	0	0	0	0	0	0	0	0	0	(0)	(0)	0
7	Total	\$1,849,615,357	\$1,821,881,812	(\$203,926,657)	(\$1,723,249)	(\$170,687,321)	\$408,999	(\$1,417,564)	(\$25,988,927)	(\$13,084,362)	(\$1,790,333)	(\$6,670,698)	(\$421,995,580)	\$1,399,886,232	\$1,399,886,232
8	Allocation Factor			1,000	0.986	0.985	1,000	1,000	1,000	0.986	0.985	0.985			
			GP-TOT	SPECIFIC	EAF	PDAF	SPECIFIC	SPECIFIC	SPECIFIC	EAF	GP-TOT	GP-TOT			



KENTUCKY POWER COMPANY  
LONG-TERM DEBT  
TEST YEAR ENDED MARCH 31, 2020  
(\$'000)

Ln No	Description (2)	Interest Rate (%) (3)	Date of Offering (4)	Date of Maturity (5)	Average Term In Years (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 Carrying Value (13)	Average Cost of Debt (14)	Name of Issuer (15)
<b>Senior Notes</b>														
1	Senior Unsecured Notes	5.625%	06/13/2003	12/01/2032	29.5	\$75,000	\$737	\$74,263	99.02	5.694%	\$75,000	\$4,270		KPCo
2	Senior Unsecured Notes	7.250%	06/18/2009	06/18/2021	12.0	\$40,000	\$218	\$39,782	99.46	7.319%	\$40,000	\$2,928		KPCo
3	Senior Unsecured Notes	8.030%	06/18/2009	06/18/2029	20.0	\$30,000	\$148	\$29,852	99.51	8.080%	\$30,000	\$2,424		KPCo
4	Senior Unsecured Notes	8.130%	06/18/2009	06/18/2039	30.0	\$60,000	\$342	\$59,658	99.43	8.181%	\$60,000	\$4,909		KPCo
5	Senior Unsecured Notes	4.180%	9/30/2014	9/30/2026	12.0	\$120,000	\$638	\$119,362	99.47	4.237%	\$120,000	\$5,084		KPCo
6	Senior Unsecured Notes	4.330%	12/30/2014	12/30/2026	12.0	\$80,000	\$415	\$79,585	99.48	4.386%	\$80,000	\$3,509		KPCo
7	Senior Unsecured Notes	3.130%	9/12/2017	9/12/2024	7.0	\$65,000	\$211	\$64,789	99.68	3.182%	\$65,000	\$2,068		KPCo
8	Senior Unsecured Notes	3.350%	9/12/2017	9/12/2027	10.0	\$40,000	\$130	\$39,870	99.68	3.388%	\$40,000	\$1,355		KPCo
9	Senior Unsecured Notes	3.450%	9/12/2017	9/12/2029	12.0	\$165,000	\$535	\$164,465	99.68	3.483%	\$165,000	\$5,747		KPCo
10	Senior Unsecured Notes	4.120%	9/12/2017	9/12/2047	30.0	\$55,000	\$178	\$54,822	99.68	4.139%	\$55,000	\$2,276		KPCo
11	Subtotal					\$730,000	\$3,552	\$726,448			\$730,000	\$34,570		
<b>Pollution Control Bond</b>														
12	Pollution Control Bond	2.350%	6/19/2020	6/19/2023	3.0	65,000	340	\$64,660	99.48	2.532%	65,000	\$1,646		KPCo
						65,000	340	64,660			65,000	\$1,646		
<b>Term Loan</b>														
13	Local Bank Term Loan	2.365%	11/5/2018	10/26/2022	4.0	75,000	509	\$74,491	99.32	2.546%	\$75,000	\$1,909		KPCo
14	Local Bank Term Loan	1.670%	3/5/2020	3/6/2022	2.0	125,000	31	\$124,969	99.98	1.683%	\$125,000	\$2,103		
						200,000	540	199,460			\$200,000	\$4,012		
15	Total Kentucky Powe					995,000	4,432	990,568			995,000	40,228	4.0400%	

KENTUCKY POWER COMPANY  
SCHEDULE OF SHORT-TERM DEBT  
TEST YEAR ENDED MARCH 31, 2020

Line No. (1)	Month (2)	Year (3)	Notes Payable Outstanding at End of Month (4)
1	April	2019	\$38,650,121
2	May	2019	\$44,492,292
3	June	2019	\$71,439,088
4	July	2019	\$74,506,628
5	August	2019	\$87,137,063
6	September	2019	\$86,862,532
7	October	2019	\$94,085,373
8	November	2019	\$106,345,477
9	December	2019	\$113,174,766
10	January	2020	\$119,522,071
11	February	2020	\$120,549,529
12	March	2020	\$10,685,291
13	Total		\$967,450,232
14	Average Borrowings Outstanding During the Period		\$80,620,853
15	Interest Expense for the Twelve Months Ended 03/31/2020		\$1,797,951
16	Weighted Average Interest Rate of Borrowings Outstanding During the Period (Ln 15 / Ln 14)		2.230%

KENTUCKY POWER COMPANY  
COAL STOCK ADJUSTMENT  
MITCHELL PLANT  
TEST YEAR ENDED MARCH 31, 2020

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Line No. (1)	Description (2)	Tons (3)	Average \$/Ton (4)	Amount (5)
1	Balance End of Test Year (Low Sulfur)	192,912	\$69.42	\$13,392,198
2	Balance End of Test Year (High Sulfur)	206,631	\$45.03	\$9,305,363
3	Daily Burn Rate (Low Sulfur)	3,072		
4	Daily Burn Rate (High Sulfur)	4,762		
5	Days Supply on Hand - Low Sulfur (Ln 1 / Ln 3)	63		
6	Days Supply on Hand - High Sulfur (Ln 2 / Ln 4)	43		
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)	92,145	\$69.42	\$6,396,706
10	Fuel Stock Requested - High Sulfur (Ln 4 X Ln 8)	71,430	\$45.03	\$3,216,493
11	Adjustment to Test Year - Low Sulfur (Ln 9 - Ln 1)	(100,767)		(\$6,995,492)
12	Adjustment to Test Year - High Sulfur (Ln 10 - Ln 1)	(135,201)		(\$6,088,870)
13	KPCo's Adjustment Test Year (Ln 11 + Ln 12)	(235,968)		(\$13,084,362)
14	Allocation Factor - EAF			0.986
15	KPSC Jurisdictional Amount (Ln 13 X Ln 14)			(\$12,901,181)

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description (1)	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY P.S.C JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY P.S.C JURIS (6)	ALLOCATOR
1	Operating Revenues - Sales of Electricity	531,745,982	0	531,745,982	(55,835,125)	475,910,856	
2	Operating Revenues - Firm Wholesale Sales of Electricity	5,173,546	5,173,546	0	0	0	
3	Provision for Rate Refund	(47,400)	(47,400)	0	0	0	
4	Other Electric Operating Revenues	38,194,169	4,833,921	33,360,249	(1,577,979)	31,782,270	
5	Non-Firm Sales Revenues	27,088,176	378,954	26,689,221	0	26,689,221	
6	<b>Total Operating Revenues</b>	602,134,472	10,339,021	591,795,452	(57,413,104)	534,382,347	
7							
8	<b>Operation and Maintenance Expenses</b>						
9	Power Production	258,917,645	3,663,677	255,253,968	(8,940,489)	246,313,479	
10	Transmission	50,619,264	3,740,792	46,878,472	15,368,954	62,247,426	
11	Distribution	42,690,620	42,693	42,647,927	28,506	42,676,433	
12	Customer Accounts	6,390,252	78	6,390,174	(50,555)	6,339,619	
13	Sales Expense	52,281	1	52,280	0	52,280	
14	Customer Service & Information	734,972	4	734,968	(387,302)	347,666	
15	Administrative and General	22,808,207	326,623	22,481,584	(557,787)	21,923,797	
16	Undistributed Adjustments	0	0	0	0	0	
17	<b>Total Operation and Maintenance Expense</b>	382,213,240	7,773,868	374,439,373	5,461,326	379,900,699	
18							
19	Depreciation and Amortization Expense	98,063,093	1,132,910	96,930,183	(9,396,653)	87,533,530	
20	Taxes Other than Federal Income Taxes	28,204,630	384,034	27,820,596	799,766	28,620,362	
21	State Income Tax	4,200	1,718,530	(1,714,330)	(2,719,628)	(4,433,958)	
22	Interest on Customer Deposits	727,940	0	727,940	(220,699)	507,241	
23	Other	6,493,297	1,530,936	4,962,361	(150,304)	4,812,057	
24	<b>Net Operating Income Before F.I.T.</b>	86,428,072	(2,201,257)	88,629,329	(51,186,913)	37,442,416	
25				86,914,999	(53,906,541)	33,008,458	
26	<b>Federal Income Tax</b>						
27	Current Federal Income Tax	(7,937,454)	(4,798,270)	(3,139,184)	(9,184,154)	(12,323,338)	
28	Deferred Federal Income Tax	3,460,762	(968,317)	4,429,079	10,486,154	14,915,233	
29	Deferred Investment Tax Credit	(28)	(1)	(27)	0	(27)	
30	ITC Adjustment	0	0	0	0	0	
31	<b>Total Federal Income Taxes</b>	(4,476,720)	(5,766,588)	1,289,868	1,302,000	2,591,868	
32							
33	Operating Income	90,904,792	3,565,332	87,339,461	(52,488,913)	34,850,548	
34	AFUDC Offset	2,383,718	31,625	2,352,093	3,091,136	5,443,229	
35	<b>Net Operating Income</b>	93,288,510	3,596,956	89,691,554	(49,397,777)	40,293,777	
36							
37	Electric Plant in Service - Original Cost	2,920,630,956	60,158,228	2,860,472,728	(323,850,066)	2,536,622,662	
38	Accumulated Provision for Depreciation & Amortization	(1,047,393,816)	(17,766,886)	(1,029,626,930)	121,568,119	(908,058,811)	
39	<b>Electric Plant in Service - Net</b>	1,873,237,140	42,391,342	1,830,845,798	(202,281,947)	1,628,563,851	
40	Electric Plant Held for Future Use	556,145	556	555,589	0	555,589	
41	Prepayments	66,888,681	1,003,330	65,885,351	0	65,885,351	
42	Materials & Supplies	49,578,795	669,096	48,909,699	(14,587,221)	34,322,478	
43	Cash Working Capital	20,349,994	586,426	19,763,568	682,666	20,446,234	
44	Construction Work in Progress	91,925,130	4,040,122	87,885,008	0	87,885,008	
45	Customer Advances & Deposits	(31,421,916)	0	(31,421,916)	0	(31,421,916)	
46	Accumulated Deferred Income Taxes	(539,545,500)	(7,231,906)	(532,313,594)	133,451,967	(398,861,627)	
47	<b>Rate Base</b>	1,531,568,470	41,458,967	1,490,109,503	(62,734,535)	1,407,374,968	
48							
49	<b>Rate of Return</b>		6.091%		6.019%		2.863%
50							

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description (1)	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY P.S.C JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY P.S.C JURIS (6)	ALLOCATOR
51							
52	<b>Development of Rate Base</b>						
53	<b>Electric Plant in Service</b>						
54	Intangible Plant	39,923,094	598,847	39,324,247	0	39,324,247	GP-PTD
55	Capitalized Software	0	0	0	0	0	GP-PTD
56	<b>Total Intangible Plant</b>	39,923,094	598,847	39,324,247	0	39,324,247	
57							
58	<b>Production Plant</b>						
59	<b>Steam Production</b>						
60	A310 Land & Land Rights	4,838,789	72,581	4,766,208	0	4,766,208	PDAF
61	A311 Structures and Improvements	72,033,790	1,080,507	70,953,283	0	70,953,283	PDAF
62	A312 Boiler Plant Equipment	951,999,603	14,279,994	937,719,609	(323,850,066)	613,869,543	PDAF
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	PDAF
64	A314 Turbogenerator Units	117,974,435	1,769,617	116,204,818	0	116,204,818	PDAF
65	A315 Accessory Electric Equip.	31,104,343	466,565	30,637,778	0	30,637,778	PDAF
66	A316 Misc. Power Plant Equip.	13,236,329	198,545	13,037,784	0	13,037,784	PDAF
67	A317 ARO Steam Production Plant	13,203,293	13,203,293	0	0	0	PDAF
68	<b>Total Steam Production</b>	1,204,390,582	31,071,102	1,173,319,480	(323,850,066)	849,469,414	
69							
70	<b>Nuclear Production</b>						
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	<b>Total Nuclear Production</b>	0	0	0	0	0	
78							
79	<b>Hydraulic Production</b>						
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	
81	A331 Structures and Improvements	0	0	0	0	0	
82	A332 Reservoirs, 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	<b>Total Hydraulic Production</b>	0	0	0	0	0	
89							
90	<b>Other Production</b>						
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	<b>Total Other Production</b>	0	0	0	0	0	
99							
100	<b>Total Production Plant</b>	1,204,390,582	31,071,102	1,173,319,480	(323,850,066)	849,469,414	
101							
102	FERC AFUDC Adjustment	489,403	7,341	482,062	0	482,062	GP-TRANS
103	Contra AFUDC Adjustment	0	0	0	0	0	

