

**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 II
FILING REQUIREMENTS**

**EXHIBIT S AND T
AUGUST 27, 2020 SUPPLEMENT**

VOLUME 1 OF 1

August 27, 2020

May 28, 2020

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

Please find enclosed April 2020 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-12	Income Statement
1-3	Details of Operating Revenues
5-10	Operating Expenses – Functional Expenses
12	Detail Statement of Taxes

Balance Sheet:

13	Balance Sheet – Assets & Other Debits
13-15	Balance Sheet – Liabilities & Other Credits
14-15	Deferred Credits
15	Statement of Retained Earnings

Utility Property:

16-17	Electric Property & Accum Prov for Depr & Amrtz
-------	---

Sincerely,

**Craig
Adelman**
Digitally signed by Craig Adelman
DN: cn=Craig Adelman, c=US,
o=American Electric Power, ou=AEP,
email=cadelman@AEP.COM
Reason: I am approving this document
Date: 2020.06.03 13:53:40 -04'00'

Craig M Adelman
Senior Manager –Regulated Accounting

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual	117 Actual	110 Actual	117 Actual	180 Actual			
		YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020		
		Actual	Actual	Actual	Actual	Actual	Actual		
Layout: IS8016									
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS									
REVENUES									
4400001	Residential Sales-W/Space Htg	44,658,921	-	44,658,921	-	0	-	-	0
4400002	Residential Sales-W/O Space Ht	18,337,735	-	18,293,740	-	43,995	-	-	0
4400005	Residential Fuel Rev	17,810,749	-	17,810,749	-	0	-	-	0
A	Revenue - Residential Sales	80,807,405	-	80,763,410	-	43,995	-	-	0
4420001	Commercial Sales	25,713,807	-	25,682,711	-	31,096	-	-	0
4420006	Sales to Pub Auth - Schools	4,482,438	-	4,482,438	-	0	-	-	0
4420007	Sales to Pub Auth - Ex-Schools	5,461,282	-	5,461,282	-	0	-	-	0
4420013	Commercial Fuel Rev	9,542,164	-	9,542,164	-	0	-	-	0
A	Revenue - Commercial Sales	45,199,690	-	45,168,594	-	31,096	-	-	0
B	Revenue - Industrial Sales - Affiliated	-	-	-	-	-	-	-	-
4420002	Industrial Sales (Excl Mines)	19,579,160	-	19,513,389	-	65,771	-	-	0
4420004	Ind Sales-NonAffil(Incl Mines)	6,307,883	-	6,307,883	-	0	-	-	0
4420016	Industrial Fuel Rev	17,399,876	-	17,399,876	-	0	-	-	0
A	Revenue - Industrial Sales - NonAffiliated	43,286,920	-	43,221,148	-	65,771	-	-	0
A	Revenue - Industrial Sales	43,286,920	-	43,221,148	-	65,771	-	-	0
A	Revenue - Gas Products Sales	-	-	-	-	-	-	-	-
A	Revenue - Gas Transportation & Storage Sales	-	-	-	-	-	-	-	-
B	Revenue - Gas Transportation & Storage Sales - Affiliated	-	-	-	-	-	-	-	-
4440000	Public Street/Highway Lighting	563,463	-	563,189	-	273	-	-	0
4440002	Public St & Hwy Light Fuel Rev	97,314	-	97,314	-	0	-	-	0
A	Revenue - Other Retail Sales	660,776	-	660,503	-	273	-	-	0
B	Revenue - Other Retail Sales - Affiliated	-	-	-	-	-	-	-	-
B	Revenue - Retail Sales	169,954,791	-	169,813,656	-	141,135	-	-	24,418,247
4560043	Oth Elec Rv-Trn-Aff-Trnf Price	0	-	0	-	0	-	-	17,326,592
4561033	PJM NITS Revenue - Affiliated	17,326,592	-	17,326,592	-	0	-	-	98,650
4561034	PJM TO Adm. Serv Rev - Aff	98,650	-	98,650	-	0	-	-	0
4561035	PJM Affiliated Trans NITS Cost	(13,934,679)	-	(13,934,679)	-	0	-	-	0
4561036	PJM Affiliated Trans TO Cost	(57,764)	-	(57,764)	-	0	-	-	0
4561059	Affil PJM Trans Enhancmnt Rev	369,458	-	369,458	-	0	-	-	369,458
4561060	Affil PJM Trans Enhancmnt Cost	(297,131)	-	(297,131)	-	0	-	-	0
4561062	PROVISION RTO Cost - Affi	30,208	-	30,208	-	0	-	-	0
4561063	PROVISION RTO Rev Affiliated	(423,549)	-	(423,549)	-	0	-	-	(423,549)
4561073	PROVISION RTO Rev-Affil NoElim	(24,774)	-	(24,774)	-	0	-	-	(24,774)
B	Revenue - Transmission-Affiliated	3,087,010	-	3,087,010	-	(14,259,367)	-	-	41,764,623
4470150	Transm. Rev-Dedic. Whsl/Munt	33,134	-	33,134	-	0	-	-	628,743
4470206	PJM Trans loss credits-OSS	190,321	-	190,321	-	0	-	-	0
4470209	PJM trans loss charges-OSS	(13,310)	-	(13,310)	-	0	-	-	0
4561002	RTO Formation Cost Recovery	4,501	-	4,501	-	0	-	-	48,535
4561005	PJM Point to Point Trans Svc	455,609	-	455,609	-	0	-	-	0
4561006	PJM Trans Owner Admin Rev	27,290	-	27,290	-	0	-	-	27,290
4561007	PJM Network Integ Trans Svc	2,329,457	-	2,329,457	-	0	-	-	2,329,457
4561019	Oth Elec Rev Trans Non Affil	18,041	-	18,041	-	0	-	-	18,041
4561028	PJM Pow Fac Cre Rev Whsl Cu-NA	2,549	-	2,549	-	0	-	-	0
4561029	PJM NITS Revenue Whsl Cus-NAff	826,941	-	826,941	-	0	-	-	826,941
4561030	PJM TO Serv Rev Whls Cus-NAff	5,288	-	5,288	-	0	-	-	5,288
4561058	Non-Affil PJM Trans Enhncmt Rev	400,439	-	400,439	-	0	-	-	400,439
4561061	NAff PJM RTEP Rev for Whsl-FR	17,633	-	17,633	-	0	-	-	17,633
4561064	PROVISION RTO Rev WhslCus-NAff	(19,542)	-	(19,542)	-	0	-	-	(19,542)
4561065	PROVISION RTO Rev - NonAff	(58,110)	-	(58,110)	-	0	-	-	(58,110)
A	Revenue - Transmission-NonAffiliated	4,220,241	-	4,220,241	-	(7,023)	-	-	4,227,264
A	Revenue - Transmission	7,307,251	-	7,307,251	-	(14,266,390)	-	-	45,991,888

American Electric Power

INCOME STATEMENT

IS8016
 YTD Apr 2020
 05/11/2020 15:43

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016	117	110	117	117	180		
		Actual	Actual	Actual	Actual	Actual	Actual		
		YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020		
17A	V2099-01-01	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS							
		Layout: IS8016							
4470127	Sales for Res-Afill Pool Cap.	119,012	0	0	0	119,012	0	0	0
4470151	Trading Auction Sales Affil	794,250	0	0	0	794,250	0	0	0
	Revenue - Resale-Affiliated	913,262	0	0	0	913,262	0	0	0
4470006	Sales for Resale-Bookout Sales	3,875,871	0	0	0	3,875,871	0	0	0
4470010	Sales for Resale-Bookout Purch	(3,234,702)	0	0	0	(3,234,702)	0	0	0
4470027	Whsal/Muni/Pb Ath Fuel Rev	793,123	0	0	0	793,123	0	0	0
4470033	Whsal/Muni/Pub Auth Base Rev	922,685	0	0	0	922,685	0	0	0
4470082	Financial Electric Realized	(1,584,239)	0	0	0	(1,584,239)	0	0	0
4470089	PJM Energy Sales Margin	(160,393)	0	0	0	(160,393)	0	0	0
4470098	PJM Oper/Reserve Rev-OSS	(1,395)	0	0	0	(1,395)	0	0	0
4470099	Capacity Cr. Net Sales	1,237,238	0	0	0	1,237,238	0	0	0
4470100	PJM FTR Revenue-OSS	8,953	0	0	0	8,953	0	0	0
4470103	PJM Energy Sales Cost	1,881,427	0	0	0	1,881,427	0	0	0
4470107	PJM NITS Purch-NonAff.	(1)	0	0	0	(1)	0	0	0
4470110	PJM TO Admin. Exp-NonAff.	0	0	0	0	0	0	0	0
4470112	Non-Trading Bookout Sales-OSS	413	0	0	0	413	0	0	0
4470115	PJM Meter Corrections-OSS	(285)	0	0	0	(285)	0	0	0
4470116	PJM Meter Corrections-LSE	(17,771)	0	0	0	(17,771)	0	0	0
4470126	PJM Incremental Imp Cong-OSS	2,315	0	0	0	2,315	0	0	0
4470131	Non-Trading Bookout Purch-OSS	(384)	0	0	0	(384)	0	0	0
4470143	Financial Hedge Realized	838,531	0	0	0	838,531	0	0	0
4470175	OSS Sharing Reclass - Retail	(463,016)	0	0	0	(463,016)	0	0	0
4470176	OSS Sharing Reclass-Reduction	463,016	0	0	0	463,016	0	0	0
4470214	PJM 30m Suppl Reserve CR OSS	19	0	0	0	19	0	0	0
4470215	PJM 30m Suppl Reserve CH OSS	25	0	0	0	25	0	0	0
4470220	PJM Regulation - OSS	101,332	0	0	0	101,332	0	0	0
4470221	PJM Spinning Reserve - OSS	743	0	0	0	743	0	0	0
4470222	PJM Reactive - OSS	61,935	0	0	0	61,935	0	0	0
5550080	PJM Hourly Net Purch.-FERC	(963,721)	0	0	0	(963,721)	0	0	0
	Revenue - Resale-NonAffiliated	3,761,719	-	-	-	3,761,719	-	-	-
4470074	Sale for Resale-Aff-Tmf Price	4,674,981	-	-	-	4,674,981	-	-	-
4540001	Rent From Elect Property - Af	0	0	0	0	0	0	0	0
	Revenue - Other Ele-Affiliated	501,804	508,851	508,851	508,851	103,025,251	138,145	138,145	138,145
4500000	Forfeited Discounts	1,009,096	1,009,096	1,009,096	0	0	0	0	0
4510001	Misc Service Rev - Nonaffil	152,962	148,444	148,444	0	0	0	0	0
4540002	Rent From Elect Property-NAC	885,883	600	600	0	0	0	0	0
4540005	Rent from Elec Prop-Pole Atch	1,905,282	1,901,397	1,901,397	0	0	0	0	0
4560007	Oth Elect Rev - DSM Program	137,210	137,210	137,210	0	0	0	0	0
4560012	Oth Elect Rev - Nonaffiliated	24,012	0	0	0	24,012	0	0	0
	Revenue - Other Ele-NonAffiliated	4,114,445	3,196,747	3,196,747	0	906,670	11,029	11,029	11,029
	Revenue - Gas	-	-	-	-	-	-	-	-
4118008	Comp Allow Gain CSAPR Seas NOx	33,400	0	0	0	33,400	0	0	0
	Gain/(Loss) on Allowances	33,400	-	-	-	33,400	-	-	-
A	Revenue - Other Ele-NonAffiliated	4,147,845	3,196,747	3,196,747	-	940,070	11,029	11,029	11,029
D	Revenue - Other Opr Electric	4,649,649	3,705,598	3,705,598	-	103,965,321	149,174	149,174	149,174
C	Revenue Merchandising & Contract Work	-	-	-	-	-	-	-	-
	Revenues Non-Utility Operations - Affiliated	-	-	-	-	-	-	-	-
4170004	Rev from Non-Utl Oper NonAffil	90,656	90,656	90,656	0	0	0	0	0

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual	117 Actual	110 Actual	117 Actual	180 Actual			
		YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020		
		Actual	Actual	Actual	Actual	Actual	Actual		
Layout: IS8016									
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS									
D	Revenues Non-Utility Operations - NonAffiliated	90,656	-	90,656	-	-	-	-	-
C	Revenues from Non-Utility Operations	90,656	-	90,656	-	-	-	-	-
	Non-Operating Rental Income - Affiliated	-	600	-	600	-	-	-	-
	Non-Operating Rental Income	6,000	-	5,400	-	-	-	-	-
	Non-Operating Rental Inc-Depr	(2,223)	0	0	0	0	0	0	(2,223)
D	Non-Operating Rental Income - NonAffiliated	3,777	600	5,400	600	600	600	600	(2,223)
C	Non-Operating Rental Income	3,777	600	5,400	600	600	600	600	(2,223)
	Non-Operating Misc Income -Affiliated	-	-	-	-	-	-	-	-
	Misc Non-Op Inc-NonAsc-Rents	507	260	220	260	260	260	260	27
	Misc Non-Op Inc-NonAsc-Timber	73,411	0	0	73,411	0	0	0	0
	Misc Non-Op Inc- NonAsc- Oth	7,955	7,705	250	7,955	7,705	7,705	7,705	0
D	Non-Operating Misc Income - NonAffiliated	81,872	81,375	470	81,872	81,375	81,375	81,375	27
	Non-Operating Misc Income	81,872	81,375	470	81,375	81,375	81,375	81,375	27
	Rent From Elect Prop-ABD-Nonaf	29,344	0	29,344	0	0	0	0	0
	Other Electric Revenues - ABD	71,152	71,152	71,152	71,152	71,152	71,152	71,152	0
D	Associated Business Development Income	100,496	-	100,496	-	-	-	-	-
	Revenue - Other Opr - Other	276,801	81,975	197,022	81,975	-	-	-	(2,196)
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-	-	-	-	-
	Memo: Revenue-Oth Opr-Oth Non	276,801	81,975	197,022	81,975	-	-	-	(2,196)
A	Revenue - Other Operating	276,801	81,975	197,022	81,975	-	-	-	(2,196)
B	Provision for Rate Refund - NonAffiliated	4,926,450	104,047,296	3,902,620	104,047,296	-	-	-	146,977
	Provision for Rate Refund - Affiliated	-	-	-	-	-	-	-	-
	Provision for Rate Refund	-	-	-	-	-	-	-	-
	Pwr. Sales Outside Svc Territory	470,080	0	0	470,080	0	0	0	0
A	Revenue - Power Sales	470,080	0	470,080	0	0	0	0	0
	TOTAL OPERATING REVENUES	187,333,553	95,067,102	173,716,275	95,067,102	-	-	-	46,138,865
	Memo: G/T/D Revenue	182,554,677	5,305,981	173,010,403	5,305,981	-	-	-	4,238,293
	Memo: Other Affiliated Revenue	4,502,075	89,679,146	508,851	89,679,146	-	-	-	41,902,768
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-	-	-	-	-
	Memo: Revenue-Oth Opr-Oth Non	276,801	81,975	197,022	81,975	-	-	-	(2,196)
	Memo: Total Operating Revenues	187,333,553	95,067,102	173,716,275	95,067,102	-	-	-	46,138,865
	Memo: Affiliated Revenue	4,502,075	89,679,146	508,851	89,679,146	-	-	-	41,902,768
	Memo: Non-Affiliated Revenue	182,831,478	5,387,956	173,207,424	5,387,956	-	-	-	4,236,097
	Memo: Total Operating Revenues	187,333,553	95,067,102	173,716,275	95,067,102	-	-	-	46,138,865
FUEL EXPENSES									
	Fuel	1,688,430	0	0	1,688,430	0	0	0	0
	Fuel Consumed	15,028,338	0	0	15,028,338	0	0	0	0
	Fuel - Procure Unload & Handle	793,751	0	0	793,751	0	0	0	0
	Fuel Oil Consumed	585,731	0	0	585,731	0	0	0	0
	Nat Gas Consumed Steam	2,111,945	0	0	2,111,945	0	0	0	0
	Transp Gas Consumed Steam	2,748	0	0	2,748	0	0	0	0
	Gypsum handling/disposal costs	126,129	0	0	126,129	0	0	0	0
	Gypsum Sales Proceeds	(83,877)	0	0	(83,877)	0	0	0	0
	Gas Transp Res Fees-Steam	2,076,048	0	0	2,076,048	0	0	0	0
	Gas Transp Res Fees-Steam	22,329,243	0	0	22,329,243	0	0	0	0
	Fuel Expense Total	4,833,368	0	0	4,833,368	0	0	0	0
	Fuel - Deferred	4,833,368	0	0	4,833,368	0	0	0	0
	Deferred Fuel Expense	27,162,610	0	0	27,162,610	0	0	0	0
	Over Under Fuel Expense	-	-	-	-	-	-	-	-
	Fuel for Electric Generation	-	-	-	-	-	-	-	-
	Fuel from Affiliates for Electric Generation	-	-	-	-	-	-	-	-

American Electric Power

INCOME STATEMENT

IS8016
 YTD Apr 2020
 05/11/2020 15:43

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD Apr 2020	Actual	YTD Apr 2020	Actual	YTD Apr 2020	Actual	YTD Apr 2020
17A V2099-01-01	Layout: IS8016							
	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS							
5090000	Allow Consum Title IV SO2	15,486	0	0	0	15,486	0	0
5090009	Allow Consumpt CSAPR SO2	113	0	0	0	113	0	0
	Allowances - Consumption	15,600	-	0	0	15,600	-	0
5020002	Urea Expense	200,254	0	0	0	200,254	0	0
5020003	Trona Expense	90,934	0	0	0	90,934	0	0
5020004	Limestone Expense	706,898	0	0	0	706,898	0	0
5020005	Polymer expense	114,858	0	0	0	114,858	0	0
5020007	Lime Hydrate Expense	92,329	0	0	0	92,329	0	0
	Emissions Control - Chemicals	1,205,273	-	-	-	1,205,273	-	-
	Total Fuel for Electric Generation	28,383,483	-	-	-	28,383,483	-	-
	<i>Memo: NonAff Fuel/Allow/Emissions</i>							
5550027	Purch Pwr-Non-Fuel Portion-Aff	17,672,564	0	0	0	17,672,564	0	0
5550029	Purch Power-Assoc-Tnsfr Price	0	103,025,251	0	0	0	0	0
5550046	Purch Power-Fuel Portion-Affil	3,892,879	0	0	0	3,892,879	0	0
	Purchased Electricity from AEP - Affiliates	21,565,443	103,025,251	0	0	21,565,443	103,025,251	0
5550001	Purch Pwr-NonTrading-Nonassoc	19,229,689	0	0	0	19,229,689	0	0
5550039	PJM Inadvertent Mtr Res-OSS	(240)	0	0	0	(240)	0	0
5550040	PJM Inadvertent Mtr Res-LSE	(4,154)	0	0	0	(4,154)	0	0
5550074	PJM Reactive-Charge	924,376	0	0	0	924,376	0	0
5550075	PJM Reactive-Credit	(466,454)	0	0	0	(466,454)	0	0
5550076	PJM Black Start-Charge	333,766	0	0	0	333,766	0	0
5550078	PJM Regulation-Charge	111,954	0	0	0	111,954	0	0
5550079	PJM Regulation-Credit	(31,870)	0	0	0	(31,870)	0	0
5550083	PJM Spinning Reserve-Charge	27,706	0	0	0	27,706	0	0
5550084	PJM Spinning Reserve-Credit	(2,139)	0	0	0	(2,139)	0	0
5550090	PJM 30m Suppl Reserv Charge LSE	49	0	0	0	49	0	0
5550123	PJM OpRes-LSE-Charge	31,770	0	0	0	31,570	200	0
5550124	PJM Implicit Congestion-LSE	595,011	0	0	0	595,011	0	0
5550132	PJM FTR Revenue-LSE	(270,292)	0	0	0	(270,292)	0	0
5550137	PJM OpRes-LSE-Credit	(113)	0	0	0	(113)	0	0
5550153	PurchPower-Rockport Def-NonAff	(5,000,000)	0	0	0	(5,000,000)	0	0
5550326	PJM Transm Loss Charges - LSE	1,503,047	0	0	0	1,503,047	0	0
5550327	PJM Transm Loss Credits-LSE	(311,433)	0	0	0	(311,433)	0	0
5550328	PJM FC Penalty Credit	(918)	0	0	0	(918)	0	0
	Purchased Electricity for Resale - NonAffiliated	16,669,754	-	-	-	16,669,554	200	-
	Purchased Gas for Resale - Affiliated	-	-	-	-	-	-	-
	Purchased Gas for Resale - NonAffiliated	-	-	-	-	-	-	-
	Total Purchased Power	38,235,197	103,025,251	0	0	38,234,997	200	-
	GROSS MARGIN	120,714,873	70,691,024	0	0	28,448,623	46,138,665	0
	OPERATING EXPENSES							
5000000	Oper Supervision & Engineering	1,235,981	8,079	0	0	1,225,139	0	2,764
5000001	Oper Super & Eng-RATA-Affil	44,296	0	0	0	44,296	0	0
5020000	Steam Expenses	307,775	0	0	0	307,775	0	0
5060000	Misc Steam Power Expenses	1,966,571	(10,085)	0	0	1,974,933	0	1,722
5060002	Misc Steam Power Exp-Assoc	19,824	0	0	0	19,824	0	0
5060011	BSRR O/U Recovery-Oper Costs	759	0	0	0	759	0	0
	Steam Generation Op Exp	3,575,206	(2,006)	0	0	3,572,726	0	4,486
	Nuclear Generation Op Exp	-	-	-	-	-	-	-
	Hydro Generation Op Exp	-	-	-	-	-	-	-
5560000	Sys Control & Load Dispatching	135,808	0	0	0	135,808	0	0
5570000	Other Expenses	158,137	0	0	0	158,137	0	0

American Electric Power

INCOME STATEMENT

IS8016
 YTD Apr 2020
 05/11/2020 15:43

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016	110	117	180				
		Actual	Actual	Actual	Actual				
		YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020				
17A V2099-01-01	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS	Layout: IS8016							
5570007	Other Pwr Exp - Wholesale RECs	3,021	3,021	0	0				
5757000	PJM Admin-MAM&SC-OSS	16,575	0	16,575	0				
5757001	PJM Admin-MAM&SC- Internal	302,761	0	302,761	0				
	Other Generation Op Exp	616,302	3,021	613,281	0				
5600000	Oper Supervision & Engineering	968,501	13,715	9,680	945,105				
5612000	Load Dispatch-Mnt&Op TransSys	110,127	1,299	2,559	106,269				
5614000	PJM Admin-SSC&DS-OSS	14,999	0	14,999	0				
5614001	PJM Admin-SSC&DS-Internal	336,606	0	336,606	0				
5614007	RTO Admin Default LSE.	61,317	0	61,317	0				
5614008	PJM Admin Defaults OSS	9,417	0	9,417	0				
5614009	GreenHat Settlement	(46,073)	0	(46,073)	0				
5615000	Reliability,Plng&Stds Develop	30,601	579	1,145	28,877				
5618000	PJM Admin-RP&SDS-OSS	4,984	0	4,984	0				
5618001	PJM Admin-RP&SDS- Internal	114,797	0	114,797	0				
5620001	Station Expenses - Nonassoc	46,408	(314)	9	46,713				
5630000	Overhead Line Expenses	5,470	(4)	(8)	5,482				
5650002	Transmssn Elec by Others-NAC	35,867	0	35,867	0				
5650007	Tran Elec by Oth-Aff-Trn Price	0	24,418,247	0	0				
5650012	PJM Trans Enhancement Charge	555,598	0	555,598	0				
5650015	PJM TO Serv Exp - Aff	69,900	0	69,900	0				
5650016	PJM NITS Expense - Affiliated	15,004,182	0	15,004,182	0				
5650019	Affil PJM Trans Enhncement Exp	1,877,108	0	1,877,108	0				
5650020	PROVISION RTO Aff Expense	(346,149)	0	(346,149)	0				
5650021	PJM NITS Expense - Non-Affilia	124,457	0	124,457	0				
5650080	PJM trans enhancement refund	42,751	0	42,751	0				
5660000	Misc Transmission Expenses	320,190	(3,825)	14,532	309,483				
5660009	PJM OATT LSE Over-Under Adjust	(8,252,423)	0	(8,252,423)	0				
5660010	GreenHat Settlement	(12,014)	0	0	(12,014)				
5660011	Misc Transm Exp - Affiliate	968	0	0	968				
5670001	Rents - Nonassociated	250	0	0	250				
5670002	Rents - Associated	22,373	22,373	0	145,192				
	Transmission Op Exp	11,100,213	24,452,070	9,635,256	1,576,326				
5800000	Oper Supervision & Engineering	367,482	359,220	5,732	2,530				
5810000	Load Dispatching	517	517	0	0				
5820000	Station Expenses	56,477	56,631	0	(154)				
5830000	Overhead Line Expenses	197,033	197,042	(10)	0				
5840000	Underground Line Expenses	31,251	31,251	0	0				
5850000	Street Lighting & Signal Sys E	31,483	31,483	0	0				
5860000	Meter Expenses	402,449	402,257	27	164				
5870000	Customer Installations Exp	43,966	43,966	0	0				
5880000	Miscellaneous Distribution Exp	983,821	910,443	58,065	15,314				
5890001	Rents - Nonassociated	523,749	523,749	0	0				
5890002	Rents - Associated	2,620	2,620	0	0				
	Distribution Op Exp	2,640,849	2,559,180	63,814	17,855				
9010000	Supervision - Customer Accts	5,577	5,007	455	115				
9020000	Meter Reading Expenses	35,505	32,830	2,124	552				
9020002	Meter Reading - Regular	133,518	133,518	0	0				
9020003	Meter Reading - Large Power	20,297	20,297	0	0				
9030000	Cust Records & Collection Exp	125,705	124,307	42	1,357				
9030001	Customer Orders & Inquiries	895,242	895,242	0	0				
9030002	Manual Billing	5,309	5,255	43	11				
9030003	Postage - Customer Bills	181,854	181,854	0	0				