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY P.S.C JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY P.S.C JURIS (6)	ALLOCATOR
104	<b>Total AFUDC Adjustment</b>	489,403	7,341	482,062	0	482,062	
105							
106	<b>Transmission Plant</b>						
107	A350 Land and Land Rights	36,007,763	540,117	35,467,646	0	35,467,646	TDAF
108	A352 Structures and Improvements TRAN	6,324,602	94,869	6,229,733	0	6,229,733	TDAF
109	A353 Station Equipment TRAN	193,729,197	2,905,938	190,823,259	0	190,823,259	TDAF
110	A352 Structures and Improvements GEN	81,856	1,228	80,628	0	80,628	PDAF
111	A353 Station Equipment GEN	12,112,585	181,689	11,930,896	0	11,930,896	PDAF
112	A354 Towers and Fixtures	100,034,887	1,500,523	98,534,364	0	98,534,364	TDAF
113	A355 Poles and Fixtures	114,555,887	1,718,338	112,837,549	0	112,837,549	TDAF
114	A356 O.H. Conductors & Devices	142,960,886	2,144,413	140,816,473	0	140,816,473	TDAF
115	A357 Underground Conduit	121,985	1,830	120,155	0	120,155	TDAF
116	A358 Underground Conductors	107,389	1,611	105,778	0	105,778	TDAF
117	A359 Roads and Trails	0	0	0	0	0	TDAF
118	<b>Total Transmission Plant</b>	606,037,036	9,090,555	596,946,481	0	596,946,481	
119							
120	<b>Distribution Plant</b>						
121	A360 Land and Land Rights	7,725,159	1,408	7,723,751	0	7,723,751	Direct
122	A361 Structures and Improvements	5,204,539	44,907	5,159,632	0	5,159,632	Direct
123	A362 Station Equipment	115,160,327	903,859	114,256,469	0	114,256,469	Direct
124	A363 Storage Battery Equipment	0	0	0	0	0	SPECIFIC
125	A364 Poles, Towers & Fixtures Primary	218,911,142	0	218,911,142	0	218,911,142	SPECIFIC
126	A365 O.H. Conductors & Devices Primary	252,666,414	0	252,666,414	0	252,666,414	SPECIFIC
127	A366 Underground Conduits Primary	7,479,457	0	7,479,457	0	7,479,457	SPECIFIC
128	A367 U.G. Conductors & Devices Primary	11,645,463	0	11,645,463	0	11,645,463	SPECIFIC
129	A368 Line Transformers Primary	141,489,774	0	141,489,774	0	141,489,774	SPECIFIC
130	A369 Services	65,817,062	0	65,817,062	0	65,817,062	Direct
131	A370 Meters	25,197,541	4,102	25,193,439	0	25,193,439	SPECIFIC
132	A371 Install. on Customer Prem.	18,544,509	0	18,544,509	0	18,544,509	SPECIFIC
133	A372 Leased Prop. on Cust. Premises	0	0	0	0	0	SPECIFIC
134	A373 Street Lights	4,329,453	0	4,329,453	0	4,329,453	SPECIFIC
135	A374 ARO	0	0	0	0	0	SPECIFIC
136	<b>Total Distribution Plant</b>	874,170,840	954,276	873,216,565	0	873,216,565	
137							
138	<b>General Plant</b>						
139	A389 Land and Land Rights	1,543,991	23,160	1,520,831	0	1,520,831	GP-PTD
140	A390 Structures and Improvements	24,095,343	361,430	23,733,913	0	23,733,913	GP-PTD
141	A391 Office Furniture & Equip.	2,079,704	31,196	2,048,508	0	2,048,508	GP-PTD
142	A392 Transportation Equipment	14,768	222	14,546	0	14,546	GP-PTD
143	A393 Stores Equipment	281,760	4,227	277,533	0	277,533	GP-PTD
144	A394 Tools, Shop & Garage Equip.	5,725,348	85,881	5,639,467	0	5,639,467	GP-PTD
145	A395 Laboratory Equipment	281,453	3,921	257,532	0	257,532	GP-PTD
146	A396 Power Operated Equipment	5,931	89	5,842	0	5,842	GP-PTD
147	A397 Communication Equipment	15,937,334.35	239,060	15,698,274	0	15,698,274	GP-PTD
148	A398 Misc. Equipment	1,804,864	27,073	1,777,791	0	1,777,791	GP-PTD
149	A399 Other Tang. Property	0	0	0	0	0	GP-PTD
150	39919 ARO General Plant	81,054	81,054	0	0	0	GP-PTD
151	<b>Total General Plant</b>	51,831,549	857,312	50,974,237	0	50,974,237	
152							
153	<b>Completed Construction Not Classified -Acct 106</b>						
154	Intangible Plant	7,952,946	119,294	7,833,652	0	7,833,652	GP-PTD
155	Production Plant	22,080,239	331,204	21,749,035	0	21,749,035	PDAF

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY P.S.C JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY P.S.C JURIS	ALLOCATOR
No.	(1)	(2)	(3)	(4)	(5)	(6)	
156	Transmission Plant	49,188,869	737,833	48,451,036	0	48,451,036	TDAF
157	Distribution Plant	44,569,478	0	44,569,478	0	44,569,478	Direct
158	General Plant	3,661,375	54,920	3,606,455	0	3,606,455	GP-PTD
159	<b>Total Completed Construction Not Classified</b>	127,452,907	1,243,251	126,209,656	0	126,209,656	
160	Capital Leases Acct 1011001	5,124,115	5,124,115	0	0	0	
162	Accrued Capital and Operating Leases Acct 1011012, 1011031, 10110:	11,211,428	11,211,428	0	0	0	
163	<b>Total Capital Leases</b>	16,335,543	16,335,543	0	0	0	
164	<b>Total Plant in Service</b>	2,920,630,956	60,158,228	2,860,472,728	-323,850,066	2,536,622,662	
166	<b>Subtotal Gross Plant GP-TRANS</b>	655,225,905	9,828,388	645,397,517	0	645,397,517	<b>0.985</b>
168	<b>Subtotal Gross Plant GP-DIST</b>	918,740,318	954,276	917,786,043	0	917,786,043	<b>0.999</b>
170	<b>Subtotal Gross Plant GP-T&amp;D</b>	1,573,966,224	10,782,664	1,563,183,560	0	1,563,183,560	<b>0.993</b>
172	<b>Subtotal Gross Plant GP-TOT</b>	2,904,295,412	43,822,684	2,860,472,728	(323,850,066)	2,536,622,662	<b>0.985</b>
173	<b>Subtotal Gross Plant GP-PTD</b>	2,800,926,447	42,192,311	2,758,734,137	(323,850,066)	2,434,884,071	<b>0.985</b>
176	<b>Less: Reserve for Depreciation/RWIP - Accts 1080001,1080011,1080005</b>						
167	Production	505,855,242	12,832,569	493,022,673	(121,568,119)	371,454,554	PDAF
168	Transmission	228,809,002	2,269,427	226,539,575	0	226,539,575	GP-TRANS
170	Distribution	271,935,419	271,935	271,663,484	0	271,663,484	GP-DIST
171	General	19,014,171	285,213	18,728,958	0	18,728,958	GP-PTD
172	<b>Total Reserve for Depreciation / RWIP</b>	1,025,613,834	15,659,144	1,009,954,690	(121,568,119)	888,386,571	
173	<b>Less Reserve for Amortization</b>						
174	Intangible	19,965,662	299,485	19,666,177	0	19,666,177	GP-PTD
175	Production	0	0	0	0	0	PDAF
177	Transmission Plant	0	0	0	0	0	
178	Distribution	0	0	0	0	0	
179	General	6,155	92	6,063	0	6,063	GP-PTD
180	<b>Total Reserve for Amortization</b>	19,971,817	299,577	19,672,240	0	19,672,240	
181	Prov-Leased Assets - Capital Leases 1011006, 1011036	1,808,165	1,808,165	0	0	0	
182	<b>Total Prov-Leased Assets</b>	1,808,165	1,808,165	0	0	0	
183	<b>Total Acc Prov Depreciation and Amortization</b>	1,047,393,816	17,766,886	1,029,626,930	(121,568,119)	908,058,811	
184	<b>Net Electric Plant in Service</b>	1,873,237,139.72	42,391,342.05	1,830,845,797.67	(202,281,947)	1,628,563,851	
188	<b>Construction Work in Progress - Account 107</b>						
189	Intangible	2,983,881	2,983,881	0	0	0	
190	AFUDC	0	0	0	0	0	
192	<b>Total Intangible Plant</b>	2,983,881	2,983,881	0	0	0	
193	Production	5,520,627	82,809	5,437,818	0	5,437,818	PDAF
194	AFUDC	79,212	1,188	78,024	0	78,024	PDAF
195	<b>Total Production Plant</b>	5,599,839	83,997	5,515,842	0	5,515,842	
196	Transmission	49,268,471	739,027	48,529,444	0	48,529,444	GP-TRANS
197							
198							





SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description (1)	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY P.S.C JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY P.S.C JURIS (6)	ALLOCATOR
252	<b>Non-Firm Sales:</b>						
253	Demand Related	0	0	0	0	0	
254	Energy Related	27,068,176	378,954	26,689,221	0	26,689,221	EAF
255	Unallocated	0	0	0	0	0	
256	<b>Total Non-Firm Sales</b>	27,068,176	378,954	26,689,221	0	26,689,221	
257							
258	<b>Other Operating Revenues</b>						
259	450-Forfeited Discounts	4,066,117	0	4,066,117	0	4,066,117	SPECIFIC
260	451-Miscellaneous Service Revenues	622,204	0	622,204	0	622,204	SPECIFIC
261	<b>Rent from Electric Property</b>						
262	4541-Rent-Assoc Cos- Production	0	0	0	0	0	PDAF
263	4541-Rent-Assoc Cos- Transmission	(85,943)	(1,290)	(84,653)	0	(84,653)	GP-TRANS
264	4541-Rent-Assoc Cos- Distribution	1,218,961	1,218	1,217,743	0	1,217,743	GP-DIST
265	4542-Rent-Non-Assoc Cos- Production	2,728,993	40,935	2,688,058	0	2,688,058	PDAF
266	4542-Rent-Non-Assoc Cos- Transmission	38,925	584	38,341	0	38,341	GP-TRANS
267	4542-Rent-Non-Assoc Cos- Distribution	2,600	3	2,597	0	2,597	GP-DIST
268	4540005 Rent from Elec Prop-Pole Attach	5,210,388	5,211	5,205,177	283,945	5,489,122	GP-DIST
269	4540004-Rent-Non-Assoc Cos-ABD Distribution	127,093	127	126,966	0	126,966	GP-DIST
270	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	GP-TRANS
271	<b>Total Rent from Electric Property</b>	9,241,018	46,789	9,194,229	283,945	9,478,174	
272							
273	<b>Other Electric Revenues</b>						
274	456-Other Electric Production	71,926	1,007	70,919	0	70,919	EAF
275	456-Other Electric Revenues DSM	(196,263)	0	(196,263)	196,263	0	Direct
276	456-Other Electric Transmission EKPC	54,518	54,518	0	0	0	Direct
277	456-Other Electric LSE Charge - Retail Demand	(39,964,924)	0	(39,964,924)	(2,049,774)	(42,014,698)	Direct
278	456-Other Electric LSE Charge - Retail Energy	(166,623)	0	(166,623)	(8,413)	(175,036)	Direct
279	456-Other Electric TO Revenues	60,397,760	905,967	59,491,793	0	59,491,793	GP-TRANS
280	456-Other Electric Non-Juris	3,825,397	3,825,397	0	0	0	Direct
281	456-Other Electric Transmission ABD	0	0	0	0	0	GP-TRANS
282	456-Other Electric Distribution ABD	243,039	243	242,796	0	242,796	GP-DIST
283	<b>Total Other Electric Revenues</b>	24,264,830	4,787,132	19,477,699	(1,861,924)	17,615,775	
284							
285	<b>Total Other Operating Revenues</b>	38,194,169	4,833,921	33,360,249	(1,577,979)	31,782,270	
286							
287	<b>Total Operating Revenues</b>	<b>602,134,472</b>	<b>10,339,021</b>	<b>591,795,452</b>	<b>(57,413,104)</b>	<b>534,382,347</b>	<b>0.983</b>
288							
289	<b>Power Production Expenses</b>						
290	<b>Steam Generation Expenses</b>						
291	500-Supervision & Engineering	4,368,843	65,533	4,303,310	(22,038)	4,281,272	PDAF
292	501-Fuel Delivered and Consumed	81,825,691	1,145,560	80,680,131	5,260,994	85,941,125	EAF
293	501-Gas Reservation Fee	6,076,917	91,154	5,985,763	0	5,985,763	PDAF
294	501-Fuel Other	301,562	4,222	297,340	427,325	724,665	EAF
295	5010005-Def Fuel	2,988,121	(0)	2,988,121	2,822,903	5,811,024	SPECIFIC
296	502-Steam / Consumables	5,535,246	79,375	5,455,871	(3,392,230)	2,063,641	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	3,170	46	3,124	(7)	3,117	PDAF / EAF
300	506-Misc. Steam Power Expenses	7,471,432	112,071	7,359,361	(1,497,622)	5,861,739	PDAF
301	507-Rents	0	0	0	0	0	PDAF
302	508-IPP Operations	0	0	0	0	0	PDAF
303	509-Allowances	174,206	2,439	171,767	0	171,767	EAF