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

Layout: IS8016

Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD Apr 2020	110 Actual	YTD Apr 2020	117 Actual	YTD Apr 2020	180 Actual	YTD Apr 2020
9030004		14,482		14,482		0		0
9030005		15,977		15,977		0		0
9030006		285,334		285,334		0		0
9030007		81,405		81,405		0		0
9030009		23,236		23,197		31		8
9040007		236,826		236,826		(73)		0
9050000		7,799		7,643		125		32
9070000		(127,409)		(127,455)		45		1
9070001		13		0		13		0
9080000		342,379		342,379		0		0
9080004		1		1		0		0
9080009		28,103		28,099		3		2
9090000		56,158		56,158		0		0
9100000		17,150		8,228		7,194		1,728
9100001		819		0		819		0
		2,385,206		2,370,581		10,821		3,804
Customer Service and Information Op Exp								
9110001		143		99		44		0
9120000		15,808		15,808		0		0
9120003		27		27		0		0
9130000		1,200		311		708		181
9130001		355		355		0		0
		17,534		16,601		752		181
		792,165		444,234		308,906		39,025
		3,258,599		1,573,477		1,225,506		459,615
		3,395		3,395		0		0
		595,435		490,768		80,888		23,779
		35		12		16		7
		1		0		0		1
		78		44		24		9
		51		21		21		8
		20		14		7		0
		4		2		1		1
		35		12		16		7
		9		5		3		1
		299		176		87		37
		228		228		2		0
		0		0		0		0
		9		7		1		1
		182		0		182		0
		110		0		110		0
		5		3		2		0
		(148,424)		(148,424)		0		0
		(176,220)		(176,545)		0		0
		(123)		(123)		0		0
		1,373,932		473,823		675,472		224,637
		562,984		213,124		174,830		175,031
		1,888		1,342		591		(45)
		325,324		60,301		236,088		28,935
		316,388		232,534		75,798		8,055
		229		186		67		(24)

American Electric Power

INCOME STATEMENT

IS8016

YTD Apr 2020

05/11/2020 15:43

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD Apr 2020	IS8016 Actual	YTD Apr 2020	IS8016 Actual	YTD Apr 2020	IS8016 Actual	YTD Apr 2020
9250006		248,618		257,484		(10,925)		2,059
9250007	Wkrks Cmpnstm Pre&Sif Ins Ptv	3,566	18	3,548	0	3,548	0	0
9250010	Prsnal Injries&Prop Dmages-Pub	(101,960)	(106,290)	4,329	0	4,329	0	0
9260000	Fig Ben Loading - Workers Comp	8,226	1,218	7,008	1	7,008	1	1
9260001	Employee Pensions & Benefits	1,136	339	539	258	539	258	258
9260002	Edit & Print Empl Pub-Salaries	12,564	5,773	6,631	160	6,631	160	160
9260003	Pension & Group Ins Admn	804,947	511,444	293,503	0	293,503	0	0
9260004	Pension Plan	62,222	41,222	21,000	0	21,000	0	0
9260005	Group Life Insurance Premiums	1,530,705	1,025,661	507,285	(2,241)	507,285	(2,241)	(2,241)
9260007	Group Medical Ins Premiums	139,243	98,039	41,296	(93)	41,296	(93)	(93)
9260009	Group L-T Disability Ins Prem	66,267	44,965	21,302	0	21,302	0	0
9260010	Group Dental Insurance Prem	933	675	250	8	250	8	8
9260012	Training Administration Exp	4,811	3,002	1,705	104	1,705	104	104
9260014	Employee Activities	14,590	6,265	8,325	0	8,325	0	0
9260014	Educational Assistance Pmts	73,315	40,295	33,020	0	33,020	0	0
9260021	Postretirement Benefits - OPEB	545,045	354,951	190,094	0	190,094	0	0
9260027	Savings Plan Contributions	(1,963)	(2,020)	38	0	38	0	0
9260036	Deferred Compensation	1,045	960	85	0	85	0	0
9260037	Supplemental Pension	(116,981)	(116,981)	0	0	(116,981)	0	0
9260040	SFAS 112 Postemployment Benef	(332,719)	(280,370)	(52,348)	0	(52,348)	0	0
9260050	Fig Ben Loading - Pension	(714,536)	(624,583)	(89,953)	0	(89,953)	0	0
9260051	Fig Ben Loading - Grip Ins	(225,885)	(196,312)	(29,573)	0	(29,573)	0	0
9260052	Fig Ben Loading - Savings	(53,283)	(46,604)	(6,679)	0	(6,679)	0	0
9260053	Fig Ben Loading - OPEB	(246,185)	(240,080)	(6,105)	0	(6,105)	0	0
9260055	IntercoFringeOffset- Don't Use	47,932	40,281	7,651	0	7,651	0	0
9260058	Fig Ben Loading - Accrual	72,207	43,194	23,736	5,277	23,736	5,277	5,277
9260060	Amort-Post Retirement Benefit	42,565	42,565	0	0	0	0	0
9270000	Franchise Requirements	331	27	282	23	282	23	23
9280000	Regulatory Commission Exp	(14)	(5)	(5)	(4)	(5)	(4)	(4)
9280001	Regulatory Commission Exp-Adm	278,689	87,434	153,430	37,825	153,430	37,825	37,825
9280002	Regulatory Commission Exp-Case	2,749	(9)	(35)	2,793	(35)	2,793	2,793
9280005	Reg Com Exp-FERC Trns Cases	6,886	1,860	4,033	993	4,033	993	993
9301000	General Advertising Expenses	116	30	69	17	69	17	17
9301001	Newspaper Advertising Space	163	42	97	24	97	24	24
9301010	Publicity	5,621	5,621	0	0	0	0	0
9301012	Public Opinion Surveys	31	8	18	5	18	5	5
9301014	Video Communications	4,051	4,051	0	0	0	0	0
9301015	Other Corporate Comm Exp	90,878	25,853	40,989	24,037	40,989	24,037	24,037
9302000	Misc General Expenses	5,719	3,921	1,391	407	1,391	407	407
9302003	Corporate & Fiscal Expenses	43	43	0	0	0	0	0
9302004	Research, Develop&Demonstr Exp	38,767	38,767	0	0	0	0	0
9310001	Rents - Real Property	42,912	35,445	6,950	517	6,950	517	517
9310002	Rents - Personal Property	8,477,831	3,949,567	3,535,710	992,553	3,535,710	992,553	992,553
	Administration & General	234,702	234,702	0	0	234,702	0	0
4111005	Accretion Expense	234,702	234,702	0	0	234,702	0	0
4116000	Accretion	(2,894)	(2,894)	0	0	0	0	0
	Gain From Disposition of Plant	(2,894)	(2,894)	0	0	0	0	0
	Loss(Gain) on Utility Plant	45,773	45,773	0	0	0	0	0
9302006	Assoc Bus Dev - Materials Sold	56,083	55,045	19	1,019	55,045	1,019	1,019
9302007	Assoc Business Development Exp	101,857	100,819	19	1,019	100,819	1,019	1,019
	Associated Business Development Expenses	(33,289)	(33,289)	0	0	(33,289)	0	0
4211000	Gain on Disposition of Property							

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	IS8016 Actual	YTD Apr 2020 Actual	Kentucky Power Int Consol	YTD Apr 2020 Actual	Kentucky Power Company - Distribution	YTD Apr 2020 Actual	Kentucky Power Company - Generation	YTD Apr 2020 Actual	Kentucky Power Company - Transmission	YTD Apr 2020 Actual
Gain on Disposition of Property		(33,289)						(33,289)		
Loss on Disposition of Property	14	14						0		14
Loss on Disposition of Property		(33,275)						(33,289)		14
Factored Cust A/R Exp - Affil	443,383	443,383			443,383			0		0
Fact Cust A/R-Bad Debts-Affil	839,575	839,575			839,575			0		0
Opr Exp and Factored A/R		1,282,958			1,282,958			-		-
Water Heaters										
Cloud Implement - Amort Plant	5,097	5,097			4,814		235			48
Social & Service Club Dues	1,666	1,666			1,150		359			156
Regulatory Expenses	4,333	4,333			1,121		2,565			648
Expense of Non-Utility Operation		11,096			7,085		3,159			852
Misc Non-Op Exp - NonAssoc	50	50			33		(17)			35
Misc NonOp Expenses - NonAssoc		50			33		(17)			35
Donations	319,993	319,993			297,023		19,033			3,936
Donation Contributions		319,993			297,023		19,033			3,936
Penalties	325	325			116		145			63
Provision for Penalties		325			116		145			63
Civic and Political Activity	88,150	88,150			26,305		48,844			13,001
Non-deduct Lobbying per IRS	4,993	4,993			1,715		2,283			995
Civic & Political Activities		93,144			28,020		51,127			13,996
Other Deductions - Nonassoc	7,887	7,887			5,778		1,466			643
Cust Savings Plan Project Exp	8,725	8,725			0		6,982			1,743
Other Deductions		16,612			5,778		8,448			2,386
Shutdown Coal Company Expenses										
All Other Operational Expenses		1,724,177			1,621,014		81,895			21,268
Operational Expenses		30,837,707			35,067,953		17,715,686			2,617,507
Maint Supv & Engineering	603,018	603,018			21		602,985			13
Maintenance of Structures	702,892	702,892			0		702,892			0
Maintenance of Boiler Plant	2,666,351	2,666,351			(265)		2,666,616			0
Maint of Bir Pit Environmental	36	36			0		36			0
BSDR O/U Recovery - Maint Cost	(72,174)	(72,174)			0		(72,174)			0
Maintenance of Electric Plant	827,784	827,784			0		827,784			0
Maintenance of Misc Steam Pit	712,493	712,493			0		712,493			0
Steam Generation Maintenance		5,440,400			(244)		5,440,632			13
Nuclear Generation Maintenance										
Hydro Generation Maintenance										
Other Generation Maintenance										
Maint Supv & Engineering	2,667	2,667			24		0			2,644
Maintenance of Structures	2,208	2,208			0		0			2,208
Maint of Computer Hardware	1,670	1,670			(21)		(59)			1,749
Maint of Computer Software	131,036	131,036			2,980		6,771			121,285
Maint of Communication Equip	1,977	1,977			0		0			1,977
Maint of Station Equipment	264,999	264,999			2,875		(37)			262,162
Maintenance of Overhead Lines	1,482,104	1,482,104			(18)		(55)			1,482,178
Maint of Underground Lines	161	161			0		0			161
Maint of Misc Trnsmission Pit	19,313	19,313			35		29			19,249
Transmission Maintenance		1,906,135			5,874		6,648			1,893,612
Maint Supv & Engineering	1,101	1,101			1,101		0			0
Maintenance of Structures	11,551	11,551			11,357		0			194
Maint of Station Equipment	189,208	189,208			183,334		(1)			5,875

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD Apr 2020	Actual	YTD Apr 2020	Actual	YTD Apr 2020	Actual	YTD Apr 2020
17A V2099-01-01	Layout: IS8016							
	Account: GL_ACCT_SEC		Business Units: SEGMENT_CONS					
5930000	Maintenance of Overhead Lines	15,374,703	15,365,743	129	8,832			
5930001	Tree and Brush Control	121,814	121,814	0	0			
5930010	Storm Expense Amortization	688,853	688,853	0	0			
5940000	Maint of Underground Lines	27,952	27,713	239	0			
5950000	Maint of Line Trmf.Regulators&Dvi	19,265	13,008	0	6,256			
5960000	Maint of Sirt Lighting & Signal S	19,945	19,945	0	0			
5970000	Maintenance of Meters	13,597	13,597	0	0			
5980000	Maint of Misc Distribution Pit	17,446	17,446	0	28			
	Distribution Maintenance	16,485,434	16,463,882	367	21,185			
9350000	Maintenance of General Plant	175	50	98	27			
9350001	Maint of Structures - Owned	251,786	251,147	640	(1)			
9350002	Maint of Structures - Leased	54,082	54,082	0	0			
9350012	Maint of Data Equipment	3,041	1,820	1,221	0			
9350013	Maint of Cmmnication Eq-Unall	432,294	415,321	16,973	0			
9350015	Maint of Office Furniture & Eq	390,485	296,653	93,832	0			
9350016	Maintenance of Video Equipment	18	10	7	0			
9350019	Maint of Gen Plant-SCADA Equ	395	395	0	0			
9350024	Maint of DA-AMI Comm Equip	4,179	4,209	(22)	(8)			
	Administration & General Maintenance	1,136,453	1,023,685	112,749	18			
	All Other Maintenance Expenses	-	-	-	-			
	Maintenance Expenses	24,968,421	17,493,197	5,560,396	1,914,828			
	Total Operational and Maintenance Expenses	55,806,128	52,561,150	23,276,082	4,532,335			
4040001	Amort. of Plant	2,166,759	943,341	932,651	290,766			
4060001	Amort of Pitt Acq Adj	12,872	0	0	12,872			
	DDA Amortization	2,179,631	943,341	932,651	303,638			
4073014	Regulatory Debit - BSRD	2,188,377	0	2,188,377	0			
	DDA Regulatory Debits	2,188,377	-	2,188,377	-			
	DDA Regulatory Credits	-	-	-	-			
	Amortization	4,368,008	943,341	3,121,028	303,638			
4030001	Depreciation Exp	29,431,670	11,364,207	12,118,924	5,948,539			
4030029	Over/Undr Depr Exp Var Riders	(1,134,346)	0	(1,134,346)	0			
	DDA Depreciation	28,297,324	11,364,207	10,984,578	5,948,539			
4031001	Depr - Asset Retirement Oblig	98,277	0	98,277	0			
	DDA Asset Retirement Obligation	98,277	-	98,277	-			
	DDA Removal Costs	-	-	-	-			
	Depreciation	28,395,601	11,364,207	11,082,856	5,948,539			
	Depreciation and Amortization	32,763,609	12,307,548	14,203,884	6,252,177			
408100820	Slate Franchise Taxes	190,900	78,000	51,900	61,000			
408100619	Slate Gross Receipts Tax	(1,199)	0	(1,199)	0			
408100620	Slate Gross Receipts Tax	11,741	0	11,741	0			
	Revenue-kWhr Taxes	10,542	-	10,542	-			
4081002	FICA	1,057,412	688,635	368,777	0			
4081003	Federal Unemployment Tax	5,312	6,056	(744)	0			
4081007	Slate Unemployment Tax	9,730	6,180	3,549	0			
4081033	Fringe Benefit Loading - FICA	(415,358)	(360,853)	(54,504)	0			
4081034	Fringe Benefit Loading - FUT	(2,395)	(2,063)	(332)	0			
4081035	Fringe Benefit Loading - SUT	(2,915)	(1,670)	(1,245)	0			
	Payroll Taxes	651,787	336,285	315,502	-			

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

17A V2099-01-01	Account: GL_ACCT_SEC	Business Units: SEGMENT_CONS	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
			IS8016 Actual	YTD Apr 2020	110 Actual	YTD Apr 2020	117 Actual	YTD Apr 2020	180 Actual	YTD Apr 2020
			IS8016 Actual	YTD Apr 2020	110 Actual	YTD Apr 2020	117 Actual	YTD Apr 2020	180 Actual	YTD Apr 2020
408102019			(15,612)	0				(15,612)	0	0
408102020			2,093,486	0				2,093,486	0	0
			2,077,875	2,077,875				2,077,875		
408100518			1,096,284	0				1,096,284	0	0
408100519			4,947,232	3,194,364				124,828	1,628,040	1,628,040
408102920			138,498	130,700				6,318	1,480	1,480
408103620			4,332	4,332				0	0	0
408200519			5,636	976				0	4,660	4,660
			6,191,982	3,330,372				1,227,430	1,634,180	1,634,180
408101819			398,972	398,972				0	0	0
			398,972	398,972				0	0	0
408101419			973	0				973	0	0
408101420			1,094	0				1,094	0	0
			2,067	2,067				2,067	2,067	2,067
			2,067	2,067				2,067	2,067	2,067
408101900			10,000	8,600				0	1,400	1,400
408101919			(70,763)	(70,763)				(0)	0	0
408101920			90,166	76,010				14,156	0	0
			29,403	13,847				14,156	1,400	1,400
			31,469	13,847				16,222	1,400	1,400
			9,553,527	4,157,476				3,699,470	1,696,580	1,696,580
			98,123,263	69,026,174				41,179,436	12,481,092	12,481,092
			164,741,943	172,051,425				107,797,916	12,481,292	12,481,292
			22,591,610	1,664,850				(12,730,814)	33,657,573	33,657,573
			22,591,610	1,664,850				(12,730,814)	33,657,573	33,657,573

NON-OPERATING INCOME / (EXPENSES)

4190002	Int & Dividend Inc - Nonassoc	7,516	5,000	1,225	1,225	1,291	1,291
	Interest & Dividend NonAffiliated	7,516	5,000	1,225	1,225	1,291	1,291
4190005	Interest Income - Assoc CBP	47,473	7,143	0	0	40,331	40,331
	Interest & Dividend Affiliated	47,473	7,143	-	-	40,331	40,331
	Total Interest & Dividend Income	54,989	12,142	1,225	1,225	41,622	41,622
	Interest & Dividend Carrying Charge	-	-	-	-	-	-
	<i>Memo: Total Interest & Dividend Income w/ Carrying</i>	54,989	12,142	1,225	1,225	41,622	41,622
9260042	SERP Pension - Non-Service	(1,420)	(1,364)	(55)	(55)	0	0
9260043	OPEB - Non-Service	1,328,537	672,923	577,803	577,803	77,811	77,811
9260062	Pension Plan - Non-Service	24,734	(154,315)	211,202	211,202	(32,153)	(32,153)
	Other Components of Net Periodic Pension	1,351,851	517,244	788,949	788,949	45,658	45,658
4191000	Allw Oth Fnds Usd Drng Chstr	165,727	44,606	12,876	12,876	108,246	108,246
	AFUDC	165,727	44,606	12,876	12,876	108,246	108,246
	Gain on Disposition of Equity Investments	-	-	-	-	-	-
	Interest LTD FMB	-	-	-	-	-	-
4270002	Int on LTD - Install Pur Contr	(433,333)	(433,333)	0	0	0	0
	Interest LTD IPC	(433,333)	(433,333)	-	-	-	-
	Interest LTD Notes Payable - Affiliated	-	-	-	-	-	-
	Interest LTD Notes Payable - NonAffiliated	-	-	-	-	-	-
	Interest LTD Debentures	-	-	-	-	-	-
4270006	Int on LTD - Sen Unsec Notes	(11,406,250)	(3,537,648)	(5,408,730)	(5,408,730)	(2,459,872)	(2,459,872)
	Interest LTD Senior Unsecured	(11,406,250)	(3,537,648)	(5,408,730)	(5,408,730)	(2,459,872)	(2,459,872)
	Interest LTD Other - Affi	-	-	-	-	-	-
4270005	Int on LTD - Other LTD	(1,047,545)	(324,896)	(496,735)	(496,735)	(225,914)	(225,914)

American Electric Power

INCOME STATEMENT

IS8016
YTD Apr 2020
05/11/2020 15:43

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual	117 Actual	110 Actual	117 Actual	180 Actual			
		YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020		
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS		Layout: IS8016							
4300003	Interest LTD Other - NonAffil	(1,047,545)	(496,735)	(324,896)	(496,735)	(225,914)			
	Interest on Long-Term Debt	(12,887,129)	(5,905,465)	(4,295,878)	(5,905,465)	(2,685,785)			
	Int to Assoc Co - CBP	(499,159)	(1,579,740)	(270,084)	(1,579,740)	1,350,665			
4310007	Interest STD - Affil	(499,159)	(1,579,740)	(270,084)	(1,579,740)	1,350,665			
	Lines Of Credit	(109,013)	(69,564)	(25,506)	(69,564)	(13,942)			
	Interest on Short Term Debt	(109,013)	(69,564)	(25,506)	(69,564)	(13,942)			
4280002	Amrtz Debt Dsont&Exp-Instl Pur	(608,171)	(1,649,303)	(295,590)	(1,649,303)	1,336,723			
4280003	Amrtz Debt Dsont&Exp-N/P	(18,574)	(18,574)	0	(18,574)	0			
4280006	Amrtz Debt Dsont&Exp-Sn Unsec Note	(45,858)	(21,746)	(14,223)	(21,746)	(9,890)			
	Amort of Debt Disc. Prem & Exp	(81,551)	(38,671)	(25,293)	(38,671)	(17,587)			
	Amort Loss on Recacquired Debt	(145,984)	(78,990)	(39,516)	(78,990)	(27,477)			
4281004	Other Interest - Fuel Recovery	(11,217)	(5,454)	(3,345)	(5,454)	(2,418)			
	Other Interest Expense	-	-	-	-	-			
4310001	Other Interest - NonAffil	344,237	342,312	4,174	342,312	(2,248)			
4310002	Interest on Customer Deposits	(169,249)	0	(169,249)	0	0			
9310005	Int on Regulated Fin Leases	(40,099)	(7,906)	(18,411)	(7,906)	(13,782)			
	Other Interest Expense - Affil	134,889	334,406	(183,487)	334,406	(16,030)			
4320000	Interest Rate Hedge Unrealized (Gain)/Loss	-	-	-	-	-			
	AFUDC-Borrowed Funds	377,743	56,598	101,063	56,598	220,081			
	Total Interest Charges	377,743	56,598	101,063	56,598	220,081			
	AFUDC-Borrowed Funds	377,743	56,598	101,063	56,598	220,081			
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	(13,139,868)	(7,248,209)	(4,716,752)	(7,248,209)	(1,174,907)			
	INCOME TAXES and EQUITY EARNINGS	11,024,309	(19,175,973)	(2,477,910)	(19,175,973)	32,678,192			
4091001	Income Taxes, UOI - Federal	(3,927,328)	(6,804,982)	380,872	(6,804,982)	2,496,783			
4092001	Inc Tax, Oth Inc&Ded-Federal	70,798	96,784	(30,452)	96,784	4,466			
4101001	Federal Current Income Tax	(3,856,530)	(6,708,198)	350,420	(6,708,198)	2,501,248			
4111001	Prov Def I/T Util Op Inc-Fed	10,666,379	7,695,462	2,488,508	7,695,462	482,409			
	Federal Deferred Income Tax	(7,826,607)	(3,303,152)	(3,303,152)	(3,303,152)	(863,241)			
4114001	ITC Adj. Utility Oper - Fed	2,839,772	4,035,248	(814,644)	4,035,248	(380,832)			
	Federal Investment Tax Credits	(26)	(13)	(13)	(13)	0			
	Federal Income Taxes	(1,016,784)	(2,672,964)	(464,237)	(2,672,964)	2,120,417			
409100219	Income Taxes UOI - State	(438,469)	(1,886,944)	(3,681)	(1,886,944)	1,452,156			
409200219	Inc Tax Oth Inc Ded - State	20,945	28,634	(9,009)	28,634	1,321			
4111002	State Current Income Tax	(417,523)	(1,858,311)	(12,690)	(1,858,311)	1,453,477			
	State Investment Tax Credits	(113,156)	(113,156)	0	(113,156)	0			
	State Investment Income Tax	(113,156)	(113,156)	0	(113,156)	0			
	State Income Taxes	(530,679)	(1,971,467)	(12,690)	(1,971,467)	1,453,477			
	Local Current Income Tax	-	-	-	-	-			
	Local Deferred Income Tax	-	-	-	-	-			
	Local Investment Tax Credits	-	-	-	-	-			
	Local Income Taxes	-	-	-	-	-			
	Foreign Current Income Tax	-	-	-	-	-			
	Foreign Deferred Income Tax	-	-	-	-	-			
	Foreign Investment Tax Credits	-	-	-	-	-			
	Foreign Income Taxes	(1,547,463)	(4,644,430)	(476,927)	(4,644,430)	3,573,894			
	Total Income Taxes	(1,547,463)	(4,644,430)	(476,927)	(4,644,430)	3,573,894			

American Electric Power

INCOME STATEMENT

IS8016
 YTD Apr 2020
 05/11/2020 15:43

Layout: IS8016		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS			
	Kentucky Power Int Consol IS8016 Actual	Kentucky Power Company - Distribution 110 Actual	Kentucky Power Company - Generation 117 Actual	Kentucky Power Company - Transmission 180 Actual	YTD Apr 2020
	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
Equity Earnings of Subs	-	-	-	-	-
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	12,571,772	(2,000,983)	(14,531,542)	29,104,298	29,104,298
Discontinued Operations (Net of Taxes)	-	-	-	-	-
Cumulative Effect of Accounting Changes	-	-	-	-	-
Extraordinary Income / (Expenses)	-	-	-	-	-
NET INCOME	12,571,772	(2,000,983)	(14,531,542)	29,104,298	29,104,298
Minority Interest	-	-	-	-	-
Preferred Stock Dividend Subs	-	-	-	-	-
Earnings to Common Shareholders	12,571,772	(2,000,983)	(14,531,542)	29,104,298	29,104,298
NET INCOME (LOSS) NODE before PS	12,571,772	(2,000,983)	(14,531,542)	29,104,298	29,104,298
Double Check on Net Income Node after PS	(0)	(0)	(0)	(0)	(0)

BALANCE SHEET

BS8216
YTD Apr 2020
05/11/2020 17:19

18A.V2099-01-01 Kentucky Power Int Consol BS8216 110 117 180

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
ASSETS					
Cash and Cash Equivalents		723,691			0
Other Cash Deposits		17,597	7,911	9,648	39
Customers		11,868,047	9,725,160	1,513,664	629,223
Accrued Unbilled Revenues		7,212,303	7,212,303	0	0
Miscellaneous Accounts Receivable		16,003,752	7,445,820	41,576,588	12,956,153
Allowances for Uncollectible Accounts		(530,535)	(530,462)	(72)	0
Accounts Receivable		34,553,567	23,852,820	43,090,179	13,565,377
Advances to Affiliates		0	0	0	0
Fuel, Materials and Supplies		43,242,005	3,404,622	39,520,838	316,544
Risk Management Contracts - Current		3,017,644	0	3,017,644	0
Margin Deposits		779,732	84,433	695,299	0
Unrecovered Fuel - Current		(5,056,014)		(5,056,014)	0
Other Current Regulatory Assets		0	0	0	0
Prepayments and Other Current Assets		1,902,365	1,419,809	251,178	231,377
TOTAL CURRENT ASSETS		79,180,586	29,493,286	81,528,773	14,133,337
Electric Production		1,227,948,536	999,204,325	1,263,712,676	653,112,514
Electric Transmission		654,036,782	0	0	0
Electric Distribution		926,268,070	0	0	0
General Property, Plant and Equipment		116,237,158	199,571	7,100,981	1,160,479
Construction Work-in-Progress		98,746,105	35,776,020	7,546,709	55,423,376
TOTAL PROPERTY, PLANT and EQUIPMENT		3,023,236,651	1,035,179,916	1,278,360,365	709,696,369
less: Accumulated Depreciation and Amortization		(1,021,421,468)	(283,258,193)	(520,908,466)	(217,254,809)
NET PROPERTY, PLANT and EQUIPMENT		2,001,815,182	751,921,723	757,451,899	492,441,559
Net Regulatory Assets		331,823,445	32,951,003	300,952,309	(2,079,867)
Securitized Transition Assets and Other		0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts		0	0	0	0
Investments in Power and Distribution Projects		0	0	0	0
Goodwill		0	0	0	0
Long-Term Risk Management Assets		1,109	0	1,109	0
Employee Benefits and Pension Assets		24,237,244	9,649,546	14,143,082	444,616
Other Non Current Assets		37,953,884	18,080,536	16,240,947	3,632,401
TOTAL OTHER NON-CURRENT ASSETS		394,015,681	60,681,085	331,337,446	1,997,150
TOTAL ASSETS		2,475,011,450	842,096,095	1,170,318,118	508,572,046

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
LIABILITIES					
Accounts Payable		68,063,466	68,461,271	33,727,541	11,849,463
Advances from Affiliates		14,828,309	46,545,135	199,226,746	(230,943,571)
Short-Term Debt		0	0	0	0
Other Current Regulatory Liabilities		0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated		65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated		0	0	0	0
Risk Management Liabilities		995,304	0	995,304	0
Accrued Taxes		14,873,751	11,438,018	(37,721,247)	41,156,987
Memo: Property Taxes		19,708,172	10,808,723	3,350,438	5,549,071
Accrued Interest		9,599,677	2,884,337	4,819,202	1,896,139
Risk Management Collateral		0	0	704,025	0
Utility Customer Deposits		30,642,325	30,642,325	0	0
Deposits - Customer and Collateral		31,346,350	30,642,325	704,025	0
TOTAL LIABILITIES		207,520,605	190,962,172	207,520,605	207,520,605

August 27, 2020 Supplement

BALANCE SHEET

BS8216
 YTD Apr 2020
 05/11/2020 17:19

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
		BS8216	110	117	180	
			Kentucky Power Company - Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
			BS8216	110	117	180
			YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
			0	0	0	0
			0	0	0	0
			0	0	0	0
			780,451	537,762	231,472	11,217
			2,196,721	2,005,847	45,358	145,517
			1,641,880	1,580,502	61,378	0
			180,084	0	180,084	(0)
			0	0	0	0
			1,339,844	620,155	719,689	0
			35,238	35,238	0	0
			0	0	0	0
			4,827,036	2,553,675	2,273,361	0
			1,989,807	1,299,794	690,013	0
			166,948	96,233	70,715	0
			0	0	0	0
			182,196	94,485	70,577	17,134
			1,958,095	1,958,095	0	0
			1,958,095	1,958,095	0	0
			5,896,325	5,894,889	1,437	0
			5,896,325	5,894,889	1,437	0
			0	0	0	0
			15,480,168	0	15,480,168	0
			89,287	0	89,287	0
			344,241	344,241	0	0
			12,882	12,882	0	0
			79,474	79,474	0	0
			296	0	269	27
			143,350	46,919	68,489	27,942
			312,328	0	312,328	0
			230,682	0	230,682	0
			684	684	0	0
			542,925	539,649	0	3,276
			46,321	46,321	0	0
			180,013	180,013	0	0
			22,767	0	22,767	0
			17,485,419	1,250,182	16,203,991	31,245
			35,702,871	15,383,247	20,271,244	48,380
			38,680,043	17,926,856	20,548,074	205,113
			243,386,901	177,897,942	287,299,644	(175,835,876)
			0	0	0	0
			927,648,669	287,711,675	439,879,281	200,057,714
			0	0	0	0
			927,648,669	287,711,675	439,879,281	200,057,714
			0	0	0	0
			77,195	15,433	61,762	0
			(53,378)	(15,433)	(37,945)	0
			23,817	0	23,817	0
			23,817	0	23,817	0
			430,067,454	126,352,176	225,049,138	78,666,140
			(0)	0	(0)	0
			31,145,325	16,342,072	3,890,677	10,912,576

BALANCE SHEET
 Kentucky Power Company - Kentucky Power Company - Kentucky Power Company -
 Int Consol Distribution Generation Transmission

BS8216
 YTD Apr 2020
 05/11/2020 17:19

BS8216 110 117 180

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020	YTD Apr 2020
Layout: BS8216					
<i>Memo - Reg Liab and Def/ITC</i>					
2530114	Asset Retirement Obligation	31,145,324	16,342,072	3,890,676	10,912,576
	Nuclear Decommissioning	24,564,526	87,641	24,476,885	0
	Employee Benefits and Pension Obligations	0	0	0	0
	Trust Preferred Securities	7,766,561	16,382,590	(10,692,433)	2,076,403
	Cumulative Preferred Stocks - Mandatory Redemption	0	0	0	0
	Obligations Under Capital Leases	2,706,974	1,987,835	704,075	15,064
	Obligations Under Operating Leases	9,275,165	8,798,951	220,529	255,686
	Def Credits - Income Tax	0	0	0	0
	Federal Mitigation Deferral(NSR)	324,493	0	324,493	0
	Def Credits - NSR	324,493	0	324,493	0
	Customer Advances for Construction	161,118	161,118	0	0
	Def Gain on Sale/Leaseback	0	0	0	0
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
	Def Gain on Disp of Utility Plant	0	0	0	0
	Other Deferred Credits	128,347	0	128,140	207
	Allowances	(47,200)	0	(47,200)	0
	IPP - System Upgrade Credits	346,070	0	0	346,070
	Fbr Opt Lns-In Kind Sv-Dfd Gns	97,553	97,553	0	0
	Fbr Opt Lns-Sold-Defd Rev	17,320	0	0	17,320
	Deferred Rev-Bonus Lease NC	66,405	0	66,405	0
	OIU Accounting of ExpensesT	26,731	0	26,731	0
	QUAL OF SVC PENALTIES - LT	264,458	0	0	264,458
	Asbestos Accrual - Non-Current	2,266,739	0	2,266,739	0
	Def Credits - Other	3,166,424	97,553	2,440,815	628,055
	Total Other Deferred Credits	3,327,542	258,671	2,440,815	628,055
	Accumulated Provisions - Rate Refund	0	0	0	0
	Accumulated Provisions - Misc	0	0	0	0
	Other Non-CURRENT LIABILITIES	15,634,174	11,045,457	3,689,912	898,806
	TOTAL NON-CURRENT LIABILITIES	1,436,850,526	457,921,611	686,317,276	292,611,639
	TOTAL LIABILITIES	1,680,237,427	635,819,553	973,616,920	116,775,763
	Cumulative Pref Stocks of Subs - Not subject Mand Redemp	0	0	0	0
	Minority Interest - Deferred Credits	0	0	0	0

COMMON SHAREHOLDERS' EQUITY					
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital	526,135,279	106,025,371	336,070,072	84,039,836
	Premium on Capital Stock	0	0	0	0
	Retained Earnings	217,425,662	77,847,122	(150,419,559)	289,998,099
	Accumulated Other Comprehensive Income (Loss)	763,082	0	763,082	0
	TOTAL SHAREHOLDERS' EQUITY	794,774,023	206,276,542	196,701,198	391,796,283
	<i>Memo: Total Equity</i>	794,774,023	206,276,542	196,701,198	391,796,283
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,475,011,450	842,096,095	1,170,318,118	508,572,046
	out-of-balance	(0)	0	0	0

BALANCE SHEET

BS8216
YTD Apr 2019
05/09/2019 23:24

18A V2019-04-30 Kentucky Power Company - Kentucky Power Company - Kentucky Power Company -
 Account: GL_ACCT_SEC Int Consol Distribution Generation Transmission
 Layout : BS8216 Business Unit: SEGMENT_CONS YTD Apr 2019 YTD Apr 2019 YTD Apr 2019

ASSETS	BS8216	110	117	180
Cash and Cash Equivalents	515,939			0
Other Cash Deposits	34,901	15,854	18,973	74
Customers	17,533,044	12,887,353	4,092,271	553,421
Accrued Unbilled Revenues	4,125,108	4,078,205	46,903	0
Miscellaneous Accounts Receivable	24,966,386	9,366,338	49,721,674	12,359,051
Allowances for Uncollectible Accounts	(117,196)	(117,196)	0	0
Accounts Receivable	46,507,343	26,214,700	53,860,847	12,912,472
Advances to Affiliates	0	0	0	0
Fuel, Materials and Supplies	41,269,471	2,692,165	38,283,974	293,332
Risk Management Contracts - Current	2,463,324	0	2,463,324	0
Margin Deposits	1,642,377	36,955	1,605,422	0
Unrecovered Fuel - Current	144,443	0	144,443	0
Other Current Regulatory Assets	0	0	0	0
Prepayments and Other Current Assets	2,980,944	1,384,863	1,405,745	190,336
TOTAL CURRENT ASSETS	95,558,742	30,860,475	97,782,730	13,396,214
Electric Production	1,198,590,070	920,517,369	1,226,436,492	607,175,210
Electric Transmission	607,701,130	0	0	0
Electric Distribution	857,903,862	0	0	0
General Property, Plant and Equipment	98,395,039	199,571	7,100,981	1,160,479
Construction Work-in-Progress	105,844,965	32,708,044	26,538,270	46,598,650
TOTAL PROPERTY, PLANT and EQUIPMENT	2,868,435,066	953,424,984	1,260,075,743	654,934,339
less: Accumulated Depreciation and Amortization	(976,130,478)	(279,307,072)	(490,347,083)	(206,476,323)
NET PROPERTY, PLANT and EQUIPMENT	1,892,304,587	674,117,912	769,728,660	448,458,016
Net Regulatory Assets	295,930,818	16,512,524	280,422,530	(1,004,237)
Securitized Transition Assets and Other	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0
Goodwill	0	0	0	0
Long-Term Risk Management Assets	69,644	0	69,644	0
Employee Benefits and Pension Assets	16,536,924	(2,770,534)	20,831,283	(1,523,824)
Other Non Current Assets	30,939,572	16,475,378	11,035,515	3,428,679
TOTAL OTHER NON-CURRENT ASSETS	343,476,958	30,217,368	312,358,972	900,618
TOTAL ASSETS	2,331,340,288	735,195,754	1,179,870,362	462,754,848

LIABILITIES	BS8216	110	117	180
Accounts Payable	77,354,105	54,676,590	59,462,820	9,695,371
Advances from Affiliates	38,650,121	51,235,399	134,343,409	(146,928,687)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	0	0	0	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities - Hedge	0	0	0	0
Curr. Unreal Losses - NonAffil	337,441	0	337,441	0
S/T Liability MTM Collateral	(236,007)	0	(236,007)	0
Risk Management Liabilities - MTM	101,434	0	101,434	0
Risk Management Liabilities	101,434	0	101,434	0
Accrued Taxes	20,967,765	9,837,637	10,143,434	16,281,923
Memo: Property Taxes	20,534,024	11,060,293	3,702,110	5,771,621

2440001
2440021

August 27, 2020 Supplement

August 27, 2020 Supplement

BALANCE SHEET		Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
		BS8216	110	117	180
Account: GL_ACCT_SEC	Layout : BS8216	YTD Apr 2019	YTD Apr 2019	YTD Apr 2019	YTD Apr 2019
Business Unit: SEGMENT_CONS					
Accrued Interest		9,563,126	2,828,747	4,866,547	1,867,832
Risk Management Collateral		498,458	0	498,458	0
Utility Customer Deposits		30,212,565	30,212,565	0	0
Deposits - Customer and Collateral		30,711,023	30,212,565	498,458	0
Over-Recovered Fuel Costs - Current		0	0	0	0
Dividends Declared		0	0	0	0
Preferred Stock due W/IN 1 Yr		0	0	0	0
Obligations under Capital Leases - Current		626,547	363,743	247,927	14,877
Obligations under Operating Leases - Current		1,867,593	1,816,074	35,102	16,417
Tax Collections Payable		1,871,600	1,709,161	162,439	0
Revenue Refunds - Accrued		377,014	0	0	377,014
Accrued Rents - Rockport		0	0	0	0
Accrued - Payroll		1,130,397	537,838	592,559	0
Accrued Rents		34,238	34,238	0	0
Accrued ICP		1,409,608	735,096	674,511	0
Accrued Vacations		4,168,466	2,110,233	2,058,233	0
Misc Employee Benefits		1,524,053	934,237	589,815	0
Payroll Deductions		149,009	82,672	66,337	0
Severance / SEI		849,956	0	849,956	0
Accrued Workers Compensation		186,933	96,161	89,189	1,583
Customer Advance Receipts		1,773,284	1,773,284	0	0
Customer Advance		1,773,284	1,773,284	0	0
Control Cash Disburse Account		2,400,634	2,400,634	0	0
Control Cash Disbursement Account		2,400,634	2,400,634	0	0
JMG Liability		0	0	0	0
ARO - Current		31,454,803	0	31,454,803	0
Active Med and Dental IBNR		54,704	27,609	27,179	(63)
Econ. Development Fund Curr		413,874	413,874	0	0
Unclaimed Funds		28,157	28,157	0	0
Acc Cash Franchise Req		77,569	77,569	0	0
Sales Use Tax - Leased Equip		13,973	0	13,946	27
Accrued Audit Fees		70,815	23,142	34,701	12,973
Federal Mitigation Accru (NSR)		312,328	0	312,328	0
Asbestos Accrual - Current		277,616	0	277,616	0
Quality of Service		39,296	0	0	39,296
KY RPO Rider Liability		684	684	0	0
Deferred Rev - Pole Attachments		549,417	549,417	0	0
Other Deferred Credits-Curr		21,783	21,783	0	0
Contr In Aid of Constr Advance		82,325	82,325	0	0
Deferred Rev-Bonus Lease Curr		22,767	0	22,767	0
Misc Current and Accrued Liabilities		33,420,111	1,224,559	32,143,340	52,213
Current Other and Accrued Liabilities		49,295,303	11,638,113	37,226,380	430,810
TOTAL CURRENT LIABILITIES		51,789,442	13,817,930	37,509,409	462,103
		229,137,016	162,608,869	231,630,283	(118,621,458)
Long-Term Debt - Affiliated		0	0	0	0
Long-Term Debt - Non Affiliated		867,269,431	239,238,699	455,080,522	172,950,211
Long-Term Debt - Premiums and Discounts Unamort		0	0	0	0
<i>Memo - LTD NonAffiliated and Premiums</i>		<i>867,269,431</i>	<i>239,238,699</i>	<i>455,080,522</i>	<i>172,950,211</i>
Long-Term Risk Management Liabilities - Hedge		0	0	0	0
LT Unreal Losses - Non Affil		135,810	0	135,810	0

August 27, 2020 Supplement

BALANCE SHEET
 Kentucky Power Company - Kentucky Power Company - Kentucky Power Company -
 Int Consol Distribution Generation Transmission

BS8216
 YTD Apr 2019
 05/09/2019 23:24

110

117

180

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	YTD Apr 2019	YTD Apr 2019	YTD Apr 2019	YTD Apr 2019
2440022	L/T Liability MTM Collateral	(2,515)	0	(2,515)	0
	Long-Term Risk Management Liabilities - MTM	133,295	0	133,295	0
	Long-Term Risk Management Liabilities	133,295	0	133,295	0
	Deferred Income Taxes	405,253,978	117,146,288	207,946,446	80,161,243
	Deferred Investment Tax Credits	86	38	38	11
	Regulatory Liabilities and Deferred Credits	28,219,402	7,475,286	13,773,391	6,970,725
	<i>Memo - Reg Liab and Def/ITC</i>	28,219,489	7,475,324	13,773,428	6,970,736
	Asset Retirement Obligation	26,029,951	82,755	25,947,196	0
	Nuclear Decommissioning	0	0	0	0
	Employee Benefits and Pension Obligations	6,004,914	2,817,125	3,130,926	56,862
	Trust Preferred Securities	0	0	0	0
	Cumulative Preferred Stocks of Subs - Mandatory Redemption	0	0	0	0
	Obligations Under Capital Leases	2,172,994	1,237,065	901,310	34,619
	Obligations Under Operating Leases	7,893,626	7,619,146	150,018	124,461
	Def Credits - Income Tax	(2,789)	(28,128)	23,688	1,651
2530114	Federl Mitigation Deferral(NSR)	324,493	0	324,493	0
	Def Credits - NSR	324,493	0	324,493	0
	Customer Advances for Construction	158,383	158,383	0	0
	Def Gain on Sale/Leaseback	0	0	0	0
	Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
	Def Gain on Disp of Utility Plant	0	0	0	0
2530000	Other Deferred Credits	26,062	0	20,672	5,391
2530004	Allowances	(22,766)	0	(22,766)	0
2530067	IPP - System Upgrade Credits	328,373	0	0	328,373
2530092	Fbr Opt Lns-In Kind Sv-Dfd Gns	110,390	110,390	0	0
2530137	Fbr Opt Lns-Sold-Defd Rev	30,876	0	0	30,876
2530178	Deferred Rev-Bonus Lease NC	89,172	0	89,172	0
2530185	O/U Accounting of Expenses T	3,392	0	3,392	0
2530191	Asbestos Accrual - Non-Current	2,750,201	0	2,750,201	0
	Def Credits - Other	3,315,700	110,390	2,840,671	364,639
	Total Other Deferred Credits	3,474,083	268,773	2,840,671	364,639
	Accumulated Provisions - Rate Refund	259,194	0	259,194	0
	Accumulated Provisions - Misc	0	0	0	0
	Other Non-Current Liabilities	14,121,601	9,096,856	4,499,374	525,371
	TOTAL NON-CURRENT LIABILITIES	1,347,032,657	375,857,048	710,511,187	260,664,423
	TOTAL LIABILITIES	1,576,169,674	538,465,916	942,141,469	142,042,964
	Cumulative Pref Stocks of Subs - Not subject Mand Redemp	0	0	0	0
	Minority Interest - Deferred Credits	0	0	0	0
	COMMON SHAREHOLDERS' EQUITY				
	Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
	Paid in Capital	526,135,279	106,025,371	336,070,072	84,039,836
	Premium on Capital Stock	0	0	0	0
	Retained Earnings	178,806,495	68,300,418	(108,407,622)	218,913,709
	Accumulated Other Comprehensive Income (Loss)	(221,161)	0	(221,161)	0
	TOTAL SHAREHOLDERS' EQUITY	755,170,614	196,729,838	237,728,893	320,711,853
	<i>Memo: Total Equity</i>	755,170,614	196,729,838	237,728,893	320,711,853
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,331,340,288	735,195,754	1,179,870,362	462,754,848
	out-of-balance	(0)	0	0	(0)

AEP Kentucky Trans Co
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - April, 2020

Final
 GLR7236
 05/11/20,17.00

UTILITY PLANT	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
101/106 GENERATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00
101/106 TRANSMISSION	124,616,586.18	1,281,972.02	0.00	0.00	0.00	125,898,558.20
101/106 CLOUD TRANSMISSION	0.00	298.91	0.00	0.00	0.00	298.91
101/106 DISTRIBUTION						
TOTAL (ACCOUNTS 101 & 106)	124,616,586.18	1,282,270.93	0.00	0.00	0.00	125,898,857.11
1011001/12 CAPITAL LEASES	0.00	0.00	0.00	0.00	0.00	0.00
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	124,616,586.18	1,282,270.93	0.00	0.00	0.00	125,898,857.11
1050001 PLANT HELD FOR FUTURE USE	0.00	0.00	0.00	0.00	0.00	0.00
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEGINNING BALANCE	17,135,181.63					
107000X ADDITIONS		3,464,235.96				
107000X TRANSFERS		(1,281,972.02)				
107000X ENDING BALANCE		<u>2,182,263.94</u>				19,317,445.57
107000X CLOUD CONSTRUCTION WIP:						
107000X BEGINNING BALANCE	0.00					
107000X ADDITIONS		288.91				
107000X TRANSFERS		(298.91)				
107000X ENDING BALANCE		<u>0.00</u>				0.00
TOTAL ELECTRIC UTILITY PLANT	141,751,767.81	3,464,534.87	0.00	0.00	0.00	145,216,302.68
NONUTILITY PLANT						
1210001 NONUTILITY PROPERTY-OWNED	0.00	0.00	0.00	0.00	0.00	0.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1210003 NONUTILITY PROPERTY-WIP	0.00					
1210003 BEGINNING BALANCE	0.00					
1210003 ADDITIONS		0.00				
1210003 TRANSFERS		0.00				
1210003 ENDING BALANCE		<u>0.00</u>				0.00
1210016 NONUTILITY PROPERTY-CCNC	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NONUTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00