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY P.S.C JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY P.S.C JURIS		ALLOCATOR
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
304		108,745,187	1,500,399	107,244,788	3,599,325	110,844,113						
305	<b>Total Steam Operation</b>											
306	510-Supervision & Engineering	2,067,297	31,009	2,036,288	(138,481)	1,897,807						PDAF
307	511-Structures	1,555,134	23,327	1,531,807	(8,350)	1,523,457						PDAF
308	512-Boiler Plant	11,390,510	163,340	11,227,170	(640,608)	10,586,562						PDAF / EAF
309	513-Electric Plant	4,058,356	80,875	3,997,481	(100,369)	3,897,112						PDAF
310	514-Misc Steam Plant	1,682,243	25,234	1,657,009	(55,942)	1,601,067						PDAF
311	<b>Total Steam Maintenance</b>	20,753,541	303,786	20,449,755	(943,751)	19,506,004						
312												
313	<b>Total Steam Generation Expense</b>	129,498,728	1,804,185	127,694,543	2,655,574	130,350,117						
314												
315	<b>Other Power Supply Expense</b>											
316	555-Purchased Power Expense Demand	58,395,173	875,928	57,519,245	(10,741,422)	46,777,823						PDAF
317	555-Purchased Power Expense Energy	69,825,823	965,597	68,860,226	(854,641)	68,005,585						EAF
318	556-Sys Control & Load Dispatching	528,484	7,927	520,557	0	520,557						PDAF
319	557-Other Expenses	669,438	10,041	659,397	0	659,397						PDAF
320	<b>Total Other Power Supply Expense</b>	129,418,917	1,859,492	127,559,425	(11,596,063)	115,963,362						
321												
322	<b>Total Production O&amp;M Expense</b>	258,917,645	3,663,677	255,253,968	(8,940,489)	246,313,479						
323												
324	<b>Transmission Expense</b>											
325	560-Supervision & Engineering	3,062,550	45,939	3,016,611	(8)	3,016,603						GP-TRANS
326	561-Load Dispatching - Company	494,051	7,410	486,641	136,124	622,765						GP-TRANS
327	561-Load Dispatching - PJM	1,465,272	21,979	1,443,293	0	1,443,293						GP-TRANS
328	562-Station Equipment	238,303	3,575	234,728	(221)	234,507						GP-TRANS
329	563-Overhead Lines	17,505	263	17,242	0	17,242						GP-TRANS
330	564-Underground Lines	(6)	(0)	(6)	0	(6)						GP-TRANS
331	565 LSE Transmission Purchases	41,982,450	(0)	41,982,450	12,216,452	54,198,902						SPECIFIC
332	565 LSE Transmission Purchases - Retail Energy	195,641	0	195,641	9,878	205,519						SPECIFIC
333	565 Transmission by Others	105,756	1,586	104,170	0	104,170						GP-TRANS
334	565 Transmission Purchases - Non-Juris	3,526,338	3,526,338	0	14,532	Direct						
335	566-Misc Transmission	(8,567,339)	12,223	(8,579,562)	2,953,276	(5,626,286)						GP-TRANS
336	567-Rents	5,468	82	5,386	0	5,386						GP-TRANS
337	<b>Total Transmission Operation Expense</b>	42,525,969	3,619,395	38,906,594	15,330,033	54,222,095						
338												
339	<b>Transmission Maintenance</b>											
340	568-Supervision & Engineering	34,484	517	33,967	0	33,967						GP-TRANS
341	569-Structures	241,812	3,627	238,185	0	238,185						GP-TRANS
342	570-Station Equipment	604,072	9,061	595,011	(228)	594,783						GP-TRANS
343	571-Overhead Lines	6,070,453	91,056	5,979,397	0	5,979,397						GP-TRANS
344	572-Underground Lines	229	3	226	0	226						GP-TRANS
345	573-Misc Transmission Expenses	97,043	1,455	95,588	0	95,588						GP-TRANS
346	575- PJM Admin	1,045,181	15,677	1,029,504	39,149	1,068,653						GP-TRANS
347	<b>Total Transmission Maintenance Expense</b>	8,093,275	121,397	7,971,878	38,921	8,010,799						
348												
349	<b>Total Transmission O&amp;M Expense</b>	50,619,264	3,740,792	46,878,472	15,368,954	62,232,894						
350												
351	<b>Distribution Expense</b>											
352	580-Supervision & Engineering	1,101,195	1,101	1,100,094	(15,257)	1,084,837						GP-DIST
353	581-Load Dispatching	8,951	9	8,942	0	8,942						GP-DIST
354	582-Station Equipment	214,929	215	214,714	0	214,714						GP-DIST
355	583-Overhead Lines	1,131,697	1,132	1,130,565	5,209	1,135,774						GP-DIST
356	584-Underground Lines	129,937	130	129,807	(102)	129,705						GP-DIST

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS	KENTUCKY P.S.C JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY P.S.C JURIS	ALLOCATOR
		(2)	(3)					
357	585-Street & Area Lighting	86,051	86	85,965	(975)	84,990	GP-DIST	
358	586-Meters	1,259,918	1,260	1,258,658	(16,623)	1,242,035	GP-DIST	
359	587-Customer Installations	142,580	143	142,437	(4,586)	137,851	GP-DIST	
360	588-Misc Distribution	4,482,140	4,482	4,477,658	(169,975)	4,307,683	GP-DIST	
361	589-Rents	1,347,488	1,347	1,346,121	226,538	1,572,659	GP-DIST	
362	<b>Total Distribution Operation</b>	9,904,866	9,905	9,894,961	24,229	9,919,190		
363								
364	590-Supervision & Engineering	3,943	4	3,939	0	3,939	GP-DIST	
365	591-Structures	67,380	67	67,313	(5)	67,308	GP-DIST	
366	592-Station Equipment	609,780	610	609,170	(605)	608,565	GP-DIST	
367	593-Overhead Lines	29,331,403	29,332	29,302,071	(240,089)	29,061,982	GP-DIST	
368	5930010 Storm Expense Amortization	2,066,559	2,067	2,064,492	511,729	2,576,221	GP-DIST	
369	593-Forestry Direct Assigned	408,337	409	407,928	(263,353)	144,575	GP-DIST	
370	594-Underground Lines	71,784	72	71,712	(1,418)	70,294	GP-DIST	
371	595-Line Transformers	70,093	70	70,023	(2,677)	67,346	GP-DIST	
372	596-Street & Area Lighting	61,411	62	61,349	1,295	62,644	GP-DIST	
373	597-Meters	41,581	42	41,539	(1,621)	39,918	GP-DIST	
374	598-Misc Distribution Plant	53,483	53	53,430	1,022	54,452	GP-DIST	
375	<b>Total Distribution Maintenance</b>	32,785,754	32,788	32,752,966	4,278	32,757,244		
376								
377	<b>Total Distribution Expense</b>	42,690,620	42,693	42,647,927	28,506	42,676,433		
378		63,676,334	488,627	63,187,706	(935,044)	62,252,663		
379	<b>Customer Accounts Expense</b>							
380	901-Supervision & Engineering	37,114	1	37,113	(670)	36,443	CUST	
381	902-Meter Reading	521,726	7	521,719	(16,947)	504,772	CUST	
382	903-Customer Records & Collection Expense	5,312,486	65	5,312,421	(32,938)	5,279,483	CUST	
383	9040000-Uncollectable Accounts	0	0	0	0	0	CUST	
384	9040007-Uncollectible Misc Receivables	493,529	6	493,523	0	493,523	CUST	
385	905-Misc Customer Accounts	25,398	0	25,398	0	25,398	CUST	
386	<b>Total Customer Accounts</b>	6,390,252	78	6,390,174	(50,555)	6,339,619		
387								
388	<b>Customer Information Expense</b>							
389	907-Supervision	(83,939)	(2)	(83,937)	(346)	(84,283)	CUST	
390	908-Customer Assistance	590,923	3	590,920	(365,749)	225,171	CUST	
391	909-Information & Instruction	109,065	1	109,064	(3,009)	106,055	CUST	
392	910-Misc Customer Service	118,922	1	118,921	(18,199)	100,722	CUST	
393	<b>Total Customer Information</b>	734,972	4	734,968	(387,302)	347,666		
394								
395	<b>Customer Service</b>							
396	911-Supervision	710	0	710	0	710	CUST	
397	912-Demo & Selling	49,518	1	49,518	0	49,518	CUST	
398	913-Advertising	2,052	0	2,052	0	2,052	CUST	
399	916-Misc SALES Expense	0	0	0	0	0	CUST	
400	<b>Total Customer Service</b>	52,281	1	52,280	0	52,280		
401								
402	<b>Administrative &amp; General Expense</b>							
403	920-Salaries	10,520,950	157,814	10,363,136	(104,141)	10,258,995	A&G	
404	921-Office Supplies	934,396	14,016	920,380	(14,309)	906,071	A&G	
405	922-Administrative Expense Transferred	(1,059,935)	(15,899)	(1,044,036)	14,215	(1,029,821)	A&G	
406	923-Outside Services	3,362,721	50,441	3,312,280	(6,487)	3,305,793	A&G	
407	924-Property Insurance	919,174	13,788	905,387	51,527	956,914	A&G	
408	925-Injuries & Damages	1,520,951	22,814	1,498,136	0	1,498,136	A&G	
409	926-Employee Pension & Benefits	1,499,693	22,495	1,477,197	(451,292)	1,025,906	A&G	

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY P.S.C JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY P.S.C JURIS (6)	ALLOCATOR
410	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	A&G
411	927-Franchise Requirements	125,087	1,876	123,211	0	123,211	A&G
412	928-Regulatory Commission Expense Allocated	498	(0)	498	0	498	SPECIFIC
413	928- Rate Case Expense	1,049,077	244	1,048,834	67,876	1,116,710	SPECIFIC/PDAF
414	930.1-General Advertising Expense	196,232	2,943	193,288	(111,982)	81,306	A&G
415	930.2-Misc General Expense	433,840	6,508	427,333	(2,563)	424,769	A&G
416	931-Rent	216,577	3,249	213,328	(5,288)	208,040	A&G
417	<b>Total Admin &amp; General Operatoin</b>	19,719,261	280,289	19,438,972	(562,445)	18,876,528	
418							
419	935-Admin & General Maintenance	2,292,979	34,395	2,258,584	4,658	2,263,242	A&G
420	9350015 - Software License Deferral	795,967	11,940	784,028	0	784,028	A&G
421	<b>Total Admin &amp; General Expense</b>	22,808,207	326,623	22,481,584	(557,787)	21,923,797	
422							
423	<b>Total Operation &amp; Maint Exp</b>	382,213,240	7,773,868	374,439,373	5,461,326	379,886,167	<b>0.980</b>
424							
425	<b>Subtotal O&amp;M Labor - OML</b>	114,479,316	4,652,165	113,353,489	(469,083)	122,141,098	<b>0.990</b>
426							
427	<b>Cash Working Capital</b>						
428	Total Power Production Expense	39,504,360	581,218	38,923,142	(8,940,489)	29,982,653	
429	Total Transmission Expense	50,619,264	3,740,792	46,878,472	15,368,954	62,247,426	
430	Total Distribution Expense	42,690,620	42,693	42,647,927	28,506	42,676,433	
431	Total Customer Related Expense	7,177,505	83	7,177,422	(437,857)	6,739,565	
432	Total Admin. & General Expense	22,808,207	326,623	22,481,584	(557,787)	21,923,797	
433	<b>Subtotal</b>	162,799,955	4,691,408	158,108,547	5,461,326	163,569,873	
434	<b>Total Cash Working Capital</b>	20,349,994	586,426	19,763,568	682,666	20,446,234	
435							
436	<b>Depreciation Expense</b>						
437	Production	35,500,628	532,510	34,968,118	(5,766,062)	29,202,056	PDAF
438	Transmission Excl. GSU's	16,716,295	250,744	16,465,551	836,657	17,302,208	GP-TRANS
439	Transmission - GSU's	251,418	3,771	247,647	0	247,647	PDAF
440	Distribution	30,871,559	30,872	30,840,687	1,390,415	32,231,102	GP-DIST
441	General	2,323,973	34,860	2,289,113	145,029	2,434,142	GP-PTD
442	<b>Total Depreciation Expense</b>	85,663,873	852,757	84,811,116	(3,393,961)	81,417,155	
443							
444	<b>Amortization Expense</b>						
445	Intangible Plant	6,106,602	91,599	6,015,003	0	6,015,003	GP-PTD
446	Production Plant	0	0	0	0	0	PDAF
447	Transmission Plant	0	0	0	0	0	GP-TRANS
448	Distribution Plant	0	0	0	0	0	GP-DIST
449	General Plant	0	0	0	0	0	GP-PTD
450	<b>Total Amortization Expense</b>	6,106,602	91,599	6,015,003	0	6,015,003	
451							
452	<b>Regulatory Debits</b>						
453	Reg Debits - 4073000	6,292,618	188,554	6,104,064	(6,002,692)	101,372	GP-TRANS
454	<b>Total Regulatory Debits</b>	6,292,618	188,554	6,104,064	(6,002,692)	101,372	
455							
456	<b>Total Depreciation &amp; Amortization Expense</b>	98,063,093	1,132,910	96,930,183	(9,396,653)	87,533,530	
457							
458	<b>Taxes Other than F.I.T.</b>						
459	<b>Current Payroll Taxes</b>						
460	FICA	1,981,348	19,814	1,961,534	(96,919)	1,864,615	Labor - OML
461	Fed Unemployment	11,166	112	11,054	0	11,054	Labor - OML
462	State Unemployment	20,727	208	20,519	0	20,519	Labor - OML / SPECIFIC

SECTION V  
SCHEDULE 4

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
TEST YEAR ENDED MARCH 31, 2020

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY P.S.C JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY P.S.C JURIS		ALLOCATOR
		(2)	(1)	(3)	(4)	(5)	(6)					
463		2,013,240		20,133	1,993,107			(96,919)	1,896,188			
464	<b>Total Payroll Related Tax</b>											
465	Real and Personal Property Tax	17,221,955		258,329	16,963,626			1,338,237	18,301,863			GP-TOT
466	Municipal License	0		0	0			0	0			GP-TOT
467	P.S.C.	1,191,482		0	1,191,482			5,435	1,196,917			SPECIFIC
468	Sales & Use	247,584		3,714	243,870			(407,790)	(163,920)			GP-TOT
469	Regis Fee	140		0	140			0	140			SPECIFIC
470	State Business Occup Taxes	6,360,670		95,410	6,265,260			(39,197)	6,226,063			PDAF
471	Gross Receipts Tax	42,256		0	42,256			0	42,256			SPECIFIC
472	Business Franchise Taxes	696,267		0	696,267			0	696,267			SPECIFIC
473	Federal Excise	3,639		36	3,603			0	3,603			Labor - OML
474	Taxes on Capital Leases	427,396		6,411	420,985			0	420,985			GP-PTD
475	<b>Total Taxes Other than F.I.T.</b>	28,204,630		384,034	27,820,596			799,766	28,620,362			
476												
477	AFUDC Offset - Production	(519,848)		(7,797)	(512,051)			(3,091,136)	(3,603,187)			PDAF
478	AFUDC Offset - Transmission	(1,216,459)		(18,247)	(1,198,212)			0	(1,198,212)			GP-TRANS
479	AFUDC Offset - Distribution	(295,003)		(295)	(294,708)			0	(294,708)			GP-DIST
480	AFUDC Offset - General	(83,747)		(1,256)	(82,491)			0	(82,491)			GP-PTD
481	AFUDC Offset - Intangible	(268,660)		(4,029)	(264,631)			(220,699)	(485,330)			GP-PTD
482												
483	Interest On Customer Deposits	727,940		0	727,940			(220,699)	507,241			SPECIFIC
484												
485	<b>Other Expense Items</b>											
486	G/L Disp. Of Util Plant Gain Disp. Of Utili Plant 4116000	(7,903)		0	(7,903)			0	(7,903)			SPECIFIC
487	Loss Disp. Of Utili Plant 4117000	0		0	0			0	0			Direct
488	G/L Disp. Of Allowances 411.8	(128,130)		(1,794)	(126,336)			0	(126,336)			EAF
489	Accretion 4111005	758,455		11,377	747,078			(150,304)	596,774			PDAF
490	A/R Factoring	3,800,927		1,490,303	2,310,624			0	2,310,624			SPECIFIC
491	Acct 4190005	(47,726)		(715)	(47,011)			0	(47,011)			NP
492	Acct 4300003	1,797,951		26,970	1,770,981			0	1,770,981			NP
493	4310007-Other Interest Expense	319,724		4,796	314,928			0	314,928			NP
494	<b>Total Other</b>	6,493,297		1,530,936	4,962,361			(150,304)	4,812,057			
495												
496												
497	<b>Income Taxes</b>											
498	Current/Deferred State Income Tax	4,200		1,718,530	(1,714,330)			(2,719,628)	(4,433,958)			Direct
499	Current Federal Income Taxes	(7,937,454)		(4,796,270)	(3,139,184)			(9,184,154)	(12,323,338)			Direct
500	Deferred Federal Income Taxes	3,460,762		(968,317)	4,429,079			10,486,154	14,915,233			Direct
501	Deferred Investment Tax Credit	(28)		(1)	(27)			0	(27)			Direct
502	ITC Adjustment	0		0	0			0	0			Direct
503	<b>Total Income Taxes</b>	(4,472,520)		(4,048,058)	(424,462)			(1,417,628)	(1,842,090)			



















SECTION V  
SCHEDULE 5

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

Line No.	Description	1	2	3	4	5	6	7	8	9	10
		Capacity Charge Includes Rockwell Unit Power Agreement	Decommissioning Rider Removal	Env Surcharge - Remove Mitchell FGD Expenses	Remove FGD Plant and M&S from Rate Base (Mitchell)	Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	Fuel Under (Over) Revenue & Expense	System Sales Class - Heat OSS Margin Baseline	Remove PPA Rider Revenue, Expense	Remove DSM Rider	Remove HEAP Surcharge
445	<b>Regulatory Debits</b>										
446	Reg Debits - 4073000	(6,002,692)	0	0	0	0	0	0	0	0	0
447		(6,002,692)	0	0	0	0	0	0	0	0	0
448	<b>Total Regulatory Debits</b>	(6,002,692)	0	0	0	0	0	0	0	0	0
449		(6,002,692)	0	0	0	0	0	0	0	0	0
450	<b>Total Depreciation &amp; Amortization Expense</b>	(9,396,653)	0	(9,199,008)	0	457,503	0	0	0	0	0
451		(9,396,653)	0	(9,199,008)	0	457,503	0	0	0	0	0
452	<b>Taxes Other than F.I.T.</b>										
453	<b>Current Payroll Taxes</b>										
454	FICA	(96,919)	0	0	0	0	0	0	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	0	0	0	0	0	0
457	<b>Total Payroll Related Tax</b>	(96,919)	0	0	0	0	0	0	0	0	0
458		(96,919)	0	0	0	0	0	0	0	0	0
459	Real and Personal Property Tax	1,338,237	0	(189,598)	0	0	0	0	0	0	0
460	Municipal License	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	5,435	0	0	0	0	0	0	0	0	0
462	Sales & Use	(407,790)	0	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	(39,197)	0	0	0	0	0	0	0	0	0
465	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0
467	Federal Excise	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
469	<b>Total Taxes Other than F.I.T.</b>	799,766	0	(189,598)	0	0	0	0	0	0	0
470		799,766	0	(189,598)	0	0	0	0	0	0	0
471	AFUDC Offset - Production	(3,091,136)	0	0	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0
475	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0
476	Interest On Customer Deposits	(220,699)	0	0	0	0	0	0	0	0	0
477		0	0	0	0	0	0	0	0	0	0
478	<b>Other Expense Items</b>										
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0
481	G/L Disp. Of Allowances 411.8	(150,304)	0	0	0	0	0	0	0	0	0
482	Accretion 4110005	0	0	0	0	0	0	0	0	0	0
483	A/R Factoring	0	0	0	0	0	0	0	0	0	0
484	Acct 4190005	0	0	0	0	0	0	0	0	0	0
485	Acct 4300003	0	0	0	0	0	0	0	0	0	0
486	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0
487	<b>Total Other</b>	(150,304)	0	0	0	0	0	0	0	0	0
488		(150,304)	0	0	0	0	0	0	0	0	0
489											
490	<b>Income Taxes</b>										
491	Current/Deferred State Income Tax	(2,719,628)	(362,979)	(1,226,032)	0	(1,685,314)	22,350	(18,095)	0	(17,658)	0
492	Current Federal Income Taxes	(9,184,154)	(1,225,774)	(4,140,292)	0	(5,691,281)	75,475	(61,108)	0	(59,631)	0
493	Deferred Federal Income Taxes	0	0	1,245,892	0	(96,076)	0	0	0	0	0
494	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0
495	ITC Adjustment	0	0	0	0	0	0	0	0	0	0
496	<b>Total Income Taxes</b>	(1,417,628)	(1,588,753)	(4,120,332)	0	(7,472,671)	97,825	(79,203)	0	(77,289)	0

















SECTION V  
 SCHEDULE 5

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

Line No.	Description	11	12	13	14	15	16	17	18	19	20	21	22
		Remove Economic Development Surcharge	Specific Customer Adj	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storm Damage (3yr avg)	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses
333	<b>Total Transmission Operation Expense</b>	0	0	0	0	0	0	0	0	0	21	0	0
334	<b>Transmission Maintenance</b>												
335	566-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0
336	569-Structures	0	0	0	0	0	0	0	0	0	0	0	0
337	570-Station Equipment	0	0	0	0	0	0	0	0	0	(66)	0	0
338	571-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0
339	572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0
340	573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0
341	575-FJM Admin	0	0	0	0	0	0	0	0	0	0	0	0
342	<b>Total Transmission Maintenance Expense</b>	0	0	0	0	0	0	0	0	0	(66)	0	0
343	<b>Total Transmission O&amp;M Expense</b>	0	0	0	0	0	0	0	0	0	(35)	0	0
344	<b>Distribution Expense</b>												
345	580-Supervision & Engineering	0	0	0	0	0	0	0	0	0	(1,125)	0	0
346	581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
347	582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0
348	583-Overhead Lines	0	0	0	0	0	0	0	0	0	17,057	0	0
349	584-Underground Lines	0	0	0	0	0	0	0	0	0	(67)	0	0
350	585-Street & Area Lighting	0	0	0	0	0	0	0	0	0	(521)	0	0
351	586-Meters	0	0	0	0	0	0	0	0	0	24,192	0	0
352	587-Customer Installations	0	0	0	0	0	0	0	0	0	1,522	0	0
353	588-Misc Distribution	0	0	0	0	0	0	0	0	0	(12,542)	0	0
354	589-Rents	0	0	0	0	0	0	0	0	0	0	0	0
355	<b>Total Distribution Operation</b>	0	0	0	0	0	0	0	0	0	28,516	0	0
356	590-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0
357	591-Structures	0	0	0	0	0	0	0	0	0	0	0	0
358	592-Station Equipment	0	0	0	0	0	0	0	0	0	(554)	0	0
359	593-Overhead Lines	0	0	0	0	0	0	0	0	0	(139,143)	0	0
360	5930010 Storm Expense Amortization	0	0	0	0	0	511,729	0	0	0	0	0	0
361	593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0
362	594-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0
363	595-Line Transformers	0	0	0	0	0	0	0	0	0	(674)	0	0
364	596-Street & Area Lighting	0	0	0	0	0	0	0	0	0	(1,820)	0	0
365	597-Meters	0	0	0	0	0	0	0	0	0	2,315	0	0
366	598-Misc Distribution Plant	0	0	0	0	0	0	0	0	0	74	0	0
367	<b>Total Distribution Maintenance</b>	0	0	0	0	0	511,729	0	0	0	1,475	0	0
368	<b>Total Distribution Expense</b>	0	0	0	0	0	511,729	0	0	0	(138,327)	0	0
369	<b>Customer Accounts Expense</b>												
370	901-Supervision & Engineering	0	0	0	0	0	0	0	0	0	(109,812)	0	0
371	902-Meter Reading	0	0	0	0	0	0	0	0	0	(257)	0	0
372	903-Customer Records & Collection Expense	0	0	0	0	0	0	0	0	0	(2,930)	0	0
373	9040000-Uncollectible Accounts	0	0	0	0	0	0	0	0	0	(14,866)	0	0
374	9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0
375	905-Misc Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0
376	<b>Total Customer Accounts</b>	0	0	0	0	0	0	0	0	0	(18,063)	0	0



SECTION V  
SCHEDULE 5

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

Line No.	Description	11	12	13	14	15	16	17	18	19	20	21	22
		Remove Economic Development Surcharge	Specific Customer Adj	Customer Annualization	Weather Normalization	ORM Expense Interest on Customer Deposits	Normalization Major Storm Damage (Yr avg)	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses
445	<b>Regulatory Debits</b>												
446	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0
447		0	0	0	0	0	0	0	0	0	0	0	0
448	<b>Total Regulatory Debits</b>	0	0	0	0	0	0	0	0	0	0	0	0
449													
450	<b>Total Depreciation &amp; Amortization Expense</b>	0	0	0	0	0	0	0	0	0	0	0	0
451													
452	<b>Taxes Other than F.I.T.</b>												
453	<b>Current Payroll Taxes</b>												
454	FICA	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
456	Slate Unemployment	0	0	0	0	0	0	0	0	0	0	0	0
457	<b>Total Payroll Related Tax</b>	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
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 Receipts 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	<b>Total Taxes Other than F.I.T.</b>	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
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	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0
476	Interest On Customer Deposits	0	0	0	0	(220,699)	0	0	0	0	0	0	0
477													
478	<b>Other Expense Items</b>												
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0
481	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0
482	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0
483	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0
484	Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0
485	Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0
486	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
487	<b>Total Other</b>	0	0	0	0	0	0	0	0	0	0	0	0
488													
489	<b>Income Taxes</b>												
490	Current/Deferred State Income Tax	0	(181,003)	(277,026)	81,023	12,921	(29,959)	(21,143)	(30,900)	6,556	6,420	0	22,460
491	Current Federal Income Taxes	0	(611,243)	(935,513)	273,613	43,633	(101,172)	(71,401)	(104,347)	22,139	21,680	0	75,849
492	Deferred Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
493	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	1,857	0
494	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
495	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
496	<b>Total Income Taxes</b>	0	(792,246)	(1,212,539)	354,636	56,554	(131,131)	(92,544)	(135,247)	28,695	28,100	1,857	98,309



SECTION V  
 SCHEDULE 5

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

Line No.	Description	11	12	13	14	15	16	17	18	19	20	21	22
		Remove Economic Development Surcharge	Specific Customer Adj	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Major Storm Damage (3yr avg)	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Advertising Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Group Benefit Expenses
	Schedule M Adjustment --- Addback <Deduct>	0	0	0	0	0	0	0	0	0	0	(8,841)	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												
	Federal Income Tax Rate												
	ETR	#DIV/0!	25.63%	25.63%	25.63%	25.62%	25.63%	25.63%	25.63%	25.62%	25.63%	21.01%	25.63%
												605B 906A	



