AEP Kentucky Trans Co
ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - April, 2020

05/11/20 17:08

Final

GLR7436

UTILITY PLANT

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/SALV COST	TRANSFER/ADJUSTMENTS	ENDING BALANCE
1080001/11					0.00	
1080009/10					0.00	
	NUCLEAR OTHER DECOMMISSIONING COSTS					
	TOTAL NUCLEAR					
1080001/11	6,490,282.00	916,624.13	0.00	0.00	0.00	7,406,906.13
1080001/11					0.00	
	PRODUCTION TRANSMISSION DISTRIBUTION					
1080013	0.00	0.00	0.00	0.00	0.00	0.00
1080013					0.00	
1080013	(2,782.02)	0.00	0.00	(178.58)	0.00	(2,960.60)
	RETIREMENT WORK IN PROGRESS					
	TOTAL (108X accounts)					
	6,487,499.98	916,624.13	0.00	(178.58)	0.00	7,403,945.53

1110001	445,385.48	81,318.52	0.00	0.00	0.00	526,704.00
1110007	0.00	7.89	0.00	0.00	0.00	7.89
	NUCLEAR PRODUCTION TRANSMISSION CLOUD IMPLEMENT COST TRANSMISSION DISTRIBUTION					
	TOTAL (111X accounts)					
	445,385.48	81,326.41	0.00	0.00	0.00	526,711.89
101006	0.00	0.00	0.00	0.00	0.00	0.00
	CAPITAL LEASES					
1150001	0.00	0.00	0.00	0.00	0.00	0.00
	ACQUISITION ADJUSTMENT AMORT					
	TOTAL ACCUM DEPR & AMORT.					
	6,932,885.46	997,950.54	0.00	(178.58)	0.00	7,930,657.42

NONUTILITY PLANT

1220001	0.00	0.00	0.00	0.00	0.00	0.00
1220002	0.00	0.00	0.00	0.00	0.00	0.00
1220003	0.00	0.00	0.00	0.00	0.00	0.00
1220004	0.00	0.00	0.00	0.00	0.00	0.00
1240027	0.00	0.00	0.00	0.00	0.00	0.00
1240028	0.00	0.00	0.00	0.00	0.00	0.00
	Depr&Amrt of Nonutil Prop-Ownd					
	Depr&Amrt of Nonutil Prop-Leasd					
	Depr&Amrt of Nonutil Prop-WIP					
	Depletion - Owned					
	Other Property - RWIP					
	Other Property - Retirement					
	TOTAL NONUTILITY PLANT					
	0.00	0.00	0.00	0.00	0.00	0.00

Form Approval
OMB NO. 1905-0129
(Expires 11-30-2007)

**Monthly Electric Utility Sales and Revenue
Report with State Distributions – 2020**

U.S. Department of Energy
Energy Information Administration
Form EIA-826

This report is mandatory under Public Law 93-275, the Federal Energy Administration Act of 1974, Public Law 95-91, Department of Energy Organization Act, and Public Law 102-486, the Energy Policy Act of 1992. Information reported on the Form EIA-826 is not considered confidential. See Section V of the General Instructions for sanctions statement. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collected information. Send comments regarding this form, its burden estimate, or any aspect of the data collection to the Energy Information Administration, Statistical and Methods Group EI-73, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503. (A person is required to respond to the collection of information only if it displays a valid OMB number.) **Carefully read and follow all instructions. If you need assistance, please contact Alfred Pippi at: (202) 287-1625 or Charlene Harris-Russell at: (202) 287-1747 or by E-Mail at eia-826@eia.doc.gov.**

Please submit by the last calendar day of the month following the reporting month. **Return completed forms by E-Mail at eia-826@eia.doc.gov or fax to (202) 287-1585 or (202) 287-1959.**
Department of Energy, Energy Information Administration (EI-53), BG-076 (EIA-826) Washington, DC 20585-0650.

Utility Name: Kentucky Power Company **Identification Code (Assigned by EIA): 22053**

Reporting for the month of: Jan ___ Feb ___ Mar ___ Apr ___ X ___ May ___ Jun ___ Jul ___ Aug ___ Sep ___ Oct ___ Nov ___ Dec ___, 2020

Contact Person: Sandra Vargo Phone number: 614-716-2671

Email: slvargo@aep.com Fax: 614-716-1449

RETAIL SALES TO ULTIMATE CONSUMERS

Schedule I - A: Full Service (Energy and Delivery Service (bundled))

Instructions: Enter the reporting month revenue (thousand dollars), megawatthours, and number of consumers for energy and delivery service (bundled) by State and consumer class category

State	Items	Residential	Commercial	Industrial	Transportation	Total
KY	a. Revenue (Thousand Dollars)	\$ 15,703	\$ 10,115	\$ 10,457	-	\$ 36,275
	b. Megawatthours	122,289	80,282	161,495	-	364,066
	c. Number of consumers	133,894	30,213	1,134	-	165,241
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					

Note:

June 25, 2020

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

Please find enclosed May 2020 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-12	Income Statement
1-3	Details of Operating Revenues
5-10	Operating Expenses – Functional Expenses
12	Detail Statement of Taxes

Balance Sheet:

13	Balance Sheet – Assets & Other Debits
13-15	Balance Sheet – Liabilities & Other Credits
14-15	Deferred Credits
15	Statement of Retained Earnings

Utility Property:

16-17	Electric Property & Accum Prov for Depr & Amrtz
-------	---

Sincerely,

**Craig
Adelman**

Digitally signed by Craig Adelman
DN: cn=Craig Adelman, c=US,
o=American Electric Power, ou=AEPP,
email=cadelman@AEP.COM
Reason: I am approving this document
Date: 2020.06.30 13:14:00 -04'00'

Craig M Adelman
Senior Manager –Regulated Accounting

American Electric Power

INCOME STATEMENT

IS8016
YTD May 2020
06/05/2020 20:32

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual	YTD May 2020 Actual	110 Actual	YTD May 2020 Actual	117 Actual	YTD May 2020 Actual	180 Actual	YTD May 2020 Actual
17A V2099-01-01		Layout: IS8016		Account: GL_ACCT_SEC		Business Units: SEGMENT_CONS			
REVENUES									
4400001	Residential Sales-W/Space Htg	55,120,952		55,120,952					0
4400002	Residential Sales-W/O Space Ht	23,317,149		23,317,149			35,212		0
4400005	Residential Fuel Rev	20,772,828		20,772,828			0		0
A	Revenue - Residential Sales	99,210,929		99,175,717			35,212		-
4420001	Commercial Sales	32,569,906		32,569,906			25,681		0
4420006	Sales to Pub Auth - Schools	5,466,166		5,466,166			0		0
4420007	Sales to Pub Auth - Ex-Schools	6,986,147		6,986,147			0		0
4420013	Commercial Fuel Rev	11,340,047		11,340,047			0		0
A	Revenue - Commercial Sales	56,362,266		56,336,584			25,681		-
B	Revenue - Industrial Sales - Affiliated								
4420002	Industrial Sales (Excl Mines)	24,789,943		24,735,507			54,435		0
4420004	Ind Sales-NonAffil(Incl Mines)	8,092,588		8,092,588			0		0
4420016	Industrial Fuel Rev	20,830,150		20,830,150			0		0
A	Revenue - Industrial Sales - NonAffiliated	53,712,681		53,658,246			54,435		-
A	Revenue - Industrial Sales	53,712,681		53,658,246			54,435		-
A	Revenue - Gas Products Sales								
B	Revenue - Gas Transportation & Storage Sales - Affiliated								
4440000	Public Street/Highway Lighting	712,159		711,935			224		0
4440002	Public St & Hwy Light Fuel Rev	112,869		112,869			0		0
A	Revenue - Other Retail Sales	825,028		824,804			224		-
B	Revenue - Other Retail Sales - Affiliated								
B	Revenue - Retail Sales	210,110,904		209,995,351			115,552		-
4560043	Oth Elec Rv-Trn-Aff-Trmf Price	0		0			0		30,459,380
4561033	PJM NITS Revenue - Affiliated	21,767,385		21,767,385			0		21,767,385
4561034	PJM TO Adm. Serv Rev - Aff	120,261		120,261			0		120,261
4561035	PJM Affiliated Trans NITS Cost	(17,506,123)		(17,506,123)			(17,506,123)		0
4561036	PJM Affiliated Trans TO Cost	(70,299)		(70,299)			(70,299)		0
4561059	Affil PJM Trans Enhancmnt Rev	461,823		461,823			0		461,823
4561060	Affil PJM Trans Enhancmnt Cost	(371,414)		(371,414)			(371,414)		0
4561062	PROVISION RTO Cost - Affi	37,760		37,760			37,760		0
4561063	PROVISION RTO Rev Affiliated	(529,436)		(529,436)			0		(529,436)
4561073	PROVISION RTO Rev-Affil NoElim	(30,967)		(30,967)			0		(30,967)
B	Revenue - Transmission-Affiliated	3,878,989		3,878,989			(17,910,076)		52,248,445
4470150	Transm. Rev.-Dedic. Whsl/Munt	41,562		41,562			(748,463)		790,026
4470206	PJM Trans loss credits-OSS	191,369		191,369			191,369		0
4470209	PJM trans loss charges-OSS	(21,194)		(21,194)			(21,194)		0
4561002	RTO Formation Cost Recovery	6,794		6,794			(54,185)		60,979
4561004	SECA Transmission Rev	19,155		19,155			0		19,155
4561005	PJM Point to Point Trans Svc	547,356		547,356			547,356		0
4561006	PJM Trans Owner Admin Rev	34,909		34,909			0		34,909
4561007	PJM Network Integ Trans Svc	2,926,486		2,926,486			0		2,926,486
4561019	Oth Elec Rev Trans Non Affil	21,843		21,843			0		21,843
4561028	PJM Pow Fac Cte Rev Whsl Cu-NA	3,382		3,382			0		3,382
4561029	PJM NITS Revenue Whsl Cus-NAff	1,038,885		1,038,885			0		1,038,885
4561030	PJM TO Serv Rev Whls Cus-NAff	6,505		6,505			0		6,505
4561058	NonAffil PJM Trans Enhncmnt Rev	500,549		500,549			0		500,549
4561061	NAff PJM RTEP Rev for Whsl+FR	22,041		22,041			0		22,041
4561064	PROVISION RTO Rev WhslCus-NAff	(24,427)		(24,427)			0		(24,427)
4561065	PROVISION RTO Rev - NonAff	(72,638)		(72,638)			0		(72,638)
A	Revenue - Transmission-NonAffiliated	5,242,579		5,242,579			(85,117)		5,327,696

American Electric Power

INCOME STATEMENT

IS8016
 YTD May 2020
 06/05/2020 20:32

		Layout: IS8016		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual		YTD May 2020		110 Actual		117 Actual		180 Actual		YTD May 2020	
		Actual		YTD May 2020		Actual		Actual		Actual		Actual	
D	Revenue Merchandising & Contract Work	-	-	-	-	-	-	-	-	-	-	-	-
C	Revenues Non-Utility Operations - Affiliated	-	-	-	-	-	-	-	-	-	-	-	-
	Rev from Non-Util Oper NonAffil	112,418	112,418	112,418	112,418	0	0	0	0	0	0	0	0
D	Revenues from Non-Utility Operations - NonAffiliated	112,418	112,418	112,418	112,418	-	-	-	-	-	-	-	-
C	Non-Operating Rental Income - Affiliated	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Operating Rental Income	18,850	18,850	18,850	18,850	6,650	6,650	11,850	11,850	0	0	(2,779)	(2,779)
	Non-Operating Rental Inc-Depr	(2,779)	(2,779)	(2,779)	(2,779)	0	0	0	0	0	0	(2,779)	(2,779)
D	Non-Operating Rental Income - NonAffiliated	15,721	15,721	15,721	15,721	6,650	6,650	11,850	11,850	0	0	(2,779)	(2,779)
C	Non-Operating Rental Income - Affiliated	15,721	15,721	15,721	15,721	6,650	6,650	11,850	11,850	0	0	(2,779)	(2,779)
	Misc Non-Op Inc-NonAsc-Rentis	576	576	576	576	264	264	260	260	52	52		
	Misc Non-Op Inc-NonAsc-Timber	73,411	73,411	73,411	73,411	0	0	73,411	73,411	0	0		
	Misc Non-Op Inc - NonAsc - Oth	9,940	9,940	9,940	9,940	316	316	9,624	9,624	0	0		
D	Non-Operating Misc Income - NonAffiliated	83,926	83,926	83,926	83,926	580	580	83,295	83,295	52	52		
C	Non-Operating Misc Income	83,926	83,926	83,926	83,926	580	580	83,295	83,295	52	52		
	Rent From Elect Prop-ABD-Nonaf	32,842	32,842	32,842	32,842	0	0	0	0	0	0		
	Other Electric Revenues - ABD	88,236	88,236	88,236	88,236	0	0	0	0	0	0		
D	Associated Business Development Income	121,078	121,078	121,078	121,078	121,078	121,078	0	0	0	0		
	Revenue - Other Opr - Other	333,144	333,144	333,144	333,144	240,726	240,726	95,145	95,145	(2,727)	(2,727)		
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-	-	-	-	-	-	-		
	Memo: Revenue-Oth Opr-Oth Non	333,144	333,144	333,144	333,144	240,726	240,726	95,145	95,145	(2,727)	(2,727)		
A	Revenue - Other Operating	5,876,868	5,876,868	5,876,868	5,876,868	4,581,900	4,581,900	1,272,986	1,272,986	203,852	203,852		
B	Provision for Rate Refund - NonAffiliated	-	-	-	-	-	-	-	-	-	-		
B	Provision for Rate Refund - Affiliated	-	-	-	-	-	-	-	-	-	-		
	Provision for Rate Refund	-	-	-	-	-	-	-	-	-	-		
A	Revenue - Power Sales	470,080	470,080	470,080	470,080	0	0	470,080	470,080	0	0		
	Pwr Sales Outside Svc Territory	470,080	470,080	470,080	470,080	0	0	470,080	470,080	0	0		
	TOTAL OPERATING REVENUES	231,671,102	231,671,102	231,671,102	231,671,102	214,577,252	214,577,252	116,405,108	116,405,108	57,779,993	57,779,993		
	Memo: G/TID Revenue	225,724,285	225,724,285	225,724,285	225,724,285	213,700,462	213,700,462	6,662,260	6,662,260	5,361,562	5,361,562		
	Memo: Other Affiliated Revenue	5,613,674	5,613,674	5,613,674	5,613,674	636,064	636,064	1,099,647,703	1,099,647,703	52,421,158	52,421,158		
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-	-	-	-	-	-	-		
	Memo: Revenue-Oth Opr-Oth Non	333,144	333,144	333,144	333,144	240,726	240,726	95,145	95,145	(2,727)	(2,727)		
	Memo: Total Operating Revenues	231,671,102	231,671,102	231,671,102	231,671,102	214,577,252	214,577,252	116,405,108	116,405,108	57,779,993	57,779,993		
	Memo: Affiliated Revenue	5,613,674	5,613,674	5,613,674	5,613,674	636,064	636,064	1,099,647,703	1,099,647,703	52,421,158	52,421,158		
	Memo: Non-Affiliated Revenue	226,057,428	226,057,428	226,057,428	226,057,428	213,941,188	213,941,188	6,757,405	6,757,405	5,358,836	5,358,836		
	Memo: Total Operating Revenues	231,671,102	231,671,102	231,671,102	231,671,102	214,577,252	214,577,252	116,405,108	116,405,108	57,779,993	57,779,993		
FUEL EXPENSES													
	Fuel	1,976,674	1,976,674	1,976,674	1,976,674	0	0	1,976,674	1,976,674	0	0		
5010000	Fuel Consumed	18,573,146	18,573,146	18,573,146	18,573,146	0	0	18,573,146	18,573,146	0	0		
5010003	Fuel - Procure Unload & Handle	998,236	998,236	998,236	998,236	0	0	998,236	998,236	0	0		
5010019	Fuel Oil Consumed	683,994	683,994	683,994	683,994	0	0	683,994	683,994	0	0		
5010020	Nat Gas Consumed Steam	3,718,887	3,718,887	3,718,887	3,718,887	0	0	3,718,887	3,718,887	0	0		
5010021	Transp Gas Consumed Steam	4,012	4,012	4,012	4,012	0	0	4,012	4,012	0	0		
5010027	Gypsum handling/disposal costs	162,812	162,812	162,812	162,812	0	0	162,812	162,812	0	0		
5010028	Gypsum Sales Proceeds	(84,138)	(84,138)	(84,138)	(84,138)	0	0	(84,138)	(84,138)	0	0		
5010034	Gas Transp Res Fees-Steam	2,615,256	2,615,256	2,615,256	2,615,256	0	0	2,615,256	2,615,256	0	0		
	Fuel Expense Total	28,648,879	28,648,879	28,648,879	28,648,879	0	0	28,648,879	28,648,879	0	0		
5010005	Fuel - Deferred	6,169,029	6,169,029	6,169,029	6,169,029	0	0	6,169,029	6,169,029	0	0		
	Deferred Fuel Expense	6,169,029	6,169,029	6,169,029	6,169,029	0	0	6,169,029	6,169,029	0	0		

American Electric Power

INCOME STATEMENT

IS8016

YTD May 2020

06/05/2020 20:32

	Kentucky Power Int Consol			Kentucky Power Company - Distribution			Kentucky Power Company - Generation			Kentucky Power Company - Transmission		
	IS8016			110			117			180		
	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020
Layout: IS8016												
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS												
Over Under Fuel Expense												
Fuel for Electric Generation												
Fuel for Affiliates for Electric Generation												
5090000		34,817,908										
5090009	Allow Consum Title IV SO2	21,480						21,480				
	Allow Consumpt CSAPR SO2	155						155				
	Allowances - Consumption	21,635						21,635				
5020002	Urea Expense	282,535						282,535				
5020003	Trona Expense	111,215						111,215				
5020004	Limestone Expense	914,257						914,257				
5020005	Polymer expense	139,005						139,005				
5020007	Lime Hydrate Expense	126,724						126,724				
	Emissions Control - Chemicals	1,573,736						1,573,736				
	Total Fuel for Electric Generation	36,413,278						36,413,278				
	Memo: NonAff Fuel/Allow/Emissions											
5550027	Purch Pwr-Non-Fuel Portion-Aff											
5550029	Purch Power-Assoc-Trmsr Price											
5550046	Purch Power-Fuel Portion-Affil											
	Purchased Electricity from AEP - Affiliates	27,101,911						27,101,911				
5550001	Purch Pwr-NonTrading-Nonassoc	21,520,252						21,520,252				
5550039	PJM Inadvertent Mtr Res-OSS	22						22				
5550040	PJM Inadvertent Mtr Res-LSE	(2,058)						(2,058)				
5550074	PJM Reactive-Charge	1,161,008						1,161,008				
5550075	PJM Reactive-Credit	(586,027)						(586,027)				
5550076	PJM Black Start-Charge	417,111						417,111				
5550078	PJM Regulation-Charge	118,029						118,029				
5550079	PJM Regulation-Credit	(34,635)						(34,635)				
5550083	PJM Spinning Reserve-Charge	36,493						36,493				
5550084	PJM Spinning Reserve-Credit	(2,598)						(2,598)				
5550090	PJM 30m Suppl Reserv Charge LSE	101						101				
5550123	PJM OpRes-LSE-Charge	45,057						45,057				
5550124	PJM Implicit Congestion-LSE	931,563						931,563				
5550132	PJM FTR Revenue-LSE	(2,907,344)						(2,907,344)				
5550137	PJM OpRes-LSE-Credit	(128)						(128)				
5550153	PurchPower-Rockport Def-NonAff	(6,250,000)						(6,250,000)				
5550326	PJM Transm Loss Charges - LSE	1,828,841						1,828,841				
5550327	PJM Transm Loss Credits-LSE	(358,920)						(358,920)				
5550328	PJM FC Penalty Credit	(920)						(920)				
	Purchased Electricity for Resale - NonAffiliated	15,915,846						15,915,846				
	Purchased Gas for Resale - Affiliated											
	Purchased Gas for Resale - NonAffiliated											
	Total Purchased Power	43,017,757						43,017,757				
	GROSS MARGIN	152,240,067						88,126,872				
OPERATING EXPENSES												
5000000	Oper Supervision & Engineering	1,556,549						1,556,549				
5000001	Oper Super & Eng-RATA-Affil	47,096						47,096				
5020000	Steam Expenses	386,936						386,936				
5060000	Misc Steam Power Expenses	2,516,722						2,516,722				
5060002	Misc Steam Power Exp-Assoc	22,969						22,969				
5060011	BSRR O/U Recovery-Oper Costs	759						759				
	Steam Generation Op Exp	4,531,032						(612)				
	Nuclear Generation Op Exp											
	Total Operating Expenses	9,408						9,408				
	Total Gross Margin	126,450,380						126,450,380				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				
	Total YTD May 2020	36,413,278						36,413,278				
	Total YTD May 2020	27,101,911						27,101,911				
	Total YTD May 2020	15,915,846						15,915,846				
	Total YTD May 2020	43,017,757						43,017,757				
	Total YTD May 2020	152,240,067						88,126,872				
	Total YTD May 2020	34,817,908						34,817,908				

American Electric Power

INCOME STATEMENT

IS8016

YTD May 2020

06/05/2020 20:32

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD May 2020 Actual	110 Actual	YTD May 2020 Actual	117 Actual	YTD May 2020 Actual	180 Actual	YTD May 2020 Actual
Hydro Generation Op Exp								
Sys Control & Load Dispatching	168,676	168,676	0	0	0	168,676	0	0
Other Expenses	198,807	198,807	0	0	0	198,807	0	0
Other Pwr Exp - Wholesale RECs	3,653	3,653	3,653	0	0	0	0	0
PJM Admin-MAM&SC- OSS	23,044	23,044	0	0	0	23,044	0	0
PJM Admin-MAM&SC- Internal	371,505	371,505	0	0	0	371,505	0	0
Other Generation Op Exp	765,685	762,032	3,653	762,032	0	762,032	0	0
Oper Supervision & Engineering	1,129,081	1,129,081	16,230	16,230	10,255	10,255	1,102,596	1,102,596
Load Dispatch-Mntr&Op TransSys	135,759	135,759	1,326	1,326	0	2,611	131,822	131,822
PJM Admin-SSC&DS-OSS	21,521	21,521	0	0	0	21,521	0	0
PJM Admin-SSC&DS-Internal	413,697	413,697	0	0	0	413,697	0	0
RTO Admin Default LSE	63,896	63,896	0	0	0	63,896	0	0
PJM Admin Defaults OSS	9,785	9,785	0	0	0	9,785	0	0
GreenHat Settlement	(52,014)	(52,014)	0	0	0	(52,014)	0	0
Reliability,Plng&Sids Develop	36,834	36,834	680	680	0	1,337	34,817	34,817
PJM Admin-RP&SDS-OSS	6,686	6,686	0	0	0	6,686	0	0
PJM Admin-RP&SDS- Internal	134,487	134,487	0	0	0	134,487	0	0
Station Expenses - Nonassoc	55,880	55,880	(310)	(310)	15	15	56,176	56,176
Overhead Line Expenses	6,808	6,808	(1)	(1)	(4)	(4)	6,814	6,814
Transmsn Elec by Others-NAC	44,202	44,202	0	0	0	44,202	0	0
Tran Elec by Oth-Aff-Trn Price	0	0	30,459,380	30,459,380	0	0	0	0
PJM Trans Enhancement Charge	694,136	694,136	0	0	0	694,136	0	0
PJM TO Serv Exp - Aff	85,298	85,298	0	0	0	85,298	0	0
PJM NITS Expense - Affiliated	18,855,190	18,855,190	0	0	0	18,855,190	0	0
Affil PJM Trans Enhncement Exp	2,346,385	2,346,385	0	0	0	2,346,385	0	0
PROVISION RTO Affi Expense	(435,021)	(435,021)	0	0	0	(435,021)	0	0
PJM NITS Expense - Non-Affilia	154,748	154,748	0	0	0	154,748	0	0
PJM trans enhancement refund	53,439	53,439	0	0	0	53,439	0	0
Misc Transmission Expenses	392,449	392,449	(2,533)	(2,533)	0	19,180	375,802	375,802
PJM OATT LSE Over-Under Adjust	(10,151,755)	(10,151,755)	0	0	0	(10,151,755)	0	0
GreenHat Settlement	(13,564)	(13,564)	0	0	0	0	(13,564)	(13,564)
Misc Transm Exp - Affiliate	1,329	1,329	0	0	0	0	1,329	1,329
Rents - Nonassociated	258	258	0	0	0	0	258	258
Rents - Associated	26,389	26,389	26,389	26,389	0	0	181,490	181,490
Transmission Op Exp	14,015,905	14,015,905	30,501,159	12,278,076	0	12,278,076	1,877,540	1,877,540
Oper Supervision & Engineering	467,506	467,506	457,978	6,993	0	6,993	2,535	2,535
Load Dispatching	517	517	517	0	0	0	0	0
Station Expenses	71,796	71,796	71,796	0	0	0	13	13
Overhead Line Expenses	231,396	231,396	231,390	(11)	0	(11)	17	17
Underground Line Expenses	58,091	58,091	58,091	0	0	0	0	0
Street Lighting & Signal Sys E	33,201	33,201	33,201	0	0	0	0	0
Meter Expenses	517,103	517,103	516,957	1	1	145	145	145
Customer Installations Exp	59,902	59,902	59,902	0	0	0	0	0
Miscellaneous Distribution Exp	1,374,453	1,374,453	1,274,112	79,568	0	79,568	20,773	20,773
Rents - Nonassociated	654,579	654,579	654,579	0	0	0	0	0
Rents - Associated	3,275	3,275	3,275	0	0	0	0	0
Distribution Op Exp	3,471,831	3,471,831	3,361,797	86,551	0	86,551	23,483	23,483
Supervision - Customer Accts	9,101	9,101	6,268	455	0	455	2,378	2,378
Meter Reading Expenses	30,156	30,156	26,906	2,589	0	2,589	661	661
Meter Reading - Regular	181,571	181,571	181,571	0	0	0	0	0
Meter Reading - Large Power	25,004	25,004	25,004	0	0	0	0	0
Cust Records & Collection Exp	159,616	159,616	157,879	42	0	42	1,695	1,695

American Electric Power

INCOME STATEMENT

IS8016

YTD May 2020

06/05/2020 20:32

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020
9030001	1,228,527	1,228,527	0	0	0	0	0	0
9030002	6,505	6,451	43	43	0	0	11	11
9030003	234,020	234,020	0	0	0	0	0	0
9030004	17,733	17,733	0	0	0	0	0	0
9030005	16,034	16,034	0	0	0	0	0	0
9030006	319,495	319,495	0	0	0	0	0	0
9030007	92,901	92,901	0	0	0	0	0	0
9030009	29,691	29,652	31	31	8	8	0	0
9040007	(7,260)	(7,777)	517	517	0	0	0	0
9050000	8,900	8,705	155	155	39	39	0	0
9070000	(124,642)	(124,675)	31	31	0	0	1	1
9070001	17	0	17	17	0	0	0	0
9080000	429,815	429,815	0	0	0	0	0	0
9080009	49,198	49,198	0	0	0	0	0	0
9090000	68,658	68,658	0	0	0	0	0	0
9100000	19,093	8,848	0	8,246	0	8,246	1,999	1,999
9100001	1,379	0	0	1,379	0	1,379	0	0
	2,795,511	2,775,213	2,795,511	13,506	6,793	6,793	0	0
	143	99	44	44	0	0	0	0
	15,720	15,720	0	0	0	0	0	0
	27	27	0	0	0	0	0	0
	1,200	311	708	708	181	181	0	0
	355	355	0	0	0	0	0	0
	17,446	16,513	752	752	181	181	0	0
	1,071,141	630,002	389,345	389,345	51,795	51,795	0	0
	4,121,655	1,993,529	1,552,278	1,552,278	575,847	575,847	0	0
	3,395	3,395	0	0	0	0	0	0
	555,629	423,011	101,156	101,156	31,462	31,462	0	0
	35	12	16	16	7	7	0	0
	1	0	0	0	1	1	0	0
	78	44	24	24	9	9	0	0
	51	21	21	21	8	8	0	0
	20	14	7	7	0	0	0	0
	4	2	1	1	1	1	0	0
	35	12	16	16	7	7	0	0
	7	2	3	3	1	1	0	0
	9	5	3	3	1	1	0	0
	299	176	87	87	37	37	0	0
	5	3	2	2	0	0	0	0
	228	228	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	9	7	1	1	1	1	0	0
	182	0	182	182	0	0	0	0
	110	0	110	110	0	0	0	0
	5	3	2	2	0	0	0	0
	(177,260)	(177,260)	0	0	0	0	0	0
	(217,240)	(217,565)	0	0	0	0	0	0
	(285)	(285)	0	0	0	0	0	0
	1,515,878	532,924	741,364	741,364	241,590	241,590	0	0
	404,364	153,182	128,647	128,647	122,535	122,535	0	0
	2,044	1,447	642	642	(45)	(45)	0	0
	404,505	73,353	294,941	294,941	36,211	36,211	0	0

American Electric Power

INCOME STATEMENT

IS8016

YTD May 2020

06/05/2020 20:32

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020
Injuries and Damages	440,321	440,321	318,239	318,239	109,004	109,004	13,079	13,079
Emp Accident Prvntn-Adm Exp	229	229	186	186	67	67	(24)	(24)
Wrks Cmpnsh Pre&Sif Ins Piv	362,560	362,560	388,240	388,240	(28,209)	(28,209)	2,529	2,529
Prsnal Injries&Prop Dmge-Pub	3,631	3,631	18	18	3,613	3,613	0	0
Fig Ben Loading - Workers Comp	(140,105)	(140,105)	(150,033)	(150,033)	9,928	9,928	0	0
Employee Pensions & Benefits	8,493	8,493	1,498	1,498	6,994	6,994	1	1
Edit & Print Empl Pub-Salaries	1,446	1,446	446	446	675	675	324	324
Pension & Group Ins Admin	12,304	12,304	5,653	5,653	6,495	6,495	156	156
Pension Plan	1,006,269	1,006,269	639,391	639,391	366,879	366,879	0	0
Group Life Insurance Premiums	77,583	77,583	51,291	51,291	26,292	26,292	0	0
Group Medical Ins Premiums	1,892,610	1,892,610	1,273,342	1,273,342	622,101	622,101	(2,833)	(2,833)
Group L-T Disability Ins Prem	174,156	174,156	121,808	121,808	52,412	52,412	(65)	(65)
Group Dental Insurance Prem	82,676	82,676	56,093	56,093	26,582	26,582	0	0
Training Administration Exp	971	971	701	701	262	262	8	8
Employee Activities	6,966	6,966	3,857	3,857	3,005	3,005	104	104
Educational Assistance Pmts	23,099	23,099	13,739	13,739	9,360	9,360	0	0
Postretirement Benefits - OPEB	91,644	91,644	50,369	50,369	41,275	41,275	0	0
Savings Plan Contributions	679,620	679,620	446,996	446,996	232,624	232,624	0	0
Deferred Compensation	(1,983)	(1,983)	(2,020)	(2,020)	38	38	0	0
Supplemental Pension	1,307	1,307	1,200	1,200	107	107	0	0
SFAS 112 Postemployment Benef	(116,981)	(116,981)	0	0	(116,981)	(116,981)	0	0
Fig Ben Loading - Pension	(407,452)	(407,452)	(343,921)	(343,921)	(63,531)	(63,531)	0	0
Fig Ben Loading - Grp Ins	(879,274)	(879,274)	(768,541)	(768,541)	(110,733)	(110,733)	0	0
Fig Ben Loading - Savings	(282,425)	(282,425)	(246,189)	(246,189)	(36,236)	(36,236)	0	0
Fig Ben Loading - OPEB	(64,268)	(64,268)	(56,928)	(56,928)	(7,340)	(7,340)	0	0
IntercFringeOffset- Don't Use	(310,197)	(310,197)	(303,937)	(303,937)	(6,260)	(6,260)	0	0
Fig Ben Loading - Accrual	(3,613)	(3,613)	(10,172)	(10,172)	6,559	6,559	0	0
Amort-Post Retirement Benefit	90,258	90,258	53,992	53,992	29,669	29,669	6,597	6,597
Franchise Requirements	53,207	53,207	53,207	53,207	0	0	0	0
Regulatory Commission Exp	107	107	6	6	99	99	3	3
Regulatory Commission Exp-Adm	(1)	(1)	(0)	(0)	(1)	(1)	0	0
Regulatory Commission Exp-Case	609,736	609,736	179,738	179,738	341,198	341,198	88,800	88,800
Reg Com Exp-FERC Trans Cases	4,987	4,987	111	111	85	85	4,792	4,792
General Advertising Expenses	8,936	8,936	2,394	2,394	5,239	5,239	1,303	1,303
Newspaper Advertising Space	118	118	30	30	70	70	18	18
Radio Station Advertising Time	7,500	7,500	1,955	1,955	4,411	4,411	1,134	1,134
Publicity	163	163	42	42	97	97	24	24
Public Opinion Surveys	5,621	5,621	5,621	5,621	0	0	0	0
Video Communications	35	35	9	9	21	21	5	5
Other Corporate Comm Exp	4,803	4,803	4,803	4,803	0	0	0	0
Misc General Expenses	95,273	95,273	26,529	26,529	43,474	43,474	25,270	25,270
Corporate & Fiscal Expenses	7,614	7,614	4,924	4,924	2,059	2,059	631	631
Research, Develop&Demonstr Exp	41	41	41	41	0	0	0	0
Rents - Real Property	36,478	36,478	36,478	36,478	0	0	0	0
Rents - Personal Property	51,784	51,784	42,340	42,340	8,781	8,781	663	663
Administration & General	10,250,010	10,250,010	4,689,808	4,689,808	4,409,686	4,409,686	1,150,517	1,150,517
Accretion Expense	293,698	293,698	0	0	293,698	293,698	0	0
Accretion	293,698	293,698	-	-	293,698	293,698	-	-
Gain From Disposition of Plant	(3,618)	(3,618)	(3,618)	(3,618)	0	0	0	0
Loss/(Gain) on Utility Plant	(3,618)	(3,618)	(3,618)	(3,618)	-	-	0	0
Assoc Bus Dev - Materials Sold	48,977	48,977	48,977	48,977	0	0	0	0
Assoc Business Development Exp	59,021	59,021	57,774	57,774	(12)	(12)	1,259	1,259

American Electric Power

INCOME STATEMENT

IS8016
YTD May 2020
06/05/2020 20:32

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020
Layout: IS8016								
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS								
Associated Business Development Expenses								
4211000		107,998	106,751	(12)		1,259		
	Gain on Disposition of Property	(33,289)	0	(33,289)		0		
	Gain on Disposition of Property	(33,289)	0	(33,289)		0		
4212000	Loss on Disposition of Property	14	0	0		14		
	Loss on Disposition of Property	14	0	0		14		
	Loss(Gain) of Sale of Property	(33,275)	-	(33,289)		14		
4010001	Operation Exp - Nonassociated	9	0	9		0		
4265009	Factored Cust AIR Exp - Affil	541,694	541,694	0		0		
4265010	Fact Cust AIR-Bad Debts-Affil	1,037,746	1,037,746	0		0		
	Opr Exp and Factored AIR	1,579,449	1,579,441	9		-		
	Water Heaters	-	-	-		-		
4040007	Cloud Implement - Amort Plant	8,237	7,777	382		78		
4265004	Social & Service Club Dues	1,766	1,185	404		177		
4265007	Regulatory Expenses	5,411	1,402	3,199		811		
	Expense of Non-Utility Operation	15,415	10,363	3,985		1,066		
4210009	Misc Non-Op Exp - NonAssoc	(38)	4	(49)		7		
	Misc NonOp Expenses - NonAssoc	(38)	4	(49)		7		
4261000	Donations	395,033	369,442	21,114		4,477		
	Donation Contributions	395,033	369,442	21,114		4,477		
4263001	Penalties	325	116	145		63		
	Provision for Penalties	325	116	145		63		
4264000	Civic and Political Activity	106,473	31,212	59,272		15,990		
4264001	Non-deduct Lobbying per IRS	4,993	1,715	2,283		995		
	Civic & Political Activities	111,467	32,927	61,555		16,985		
4265002	Other Deductions - Nonassoc	8,813	6,448	1,645		720		
4265058	Cust Savings Plan Project Exp	8,725	0	6,982		1,743		
	Other Deductions	17,538	6,448	8,626		2,463		
	Shutdown Coal Company Expenses	-	-	-		-		
	All Other Operational Expenses	2,119,188	1,998,741	95,386		25,061		
	Operational Expenses	38,331,412	43,449,405	22,430,644		3,092,233		
5100000	Maint Supv & Engineering	746,546	21	746,512		13		
5110000	Maintenance of Structures	806,098	0	806,098		0		
5120000	Maintenance of Boiler Plant	3,069,613	(265)	3,069,878		0		
5120025	Maint of Blr Plt Environmental	(15)	0	(15)		0		
5120034	BSDR O/U Recovery - Maint Cost	(22,577)	0	(22,577)		0		
5120037	KY Steam Maint O/U	847,177	0	847,177		0		
5130000	Maintenance of Electric Plant	992,308	0	992,308		0		
5140000	Maintenance of Misc Steam Plt	679,377	0	679,377		0		
	Steam Generation Maintenance	7,118,527	(244)	7,118,759		13		
	Nuclear Generation Maintenance	-	-	-		-		
	Hydro Generation Maintenance	-	-	-		-		
	Other Generation Maintenance	-	-	-		-		
5680000	Maint Supv & Engineering	2,804	0	2,804		2,804		
5690000	Maintenance of Structures	2,240	0	2,240		2,240		
5691000	Maint of Computer Hardware	1,936	(8)	1,981		1,981		
5692000	Maint of Computer Software	149,118	3,729	8,445		136,944		
5693000	Maint of Communication Equip	2,705	0	2,705		2,705		
5700000	Maint of Station Equipment	317,157	2,875	(37)		314,320		
5710000	Maintenance of Overhead Lines	2,300,591	734	28		2,299,829		
5720000	Maint of Underground Lines	228	0	228		228		
5730000	Maint of Misc Transmission Plt	22,748	37	31		22,680		

American Electric Power

INCOME STATEMENT

IS8016
YTD May 2020
06/05/2020 20:32

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD May 2020	110 Actual	YTD May 2020	117 Actual	YTD May 2020	180 Actual	YTD May 2020
Layout: IS8016 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS								
Transmission Maintenance								
5900000	2,799,527	7,368	8,430	2,783,730	0	0	0	0
5910000	1,369	1,369	0	0	0	0	0	0
5920000	13,170	13,170	0	66	0	0	0	66
5930000	244,044	239,230	(18)	4,832	(18)	0	4,832	4,832
5930001	20,478,296	20,476,357	50	1,890	50	0	1,890	1,890
5930010	153,775	153,775	0	0	0	0	0	0
5940000	861,066	861,066	0	0	0	0	0	0
5940000	32,464	32,464	(484)	6,256	(484)	0	6,256	6,256
5950000	24,243	17,987	0	0	0	0	0	0
5960000	30,358	30,358	0	0	0	0	0	0
5970000	16,127	16,127	0	0	0	0	0	0
5980000	23,821	23,821	0	(2)	0	0	(2)	(2)
	21,878,733	21,866,141	(452)	13,043	(452)	0	13,043	13,043
Distribution Maintenance								
9350000	175	50	98	27	858	10	10	10
9350001	316,083	315,215	0	0	0	0	0	0
9350002	57,057	57,057	0	0	0	0	0	0
9350012	4,731	3,034	1,698	0	1,698	0	0	0
9350013	531,837	511,359	20,478	0	20,478	0	0	0
9350015	438,882	325,370	113,512	0	113,512	0	0	0
9350016	18	10	7	0	0	0	0	0
9350019	492	492	0	0	0	0	0	0
9350024	6,449	6,486	(26)	(11)	(26)	(11)	(11)	(11)
	1,355,725	1,219,073	136,626	26	136,626	(11)	26	(11)
Administration & General Maintenance								
All Other Maintenance Expenses								
Maintenance Expenses								
Total Operational and Maintenance Expenses								
4040001	2,776,797	1,230,226	1,178,704	367,867	1,178,704	0	367,867	367,867
4060001	16,090	0	0	16,090	0	0	16,090	16,090
	2,792,887	1,230,226	1,178,704	383,957	1,178,704	0	383,957	383,957
4073014	2,625,491	0	2,625,491	0	2,625,491	0	0	0
	2,625,491	-	2,625,491	-	2,625,491	-	-	-
Amortization								
4030001	5,418,378	1,230,226	3,804,195	383,957	3,804,195	0	383,957	383,957
4030029	36,845,950	14,256,510	15,163,413	7,426,028	15,163,413	0	7,426,028	7,426,028
	(1,156,580)	0	(1,156,580)	0	(1,156,580)	0	0	0
	35,689,370	14,256,510	14,006,832	7,426,028	14,006,832	-	7,426,028	7,426,028
4031001	122,847	0	122,847	0	122,847	0	0	0
	122,847	-	122,847	-	122,847	-	-	-
Depreciation								
DDA Asset Retirement Obligation								
DDA STP Nuclear Decommissioning								
4081002	35,812,217	14,256,510	14,129,679	7,426,028	14,129,679	0	7,426,028	7,426,028
4081003	41,230,595	15,486,736	17,933,874	7,809,985	17,933,874	0	7,809,985	7,809,985
	190,900	78,000	51,900	61,000	51,900	0	61,000	61,000
	190,900	78,000	51,900	61,000	51,900	0	61,000	61,000
	(1,199)	0	(1,199)	0	(1,199)	0	0	0
	18,444	2	18,444	0	18,444	0	0	0
	17,245	2	17,243	0	17,243	0	0	0
	1,275,386	831,601	443,785	0	443,785	0	0	0
	5,266	5,957	(691)	0	5,957	0	0	0
	9,779	6,166	3,613	0	3,613	0	0	0

American Electric Power

INCOME STATEMENT

IS8016
 YTD May 2020
 06/05/2020 20:32

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020	Actual	YTD May 2020
17A V2099-01-01	Layout: IS8016							
	Account: GL_ACCT_SEC		Business Units: SEGMENT_CONS					
4081033	(519,733)	(453,005)	(66,727)	0	0	0	0	
4081034	(3,040)	(2,632)	(408)	0	0	0	0	
4081035	(3,665)	(2,143)	(1,522)	0	0	0	0	
Payroll Taxes	763,993	385,944	378,048	-	-	-	-	
408102019	(15,612)	0	(15,612)	0	0	0	0	
408102020	2,616,858	0	2,616,858	0	0	0	0	
Capacity Taxes	2,601,246	-	2,601,246	-	-	-	-	
408100518	1,370,355	3,992,955	156,035	2,035,050	0	0	0	
408100519	6,184,040	163,375	6,318	1,480	0	0	0	
408102920	171,173	5,415	0	0	0	0	0	
408103620	7,045	1,220	0	5,825	0	0	0	
408200519	7,045	1,220	0	5,825	0	0	0	
Property Taxes	7,738,028	4,162,965	1,532,708	2,042,355	0	0	0	
408101819	498,715	498,715	-	0	0	0	0	
408101419	973	0	973	0	0	0	0	
408101420	1,094	0	1,094	0	0	0	0	
Production Taxes	2,067	-	2,067	-	-	-	-	
408101900	20,400	17,500	0	2,900	0	0	0	
408101919	1,364	1,364	(0)	0	0	0	0	
408101920	21,595	4,603	16,992	0	0	0	0	
Miscellaneous Taxes	43,359	23,467	16,992	2,900	0	0	0	
Other Non-Income Taxes	45,426	23,467	19,058	2,900	0	0	0	
Taxes Other Than Income Taxes	11,855,553	5,149,094	4,600,204	2,106,255	0	0	0	
TOTAL OPERATING EXPENSES	124,570,072	87,177,972	52,228,085	15,805,284	0	0	0	
	<i>Memo: SEC Total Operating Expenses</i>							
	204,001,107	213,627,952	131,658,920	15,805,485	0	0	0	
OPERATING INCOME	27,669,996	949,299	(15,253,812)	41,974,509	0	0	0	
NON-OPERATING INCOME / (EXPENSES)								
4190002	9,240	6,476	1,225	1,538	0	0	0	
Interest & Dividend NonAffiliated	9,240	6,476	1,225	1,538	0	0	0	
4190005	47,473	7,143	0	40,331	0	0	0	
Interest & Dividend Affiliated	47,473	7,143	-	40,331	0	0	0	
Total Interest & Dividend Income	56,713	13,619	1,225	41,869	0	0	0	
Interest & Dividend Carrying Charge	-	-	-	-	0	0	0	
<i>Memo: Total Interest & Dividend Income w/ Carrying</i>								
9260042	(1,775)	(1,705)	(69)	0	0	0	0	
9260043	1,660,671	841,154	722,254	97,264	0	0	0	
9260062	30,918	(192,893)	264,002	(40,191)	0	0	0	
Other Components of Net Periodic Pension	1,689,814	646,555	986,187	57,073	0	0	0	
4191000	378,296	96,828	42,461	239,008	0	0	0	
AFUDC	378,296	96,828	42,461	239,008	0	0	0	
Gain on Disposition of Equity Investments	-	-	-	-	0	0	0	
Interest LTD FMB	-	-	-	-	0	0	0	
4270002	(541,667)	(541,667)	0	0	0	0	0	
Interest LTD IPC	(541,667)	(541,667)	-	-	0	0	0	
Interest LTD Notes Payable - Affiliated	-	-	-	-	0	0	0	
Interest LTD Notes Payable - NonAffiliated	-	-	-	-	0	0	0	
Interest LTD Debentures	-	-	-	-	0	0	0	

American Electric Power

INCOME STATEMENT

IS8016
YTD May 2020
06/05/2020 20:32

	Layout: IS8016							
	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020	IS8016 Actual	YTD May 2020
17A V2099-01-01	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS							
4270006	Int on LTD - Sen Unsec Notes	(14,257,813)	(4,422,061)	(6,760,912)	(3,074,840)			
	Interest LTD Senior Unsecured	(14,257,813)	(4,422,061)	(6,760,912)	(3,074,840)			
4270005	Int on LTD - Other LTD	(1,272,917)	(394,795)	(603,604)	(274,517)			
	Interest LTD Other - NonAffil	(1,272,917)	(394,795)	(603,604)	(274,517)			
4300003	Int to Assoc Co - CBP	(537,080)	(378,232)	(1,921,064)	(1,762,217)			
	Interest on Long-Term Debt	(537,080)	(378,232)	(1,921,064)	(1,762,217)			
4310007	Lines Of Credit	(138,303)	(32,454)	(88,341)	(17,508)			
	Interest STD - NonAffil	(138,303)	(32,454)	(88,341)	(17,508)			
	Interest on Short Term Debt	(675,383)	(410,686)	(2,009,406)	1,744,709			
4280002	Amrtz Debt Dscnt&Exp-Instl Pur	(23,218)	0	(23,218)	0			
4280003	Amrtz Debt Dscnt&Exp-NIP	(58,435)	(18,124)	(27,709)	(12,602)			
4280006	Amrtz Debt Dscnt&Exp-Sh Unsec Note	(101,939)	(31,616)	(48,338)	(21,984)			
	Amort of Debt Disc. Prem & Exp	(183,592)	(49,740)	(99,265)	(34,586)			
4281004	Amrtz Loss Required Debt-Dbt	(14,021)	(4,181)	(6,818)	(3,022)			
	Amort Loss on Reacquired Debt	(14,021)	(4,181)	(6,818)	(3,022)			
	Amort Gain on Reacquired Debt	-	-	-	-			
	Other Interest - Fuel Recovery	-	-	-	-			
4310001	Other Interest Expense	380,270	5,003	378,289	(3,022)			
4310002	Interest on Customer Deposits	(212,602)	(212,602)	0	0			
9310005	Int on Regulated Fin Leases	(48,943)	(24,168)	(9,692)	(15,083)			
	Other Interest - NonAffil	118,725	(231,767)	368,598	(18,105)			
	Other Interest Expense - Affil	-	-	-	-			
	Interest Rate Hedge Unrealized (Gain)/Loss	-	-	-	-			
4320000	Aliw Brwrd Frnds Used Constr-Cr	484,819	126,720	71,461	286,638			
	AFUDC-Borrowed Funds	484,819	126,720	71,461	286,638			
	Total Interest Charges	(16,341,847)	(5,928,176)	(9,039,947)	(1,373,724)			
	INCOME BEFORE INCOME TAXES AND EQUITY EARNINGS	13,452,972	(4,221,875)	(23,263,887)	40,938,734			
INCOME TAXES AND EQUITY EARNINGS								
4091001	Income Taxes, UOI - Federal	(3,155,160)	(1,571,491)	(8,134,164)	6,550,494			
4092001	Inc Tax, Oth Inc&Ded-Federal	56,048	(41,133)	93,357	3,824			
	Federal Current Income Tax	(3,099,112)	(1,612,623)	(8,040,807)	6,554,318			
4101001	Prov Def I/T Util Op Inc-Fed	13,358,479	3,045,519	9,665,986	646,975			
4111001	Priv Def I/T-Cr Util Op Inc-Fed	(10,894,842)	(4,303,143)	(5,442,376)	(1,149,324)			
	Federal Deferred Income Tax	2,463,637	(1,257,624)	4,223,609	(502,348)			
4114001	ITC Adj, Utility Oper - Fed	(26)	(13)	(13)	0			
	Federal Investment Tax Credits	(26)	(13)	(13)	0			
	Federal Income Taxes	(635,501)	(2,870,261)	(3,817,210)	6,051,969			
409100219	Income Taxes UOI - State	(1,019,815)	(620,074)	(2,238,190)	1,838,449			
409200219	Inc Tax Oth Inc Ded - State	16,582	(12,169)	27,620	1,131			
	State Current Income Tax	(1,003,233)	(632,243)	(2,210,570)	1,839,581			
4111002	Priv Def I/T-Cr UtilOpInc-State	(150,874)	0	(150,874)	0			
	State Deferred Income Tax	(150,874)	0	(150,874)	0			
	State Investment Tax Credits	-	-	-	-			
	State Income Taxes	(1,154,107)	(632,243)	(2,361,444)	1,839,581			
	Local Current Income Tax	-	-	-	-			
	Local Deferred Income Tax	-	-	-	-			
	Local Investment Tax Credits	-	-	-	-			
	Local Income Taxes	-	-	-	-			
	Foreign Current Income Tax	-	-	-	-			