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

Line No.	Description	23	24	25	26	27-33	34	35	36
		PJM LSE O&T Expense	Annualize PJM Admin Fees	NERC Compliance & Cyber Security	Severance Related Payroll Expenses	Total Incentive Compensation & Payroll Adjustments	Remove Non- Recoverable Business Expenses	Amortization/Depreciation Expense	ARO Depreciation Expense
445	<b>Regulatory Debits</b>								
446	Reg Debits - 4073000	0	0	0	0	0	0	0	0
448	<b>Total Regulatory Debits</b>	0	0	0	0	0	0	0	0
449									
450	<b>Total Depreciation &amp; Amortization Expense</b>	0	0	103,143	0	0	0	5,192,765	51,634
451									
452	<b>Taxes Other than F.I.T.</b>								
453	<b>Current Payroll Taxes</b>								
454	FICA	0	0	0	0	(96,919)	0	0	0
455	Fed Unemployment	0	0	0	0	0	0	0	0
456	State Unemployment	0	0	0	0	(96,919)	0	0	0
457	<b>Total Payroll Related Tax</b>	0	0	0	0	(96,919)	0	0	0
458									
459	Real and Personal Property Tax	0	0	0	0	0	0	0	0
460	Municipal License	0	0	0	0	0	0	0	0
461	P.S.C.	0	0	0	0	0	0	0	0
462	Sales & Use	0	0	0	0	0	0	0	0
463	Regis Fee	0	0	0	0	0	0	0	0
464	State Business Occup Taxes	0	0	0	0	0	0	0	0
465	Gross Receipts Tax	0	0	0	0	0	0	0	0
466	Business Franchise Taxes	0	0	0	0	0	0	0	0
467	Federal Excise	0	0	0	0	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0	0	0	0	0
469	<b>Total Taxes Other than F.I.T.</b>	0	0	0	0	(96,919)	0	0	0
470									
471	AFUDC Offset - Production	0	0	0	0	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0
474	AFUDC Offset - General	0	0	0	0	0	0	0	0
475	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0
476	Interest On Customer Deposits	0	0	0	0	0	0	0	0
477									
478	<b>Other Expense Items</b>								
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0
481	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0
482	Accretion 4110005	0	0	0	0	0	0	0	0
483	A/R Factoring	0	0	0	0	0	0	0	0
484	Acct 4190005	0	0	0	0	0	0	0	0
485	Acct 4300003	0	0	0	0	0	0	0	0
486	431-Other Interest Expense	0	0	0	0	0	0	0	0
487	<b>Total Other</b>	0	0	0	0	0	0	0	0
488									
489									
490	<b>Income Taxes</b>								
491	Current/Deferred State Income Tax	(837,138)	(12,203)	11,015	90,231	119,704	1,613	0	0
492	Current Federal Income Taxes	(2,827,001)	(41,209)	37,199	304,707	404,237	5,448	0	0
493	Deferred Federal Income Taxes	0	0	(61,172)	0	(95,239)	0	(976,309)	(10,843)
494	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0
495	ITC Adjustment	0	0	0	0	0	0	0	0
496	<b>Total Income Taxes</b>	(3,664,139)	(53,412)	(12,958)	394,938	428,702	7,061	(976,309)	(10,843)

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

Line No.	Description	23	24	25	26	27-33	34	35	36
		PJM LSE O&T Expense	Annualize PJM Admin Fees	NERC Compliance & Cyber Security	Severance Related Payroll Expenses	Total Incentive Compensation & Payroll Adjustments	Remove Non- Recoverable Business Expenses	Amortization/Depreciation Expense	ARO Depreciation Expense
Schedule M Adjustment --- Addback <Deduct>		0	0	291,287	0	453,520	0	5,192,765	51,634
Normalization %		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	89.6302%	100.0000%
State Income Tax Rate		25.63%	25.63%	12.56%	25.63%	26.94%	25.62%	18.80%	21.00%
Federal Income Tax Rate				6720		612Y		230A, 280A	280H
ETR									



















SECTION V  
SCHEDULE 5

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

Line No.	Description	37	38	39	40	41	42	43	44	45	46	47	48
		ARO Accretion	KPSC Maintenance Assessment	Interest Synchronization	KPCo AFUDC Offset	Michell Coal Stock	Remove Decommissioning Rider/ADIT from Rate Base	Surcharge Book to Bill	Book to Bill	Veg Management Tree Trimming	Eliminate Tariff Insert Expense	Rockport/UPA Demand Expense	PJM Capacity Performance Insurance Premium Cost
445	<b>Regulatory Debits</b>												
446	Reg Debits - 4073000												
447													
448	<b>Total Regulatory Debits</b>	0	0	0	0	0	0	0	0	0	0	0	0
449													
450	<b>Total Depreciation &amp; Amortization Expense</b>	0	0	0	0	0	0	0	0	0	0	0	0
451													
452	<b>Taxes Other than F.I.T.</b>												
453	<b>Current Payroll Taxes</b>												
454	FICA	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
456	Slate Unemployment	0	0	0	0	0	0	0	0	0	0	0	0
457	<b>Total Payroll Related Tax</b>	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
460	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0
461	P.S.C.	0	5,435	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 Receipts 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	<b>Total Taxes Other than F.I.T.</b>	0	5,435	0	0	0	0	0	0	0	0	0	0
470													
471	AFUDC Offset - Production	0	0	0	(3,091,136)	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	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0
476	Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
477													
478	<b>Other Expense Items</b>												
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0
481	G/L Disp. Of Allowances 411.8	(150,304)	0	0	0	0	0	0	0	0	0	0	0
482	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0
483	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0
484	Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0
485	Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0
486	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
487	<b>Total Other</b>	(150,304)	0	0	0	0	0	0	0	0	0	0	0
488													
489	<b>Income Taxes</b>												
490	Current/Deferred State Income Tax	0	(318)	441,404	0	0	0	(12,540)	36,886	15,418	556	(89,264)	(3,017)
491	Current Federal Income Taxes	0	(1,075)	1,490,607	0	0	0	(42,348)	124,564	52,066	1,877	(336,212)	(10,187)
492	Deferred Federal Income Taxes	31,564	0	0	95,271	0	0	0	0	0	0	0	0
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													
496	<b>Total Income Taxes</b>	31,564	(1,393)	1,932,011	95,271	0	0	(54,888)	161,450	67,484	2,433	(434,476)	(4,204)



















SECTION V  
SCHEDULE 5

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

Line No.	Description	49	50	51	52	53	54	55	56	57	58	59	60
		Def and Amortize Greatest Default Charges	Removal of Pole Rental Revenues and Expenses to prior periods	Removal Non- Ongoing Expense Related to COVID- 19 Pandemic	Removal Prior Period Insurance Proceeds	Removal Prior Period Rockport Bill Maintenance Costs	Amortization Deferred Plant Maintenance Costs	Property Tax Expenses Annualization	Sales and Use Tax	State Business Occupation Tax	Remove FIT Expenses - Excess Related to Tax Cut Tariff Rider	Removal of Federal Tax Cut Rider Credits	Add Deferred Plant Maintenance Reg. Asset to Capitalization
384	<b>Customer Information Expense</b>												
385	907-Supervision												
386	908-Customer Assistance												
387	909-Information & Instruction												
388	910-Misc Customer Service												
389	<b>Total Customer Information</b>												
390	<b>Customer Service</b>												
391	911-Supervision												
392	912-Demo & Selling												
393	913-Advertising												
394	914-Misc SALES Expense												
395	<b>Total Customer Service</b>												
396	<b>Administrative &amp; General Expense</b>												
397	920-Salaries												
398	921-Office Supplies												
399	922-Administrative Expense Transferred												
400	923-Outside Services												
401	924-Property Insurance												
402	925-Injuries & Damages												
403	926-Employee Pension & Benefits												
404	927-Franchise Requirements												
405	928-Regulatory Commission Expense Allocated												
406	929-Rate Case Expense												
407	930.1-General Advertising Expense												
408	930.2-Misc General Expense												
409	931-Rent												
410	<b>Total Admin &amp; General Operation</b>												
411	935-Admin & General Maintenance												
412	9350015 - Software License Deferral												
413	<b>Total Admin &amp; General Expense</b>												
414	<b>Total Operation &amp; Maint Exp</b>	(33,163)	226,538	(142,980)	41,707	919,331	232,065						
415	<b>Cash Working Capital</b>												
416	Total Power Production	0	0	(64,729)	0	919,331	232,065						
417	Transmission Expense	(33,163)			0	0	0						
418	Total Distribution Expense	0	226,538	(78,251)	0	0	0						
419	Total Customer Related Expense	0	0	0	41,707	0	0						
420	Total A&G Expense	(33,163)	226,538	(142,980)	41,707	919,331	232,065						
421	<b>Total Cash Working Capital</b>	(4,145)	28,317	(17,873)	5,213	114,916	29,008						
422	<b>Depreciation Expense</b>												
423	Production	0	0	0	0	0	0						
424	Transmission Excl. GSU's	0	0	0	0	0	0						
425	Transmission - GSU's	0	0	0	0	0	0						
426	Distribution	0	0	0	0	0	0						
427	General	0	0	0	0	0	0						
428	<b>Total Depreciation Expense</b>	0	0	0	0	0	0						
429	<b>Amortization Expense</b>												
430	Intangible Plant	0	0	0	0	0	0						
431	Production Plant	0	0	0	0	0	0						
432	Transmission Plant	0	0	0	0	0	0						
433	Distribution Plant	0	0	0	0	0	0						
434	General Plant	0	0	0	0	0	0						
435	<b>Total Amortization Expense</b>	0	0	0	0	0	0						

SECTION V  
 SCHEDULE 5

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

Line No.	Description	49	50	51	52	53	54	55	56	57	58	59	60
		Def and Amortize Greatest Default Charges	Removal of Pole Rental Revenues and Expense to prior periods	Removal Non- Ongoing Expense Related to COVID- 19 Pandemic	Removal Prior Period Insurance Proceeds	Removal Prior Period Rockport Bill Period	Amortization Deferred Plant Maintenance Costs	Property Tax Expenses Annualization	Sales and Use Tax	State Business Occupation Tax	Remove FIT Expenses - Excess Related to Tax Cut Tariff Rider	Removal of Federal Tax Cut Rider Credits	Add Deferred Plant Maintenance Reg. Asset to Capitalization
445	<b>Regulatory Debits</b>												
446	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0
447		0	0	0	0	0	0	0	0	0	0	0	0
448	<b>Total Regulatory Debits</b>	0	0	0	0	0	0	0	0	0	0	0	0
449													
450	<b>Total Depreciation &amp; Amortization Expense</b>	0	0	0	0	0	0	0	0	0	0	0	0
451													
452	<b>Taxes Other than F.I.T.</b>												
453	<b>Current Payroll Taxes</b>												
454	FICA	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
456	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0
457	<b>Total Payroll Related Tax</b>	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	1,527,835	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	(407,790)	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	(39,197)	0	0	0
465	Gross Receipts 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	<b>Total Taxes Other than F.I.T.</b>	0	0	0	0	0	0	1,527,835	(407,790)	(39,197)	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	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0
476	Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
477													
478	<b>Other Expense Items</b>												
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0
481	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0
482	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0
483	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0
484	Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0
485	Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0
486	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
487	<b>Total Other</b>	0	0	0	0	0	0	0	0	0	0	0	0
488													
489													
490	<b>Income Taxes</b>												
491	Current/Deferred State Income Tax	0	3,361	8,371	(2,442)	(53,822)	(13,586)	(89,447)	0	2,295	0	570,185	0
492	Current Federal Income Taxes	0	11,350	25,268	(8,246)	(181,757)	(45,861)	(302,061)	0	7,749	0	1,925,507	0
493	Deferred Federal Income Taxes	6,964	0	0	0	0	0	0	85,636	0	10,258,509	0	0
494	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
495	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
496	<b>Total Income Taxes</b>	6,964	14,711	33,639	(10,688)	(235,579)	(59,467)	(391,508)	85,636	10,044	10,258,509	2,495,692	0

SECTION V  
 SCHEDULE 5

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

Line No.	Description	49	50	51	52	53	54	55	56	57	58	59	60
	Def and Amortize Greatest Default Charges												
	Schedule M Adjustment --- Addback <Deduct>	(33,163)	0	0	0	0	0	0	(407,790)	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%
	State Income Tax Rate												
	Federal Income Tax Rate	21.00%	25.63%	25.63%	25.63%	25.63%	25.63%	25.63%	21.00%	25.62%	#DIV/0!	25.63%	#DIV/0!
	ETR	675H							911S		960F-XS		
											Not current		