American Electric Power

INCOME STATEMENT

IS8016
 YTD May 2020
 06/05/2020 20:32

Layout: IS8016		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS			
	IS8016	YTD May 2020	YTD May 2020	YTD May 2020	YTD May 2020
	Actual	Actual	Actual	Actual	Actual
Kentucky Power Int Consol					
Kentucky Power Company - Distribution	110				
Kentucky Power Company - Generation	117				
Kentucky Power Company - Transmission	180				
Foreign Deferred Income Tax	-	-	-	-	-
Foreign Investment Tax Credits	-	-	-	-	-
Foreign Income Taxes	-	-	-	-	-
Total Income Taxes	(1,789,608)	(3,502,504)	(6,178,654)	(7,891,550)	(7,891,550)
Equity Earnings of Subs	-	-	-	-	-
INCOME AFTER INCOME TAXES and EQUITY EARNINGS	15,242,580	(7,19,371)	(17,085,232)	33,047,183	33,047,183
Discontinued Operations (Net of Taxes)	-	-	-	-	-
Cumulative Effect of Accounting Changes	-	-	-	-	-
Extraordinary Income / (Expenses)	-	-	-	-	-
NET INCOME	15,242,580	(7,19,371)	(17,085,232)	33,047,183	33,047,183
Minority Interest	-	-	-	-	-
Preferred Stock Dividend Subs	-	-	-	-	-
Earnings to Common Shareholders	15,242,580	(7,19,371)	(17,085,232)	33,047,183	33,047,183
NET INCOME (LOSS) NODE before PS	15,242,580	(7,19,371)	(17,085,232)	33,047,183	33,047,183
Double Check on Net Income Node after PS	0	0	0	0	0

BALANCE SHEET
 Kentucky Power Company - Kentucky Power Company - Kentucky Power Company -
 Int Consol Distribution Generation Transmission

BS8216 110 117 180
 YTD May 2020

Layout : BS8216
 Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

	YTD May 2020	YTD May 2020	YTD May 2020	YTD May 2020
ASSETS				
Cash and Cash Equivalents	518,664	0	0	0
Other Cash Deposits	17,597	9,648	39	39
Customers	17,322,292	4,435,043	716,808	716,808
Accrued Unbilled Revenues	15,021,537	0	0	0
Miscellaneous Accounts Receivable	5,048,081	41,273,309	13,523,543	13,523,543
Allowances for Uncollectible Accounts	(263,934)	(62)	0	0
Accounts Receivable	47,469,107	45,708,290	14,240,350	14,240,350
Advances to Affiliates	0	0	0	0
Fuel, Materials and Supplies	42,580,997	38,449,031	320,416	320,416
Risk Management Contracts - Current	2,853,341	2,853,341	0	0
Margin Deposits	1,736,541	1,655,144	0	0
Unrecovered Fuel - Current	(6,391,675)	(6,391,675)	0	0
Other Current Regulatory Assets	0	0	0	0
Prepayments and Other Current Assets	1,250,330	(19,535)	0	0
TOTAL CURRENT ASSETS	90,034,902	82,264,244	230,877	14,791,662
Electric Production	1,223,782,968	1,259,725,657	663,052,439	663,052,439
Electric Distribution	663,893,773	0	0	0
Electric Transmission	931,869,969	0	0	0
General Property, Plant and Equipment	117,695,672	7,100,981	1,160,479	1,160,479
Construction Work-in-Progress	96,534,598	35,431,084	48,983,967	48,983,967
TOTAL PROPERTY, PLANT and EQUIPMENT	3,033,776,981	1,278,946,185	713,196,884	713,196,884
less: Accumulated Depreciation and Amortization	(1,025,727,074)	(523,887,317)	(217,696,452)	(217,696,452)
NET PROPERTY, PLANT and EQUIPMENT	2,008,049,907	755,058,868	495,500,432	495,500,432
Net Regulatory Assets	335,077,293	303,491,933	(1,820,739)	(1,820,739)
Securitized Transition Assets and Other	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0
Goodwill	0	0	0	0
Long-Term Risk Management Assets	86,343	84,493	0	0
Employee Benefits and Pension Assets	24,585,967	14,314,134	464,069	464,069
Other Non Current Assets	36,410,220	15,982,178	3,285,187	3,285,187
TOTAL OTHER NON-CURRENT ASSETS	396,159,822	333,872,738	1,928,517	1,928,517
TOTAL ASSETS	2,494,244,632	1,171,195,850	512,220,631	512,220,631

	YTD May 2020	YTD May 2020	YTD May 2020	YTD May 2020
LIABILITIES				
Accounts Payable	74,808,640	36,166,281	9,835,352	9,835,352
Advances from Affiliates	24,561,894	201,459,615	(234,865,092)	(234,865,092)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	65,000,000	0	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities	462,360	456,817	45,595,451	45,595,451
Accrued Taxes	15,007,969	(39,403,024)	5,548,976	5,548,976
Memo: Property Taxes	19,702,449	3,350,438	2,499,611	2,499,611
Accrued Interest	11,898,384	5,604,440	0	0
Risk Management Collateral	745,164	745,164	0	0
Utility Customer Deposits	30,868,126	0	0	0
Deposits - Customer and Collateral	31,613,290	745,164	0	0
TOTAL LIABILITIES	249,424,632	1,171,195,850	512,220,631	512,220,631

BALANCE SHEET

BS8216
 YTD May 2020
 06/09/2020 17:35

18A V2099-01-01 Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

	YTD May 2020	YTD May 2020	YTD May 2020	YTD May 2020	YTD May 2020
2530114	33,616,374	17,462,834	4,856,087	11,297,453	180
	33,616,374	17,462,834	4,856,086	11,297,453	
	23,295,476	88,061	23,207,415	0	
	7,887,431	16,534,761	(10,722,227)	2,074,897	
	0	0	0	0	
	2,655,250	1,950,116	690,978	14,156	
	9,300,186	8,745,277	242,906	312,002	
	0	0	0	0	
	324,493	0	324,493	0	
	324,493	0	324,493	0	
	161,118	161,118	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	128,007	0	127,871	136	
	(81,000)	0	(81,000)	0	
	347,454	0	0	347,454	
	96,390	96,390	0	0	
	16,191	0	0	16,191	
	64,508	0	64,508	0	
	25,231	0	25,231	0	
	264,458	0	0	264,458	
	2,266,739	0	2,266,739	0	
	3,127,977	96,390	2,403,348	628,240	
	3,289,096	257,508	2,403,348	628,240	
	0	0	0	0	
	0	0	0	0	
	15,569,024	10,952,901	3,661,726	954,398	
	1,438,843,596	459,309,100	686,320,160	293,214,335	
TOTAL NON-CURRENT LIABILITIES	1,696,799,801	647,725,715	977,048,342	116,481,463	
TOTAL LIABILITIES	0	0	0	0	
Cumulative Pref Stocks of Subs - Not subject Mand Redemp	0	0	0	0	
Minority Interest - Deferred Credits	0	0	0	0	
COMMON SHAREHOLDERS' EQUITY					
Common Stock	50,450,000	22,404,049	10,287,603	17,758,348	
Paid In Capital	526,135,279	106,025,371	336,070,072	84,039,836	
Premium on Capital Stock	0	0	0	0	
Retained Earnings	220,096,470	79,128,734	(152,973,249)	293,940,985	
Accumulated Other Comprehensive Income (Loss)	763,082	0	763,082	0	
TOTAL SHAREHOLDERS' EQUITY	797,444,831	207,558,155	194,147,508	395,739,168	
<i>Memo: Total Equity</i>	797,444,831	207,558,155	194,147,508	395,739,168	
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,494,244,632	855,283,870	1,171,195,850	512,220,631	
	(0)	0	0	(0)	
	out-of-balance				

BALANCE SHEET

Kentucky Power Int Consol Kentucky Power Company - Distribution Kentucky Power Company - Generation Kentucky Power Company - Transmission

BS8216
YTD May 2019
06/12/2019 11:15

180

117

110

BS8216

Layout : BS8216

18A V2019-05-31

Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

	700,807	700,807	0	0	0	0
ASSETS						
Cash and Cash Equivalents	700,807	700,807	0	0	0	0
Other Cash Deposits	30,267	13,727	16,476	0	65	65
Customers	16,278,283	10,884,045	4,958,915	0	435,323	435,323
Accrued Unbilled Revenues	8,536,330	8,489,427	46,903	0	0	0
Miscellaneous Accounts Receivable	32,525,148	12,023,608	54,779,923	0	12,902,824	12,902,824
Allowances for Uncollectible Accounts	(175,763)	(175,763)	0	0	0	0
Accounts Receivable	57,163,998	31,221,316	59,785,742	0	13,338,147	13,338,147
Advances to Affiliates	0	0	0	0	0	0
Fuel, Materials and Supplies	43,259,973	2,523,031	40,404,634	0	332,309	332,309
Risk Management Contracts - Current	2,379,388	0	2,379,388	0	0	0
Margin Deposits	972,620	27,574	945,047	0	0	0
Unrecovered Fuel - Current	(482,397)	0	(482,397)	0	0	0
Other Current Regulatory Assets	0	0	0	0	0	0
Prepayments and Other Current Assets	2,704,444	1,081,445	1,375,168	0	247,831	247,831
TOTAL CURRENT ASSETS	106,729,102	35,567,900	104,424,058	0	13,918,350	13,918,350
Electric Production	1,198,685,917	923,486,098	1,226,690,239	0	608,037,359	608,037,359
Electric Transmission	608,498,935	0	0	0	0	0
Electric Distribution	860,499,582	0	0	0	0	0
General Property, Plant and Equipment	98,990,293	199,571	7,100,981	0	1,160,479	1,160,479
Construction Work-in-Progress	115,614,529	34,654,368	29,396,144	0	51,564,018	51,564,018
TOTAL PROPERTY, PLANT and EQUIPMENT	2,882,289,256	958,340,037	1,263,187,364	0	660,761,856	660,761,856
less: Accumulated Depreciation and Amortization	(978,982,061)	(279,311,971)	(492,277,623)	0	(207,392,467)	(207,392,467)
NET PROPERTY, PLANT and EQUIPMENT	1,903,307,195	679,028,066	770,909,741	0	453,369,389	453,369,389
Net Regulatory Assets	297,849,342	16,376,126	282,492,136	0	(1,018,920)	(1,018,920)
Securitized Transition Assets and Other	0	0	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0	0	0
Goodwill	0	0	0	0	0	0
Long-Term Risk Management Assets	47,936	0	47,936	0	0	0
Employee Benefits and Pension Assets	16,691,437	(2,750,614)	20,955,016	0	(1,512,968)	(1,512,968)
Other Non Current Assets	29,126,141	15,455,211	10,654,249	0	3,016,681	3,016,681
TOTAL OTHER NON-CURRENT ASSETS	343,714,856	29,080,726	314,149,337	0	484,793	484,793
TOTAL ASSETS	2,353,751,153	743,676,692	1,189,483,136	0	467,772,532	467,772,532

	68,384,581	65,149,803	12,179,283	0	0	0
LIABILITIES						
Accounts Payable	68,384,581	65,149,803	12,179,283	0	0	0
Advances from Affiliates	44,492,292	46,216,978	146,024,016	0	(147,748,702)	(147,748,702)
Short-Term Debt	0	0	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	0	0	0	0	0	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0	0	0
Risk Management Liabilities - Hedge	0	0	0	0	0	0
Risk Management Liabilities - NonAffil	849,346	66,016	783,330	0	0	0
S/T Liability MTM Collateral	(472,530)	0	(472,530)	0	0	0
Risk Management Liabilities - MTM	376,816	66,016	310,800	0	0	0
Risk Management Liabilities	376,816	66,016	310,800	0	0	0
Accrued Taxes	18,655,610	9,626,826	6,020,589	0	15,049,373	15,049,373
Memo: Property Taxes	20,530,417	11,056,689	3,702,109	0	5,771,619	5,771,619

BALANCE SHEET

BS8216 Kentucky Power Int Consol Kentucky Power Company - Distribution Kentucky Power Company - Generation Kentucky Power Company - Transmission

BS8216
YTD May 2019
06/12/2019 11:15

180

117

110

BS8216

Layout : BS8216

Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

18A V2019-05-31

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

Accrued Interest

Risk Management Collateral	12,193,870	3,820,157	5,835,999	2,537,714
Utility Customer Deposits	498,458	0	498,458	0
Deposits - Customer and Collateral	30,365,976	30,365,976	0	0
Over-Recovered Fuel Costs - Current	30,864,434	30,365,976	488,458	0

Over-Recovered Fuel Costs - Current

Dividends Declared	0	0	0	0
Preferred Stock due W/JIN 1 Yr	0	0	0	0
Obligations under Capital Leases - Current	620,490	359,210	246,513	14,767
Obligations under Operating Leases - Current	1,855,433	1,804,068	34,115	17,251
Tax Collections Payable	2,002,052	1,912,995	89,057	0
Revenue Refunds - Accrued	329,887	0	0	329,887
Accrued Rents - Rockport	0	0	0	0
Accrued - Payroll	1,604,409	772,138	832,272	0
Accrued Rents	47,492	47,492	0	0
Accrued ICP	1,748,604	914,272	834,332	0
Accrued Vacations	3,974,785	2,007,936	1,966,849	0
Misc Employee Benefits	1,458,916	928,569	530,347	0
Payroll Deductions	148,713	83,400	65,314	0
Severance / SEI	631,555	0	631,555	0
Accrued Workers Compensation	174,391	135,506	22,763	16,122

Customer Advance

Customer Advance Receipts	2,066,358	2,066,358	0	0
Control Cash Disburse Account	630,793	630,793	0	0
JMG Liability	630,793	630,793	0	0

ARO - Current

Active Med and Dental IBNR	31,454,803	0	31,454,803	0
Econ. Development Fund Curr	54,704	27,609	27,179	(83)
Unclaimed Funds	469,695	469,695	0	0
Acc Cash Franchise Req	28,157	28,157	0	0
Sales Use Tax - Leased Equip	84,916	84,916	0	0
Accrued Audit Fees	177	94	57	27
Federal Mitigation Accru (NSR)	99,593	32,650	48,632	18,310
Asbestos Accrual - Current	312,328	0	312,328	0
Quality of Service	277,616	0	277,616	0
KY RPO Rider Liability	39,296	0	0	39,296
Deferred Rev - Pole Attachments	684	684	0	0
Other Deferred Credits-Curr	478,730	478,730	0	0
Contr in Aid of Constr Advance	8,405	8,405	0	0
Deferred Rev-Bonus Lease Curr	66,468	66,468	0	0
Misc Current and Accrued Liabilities	22,767	0	22,767	0
Current Other and Accrued Liabilities	1,197,407	1,197,407	32,143,383	57,550
Other Current Liabilities	48,216,296	10,696,864	37,115,872	403,560
TOTAL CURRENT LIABILITIES	50,692,219	12,860,142	37,396,499	435,574
	255,807,702	171,340,676	249,194,987	(117,546,766)

Long-Term Debt - Affiliated

Long-Term Debt - Non Affiliated

Long-Term Debt - Premiums and Discounts Unamort

Memo - LTD NonAffiliated and Premiums

Long-Term Risk Management Liabilities - Hedge

LT Unreal Losses - Non Affil

2440002

867,304,926

867,304,926

867,304,926

94,264

17,831

455,100,167

455,100,167

76,433

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

172,956,861

BALANCE SHEET

BS8216
YTD May 2019
06/12/2019 11:15

18A V2019-05-31

Layout : BS8216

Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

YTD May 2019

	BS8216	110	117	180
2440022	(22,093)	0	(22,093)	0
L/T Liability MTM Collateral				
Long-Term Risk Management Liabilities - MTM	72,171	17,831	54,340	0
Long-Term Risk Management Liabilities	72,171	17,831	54,340	0
Deferred Income Taxes	404,801,780	117,146,288	207,946,446	79,709,045
Deferred Investment Tax Credits	86	38	38	11
Regulatory Liabilities and Deferred Credits	27,901,623	8,008,639	12,489,287	7,403,696
<i>Memo - Reg Liab and Def/ITC</i>	27,901,709	8,008,677	12,489,325	7,403,707
Asset Retirement Obligation	23,031,111	83,152	22,947,959	0
Nuclear Decommissioning	0	0	0	0
Employee Benefits and Pension Obligations	4,895,953	2,632,373	2,221,992	41,589
Trust Preferred Securities	0	0	0	0
Cumulative Preferred Stocks - Mandatory Redemption	0	0	0	0
Obligations Under Capital Leases	2,135,679	1,220,637	881,291	33,751
Obligations Under Operating Leases	7,757,577	7,466,031	168,942	122,604
Def Credits - Income Tax	(2,789)	(28,128)	23,688	1,651
Federal Mitigation Deferral(NSR)				
Def Credits - NSR	324,493	0	324,493	0
Customer Advances for Construction	324,493	0	324,493	0
Def Gain on Sale/Leaseback	157,645	157,645	0	0
Deferred Gain on Sale and Leaseback - Rockport	0	0	0	0
Def Gain on Disp of Utility Plant	0	0	0	0
Other Deferred Credits	18,572	0	14,731	3,841
Allowances	(22,766)	0	(22,766)	0
IPP - System Upgrade Credits	329,883	0	0	329,883
Fbr Opt Lns-In Kind Sv-Dfd Gns	109,367	109,367	0	0
Fbr Opt Lns-Sold-Defd Rev	29,746	0	0	29,746
Deferred Rev-Bonus Lease NC	87,275	0	87,275	0
OIU Accounting of ExpensesT	6,886	0	6,886	0
Asbestos Accrual - Non-Current	2,750,201	0	2,750,201	0
Def Credits - Other	3,309,165	109,367	2,836,327	363,471
Total Other Deferred Credits	3,466,810	267,012	2,836,327	363,471
Accumulated Provisions - Rate Refund	274,994	0	274,994	0
Accumulated Provisions - Misc	0	0	0	0
Other Non-Current Liabilities	13,956,764	8,925,553	4,509,735	521,477
TOTAL NON-CURRENT LIABILITIES	1,341,964,415	376,061,772	705,269,964	260,632,679
TOTAL LIABILITIES	1,597,772,117	547,402,447	954,464,951	143,085,925
Cumulative Pref Stocks of Subs - Not subject Mand Redemp	0	0	0	0
Minority Interest - Deferred Credits	0	0	0	0
COMMON SHAREHOLDERS' EQUITY				
Common Stock	50,450,000	22,404,049	10,287,603	17,758,348
Paid in Capital	526,135,279	106,025,371	336,070,072	84,039,836
Premium on Capital Stock	0	0	0	0
Retained Earnings	179,614,918	67,844,824	(111,118,329)	222,888,423
Accumulated Other Comprehensive Income (Loss)	(221,161)	0	(221,161)	0
TOTAL SHAREHOLDERS' EQUITY	755,979,036	196,274,244	235,018,185	324,686,607
<i>Memo: Total Equity</i>	755,979,036	196,274,244	235,018,185	324,686,607
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	2,353,751,153	743,676,692	1,189,483,136	467,772,532
out-of-balance	(0)	0	0	(0)

AEP Kentucky Trans Co
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - May, 2020

06/09/20 16:27

Final
 GLR7236

UTILITY PLANT	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
101/106 GENERATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00
101/106 TRANSMISSION	124,616,586.18	1,306,310.12	(30,266.63)	0.00	0.00	125,892,629.67
101/106 CLOUD TRANSMISSION	0.00	353.41	0.00	0.00	0.00	353.41
101/106 DISTRIBUTION						
TOTAL (ACCOUNTS 101 & 106)	124,616,586.18	1,306,663.53	(30,266.63)	0.00	0.00	125,892,983.08
1011001/12 CAPITAL LEASES	0.00	0.00	0.00	0.00	0.00	0.00
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	124,616,586.18	1,306,663.53	(30,266.63)	0.00	0.00	125,892,983.08
1050001 PLANT HELD FOR FUTURE USE	0.00	0.00	0.00	0.00	0.00	0.00
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEGINNING BALANCE	17,135,181.63					
107000X ADDITIONS		4,902,528.10				
107000X TRANSFERS		(1,306,310.12)				
107000X ENDING BALANCE		<u>3,596,217.98</u>				20,731,399.61
107000X CLOUD CONSTRUCTION WIP:						
107000X BEGINNING BALANCE	0.00					
107000X ADDITIONS		353.41				
107000X TRANSFERS		(353.41)				
107000X ENDING BALANCE		<u>0.00</u>				0.00
TOTAL ELECTRIC UTILITY PLANT	141,751,767.81	4,902,881.51	(30,266.63)	0.00	0.00	146,624,382.69
NONUTILITY PLANT						
1210001 NONUTILITY PROPERTY-OWNED	0.00	0.00	0.00	0.00	0.00	0.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1210003 NONUTILITY PROPERTY-WIP	0.00					
1210003 BEGINNING BALANCE	0.00					
1210003 ADDITIONS		0.00				
1210003 TRANSFERS		0.00				
1210003 ENDING BALANCE		<u>0.00</u>				0.00
1210016 NONUTILITY PROPERTY-CCNC	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NONUTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00

AEP Kentucky Trans Co
 ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION, & DEPLETION
 YEAR TO DATE - May, 2020

06/09/20 16:27

Final

GLR7436

UTILITY PLANT

	BEGINNING BALANCE	PROVISION TO DATE	ORIGINAL COST	NET REM/ SALV COST	TRANSFER/ ADJUSTMENTS	ENDING BALANCE
1080001/11 NUCLEAR OTHER DECOMMISSIONING COSTS					0.00 0.00	
TOTAL NUCLEAR					0.00	
1080001/11 PRODUCTION TRANSMISSION DISTRIBUTION	6,490,282.00	1,146,213.01	(30,266.63)	0.00		7,606,228.38
1080013 PRODUCTION TRANSMISSION DISTRIBUTION RETIREMENT WORK IN PROGRESS	0.00 (2,782.02)	0.00 0.00	0.00 0.00	0.00 (194.34)	0.00 0.00 0.00	0.00 (2,976.36)
TOTAL (108X accounts)	6,487,499.98	1,146,213.01	(30,266.63)	(194.34)	0.00	7,603,252.02
1110001 NUCLEAR PRODUCTION TRANSMISSION CLOUD IMPLEMENT COST TRANSMISSION DISTRIBUTION	445,385.48 0.00	102,318.86 12.87	0.00 0.00	0.00 0.00	0.00 0.00 0.00	547,704.34 12.87
TOTAL (111X accounts)	445,385.48	102,331.73	0.00	0.00	0.00	547,717.21
1011006 CAPITAL LEASES	0.00	0.00	0.00	0.00	0.00	0.00
1150001 ACQUISITION ADJUSTMENT AMORT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ACCUM DEPR & AMORT.	6,932,885.46	1,248,544.74	(30,266.63)	(194.34)	0.00	8,150,969.23
<u>NONUTILITY PLANT</u>						
1220001 Depr&Amrt of Nonutil Prop-Owrd	0.00	0.00	0.00	0.00	0.00	0.00
1220002 Depr&Amrt of Nonutil Prop-Leasd	0.00	0.00	0.00	0.00	0.00	0.00
1220003 Depr&Amrt of Nonutil Prop-WIP	0.00	0.00	0.00	0.00	0.00	0.00
1220004 Depletion - Owned	0.00	0.00	0.00	0.00	0.00	0.00
1240027 Other Property - RWIP	0.00	0.00	0.00	0.00	0.00	0.00
1240028 Other Property - Retirement	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NONUTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00

**Monthly Electric Utility Sales and Revenue
Report with State Distributions – 2020**

U.S. Department of Energy
Energy Information Administration
Form EIA-826

Form Approval
OMB NO. 1905-0129
(Expires 11-30-2007)

This report is mandatory under Public Law 93-275, the Federal Energy Administration Act of 1974, Public Law 95-91, Department of Energy Organization Act, and Public Law 102-486, the Energy Policy Act of 1992. Information reported on the Form EIA-826 is not considered confidential. See Section V of the General Instructions for sanctions statement. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collected information. Send comments regarding this form, its burden estimate, or any aspect of the data collection to the Energy Information Administration, Statistical and Methods Group EI-73, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503. (A person is required to respond to the collection of information only if it displays a valid OMB number.) **Carefully read and follow all instructions. If you need assistance, please contact Alfred Pippi at: (202) 287-1625 or Charlene Harris-Russell at: (202) 287-1747 or by E-Mail at eia-826@eia.doc.gov.**

Please submit by the last calendar day of the month following the reporting month. **Return completed forms by E-Mail at eia-826@eia.doc.gov or fax to (202) 287-1585 or (202) 287-1959.**
Department of Energy, Energy Information Administration (EI-53), BG-076 (EIA-826) Washington, DC 20585-0650.

Utility Name: Kentucky Power Company

Identification Code (Assigned by EIA): 22053

Reporting for the month of: Jan ___ Feb ___ Mar ___ Apr ___ May ___ X ___ Jun ___ Jul ___ Aug ___ Sep ___ Oct ___ Nov ___ Dec ___, 2020

Contact Person: Sandra Vargo Phone number: 614-716-2671

Email: slvargo@aep.com Fax: 614-716-1449

RETAIL SALES TO ULTIMATE CONSUMERS

Schedule I - A: Full Service (Energy and Delivery Service (bundled))

Instructions: Enter the reporting month revenue (thousand dollars), megawatthours, and number of consumers for energy and delivery service (bundled) by State and consumer class category

State	Items	Residential	Commercial	Industrial	Transportation	Total
KY	a. Revenue (Thousand Dollars)	\$ 18,404	\$ 11,327	\$ 10,426	-	\$ 40,157
	b. Megawatthours	152,919	93,343	169,260	-	415,522
	c. Number of consumers	134,115	30,250	1,115	-	165,480
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatthours					
	c. Number of consumers					

Note:

July 28, 2020

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

Please find enclosed June 2020 Financial Report pages for Kentucky Power Company consisting of the following:

Income Statement:

1-12	Income Statement
1-3	Details of Operating Revenues
5-10	Operating Expenses – Functional Expenses
12	Detail Statement of Taxes

Balance Sheet:

13	Balance Sheet – Assets & Other Debits
13-15	Balance Sheet – Liabilities & Other Credits
14-15	Deferred Credits
15	Statement of Retained Earnings

Utility Property:

16-17	Electric Property & Accum Prov for Depr & Amrtz
-------	---

Sincerely,

**Craig
Adelman**

Digitally signed by Craig Adelman
DN: cn=Craig Adelman, c=US,
o=American Electric Power, ou=AEP,
email=cmadelman@AEP.COM
Reason: I am approving this document
Date: 2020.08.03 08:29:13 -04'00'

Craig M Adelman
Senior Manager –Regulated Accounting

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016	117	110	117	117	180		
		Actual	Actual	Actual	Actual	Actual	Actual		
17A V2099-01-01		YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS		Layout: IS8016							
Revenue - Transmission									
4470127	Sales for Res-Affil Pool Cap.	10,972,769	-	-	-	-	-	-	-
4470151	Trading Auction Sales Affil	148,765	0	0	0	0	0	0	0
		965,914	0	0	0	0	0	0	0
	Revenue - Resale-Affiliated	1,114,679	(21,796,951)	1,114,679	148,765	965,914	0	0	68,644,503
4470006	Sales for Resale-Bookout Sales	4,891,248	0	0	0	0	0	0	0
4470010	Sales for Resale-Bookout Purch	(4,288,924)	0	0	0	0	0	0	0
4470027	Whsal/Muni/Pb Ath Fuel Rev	1,016,927	0	0	0	0	0	0	0
4470033	Whsal/Muni/Pub Auth Base Rev	1,284,831	0	0	0	0	0	0	0
4470082	Financial Electric Realized	(2,022,901)	0	0	0	0	0	0	0
4470089	PJM Energy Sales Margin	(104,669)	0	0	0	0	0	0	0
4470098	PJM Oper Reserve Rev-OSS	(8,223)	0	0	0	0	0	0	0
4470099	Capacity Cr. Net Sales	1,753,686	0	0	0	0	0	0	0
4470100	PJM FTR Revenue-OSS	188,264	0	0	0	0	0	0	0
4470103	PJM Energy Sales Cost	3,634,007	0	0	0	0	0	0	0
4470107	PJM NITS Purch-NonAff	(2)	0	0	0	0	0	0	0
4470110	PJM TO Admin. Exp.-NonAff.	(0)	0	0	0	0	0	0	0
4470112	Non-Trading Bookout Sales-OSS	413	0	0	0	0	0	0	0
4470115	PJM Meter Corrections-OSS	(2,238)	0	0	0	0	0	0	0
4470116	PJM Meter Corrections-LSE	(42,025)	0	0	0	0	0	0	0
4470126	PJM Incremental Imp Cong-OSS	25,926	0	0	0	0	0	0	0
4470131	Non-Trading Bookout Purch-OSS	(303)	0	0	0	0	0	0	0
4470143	Financial Hedge Realized	849,095	0	0	0	0	0	0	0
4470175	OSS Sharing Reclass - Retail	(1,500,864)	0	0	0	0	0	0	0
4470176	OSS Sharing Reclass-Reduction	1,500,864	0	0	0	0	0	0	0
4470214	PJM 30m Suppl Reserve CR OSS	5,800	0	0	0	0	0	0	0
4470215	PJM 30m Suppl Reserve CH OSS	(3,563)	0	0	0	0	0	0	0
4470220	PJM Regulation - OSS	247,229	0	0	0	0	0	0	0
4470221	PJM Spinning Reserve - OSS	1,122	0	0	0	0	0	0	0
4470222	PJM Reactive - OSS	61,935	0	0	0	0	0	0	0
5550080	PJM Hourly Net Purch-FERC	(1,498,694)	0	0	0	0	0	0	0
	Revenue - Resale-NonAffiliated	5,988,941	-	-	5,988,941	-	-	-	-
	Revenue - Resale-Realized	-	-	-	-	-	-	-	-
	Revenue - Resale-Risk Mgmt MTM	-	-	-	-	-	-	-	-
	Revenue - Resale-Risk Mgmt Activities	-	-	-	-	-	-	-	-
	Revenue - Sales for Resale	7,103,620	-	-	7,103,620	-	-	-	-
4470074	Sale for Resale-Aff-Trmf Price	0	0	0	0	0	0	0	0
4540001	Rent From Elect Property - Af	752,563	0	0	0	0	0	0	0
	Revenue - Other Ele-Affiliated	752,563	763,276	763,276	0	0	0	0	207,075
4500000	Forfeited Discounts	1,008,873	0	0	0	0	0	0	0
4510001	Misc Service Rev - Nonaffil	161,411	0	0	0	0	0	0	0
4540002	Rent From Elect Property-NAC	1,237,970	0	0	0	0	0	0	0
4540005	Rent from Elec Prop-Pole Aitch	2,775,662	0	0	0	0	0	0	0
4560007	Oth Elect Rev - DSM Program	231,596	0	0	0	0	0	0	0
4560012	Oth Elect Rev - Nonaffiliated	24,012	0	0	0	0	0	0	0
5010040	Gas Procurement Sales Net	(7,618)	0	0	0	0	0	0	0
	Revenue - Other Ele-NonAffiliated	5,431,906	4,161,681	4,161,681	1,247,389	1,247,389	0	0	22,835
	Revenue - Gas	-	-	-	-	-	-	-	-
4118006	CSAPR SO2 Gains	6,334	0	0	0	0	0	0	0
4118008	Comp Allow Gain CSAPR Seas NOx	56,400	0	0	0	0	0	0	0
	Gain/(Loss) on Allowances	62,734	-	-	62,734	-	-	-	-
	Revenue - Other Ele-NonAffiliated	5,494,640	4,161,681	4,161,681	1,310,123	1,310,123	0	0	22,835
	Revenue - Other Opr Electric	6,247,204	4,924,958	4,924,958	147,460,284	147,460,284	0	0	229,910

American Electric Power

INCOME STATEMENT

IS8016
 YTD Jun 2020
 07/09/2020 16:36

		Layout: IS8016			
		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS			
		Kentucky Power Int Consol	Kentucky Power Company - Distribution	Kentucky Power Company - Generation	Kentucky Power Company - Transmission
		IS8016 Actual	110 Actual	117 Actual	180 Actual
		YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020
D	Revenue Merchandising & Contract Work	-	-	-	-
C	Revenues Non-Utility Operations - Affiliated	-	-	-	-
	Rev from Non-Util Oper NonAffil	136,699	136,699	0	0
D	Revenues Non-Utility Operations - NonAffiliated	136,699	136,699	-	-
C	Revenues from Non-Utility Operations	136,699	136,699	-	-
	Non-Operating Rental Income - Affiliated	-	-	-	-
	Non-Operating Rental Income	19,750	7,900	11,850	0
	Non-Operating Rental Inc-Depr	(3,335)	0	0	(3,335)
D	Non-Operating Rental Income - NonAffiliated	16,415	7,900	11,850	(3,335)
C	Non-Operating Rental Income	16,415	7,900	11,850	(3,335)
	Non-Operating Misc Income -Affiliated	-	-	-	-
	Misc Non-Op Inc-NonAsc-Rentis	645	307	260	78
	Misc Non-Op Inc-NonAsc-Timber	73,411	0	73,411	0
	Misc Non-Op Inc - NonAsc - Oth	11,925	382	11,543	0
D	Non-Operating Misc Income - NonAffiliated	85,981	689	85,214	78
C	Non-Operating Misc Income	85,981	689	85,214	78
	Rent From Elect Prop-ABD-Nonaf	54,204	0	0	0
	Other Electric Revenues - ABD	118,891	118,891	0	0
D	Associated Business Development Income	173,095	173,095	-	-
	Revenue - Other Opr - Other	412,189	318,383	97,064	(3,257)
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
	Memo: Revenue-Oth Opr-Oth Non	412,189	318,383	97,064	(3,257)
A	Revenue - Other Operating	6,659,393	5,243,340	147,557,348	226,653
B	Provision for Rate Refund - NonAffiliated	-	-	-	-
B	Provision for Rate Refund - Affiliated	-	-	-	-
	Provision for Rate Refund	-	-	-	-
A	Revenue - Power Sales	468,298	0	468,298	0
	Pwr Sales Outside Svc Territory	468,298	-	468,298	-
	TOTAL OPERATING REVENUES	270,409,233	249,845,734	133,935,074	68,871,156
	Memo: G/TID Revenue	263,478,791	248,764,075	8,277,559	6,437,157
	Memo: Other Affiliated Revenue	6,518,252	763,276	125,560,451	62,437,256
	Memo: Revenue-Oth Opr-Oth Aff	-	-	-	-
	Memo: Revenue-Oth Opr-Oth Non	412,189	318,383	97,064	(3,257)
	Memo: Total Operating Revenues	270,409,233	249,845,734	133,935,074	68,871,156
	Memo: Affiliated Revenue	6,518,252	763,276	125,560,451	62,437,256
	Memo: Non-Affiliated Revenue	263,890,980	249,082,458	8,374,623	6,433,900
	Memo: Total Operating Revenues	270,409,233	249,845,734	133,935,074	68,871,156
FUEL EXPENSES					
	Fuel	2,219,543	0	2,219,543	0
5010000	Fuel Consumed	21,567,049	0	21,567,049	0
5010003	Fuel - Procure Unload & Handle	1,130,017	0	1,130,017	0
5010013	Fuel Survey Activity	(373,021)	0	(373,021)	0
5010019	Fuel Oil Consumed	807,325	0	807,325	0
5010020	Nat Gas Consumed Steam	5,704,043	0	5,704,043	0
5010021	Transp Gas Consumed Steam	35,701	0	35,701	0
5010027	Gypsum handling/disposal costs	208,226	0	208,226	0
5010028	Gypsum Sales Proceeds	(87,978)	0	(87,978)	0
5010034	Gas Transp Res Fees-Steam	3,130,632	0	3,130,632	0
	Fuel Expense Total	34,341,539	-	34,341,539	-
	Fuel - Deferred	4,335,881	0	4,335,881	0

American Electric Power

INCOME STATEMENT

IS8016
 YTD Jun 2020
 07/09/2020 16:36

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020
Layout: IS8016 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS								
5090000		4,335,881						
5090009		38,677,419						
5020002		30,884						
5020003		221						
5020004		31,105						
5020005		332,254						
5020007		138,753						
		993,509						
		177,254						
		154,671						
		1,796,440						
		40,504,965						
		26,163,517						
		0						
		8,077,800						
		34,241,317						
		23,282,930						
		318						
		896						
		1,394,708						
		(705,600)						
		499,660						
		121,943						
		(37,463)						
		45,426						
		(4,356)						
		2,137						
		82,675						
		1,130,370						
		(3,014,105)						
		(539)						
		(7,500,000)						
		2,209,682						
		(442,882)						
		(1,182)						
		17,064,618						
		51,305,935						
		178,598,333						
		146,150,160						
		103,695,574						
		416						
		416						
		68,870,740						
OPERATING EXPENSES								
5000000		1,946,292						
5000001		48,649						
5020000		464,708						
5050000		1,560						
5060000		2,690,802						
5060002		26,568						
5060011		759						

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016		110		117		180	
	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020
17A V2099-01-01	Account: GL_ACCT_SEC Business Units: SEGMENT_CONS							
	Layout: IS8016							
	Steam Generation Op Exp							
	Nuclear Generation Op Exp							
	Hydro Generation Op Exp							
5560000		5,179,337	847	5,168,602		9,888		
5570000	Sys Control & Load Dispatching	-	-	-	-	-	-	-
5570007	Other Expenses	204,124	0	204,124	0	0	0	0
5757000	Other Pwr Exp - Wholesale RECs	239,326	0	239,326	0	0	0	0
5757001	PJM Admin-MAM&SC- OSS	3,691	3,691	3,691	0	0	0	0
	PJM Admin-MAM&SC- Internal	30,971	0	30,971	0	0	0	0
	PJM Admin-MAM&SC- Internal	457,890	0	457,890	0	0	0	0
	Other Generation Op Exp	936,001	3,691	932,310				
5600000	Oper Supervision & Engineering	1,318,687	19,312	11,177	1,288,197			
5612000	Load Dispatch-Mntr&Op TransSys	165,631	1,326	2,611	161,694			
5614000	PJM Admin-SSC&DS-OSS	30,490	0	30,490	0	0	0	0
5614001	PJM Admin-SSC&DS-Internal	506,553	0	506,553	0	0	0	0
5614007	RTO Admin Default LSE.	68,180	0	68,180	0	0	0	0
5614008	PJM Admin Defaults OSS	10,413	0	10,413	0	0	0	0
5614009	GreenHat Settlement	(57,769)	0	(57,769)	0	0	0	0
5615000	Reliability,Plng&Stds Develop	42,473	741	1,453	40,279			
5618000	PJM Admin-RP&SDS-OSS	8,982	0	8,982	0	0	0	0
5618001	PJM Admin-RP&SDS- Internal	158,263	0	158,263	0	0	0	0
5620001	Station Expenses - Nonassoc	71,150	(315)	6	71,459			
5630000	Overhead Line Expenses	8,190	(4)	(8)	8,201			
5650002	Transmssn Elec by Others-NAC	52,509	0	52,509	0	0	0	0
5650007	Tran Elec by Oth-Aff-Trn Price	0	35,874,783	0	0	0	0	0
5650012	PJM Trans Enhancement Charge	819,984	0	819,984	0	0	0	0
5650015	PJM TO Serv Exp - Aff	101,166	0	101,166	0	0	0	0
5650016	PJM NITS Expense - Affiliated	22,581,722	0	22,581,722	0	0	0	0
5650019	Affil PJM Trans Enhncement Exp	2,815,662	0	2,815,662	0	0	0	0
5650020	PROVISION RTO Affi Expense	(2,644,603)	0	(2,644,603)	0	0	0	0
5650021	PJM NITS Expense - Non-Affilia	164,795	0	164,795	0	0	0	0
5650060	PJM trans enhancement refund	89,125	0	89,125	0	0	0	0
5660000	Misc Transmission Expenses	465,126	(1,698)	23,651	443,173			
5660009	PJM OATT LSE Over-Under Adjust	(11,778,703)	0	(11,778,703)	0	0	0	0
5660010	GreenHat Settlement	(15,064)	0	0	(15,064)			
5660011	Misc Transm Exp - Affiliate	1,637	0	1,637	1,637			
5670001	Rents - Nonassociated	265	0	265	265			
5670002	Rents - Associated	26,389	26,389	0	217,788			
	Transmission Op Exp	15,011,254	35,920,534	12,965,662	2,217,629			
5800000	Oper Supervision & Engineering	563,143	551,592	8,171	3,380			
5810000	Load Dispatching	517	517	0	0	0	0	0
5820000	Station Expenses	86,637	85,520	0	1,117			
5830000	Overhead Line Expenses	317,397	317,409	(23)	11			
5840000	Underground Line Expenses	68,505	68,505	0	0	0	0	0
5850000	Street Lighting & Signal Sys E	52,846	52,846	0	0	0	0	0
5860000	Meter Expenses	660,444	660,299	1	145			
5870000	Customer Installations Exp	84,877	84,877	0	0	0	0	0
5880000	Miscellaneous Distribution Exp	1,316,093	1,201,138	90,360	24,594			
5890001	Rents - Nonassociated	600,717	600,717	0	0	0	0	0
5890002	Rents - Associated	3,929	3,929	0	0	0	0	0
	Distribution Op Exp	3,755,105	3,627,350	98,509	29,247			
9010000	Supervision - Customer Accts	8,318	7,743	455	120			
9020000	Meter Reading Expenses	23,439	19,329	3,246	863			
9020002	Meter Reading - Regular	254,957	254,957	0	0			

American Electric Power

INCOME STATEMENT

IS8016

YTD Jun 2020
07/09/2020 16:36

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020
9020003		29,632		29,632		0		0
9030000		137,367		135,189		135		2,043
9030001		1,456,038		1,456,036		1		1
9030002		7,765		7,685		64		16
9030003		280,171		280,171		0		0
9030004		21,625		21,625		0		0
9030005		20,811		20,811		0		0
9030006		371,075		371,075		0		0
9030007		105,758		105,758		0		0
9030009		36,204		36,165		31		8
9030014		2,992		2,992		0		0
9040007		(178,377)		(179,090)		713		0
9050000		18,378		18,145		186		47
9070000		(121,390)		(121,423)		31		1
9080000		514,644		514,644		0		0
9080009		72,843		72,839		2		1
9090000		84,486		84,302		147		38
9100000		29,826		14,226		13,267		2,333
9100001		2,022		0		2,022		0
		3,178,582		3,152,811		20,300		5,471
Customer Service and Information Op Exp								
9110001		143		99		44		0
9120000		17,100		17,100		0		0
9120003		27		27		0		0
9130000		1,200		311		708		181
9130001		355		355		0		0
		18,826		17,893		752		181
Sales Expenses								
		1,195,412		658,972		473,260		63,180
Memo: Insurance (9240 9250)								
9200000		4,918,583		2,367,222		1,856,068		695,293
9200003		3,395		3,395		0		0
9210001		589,951		452,970		102,780		34,201
9210004		53		18		24		11
9210005		1		0		0		0
9210021		78		44		24		9
9210022		33		15		13		5
9210023		20		14		7		0
9210024		4		2		1		1
9210025		35		12		16		7
9210026		7		2		3		1
9210027		9		5		3		1
9210028		299		176		87		37
9210030		5		3		2		0
9210031		348		228		120		0
9210032		0		0		0		0
9210033		9		7		1		1
9210034		182		0		182		0
9210036		110		0		110		0
9210040		5		3		2		0
9220000		(201,660)		(201,660)		0		0
9220001		(256,057)		(256,382)		0		0
9220004		(412)		(412)		0		0
9230001		1,787,719		655,440		858,135		274,144
9230003		300,855		112,466		99,463		88,926

American Electric Power

INCOME STATEMENT

IS8016

YTD Jun 2020

07/09/2020 16:36

Layout: IS8016

17A V2099-01-01 Account: GL_ACCT_SEC Business Units: SEGMENT_CONS

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD Jun 2020	110 Actual	YTD Jun 2020	117 Actual	YTD Jun 2020	180 Actual	YTD Jun 2020
9230034		2,056		1,447		642		(33)
9240000		473,474		86,405		343,583		43,486
9250000		556,381		401,929		137,524		16,928
9250002		229		186		67		(24)
9250006		335,161		361,555		(29,185)		2,790
9250007		7,115		603		6,512		0
9250010		(176,949)		(191,707)		14,758		0
9260000		10,520		1,795		8,725		1
9260001		1,977		631		901		445
9260002		18,162		8,342		9,591		229
9260003		1,207,592		767,338		440,254		0
9260004		74,699		47,651		27,048		0
9260005		2,256,128		1,522,332		737,242		(3,446)
9260007		171,482		109,452		62,068		(38)
9260009		99,059		67,153		31,905		0
9260010		971		701		262		8
9260012		8,609		4,877		3,621		111
9260014		29,058		19,698		9,360		0
9260021		109,972		60,443		49,530		0
9260027		808,526		532,429		276,097		0
9260036		30		(82)		112		0
9260037		1,568		1,440		128		0
9260040		(116,981)		0		(116,981)		0
9260050		(477,622)		(404,445)		(73,177)		0
9260051		(1,034,304)		(905,644)		(128,659)		0
9260052		(331,776)		(289,319)		(42,457)		0
9260053		(74,670)		(66,759)		(7,911)		0
9260055		(361,822)		(355,186)		(6,635)		0
9260058		(66,320)		(66,765)		445		0
9260060		108,310		64,791		35,603		7,916
9270000		63,850		63,850		0		0
9280000		361		10		345		7
9280001		11		4		3		4
9280002		955,117		276,526		537,275		141,315
9280005		6,795		193		167		6,436
9301000		11,366		3,054		6,646		1,666
9301001		122		31		73		18
9301002		7,500		1,955		4,411		1,134
9301010		163		42		97		24
9301012		5,621		5,621		0		0
9301014		35		9		21		5
9301015		5,258		5,258		0		0
9302000		105,475		27,770		45,849		31,856
9302003		7,910		5,178		2,180		552
9302004		56		56		0		0
9310001		43,270		43,270		0		0
9310002		60,674		49,253		10,612		809
4111005		12,057,789		5,396,937		5,315,691		1,345,162
		352,846		0		352,846		0
		352,846		-		352,846		-
4116000		(4,342)		(4,342)		0		0
		(4,342)		(4,342)		-		-
		Loss/(Gain) on Utility Plant						