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

61 62 63 64

Line No.	Description	Removal MERC Compliance Cyber Security Assets from Capitalization	Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	Annualize EOP Rates	Removal Regulatory Asset Amort.
1	Operating Revenues - Sales of Electricity	0	0	5,661,884	0
2	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0
3	Provision for Rate Refund	0	0	0	0
4	Other Electric Operating Revenues	0	0	0	0
5	Non-Firm Sales Revenues	0	0	0	0
6	<b>Total Operating Revenues</b>	0	0	5,661,884	0
7					
8	<b>Operation and Maintenance Expenses</b>				
9	Power Production	0	0	5,661,884	0
10	Transmission	0	0	0	0
11	Distribution	0	0	0	0
12	Customer Accounts	0	0	0	0
13	Sales Expense	0	0	0	0
14	Customer Service & Information	0	0	0	0
15	Administrative and General	0	0	0	(458,333)
16	Undistributed Adjustments	0	0	0	0
17	<b>Total Operation and Maintenance Expense</b>	0	0	5,661,884	(458,333)
18					
19	Depreciation and Amortization Expense	0	0	0	0
20	Taxes Other than Federal Income Taxes	0	0	0	0
21	State Income Tax	0	0	0	26,833
22	Interest on Customer Deposits	0	0	0	0
23	Other	0	0	0	0
24	<b>Net Operating Income Before F.I.T.</b>	0	0	0	431,500
25					
26	<b>Federal Income Tax</b>				
27	Current Federal Income Tax	0	0	0	90,615
28	Deferred Federal Income Tax	0	0	0	0
29	Deferred Investment Tax Credit	0	0	0	0
30	ITC Adjustment	0	0	0	0
31	<b>Total Federal Income Taxes</b>	0	0	0	90,615
32					
33	Operating Income	0	0	0	340,885
34	AFUDC Offset	0	0	0	0
35	<b>Net Operating Income</b>	0	0	0	340,885
36					
37	Electric Plant in Service - Original Cost	0	0	0	0
38	Accumulated Provision for Depreciation & Amortization	0	0	0	0
39	<b>Electric Plant in Service - Net</b>	0	0	0	0
40	Electric Plant Held for Future Use	0	0	0	0
41	Prepayments	0	0	0	0
42	Materials & Supplies	0	0	0	0
43	Cash Working Capital	0	0	707,736	(57,292)
44	Construction Work in Progress	0	0	0	0
45	Customer Advances & Deposits	0	0	0	0
46	Accumulated Deferred Income Taxes	376,821	6,911,107	0	0
47	<b>Rate Base</b>	376,821	6,911,107	707,736	(57,292)



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

Line No.	Description	61 Removal NERC Compliance Cyber Security Assets from Capitalization	62 Removal Rockport Def. Reg. Asset net Capitalization	63 Annualize EOP Rates	64 Removal Regulatory Asset Amort.
51	<b>Development of Rate Base</b>				
52	Electric Plant in Service	0	0	0	0
53	Intangible Plant	0	0	0	0
54	Capitalized Software	0	0	0	0
55	<b>Total Intangible Plant</b>	0	0	0	0
56					
57	<b>Production Plant</b>				
58	<b>Steam Production</b>				
59	A310 Land & Land Rights	0	0	0	0
60	A311 Structures and Improvements	0	0	0	0
61	A312 Boiler Plant Equipment	0	0	0	0
62	A313 Engines/Engine Driven Gen.	0	0	0	0
63	A314 Turbogenerator Units	0	0	0	0
64	A315 Accessory Electric Equip.	0	0	0	0
65	A316 Misc. Power Plant Equip.	0	0	0	0
66	A317 ARO Steam Production Plant	0	0	0	0
67	<b>Total Steam Production</b>	0	0	0	0
68					
69	<b>Nuclear Production</b>				
70	A320 Land & Land Rights	0	0	0	0
71	A321 Structures and Improvements	0	0	0	0
72	A322 Reactor Plant Equipment	0	0	0	0
73	A323 Turbogenerator Units	0	0	0	0
74	A324 Accessory Electric Equip.	0	0	0	0
75	A325 Misc. Power Plant Equipment	0	0	0	0
76	<b>Total Nuclear Production</b>	0	0	0	0
77					
78	<b>Hydraulic Production</b>				
79	A330 Land & Land Rights(MACSS Cap)	0	0	0	0
80	A331 Structures and Improvements	0	0	0	0
81	A332 Reservoirs, Dams, and Waterways	0	0	0	0
82	A333 Water Wheels, Turbines, and Generators	0	0	0	0
83	A334 Accessory Electric Equipment	0	0	0	0
84	A335 Miscellaneous Power Plant Equip.	0	0	0	0
85	A336 Roads, Railroads, and Bridges	0	0	0	0
86	A337 ARO Hydraulic Production	0	0	0	0
87	<b>Total Hydraulic Production</b>	0	0	0	0
88					
89	<b>Other Production</b>				
90	A340 Land & Land Rights	0	0	0	0
91	A341 Structures and Improvements	0	0	0	0
92	A342 Fuel Holder, Producer & Acc	0	0	0	0
93	A343 Prime Movers	0	0	0	0
94	A344 Generators	0	0	0	0
95	A345 Accessory Plant Equipment	0	0	0	0
96	A346 Misc. Power Plant Equipment	0	0	0	0
97	<b>Total Other Production</b>	0	0	0	0
98					
99	<b>Total Production Plant</b>	0	0	0	0
100					
101	FERC AFUDC Adjustment	0	0	0	0
102	Contra AFUDC Adjustment	0	0	0	0
103	<b>Total AFUDC Adjustment</b>	0	0	0	0
104					
105					

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

61 62 63 64

Line No.	Description	Removal NERC Compliance Cyber Security Assets from Capitalization	Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	Annualize EOP Rates	Removal Regulatory Asset Amort.
106	<b>Transmission Plant</b>				
107	A350 Land and Land Rights	0	0	0	0
108	A352 Structures and Improvements TRAN	0	0	0	0
109	A353 Station Equipment TRAN	0	0	0	0
110	A352 Structures and Improvements GEN	0	0	0	0
111	A353 Station Equipment GEN	0	0	0	0
112	A354 Towers and Fixtures	0	0	0	0
113	A355 Poles and Fixtures	0	0	0	0
114	A356 O.H. Conductors & Devices	0	0	0	0
115	A357 Underground Conduit	0	0	0	0
116	A358 Underground Conductors	0	0	0	0
117	A359 Roads and Trails	0	0	0	0
118	<b>Total Transmission Plant</b>	0	0	0	0
119					
120	<b>Distribution Plant</b>				
121	A360 Land and Land Rights	0	0	0	0
122	A361 Structures and Improvements	0	0	0	0
123	A362 Station Equipment	0	0	0	0
124	A363 Storage Battery Equipment	0	0	0	0
125	A364 Poles, Towers & Fixtures Primary	0	0	0	0
126	A365 O.H. Conductors & Devices Primary	0	0	0	0
127	A366 Underground Conduits Primary	0	0	0	0
128	A367 U.G. Conductors & Devices Primary	0	0	0	0
129	A368 Line Transformers Primary	0	0	0	0
130	A369 Services	0	0	0	0
131	A370 Meters	0	0	0	0
132	A371 Install. on Customer Prem.	0	0	0	0
133	A372 Leased Prop. on Cust. Premises	0	0	0	0
134	A373 Street Lights	0	0	0	0
135	A374 RO	0	0	0	0
136	<b>Total Distribution Plant</b>	0	0	0	0
137					
138	<b>General Plant</b>				
139	A389 Land and Land Rights	0	0	0	0
140	A390 Structures and Improvements	0	0	0	0
141	A391 Office Furniture & Equip.	0	0	0	0
142	A392 Transportation Equipment	0	0	0	0
143	A393 Stores Equipment	0	0	0	0
144	A394 Tools, Shop & Garage Equip.	0	0	0	0
145	A395 Laboratory Equipment	0	0	0	0
146	A396 Power Operated Equipment	0	0	0	0
147	A397 Communication Equipment	0	0	0	0
148	A398 Misc. Equipment	0	0	0	0
149	A399 Other Tang. Property	0	0	0	0
150	39919A RO General Plant	0	0	0	0
151	<b>Total General Plant</b>	0	0	0	0
152					
153	<b>Completed Construction Not Classified -Acct 106</b>				
154	Intangible Plant	0	0	0	0
155	Production Plant	0	0	0	0
156	Transmission Plant	0	0	0	0
157	Distribution Plant	0	0	0	0
158	General Plant	0	0	0	0
159	<b>Total Completed Construction Not Classified</b>	0	0	0	0
160					

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

Line No.	Description	61 Removal NERC Compliance Cyber Security Assets from Capitalization	62 Removal Rockport Def. Reg. Asset net Capitalization	63 Annualize EOP Rates	64 Removal Regulatory Asset Amort.
161	Capital Leases Acct 1011001	0	0	0	0
162	Accrued Capital Leases Acct 1011012	0	0	0	0
163	<b>Total Capital Leases</b>	0	0	0	0
164					
165	<b>Total Plant in Service</b>	0	0	0	0
166					
167	<b>Less: Reserve for Depreciation/RWIP - Accts 1080001,1080011,1080005</b>				
168	Production	0	0	0	0
169	Transmission	0	0	0	0
170	Distribution	0	0	0	0
171	General	0	0	0	0
172	<b>Total Reserve for Depreciation / RWIP</b>	0	0	0	0
173					
174	<b>Less Reserve for Amortization</b>				
175	Intangible	0	0	0	0
176	Production	0	0	0	0
177	Transmission Plant	0	0	0	0
178	Distribution	0	0	0	0
179	General	0	0	0	0
180	<b>Total Reserve for Amortization</b>	0	0	0	0
181					
182	Prov-Leased Assets - Capital Leases 1011006	0	0	0	0
183	<b>Total Prov-Leased Assets</b>	0	0	0	0
184					
185	<b>Total Acc Prov Depreciation and Amortization</b>	0	0	0	0
186					
187	<b>Net Electric Plant in Service</b>	0.00	0.00	0.00	0.00
188					
189	<b>Construction Work in Progress - Account 107</b>				
190	Intangible	0	0	0	0
191	AFUDC	0	0	0	0
192	<b>Total Intangible Plant</b>	0	0	0	0
193					
194	Production	0	0	0	0
195	AFUDC	0	0	0	0
196	<b>Total Production Plant</b>	0	0	0	0
197					
198	Transmission	0	0	0	0
199	AFUDC	0	0	0	0
200	<b>Total Transmission Plant</b>	0	0	0	0
201					
202	Distribution	0	0	0	0
203	AFUDC	0	0	0	0
204	<b>Total Distribution Plant</b>	0	0	0	0
205					
206	General	0	0	0	0
207	AFUDC	0	0	0	0
208	<b>Total General Plant</b>	0	0	0	0
209					
210	<b>Total Construction Work in Progress</b>	0	0	0	0
211					
212	<b>Plant Held for Future Use - Acct 105</b>				
213	Production	0	0	0	0
214	Transmission	0	0	0	0
215	Distribution	0	0	0	0
216	General	0	0	0	0
217	<b>Total Plant Held for Future Use</b>	0	0	0	0

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

Line No.	Description	61 Removal NERC Compliance Cyber Security Assets from Capitalization	62 Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	63 Annualize EOP Rates	64 Removal Regulatory Asset Amort.
218					
	<b>Materials &amp; Supplies</b>				
219	Fuel / Allowance Inventory	0	0	0	0
220	Production M&S Inventory	0	0	0	0
221	Production M&S Inventory	0	0	0	0
222	Production M&S Inventory	0	0	0	0
223	Transmission M&S Inventory	0	0	0	0
224	Distribution M&S Inventory	0	0	0	0
225	<b>Total Materials &amp; Supplies</b>	0	0	0	0
226					
	<b>Prepayments</b>				
227	Prepaid Pension Benefit	0	0	0	0
228	Prepaid Other	0	0	0	0
229	<b>Total Prepayments</b>	0	0	0	0
230					
231					
232					
	<b>Rate Base Additions (Deductions)</b>				
233	Accumulated Deferred Income Taxes, other than Deferred Fuel	376,821	6,911,107	0	0
234	Unallocated Deferred FIT	0	0	0	0
235	Deferred Investment Tax Credit	0	0	0	0
236	Deferred Investment Tax Credit	0	0	0	0
237	Customer Advances	0	0	0	0
238	Customer Deposits	0	0	0	0
239	After Tax Effect of ARO	0	0	0	0
240	<b>Total Rate Base Deductions</b>	376,821	6,911,107	0	0
241					
242	<b>Total Rate Base (excluding Cash Working Capital)</b>	376,821	6,911,107	0	0
243					
244					
245	Operating Revenues - Sales of Electricity	0	0	5,661,884	0
246	Operating Revenues - Wholesale Sales of Electricity	0	0	0	0
247	Provision for Rate Refund	0	0	0	0
248					
	<b>Non-Firm Sales:</b>				
249	Demand Related	0	0	0	0
250	Energy Related	0	0	0	0
251	Energy Related	0	0	0	0
252	Unallocated	0	0	0	0
253	<b>Total Non-Firm Sales</b>	0	0	0	0
254					
	<b>Other Operating Revenues</b>				
255	450-Forfeited Discounts	0	0	0	0
256	450-Forfeited Discounts	0	0	0	0
257	451-Miscellaneous Service Revenues	0	0	0	0
258	<b>Rent from Electric Property</b>				
259	4541-Rent-Assoc Cos- Production	0	0	0	0
260	4541-Rent-Assoc Cos- Transmission	0	0	0	0
261	4541-Rent-Assoc Cos- Distribution	0	0	0	0
262	4542-Rent-Non-Assoc Cos- Production	0	0	0	0
263	4542-Rent-Non-Assoc Cos- Transmission	0	0	0	0
264	4542-Rent-Non-Assoc Cos- Distribution	0	0	0	0
265	4540005-Rent from Elec Prop-Pole Atch	0	0	0	0
266	4540004-Rent-Non-Assoc Cos-ABD Distribution	0	0	0	0
267	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0
268	<b>Total Rent from Electric Property</b>	0	0	0	0
269					

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

61

62

63

64

Line No.	Description	Removal NERC Compliance Cyber Security Assets from Capitalization	Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	Annualize EOP Rates	Removal Regulatory Asset Amort.
270	<b>Other Electric Revenues</b>				
271	456-Other Electric Production	0	0	0	0
272	456-Other Electric Revenues DSM	0	0	0	0
273	456-Other Electric Transmission EKPC	0	0	0	0
274	456-Other Electric LSE Charge - Retail Demand	0	0	0	0
275	456-Other Electric LSE Charge - Retail Energy	0	0	0	0
276	456-Other Electric TO Revenues	0	0	0	0
277	456-Other Electric Non-Juris	0	0	0	0
278	456-Other Electric Transmission ABD	0	0	0	0
279	456-Other Electric Distribution ABD	0	0	0	0
280	<b>Total Other Electric Revenues</b>	0	0	0	0
281					
282	<b>Total Other Operating Revenues</b>	0	0	0	0
283					
284	<b>Total Operating Revenues</b>	0	0	5,661,884	0
285					
286	<b>Power Production Expenses</b>				
287	<b>Steam Generation Expenses</b>				
288	500-Supervision & Engineering	0	0	0	0
289	501-Fuel Delivered and Consumed	0	0	5,661,884	0
290	501-Gas Reservation Fee	0	0	0	0
291	501-Fuel Other	0	0	0	0
292	5010005-Def Fuel	0	0	0	0
293	502-Steam / Consumables	0	0	0	0
294	503-Steam other Sources	0	0	0	0
295	504-Steam Transferred Credit	0	0	0	0
296	505-Electric	0	0	0	0
297	506-Misc. Steam Power Expenses	0	0	0	0
298	507-Rents	0	0	0	0
299	508-IPP Operations	0	0	0	0
300	509-Allowances	0	0	0	0
301	<b>Total Steam Operation</b>	0	0	5,661,884	0
302					
303	510-Supervision & Engineering	0	0	0	0
304	511-Structures	0	0	0	0
305	512-Boiler Plant	0	0	0	0
306	513-Electric Plant	0	0	0	0
307	514-Misc Steam Plant	0	0	0	0
308	<b>Total Steam Maintenance</b>	0	0	0	0
309					
310	<b>Total Steam Generation Expense</b>	0	0	5,661,884	0
311					
312	<b>Other Power Supply Expense</b>				
313	555-Purchased Power Expense Demand	0	0	0	0
314	555-Purchased Power Expense Energy	0	0	0	0
315	556-Sys Control & Load Dispatching	0	0	0	0
316	557- Other Expenses	0	0	0	0
317	<b>Total Other Power Supply Expense</b>	0	0	0	0
318					
319	<b>Total Production O&amp;M Expense</b>	0	0	5,661,884	0
320					
321	<b>Transmission Expense</b>				
322	560-Supervision & Engineering	0	0	0	0
323	561-Load Dispatching	0	0	0	0
324	561-Load Dispatching-PJM	0	0	0	0
324	562-Station Equipment	0	0	0	0
325	563-Overhead Lines	0	0	0	0
326	564-Underground Lines	0	0	0	0
327	565 LSE Transmission Purchases - Retail Demand	0	0	0	0
328	565 LSE Transmission Purchases - Retail Energy	0	0	0	0
329	565 Transmission by Others	0	0	0	0
330	565 Transmission Purchases - Non-Juris	0	0	0	0
331	566-Misc Transmission	0	0	0	0
332	567-Rents	0	0	0	0

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

Line No.	Description	61 Removal NERC Compliance Cyber Security Assets from Capitalization	62 Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	63 Annualize EOP Rates	64 Removal Regulatory Asset Amort.
333	<b>Total Transmission Operation Expense</b>	0	0	0	0
334					
335	<b>Transmission Maintenance</b>				
336	566-Supervision & Engineering	0	0	0	0
337	569-Structures	0	0	0	0
338	570-Station Equipment	0	0	0	0
339	571-Overhead Lines	0	0	0	0
340	572-Underground Lines	0	0	0	0
341	573-Misc. Transmission Expenses	0	0	0	0
342	575- FJM Admin	0	0	0	0
343	<b>Total Transmission Maintenance Expense</b>	0	0	0	0
344					
345	<b>Total Transmission O&amp;M Expense</b>	0	0	0	0
346					
347	<b>Distribution Expense</b>				
348	580-Supervision & Engineering	0	0	0	0
349	581-Load Dispatching	0	0	0	0
350	582-Station Equipment	0	0	0	0
351	583-Overhead Lines	0	0	0	0
352	584-Underground Lines	0	0	0	0
353	585-Street & Area Lighting	0	0	0	0
354	586-Meters	0	0	0	0
355	587-Customer Installations	0	0	0	0
356	588-Misc. Distribution	0	0	0	0
357	589-Rents	0	0	0	0
358	<b>Total Distribution Operation</b>	0	0	0	0
359					
360	590-Supervision & Engineering	0	0	0	0
361	591-Structures	0	0	0	0
362	592-Station Equipment	0	0	0	0
363	593-Overhead Lines	0	0	0	0
364	5930010 Storm Expense Amortization	0	0	0	0
365	593-Forestry Direct Assigned	0	0	0	0
366	594-Underground Lines	0	0	0	0
367	595-Line Transformers	0	0	0	0
368	596-Street & Area Lighting	0	0	0	0
369	597-Meters	0	0	0	0
370	598-Misc. Distribution Plant	0	0	0	0
371	<b>Total Distribution Maintenance</b>	0	0	0	0
372					
373	<b>Total Distribution Expense</b>	0	0	0	0
374					
375	<b>Customer Accounts Expense</b>				
376	901-Supervision & Engineering	0	0	0	0
377	902-Meter Reading	0	0	0	0
378	903-Customer Records & Collection Expense	0	0	0	0
379	9040000-Uncollectible Accounts	0	0	0	0
380	9040007-Uncollectible Misc Receivables	0	0	0	0
381	905-Misc. Customer Accounts	0	0	0	0
382	<b>Total Customer Accounts</b>	0	0	0	0
383					

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

60

61

62

63

64

Line No.	Description	Removal NERC Compliance Cyber Security Assets from Capitalization	Removal Rockport Def. Reg. Asset net Capitalization	Annualize EOP Rates	Removal Regulatory Asset Amort.
384	<b>Customer Information Expense</b>				
385	907-Supervision	0	0	0	0
386	908-Customer Assistance	0	0	0	0
387	909-Information & Instruction	0	0	0	0
388	910-Misc Customer Service	0	0	0	0
389	<b>Total Customer Information</b>	0	0	0	0
390					
391	<b>Customer Service</b>				
392	911-Supervision	0	0	0	0
393	912-Demo & Selling	0	0	0	0
394	913-Advertising	0	0	0	0
395	916-Misc SALES Expense	0	0	0	0
396	<b>Total Customer Service</b>	0	0	0	0
397					
398	<b>Administrative &amp; General Expense</b>				
399	920-Salaries	0	0	0	0
400	921-Office Supplies	0	0	0	0
401	922-Administrative Expense Transferred	0	0	0	0
402	923-Outside Services	0	0	0	0
403	924-Property Insurance	0	0	0	0
404	925-Injuries & Damages	0	0	0	0
405	926-Employee Pension & Benefits	0	0	0	0
406	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0
407	927-Franchise Requirements	0	0	0	0
408	928-Regulatory Commission Expense Allocated	0	0	0	0
409	928- Rate Case Expense	0	0	0	0
410	930.1-General Advertising Expense	0	0	0	(458,333)
411	930.2-Misc General Expense	0	0	0	0
412	931-Rent	0	0	0	0
413	<b>Total Admin &amp; General Operation</b>	0	0	0	(458,333)
414					
415	935-Admin & General Maintenance	0	0	0	0
416	9350015 - Software License Deferral	0	0	0	0
417	<b>Total Admin &amp; General Expense</b>	0	0	0	(458,333)
418					
419	<b>Total Operation &amp; Maint Exp</b>	0	0	5,661,884	(458,333)
420					
421	<b>Cash Working Capital</b>				
422	Total Power Production	0	0	5,661,884	0
423	Transmission Expense	0	0	0	0
424	Total Distribution Expense	0	0	0	0
425	Total Customer Related Expense	0	0	0	0
426	Total A&G Expense	0	0	0	(458,333)
427	<b>Subtotal</b>	0	0	5,661,884	(458,333)
428	<b>Total Cash Working Capital</b>	-	-	707,736	(57,292)
429					
430	<b>Depreciation Expense</b>				
431	Production	0	0	0	0
432	Transmission Excl. GSU's	0	0	0	0
433	Transmission - GSU's	0	0	0	0
434	Distribution	0	0	0	0
435	General	0	0	0	0
436	<b>Total Depreciation Expense</b>	0	0	0	0
437					
438	<b>Amortization Expense</b>				
439	Intangible Plant	0	0	0	0
440	Production Plant	0	0	0	0
441	Transmission Plant	0	0	0	0
442	Distribution Plant	0	0	0	0
443	General Plant	0	0	0	0
444	<b>Total Amortization Expense</b>	0	0	0	0

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

Line No.	Description	61 Removal NERC Compliance Cyber Security Assets from Capitalization	62 Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	63 Annualize EOP Rates	64 Removal Regulatory Asset Amort.
445	<b>Regulatory Debits</b>				
446	Reg Debits - 4073000	0	0	0	0
448	<b>Total Regulatory Debits</b>	0	0	0	0
449					
450	<b>Total Depreciation &amp; Amortization Expense</b>	0	0	0	0
451					
452	<b>Taxes Other than F.I.T.</b>				
453	<b>Current Payroll Taxes</b>				
454	FICA	0	0	0	0
455	Fed Unemployment	0	0	0	0
456	State Unemployment	0	0	0	0
457	<b>Total Payroll Related Tax</b>	0	0	0	0
458					
459	Real and Personal Property Tax	0	0	0	0
460	Municipal License	0	0	0	0
461	P.S.C.	0	0	0	0
462	Sales & Use	0	0	0	0
463	Regis Fee	0	0	0	0
464	State Business Occup Taxes	0	0	0	0
465	Gross Receipts Tax	0	0	0	0
466	Business Franchise Taxes	0	0	0	0
467	Federal Excise	0	0	0	0
468	Taxes on Capital Leases	0	0	0	0
469	<b>Total Taxes Other than F.I.T.</b>	0	0	0	0
470					
471	AFUDC Offset - Production	0	0	0	0
472	AFUDC Offset - Transmission	0	0	0	0
473	AFUDC Offset - Distribution	0	0	0	0
474	AFUDC Offset - General	0	0	0	0
475	AFUDC Offset - Intangible	0	0	0	0
476	Interest On Customer Deposits	0	0	0	0
477					
478	<b>Other Expense Items</b>				
479	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0
480	Loss Disp. Of Util Plant 4117000	0	0	0	0
481	G/L Disp. Of Allowances 411.8	0	0	0	0
482	Accretion 4110005	0	0	0	0
483	A/R Factoring	0	0	0	0
484	Acct 4190005	0	0	0	0
485	Acct 4300003	0	0	0	0
486	431-Other Interest Expense	0	0	0	0
487	<b>Total Other</b>	0	0	0	0
488					
489					
490	<b>Income Taxes</b>				
491	Current/Deferred State Income Tax	0	0	0	26,833
492	Current Federal Income Taxes	0	0	0	90,615
493	Deferred Federal Income Taxes	0	0	0	0
494	Deferred Investment Tax Credit	0	0	0	0
495	ITC Adjustment	0	0	0	0
496	<b>Total Income Taxes</b>	0	0	0	117,448



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

Line No.	Description	61	62	63	64
	Removal MERC Compliance Cyber Security Assets from Capitalization	100.0000%			
	Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	0	100.0000%		
	Annualize EOP Rates			100.0000%	
	Removal Regulatory Asset Amort.				100.0000%
	Schedule M Adjustment --- Addback <Deduct> Normalization %				
	State Income Tax Rate				
	Federal Income Tax Rate				
	ETR	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

KENTUCKY POWER COMPANY  
 ELECTRIC OPERATION & MAINTENANCE EXPENSE  
 TEST YEAR ENDED MARCH 31, 2020

SECTION V  
 SCHEDULE 6

Acct No.	Expense	Total KPCo O&M Expense Per Books	Total O&M Payroll	A&G Excluding Regulation	Restated Expense	Demand	Energy	
<u>Power Production Expenses</u>								
<u>Steam Generation Expenses</u>								
500	Supervision & Engineering	4,368,843	4,284,103	2,473,112	6,841,955	6,841,955		PDAF
501	Fuel	88,204,169	2,543,957	1,468,567	89,672,736		89,672,736	PAF
5010005	Fuel Expense Deferred	2,988,121	-	-	2,988,121		2,988,121	PAF
502	Steam Expense	5,535,246	868,914	501,604	6,036,850	2,052,529	3,984,321	PDAF/PAF
505	Electric Expense	3,170	2,092	1,208	4,378	1,488	2,889	PDAF/PAF
506	Misc Steam Power Expense	7,471,432	4,595,724	2,653,004	10,124,436	10,124,436	0	PAF
507	Rents	-	-	-	-	-	0	PAF
	Other Power Supply Expense	1,197,922	1,074,376	620,212	1,818,134		1,818,134	PAF
<b>Total Steam Operation</b>		<b>109,768,903</b>	<b>13,369,166</b>	<b>7,717,707</b>	<b>117,486,610</b>	<b>19,020,409</b>	<b>98,466,202</b>	
<u>Steam Generation Maintenance</u>								
510	Supervision & Engineering	2,067,297	1,977,999	1,141,852	3,209,149	3,209,149		PDAF
511	Maintenance of Structures	1,555,134	376,172	217,155	1,772,289	1,772,289		PDAF
512	Maintenance of Boiler Plant	11,390,510	3,284,998	1,896,352	13,286,862	4,517,533	8,769,329	PDAF/PAF
513	Maintenance of Electric Plant	4,058,356	2,271,851	1,311,486	5,369,842	5,369,842		PDAF
514 & 515	Maintenance of Miscellaneous Steam	1,682,243	1,001,556	578,175	2,260,418	2,260,418		PDAF
<b>Total Steam Generation - Maintenance</b>		<b>20,753,541</b>	<b>8,912,576</b>	<b>5,145,020</b>	<b>25,898,561</b>	<b>17,129,232</b>	<b>8,769,329</b>	
<b>Total Steam Power O &amp; M</b>		<b>130,522,445</b>	<b>22,281,742</b>	<b>12,862,727</b>	<b>143,385,172</b>	<b>36,149,641</b>	<b>107,235,531</b>	
Transmission Owner PJM Revenue		(60,397,760)	-	-	(60,397,760)	(60,397,760)		SPECIFIC
565	Trans by Others	105,756			105,756	105,756		GP-TRANS
	LSE OATT Charges - Retail Demand 565&456	81,947,374			81,947,374	81,947,374		SPECIFIC
	LSE OATT Charges - Retail Energy 565&456	362,264			362,264		362,264	SPECIFIC
	Trans COS - Demand	3,763,897	3,151,718	1,819,413	5,583,310	5,583,310		GP-TRANS
	Non-Jurisdictional	3,526,338			3,526,338			Non-KY P.S.C. Juris
<b>Transmission Expense</b>		<b>89,705,629</b>	<b>3,151,718</b>	<b>1,819,413</b>	<b>91,525,042</b>	<b>87,636,440</b>	<b>362,264</b>	
Regional Market Expenses		1,045,181	0	-	1,045,181	1,045,181		GP-TRANS
Distribution Operations Expense		9,904,866	4,173,376	2,409,192	12,314,058	9,904,866		GP-DIST
Distribution Maintenance Expense		32,785,754	4,026,126	2,324,188	35,109,942	32,785,754		GP-DIST
Customer Account Expense		6,390,252	3,379,524	1,950,920	8,341,172	6,390,252		CUST
Customer Services		734,972	263,147	151,909	886,881	734,972		CUST
Sales Expense		52,281	558	322	52,603	52,281		CUST
A & G Regulatory		1,049,575	415,676	239,960	1,289,535	1,049,575		SPECIFIC
A & G Other		21,758,631	10,148,492	(21,758,631)	-			Non-KY P.S.C. Juris
<b>Total Operating &amp; Maintenance Expense</b>		<b>233,551,827</b>	<b>47,840,359</b>	<b>(0)</b>	<b>233,551,826</b>	<b>115,351,202</b>	<b>107,597,795</b>	
<b>A&amp;G Allocators</b>						<b>0.517</b>	<b>0.483</b>	<b>1.000</b>
		Transmission Expense						
		Operations	2,186,442	1,262,182				
		Maintenance	965,276	557,231				
			3,151,718	1,819,413				

KENTUCKY POWER COMPANY  
JURISDICTIONAL COST OF SERVICE  
12 MONTHS ENDED MARCH 31, 2020

KENTUCKY POWER COMPANY  
ENERGY & CAPACITY CHARGES  
TEST YEAR ENDED MARCH 31, 2020

SECTION V  
SCHEDULE 7

<u>Purchased Power</u>	<u>Energy</u>	<u>Capacity</u>	<u>Total</u>
Purchased	\$69,825,823	\$58,395,173	\$128,220,995
System Pool	<u>0</u>	<u>0</u>	<u>\$0</u>
Total Purchased Power	\$69,825,823	\$58,395,173	\$128,220,995
Less:			
System Sales / Resale	27,889,747	5,766,202	33,655,950
Exclude FERC RQ	(2,549,631)	(2,623,915)	(5,173,546)
System Sales/Resale's - Associated Companies	0	0	0
Transmission Charges	0	0	0
System Sales Clause	<u>1,421,321</u>	<u>0</u>	<u>1,421,321</u>
Total System Sales	26,761,438	3,142,288	29,903,725
Backup Energy	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$43,064,385	\$55,252,885	\$98,317,270
	EAF	PDAF	
Allocated	42,461,484	54,424,092	96,885,576
System Sales Adjusted	26,386,777	3,095,153	
	EAF	PDAF	

SECTION V  
SCHEDULE 8

KENTUCKY POWER COMPANY  
TEST YEAR ENDED MARCH 31, 2020

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

LINE NO. (1)	MONTH (2)	Production			Transmission			Distribution			General Plant			Intangible Plant			Total	419 Other (14)	Total AFUDC (15)	Monthly Debt Rate Applicable (16)	Monthly Equity Rate Applicable (17)
		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)	432 Borrowed (13)									
1	April	33,095.69	40,489.14	54,112.41	69,076.13	37,753.92	48,160.99	3,525.29	4,502.86	14,108.42	18,020.88	142,596	\$180,250	\$322,846	0.207837%	0.265473%					
2	May	44,940.51	55,976.13	62,610.93	77,911.16	29,718.67	34,057.22	3,139.02	3,779.68	14,769.28	18,396.00	\$155,178	\$190,120	\$345,299	0.208312%	0.259465%					
3	June	33,001.36	37,290.42	73,390.02	88,354.67	38,349.74	46,161.16	3,758.41	4,501.73	15,395.82	18,535.10	\$163,895	\$194,843	\$358,738	0.208798%	0.251373%					
4	July	32,091.99	25,711.24	78,936.33	71,353.70	27,574.03	22,386.43	3,549.15	2,968.67	16,365.12	14,809.73	\$158,517	\$137,230	\$295,746	0.211704%	0.191583%					
5	August	42,401.37	27,988.64	78,480.51	51,712.04	(58,846.20)	(89,799.25)	4,212.77	2,781.79	17,411.40	11,497.19	\$83,658	\$4,190	\$87,848	0.211281%	0.139514%					
6	September	43,857.26	29,942.56	81,707.80	55,669.53	26,024.12	17,628.68	2,447.59	594.28	17,626.05	12,034.48	\$171,663	\$115,870	\$287,532	0.203979%	0.139270%					
7	October	30,066.21	19,388.19	75,571.46	52,124.49	25,779.98	17,651.13	4,781.20	3,297.70	17,219.21	11,876.45	\$153,418	\$104,338	\$257,756	0.192859%	0.133019%					
8	November	(12,635.87)	(14,435.09)	68,870.29	33,093.51	21,607.82	9,942.53	4,816.16	2,298.32	17,468.61	8,393.97	\$100,127	\$39,293	\$139,420	0.190228%	0.091408%					
9	December	15,184.86	697.64	27,213.24	(10,610.65)	14,864.14	(360.68)	2,651.78	(6,227.85)	10,105.85	561.91	\$69,820	(\$14,940)	\$54,880	0.167583%	0.009318%					
10	January	12,701.10	(3,361.63)	42,749.04	(7,480.84)	11,967.36	(1,615.94)	10,765.21	(275.18)	4,791.74	82.974	\$82,974	(\$12,734)	\$70,241	0.167720%	0.000000%					
11	February	19,295.00	(38.34)	43,076.53	(5,180.45)	14,484.52	(74.44)	10,921.29	(113.48)	4,791.41	\$82,569	(\$5,387)	\$87,182	\$87,182	0.165009%	0.000000%					
12	March	7,729.35	(1,539.41)	53,696.99	(0.22)	4,888.30	(3,098.89)	10,070.37	0.00	4,481.85	\$80,867	(\$4,639)	\$76,228	\$76,228	0.152244%	0.000000%					
13	TOTAL	\$301,729	\$218,119	\$740,416	\$476,043	\$193,964	\$101,039	\$64,638	\$19,109	\$154,535	114,125.71	\$1,455,282	\$928,436	\$2,383,718							

KENTUCKY POWER COMPANY  
TEST YEAR ENDED MARCH 31, 2020

SECTION V  
SCHEDULE 9

KPCO DEMAND ALLOCATION FACTORS

LINE NO.	DESCRIPTION	(A) APR 1, 2019	(B) MAY 28, 2019	(C) JUN 27, 2019	(D) JUL 27, 2019	(E) AUG 19, 2019	(F) SEP 11, 2019	(G) OCT 1, 2019	(H) NOV 13, 2019	(I) DEC 19, 2019	(J) JAN 22, 2020	(K) FEB 15, 2020	(L) MAR 1, 2020	(M) TOTAL / AVERAGE
1	Date of MW Peak	0700	1600	1600	1600	1600	1600	1600	0800	0800	0800	0800	0800	TOTAL / AVERAGE
3	Kentucky Peaks - Max. Load (MW) *	944.000	908.000	960.000	985.000	993.000	976.000	946.000	1,110.000	1,087.000	1,168.000	1,067.000	955.000	12,099.000 1,008.250
4														1,037.600
5	System Sales Excluding Losses	0.000	0.000	274.200	360.700	153.700	43.000	206.000	0.000	0.000	0.000	0.000	0.000	1,034.1
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	0.000
7	System Sales Including Losses	0.000	0.000	283.557	373.009	158.945	44.467	213.030	0.000	0.000	0.000	0.000	0.000	1,073.008 89.417
8	Kentucky Internal Peak Load	944.000	908.000	950.643	972.691	987.755	974.533	938.970	1,110.000	1,087.000	1,168.000	1,067.000	955.000	12,063.592 1,005.299
9														
<u>Municipals (FERC Jurisdiction)</u>														
10	Olive Hill, Excluding Losses	3.596	3.809	4.287	4.768	4.425	4.320	4.036	4.447	4.670	4.766	4.630	4.008	51.762
11	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	1.0552
12	Olive Hill, Including Losses	3.794	4.019	4.524	5.031	4.669	4.558	4.259	4.692	4.928	5.029	4.886	4.229	54.618 4.552
13														
14	Vanceburg, Excluding Losses	9.422	9.679	10.050	10.894	10.723	10.209	9.955	10.790	11.005	11.403	10.867	8.564	123.561
15	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	1.0341
16	Vanceburg, Including Losses	9.744	10.009	10.393	11.266	11.089	10.557	10.295	11.158	11.381	11.792	11.238	8.856	127.778 10.648
17														
18	Total Municipals Including Losses	13.54	14.03	14.92	16.30	15.76	15.12	14.55	15.85	16.31	16.82	16.12	13.09	182.396 15.200
19														
20	<u>Allocation Factor (FERC Jurisdictional)</u>		15.200	/	1,005.299	=	<b>0.015</b>							
21	Retail (KY Jurisdictional) Load	930.46	893.97	935.73	956.39	972.00	959.42	924.42	1,094.15	1,070.69	1,151.18	1,050.88	941.92	11,881.196 990.100
22														
23	<u>Allocation Factor (KPSC Jurisdictional)</u>		990.10	/	1,005.30	=	<b>0.985</b>							

\* 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)
		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)
1	Transmission - Sales for Resale	716,195	3.41%	24,422	740,617				
2	Firm Sales - Vanceburg	55,950	3.41%	1,908	57,858				
	Distribution -								
3	Firm Sales - Olive Hill	22,157	5.55%	1,230	23,387				
4	Sources of Energy								
5	Generation	3,243,609	0	3,243,609					
6	Purchases	3,317,109	0	3,317,109					
7	Net interchange	0	0	0					
	Total Sources	6,560,718	0	6,560,718					
8	Disposition of Energy								
9	Sales / Ultimate Customers	5,481,269	0	5,481,269	0	0	0	0	5,481,269
10	Sales for Resale	716,195	716,195	0	0	0	0	0	0
11	Firm Sales (Mun.) - Olive Hill	22,157	0	22,157	22,157	0	0	22,157	0
12	Firm Sales (Mun.) - Vanceburg Total Sales / Resale (LINES 10+11+12)	55,950	0	55,950	0	55,950	0	55,950	0
13	Energy Losses	794,301	716,195	78,106	22,157	55,950	0	78,106	0
		303,626	24,422	279,204	1,230	1,908	0	3,138	276,066
14	Total Disposition (LINES 8+9+13+14)	6,579,196	740,617	5,838,579	23,387	57,858	0	81,244	5,757,335
15	Allocation Factor			1,000				0.014	0.986

KENTUCKY POWER COMPANY  
TEST YEAR ENDED MARCH 31, 2020

SECTION V

KPCO JURISDICTIONAL ALLOCATION FACTORS

<b>LINE NO. (1)</b>	<b><u>DESCRIPTION</u> (2)</b>	<b><u>FACTOR</u> (3)</b>	<b><u>RETAIL</u> (4)</b>	<b><u>SOURCE</u> (5)</b>
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	0.985	Sch 4, Line 39
10	O&M Expense	O&M	0.980	Sch 4, Line 423
11	O&M Labor	OML	0.990	Sch 4, Line 425
12	Operating Revenue	OP-REV	0.983	Sch 4, Line 287
13	SPECIFIC	SPECIFIC	1.000	N/A
14	Customers	CUST.	1.000	N/A
15	A&G	A&G	0.985	Schedules 6, 9 and 10