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016 Actual	YTD Jun 2020 Actual	110 Actual	YTD Jun 2020 Actual	117 Actual	YTD Jun 2020 Actual	180 Actual	YTD Jun 2020 Actual
Layout: IS8016									
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS									
9302006	Assoc Bus Dev - Materials Sold	53,091	53,091						
9302007	Assoc Business Development Exp	83,894	83,894						
	Associated Business Development Expenses	136,985	134,975						
4211000	Gain on Disposition of Property	(33,289)	(33,289)						
4212000	Loss on Disposition of Property	14	14						
	Loss on Disposition of Property	(33,275)	(33,289)						
4265009	Factored Cust A/R Exp - Affil	623,342	623,342						
4265010	Fact Cust A/R-Bad Debts-Affil	1,403,286	1,403,286						
	Opr Exp and Factored A/R	2,026,628	2,026,628						
	Water Heaters								
4040007	Cloud Implement - Amort Plant	11,854	11,854						
4265004	Social & Service Club Dues	3,894	3,894						
4265007	Regulatory Expenses	6,487	1,684						
	Expense of Non-Utility Operation	22,235	14,802						
4210009	Misc Non-Op Exp - NonAssoc	307	307						
4261000	Misc NonOp Expenses - NonAssoc	307	307						
4261000	Donations	468,751	441,236						
4263001	Penalties	4,273	4,065						
4264000	Provision for Penalties	4,273	4,065						
4264001	Civic and Political Activity	124,388	35,883						
	Non-deduct Lobbying per IRS	5,030	1,728						
	Civic & Political Activities	129,418	37,611						
4265002	Other Deductions - Nonassoc	11,657	7,828						
4265058	Cust Savings Plan Project Exp	8,725	8,725						
	Other Deductions	20,382	7,828						
	Shutdown Coal Company Expenses								
	All Other Operational Expenses	2,671,993	2,532,294						
	Operational Expenses	43,261,102	50,782,989						
5100000	Maint Supv & Engineering	919,877	21						
5110000	Maintenance of Structures	982,177	0						
5120000	Maintenance of Boiler Plant	3,513,229	(265)						
5120025	Maint of Bir Pit Environmental	142	0						
5120034	BSDR O/U Recovery - Maint Cost	180,102	0						
5120037	KY Steam Maint O/U	1,612,243	0						
5130000	Maintenance of Electric Plant	1,282,426	0						
5140000	Maintenance of Misc Steam Pit	769,073	0						
	Steam Generation Maintenance	9,259,269	(244)						
	Nuclear Generation Maintenance								
	Hydro Generation Maintenance								
	Other Generation Maintenance								
5680000	Maint Supv & Engineering	3,032	0						
5690000	Maintenance of Structures	2,310	0						
5691000	Maint of Computer Hardware	2,177	(4)						
5692000	Maint of Computer Software	167,731	4,476						
5693000	Maint of Communication Equip	4,482	0						
5700000	Maint of Station Equipment	347,634	4,327						
5710000	Maintenance of Overhead Lines	2,692,379	31						
5720000	Maint of Underground Lines	488	0						
	YTD Jun 2020								
	Actual								
	YTD Jun 2020								
	Actual								

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission			
	IS8016		110		117		180			
	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020	Actual	YTD Jun 2020		
17A V2099-01-01	Account: GL_ACCT_SEC	Business Units: SEGMENT_CONS	Layout: IS8016							
5730000	Maint of Misc Transmission Pit	23,394	37	31	31	23,326				
	Transmission Maintenance	3,243,627	8,867	12,106	12,106	3,222,654				
5900000	Maint Supv & Engineering	1,575		0	0	0				
5910000	Maintenance of Structures	21,129	21,006	0	0	124				
5920000	Maint of Station Equipment	260,210	255,625	(3)	(3)	4,587				
5930000	Maintenance of Overhead Lines	24,312,559	24,312,823	55	55	(318)				
5930001	Tree and Brush Control	196,888	196,888	0	0	0				
5930010	Storm Expense Amortization	1,033,279	1,033,279	0	0	0				
5940000	Maint of Underground Lines	41,766	41,766	1	1	0				
5950000	Maint of Line Trmf.Regulators&Dvi	28,528	22,272	0	0	6,256				
5960000	Maint of Sirt Lighting & Signal S	35,507	35,507	0	0	0				
5970000	Maintenance of Meters	18,766	18,766	0	0	0				
5980000	Maint of Misc Distribution Pit	27,725	27,732	0	0	(7)				
	Distribution Maintenance	25,977,934	25,967,239	53	53	10,642				
9350000	Maintenance of General Plant	175	50	98	27					
9350001	Maint of Structures - Owned	365,871	364,684	1,122	1,122	65				
9350002	Maint of Structures - Leased	65,644	65,644	0	0	0				
9350012	Maint of Data Equipment	4,836	3,118	1,718	1,718	0				
9350013	Maint of Cmmnication Eq-Unall	586,283	575,069	11,214	11,214	0				
9350015	Maint of Office Furniture & Eq	503,934	369,599	134,335	134,335	0				
9350016	Maintenance of Video Equipment	18	10	7	7	0				
9350019	Maint of Gen Plant-SCADA Equ	591	591	0	0	0				
9350024	Maint of DA-AMI Comm Equip	8,016	8,114	(57)	(57)	(40)				
	Administration & General Maintenance	1,535,367	1,386,877	148,438	148,438	52				
	All Other Maintenance Expenses	40,016,197	27,362,739	9,420,097	9,420,097	3,233,361				
	Maintenance Expenses	83,277,299	78,145,729	34,351,964	34,351,964	6,872,177				
	Total Operational and Maintenance Expenses									
4040001	Amort. of Plant	3,367,531	1,494,186	1,427,361	1,427,361	445,984				
4060001	Amort of Pit Acq Adj	19,308	0	0	0	19,308				
	DDA Amortization	3,386,839	1,494,186	1,427,361	1,427,361	465,292				
4073000	Regulatory Debits	(0)	0	0	0	(0)				
4073014	Regulatory Debit - BSDR	2,475,248	0	2,475,248	2,475,248	0				
	DDA Regulatory Debits	2,475,248	0	2,475,248	2,475,248	(0)				
	DDA Regulatory Credits	0	0	0	0	0				
	Amortization	5,862,088	1,494,186	3,902,609	3,902,609	465,292				
4030001	Depreciation Exp	44,387,163	17,240,641	18,201,507	18,201,507	8,945,015				
4030029	Over/Undr Depr Exp Var Riders	(944,340)	0	(944,340)	(944,340)	0				
	DDA Depreciation	43,442,823	17,240,641	17,257,167	17,257,167	8,945,015				
4031001	Depr - Asset Retirement Oblig	147,416	0	147,416	147,416	0				
	DDA STP Nuclear Decommissioning	147,416	0	147,416	147,416	0				
	DDA Asset Retirement Obligation	43,590,239	17,240,641	17,404,583	17,404,583	8,945,015				
	DDA Removal Costs	49,452,327	18,734,827	21,307,193	21,307,193	9,410,307				
	Depreciation	320,800	156,000	103,800	103,800	61,000				
	Depreciation and Amortization	320,800	156,000	103,800	103,800	61,000				
408100820	State Franchise Taxes	(1,199)	0	(1,199)	(1,199)	0				
408100619	State Gross Receipts Tax	21,379	2	21,379	21,379	0				
408100620	State Gross Receipts Tax	20,180	2	20,178	20,178	0				
	Revenue-kWhr Taxes	1,528,679	992,858	535,820	535,820	0				
4081002	FICA									

American Electric Power

INCOME STATEMENT

IS8016
 YTD Jun 2020
 07/09/2020 16:36

	Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020	IS8016 Actual	YTD Jun 2020
Layout: IS8016								
Account: GL_ACCT_SEC Business Units: SEGMENT_CONS								
4081003		5,352		5,953		(601)		0
4081007		10,064		6,155		3,910		0
4081033		(610,573)		(532,380)		(78,193)		0
4081034		(3,647)		(3,173)		(475)		0
4081035		(4,355)		(2,594)		(1,761)		0
		925,519		466,819		458,700		-
408102019		(15,612)		0		(15,612)		0
408102020		3,140,229		0		3,140,229		0
		3,124,618		3,124,618		3,124,618		-
408100518		1,608,016		9,673		1,640,813		(42,471)
408100519		7,420,848		4,791,546		187,242		2,442,060
408102919		(265,435)		(255,589)		(7,620)		(2,226)
408102920		203,848		196,050		6,318		1,480
408103620		6,498		6,498		0		0
408200519		8,454		1,464		0		6,990
		8,982,228		4,749,642		1,826,752		2,405,834
408101819		598,458		598,458		0		0
408101419		973		0		973		0
408101420		1,094		0		1,094		0
		2,067		-		2,067		-
408101900		20,400		17,500		0		2,900
408101919		1,364		1,364		(0)		0
408101920		25,283		5,455		19,828		0
		47,047		24,319		19,828		2,900
		49,114		24,319		21,895		2,900
		14,020,917		5,995,241		5,555,943		2,469,734
		148,750,543		102,875,796		61,215,100		18,752,218
		238,561,443		249,025,956		153,025,584		18,752,634
		31,847,790		819,778		(19,090,510)		50,118,522
OPERATING INCOME								
NON-OPERATING INCOME / (EXPENSES)								
4190002		11,249		8,269		1,225		1,755
		11,249		8,269		1,225		1,755
4190005		47,497		7,166		0		40,331
		47,497		7,166		-		40,331
		58,746		15,435		1,225		42,086
		-		-		-		-
		58,746		15,435		1,225		42,086
		(2,129)		(2,046)		(83)		0
9260042		1,992,805		1,009,385		866,704		116,717
9260043		37,101		(231,472)		316,803		(48,230)
9260062		2,027,777		775,866		1,183,424		68,487
4191000		570,206		151,992		58,938		359,276
		570,206		151,992		58,938		359,276
		-		-		-		-
		(657,583)		(657,583)		0		0
4270002		(657,583)		(657,583)		-		-

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

		Layout: IS8016							
		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS							
		Kentucky Power Int Consol		Kentucky Power Company - Distribution		Kentucky Power Company - Generation		Kentucky Power Company - Transmission	
		IS8016		110		117		180	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020
	Interest LTD Notes Payable - Affiliated								
	Interest LTD Notes Payable - NonAffiliated								
4270006	Interest LTD Debentures								
	Int on LTD - Sen Unsec Notes	(17,109,375)	(17,109,375)	(5,306,473)	(5,306,473)	(8,113,095)	(8,113,095)	(3,689,808)	(3,689,808)
4270005	Interest LTD Senior Unsecured								
	Interest LTD Other - Affil								
	Int on LTD - Other LTD	(1,458,750)	(1,458,750)	(452,431)	(452,431)	(691,725)	(691,725)	(314,594)	(314,594)
	Interest LTD Other - NonAffil	(1,458,750)	(1,458,750)	(452,431)	(452,431)	(691,725)	(691,725)	(314,594)	(314,594)
	Interest on Long-Term Debt	(19,225,708)	(19,225,708)	(6,416,487)	(6,416,487)	(8,804,819)	(8,804,819)	(4,004,402)	(4,004,402)
4300003	Int to Assoc Co - CBP	(559,114)	(559,114)	(431,495)	(431,495)	(2,063,541)	(2,063,541)	1,935,922	1,935,922
4310007	Interest STD - Affil	(559,114)	(559,114)	(431,495)	(431,495)	(2,063,541)	(2,063,541)	1,935,922	1,935,922
	Lines Of Credit	(164,747)	(164,747)	(38,735)	(38,735)	(105,097)	(105,097)	(20,915)	(20,915)
	Interest on Short Term Debt	(164,747)	(164,747)	(38,735)	(38,735)	(105,097)	(105,097)	(20,915)	(20,915)
4280002	Amrtz Debt Dscont&Exp-Instl Plur	(723,862)	(723,862)	(470,230)	(470,230)	(2,168,637)	(2,168,637)	1,915,006	1,915,006
4280003	Amrtz Debt Dscont&Exp-N/P	(32,245)	(32,245)	0	0	(32,245)	(32,245)	0	0
4280006	Amrtz Debt Dscont&Exp-Sn Unsec Note	(71,049)	(71,049)	(22,036)	(22,036)	(33,691)	(33,691)	(15,322)	(15,322)
4281004	Amrtz Loss Required Debt-Dbnt	(122,327)	(122,327)	(37,940)	(37,940)	(58,006)	(58,006)	(26,381)	(26,381)
	Amort of Debt Disc. Prem & Exp	(225,621)	(225,621)	(59,975)	(59,975)	(123,942)	(123,942)	(41,703)	(41,703)
	Amort Loss on Recquired Debt	(16,825)	(16,825)	(5,017)	(5,017)	(8,181)	(8,181)	(3,627)	(3,627)
	Amort Gain on Recquired Debt	(16,825)	(16,825)	(5,017)	(5,017)	(8,181)	(8,181)	(3,627)	(3,627)
	Other Interest - Fuel Recovery								
4310001	Other Interest Expense	473,175	473,175	5,852	5,852	471,063	471,063	(3,740)	(3,740)
4310002	Interest on Customer Deposits	(254,680)	(254,680)	(254,680)	(254,680)	0	0	0	0
9310005	Int on Regulated Fin Leases	(56,083)	(56,083)	(28,306)	(28,306)	(1,604)	(1,604)	(16,173)	(16,173)
	Other Interest - NonAffil	162,412	162,412	(277,134)	(277,134)	459,459	459,459	(19,913)	(19,913)
	Other Interest Expense - Affil								
	Interest Rate Hedge Unrealized (Gain)/Loss								
4320000	Allow Bmwd Frnds Used Cnstr-Cr	592,404	592,404	160,810	160,810	70,759	70,759	360,834	360,834
	AFUDC-Borrowed Funds	592,404	592,404	160,810	160,810	70,759	70,759	360,834	360,834
	Total Interest Charges	(19,437,200)	(19,437,200)	(7,068,033)	(7,068,033)	(10,575,362)	(10,575,362)	(1,793,805)	(1,793,805)
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	15,067,319	15,067,319	(5,304,963)	(5,304,963)	(28,422,285)	(28,422,285)	48,794,566	48,794,566
	INCOME TAXES and EQUITY EARNINGS								
4091001	Income Taxes, UOI - Federal	(4,342,813)	(4,342,813)	(2,491,957)	(2,491,957)	(7,934,954)	(7,934,954)	6,084,098	6,084,098
4092001	Inc Tax, Oth Inc&Ded-Federal	43,400	43,400	(51,168)	(51,168)	91,487	91,487	3,080	3,080
	Federal Current Income Tax	(4,299,413)	(4,299,413)	(2,543,125)	(2,543,125)	(7,843,466)	(7,843,466)	6,087,178	6,087,178
4101001	Prov Def I/T Util Op Inc-Fed	17,389,407	17,389,407	4,460,705	4,460,705	11,253,405	11,253,405	1,675,297	1,675,297
4111001	Pvt Def I/T-Cr Util Op Inc-Fed	(14,861,350)	(14,861,350)	(5,270,760)	(5,270,760)	(8,218,657)	(8,218,657)	(1,371,932)	(1,371,932)
4114001	Federal Deferred Income Tax	2,528,057	2,528,057	(810,056)	(810,056)	3,034,748	3,034,748	303,365	303,365
	ITC Adj. Utility Oper - Fed	(26)	(26)	(13)	(13)	(13)	(13)	0	0
	Federal Investment Tax Credits	(26)	(26)	(13)	(13)	(13)	(13)	0	0
	Federal Income Taxes	(1,771,382)	(1,771,382)	(3,353,194)	(3,353,194)	(4,808,731)	(4,808,731)	6,390,543	6,390,543
409100219	Income Taxes UOI - State	(885,467)	(885,467)	(931,182)	(931,182)	(2,137,260)	(2,137,260)	2,182,975	2,182,975
409200219	Inc Tax Oth Inc Ded - State	12,840	12,840	(15,138)	(15,138)	27,067	27,067	911	911
	State Current Income Tax	(872,627)	(872,627)	(946,320)	(946,320)	(2,110,194)	(2,110,194)	2,183,887	2,183,887
4111002	Pvt Def I/T-Cr Util Op Inc-State	(188,593)	(188,593)	0	0	(188,593)	(188,593)	0	0
	State Deferred Income Tax	(188,593)	(188,593)	0	0	(188,593)	(188,593)	0	0
	State Investment Tax Credits	(1,061,220)	(1,061,220)	(946,320)	(946,320)	(2,298,787)	(2,298,787)	2,183,887	2,183,887
	State Income Taxes	(1,061,220)	(1,061,220)	(946,320)	(946,320)	(2,298,787)	(2,298,787)	2,183,887	2,183,887
	Local Current Income Tax								
	Local Deferred Income Tax								

American Electric Power

INCOME STATEMENT

IS8016
YTD Jun 2020
07/09/2020 16:36

Layout: IS8016		Account: GL_ACCT_SEC Business Units: SEGMENT_CONS			
	IS8016	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020	YTD Jun 2020
	Actual	Actual	Actual	Actual	Actual
Kentucky Power Int Consol	110	117	180		
Kentucky Power Company - Distribution					
Kentucky Power Company - Generation					
Kentucky Power Company - Transmission					
Local Investment Tax Credits	-	-	-	-	-
Local Income Taxes	-	-	-	-	-
Foreign Current Income Tax	-	-	-	-	-
Foreign Deferred Income Tax	-	-	-	-	-
Foreign Investment Tax Credits	-	-	-	-	-
Foreign Income Taxes	(2,832,602)	(4,299,513)	(7,107,518)	(8,574,430)	
Total Income Taxes					
Equity Earnings of Subs	17,899,920	(1,005,449)	(21,314,767)	40,220,136	
INCOME AFTER INCOME TAXES and EQUITY EARNINGS					
Discontinued Operations (Net of Taxes)	-	-	-	-	-
Cumulative Effect of Accounting Changes	-	-	-	-	-
Extraordinary Income / (Expenses)	-	-	-	-	-
NET INCOME	17,899,920	(1,005,449)	(21,314,767)	40,220,136	
Minority Interest	-	-	-	-	-
Preferred Stock Dividend Subs	-	-	-	-	-
Earnings to Common Shareholders	17,899,920	(1,005,449)	(21,314,767)	40,220,136	
NET INCOME (LOSS) NODE before PS	17,899,920	(1,005,449)	(21,314,767)	40,220,136	
Double Check on Net Income Node after PS	-	(0)	(0)	-	

BALANCE SHEET

Kentucky Power Int Consol Kentucky Power Distribution Kentucky Power Generation Kentucky Power Company - Transmission

BS8216
YTD Jun 2020
07/09/2020 16:37

180

117

110

BS8216

Layout : BS8216

Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

18A V2020-06-30

YTD Jun 2020

YTD Jun 2020

YTD Jun 2020

YTD Jun 2020

YTD Jun 2020

YTD Jun 2020

ASSETS

Cash and Cash Equivalents	549,850	549,850	0	0	0
Other Cash Deposits	17,597	7,911	9,648	39	39
Customers	11,935,276	10,471,663	733,378	730,236	730,236
Accrued Unbilled Revenues	13,273,720	13,273,720	0	0	0
Miscellaneous Accounts Receivable	26,904,228	78,300,342	116,455,238	13,809,595	13,809,595
Allowances for Uncollectible Accounts	(92,187)	(92,129)	(58)	0	0
Accounts Receivable	52,021,038	101,953,596	117,188,558	14,539,831	14,539,831
Advances to Affiliates	0	0	0	0	0
Fuel, Materials and Supplies	43,952,187	4,620,921	39,017,510	313,756	313,756
Risk Management Contracts - Current	6,514,517	0	6,514,517	0	0
Margin Deposits	503,758	51,117	452,640	0	0
Unrecovered Fuel - Current	0	0	0	0	0
Other Current Regulatory Assets	0	0	0	0	0
Prepayments and Other Current Assets	1,548,812	970,795	348,329	229,688	229,688
TOTAL CURRENT ASSETS	105,107,759	108,154,191	163,531,202	15,083,314	15,083,314

Electric Production	1,223,567,704	1,009,825,565	1,260,709,894	664,838,994	664,838,994
Electric Transmission	665,400,345	0	0	0	0
Electric Distribution	934,363,539	0	0	0	0
General Property, Plant and Equipment	120,503,897	199,571	7,100,981	1,160,479	1,160,479
Construction Work-in-Progress	98,420,749	36,823,623	10,546,916	51,050,210	51,050,210
TOTAL PROPERTY, PLANT and EQUIPMENT	3,042,256,233	1,046,848,759	1,278,357,791	717,049,683	717,049,683
less: Accumulated Depreciation and Amortization	(1,030,306,603)	(285,954,516)	(525,559,100)	(218,792,987)	(218,792,987)
NET PROPERTY, PLANT and EQUIPMENT	2,011,949,630	760,894,243	752,798,691	498,256,696	498,256,696
Net Regulatory Assets	338,343,785	33,674,481	306,350,440	(1,681,136)	(1,681,136)
Securitized Transition Assets and Other	0	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0	0
Goodwill	0	0	0	0	0
Long-Term Risk Management Assets	74,682	2,987	71,695	0	0
Employee Benefits and Pension Assets	24,381,193	9,684,228	14,262,072	434,892	434,892
Other Non Current Assets	36,489,948	16,102,021	17,286,600	3,101,327	3,101,327
TOTAL OTHER NON-CURRENT ASSETS	399,289,608	59,463,716	337,970,808	1,855,084	1,855,084
TOTAL ASSETS	2,516,346,997	928,512,150	1,254,300,701	515,195,093	515,195,093

LIABILITIES

Accounts Payable	72,628,528	128,712,005	112,871,744	12,705,725	12,705,725
Advances from Affiliates	40,733,757	73,319,113	188,152,734	(220,738,091)	(220,738,091)
Short-Term Debt	0	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	40,000,000	12,406,000	18,967,600	8,626,400	8,626,400
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0	0
Risk Management Liabilities	339,425	21,602	317,823	0	0
Accrued Taxes	17,097,241	8,119,537	(15,585,821)	24,563,524	24,563,524
Memo: Property Taxes	19,401,404	10,557,925	3,339,203	5,504,275	5,504,275
Accrued Interest	5,774,686	1,940,663	2,651,353	1,182,670	1,182,670
Risk Management Collateral	745,164	0	745,164	0	0
Utility Customer Deposits	30,903,943	30,903,943	745,164	0	0
Deposits - Customer and Collateral	31,649,106	30,903,943	745,164	0	0

BALANCE SHEET

Kentucky Power Int Consol
 Kentucky Power Company - Distribution
 Kentucky Power Company - Generation
 Kentucky Power Company - Transmission

BS8216
 YTD Jun 2019
 07/31/2019 17:05

110

117

180

Layout: BS8216
 Account: GL_ACCT_SEC Business Unit: SEGMENT_CONS

	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019
ASSETS				
Cash and Cash Equivalents	591,125	0	0	0
Other Cash Deposits	30,267	16,476	0	65
Customers	17,260,894	13,761,374	3,007,458	492,062
Accrued Unbilled Revenues	9,745,475	0	0	0
Miscellaneous Accounts Receivable	22,399,020	29,040,869	53,320,073	22,098,249
Allowances for Uncollectible Accounts	(225,908)	(225,908)	0	0
Accounts Receivable	49,179,481	52,321,809	56,327,531	22,590,311
Advances to Affiliates	0	0	0	0
Fuel, Materials and Supplies	38,881,204	2,681,913	35,870,097	329,194
Risk Management Contracts - Current	14,693,388	0	14,693,388	0
Margin Deposits	897,720	31,490	866,231	0
Unrecovered Fuel - Current	0	0	0	0
Other Current Regulatory Assets	0	0	0	0
Prepayments and Other Current Assets	3,837,615	2,077,265	1,546,229	214,121
TOTAL CURRENT ASSETS	108,110,801	57,171,330	109,319,952	23,133,691
Electric Production	1,204,789,567	927,557,596	1,232,681,270	608,265,667
Electric Transmission	608,798,618	0	0	0
Electric Distribution	864,629,892	0	0	0
General Property, Plant and Equipment	98,747,487	199,571	7,100,981	1,160,479
Construction Work-in-Progress	116,560,269	34,824,000	24,490,750	57,245,519
TOTAL PROPERTY, PLANT and EQUIPMENT	2,893,525,833	962,581,167	1,264,273,000	666,671,665
less: Accumulated Depreciation and Amortization	(983,137,560)	(279,404,908)	(495,450,904)	(208,281,749)
NET PROPERTY, PLANT and EQUIPMENT	1,910,388,272	683,176,260	768,822,097	458,389,916
Net Regulatory Assets	302,205,982	16,654,585	276,182,599	9,368,797
Securitized Transition Assets and Other	0	0	0	0
Spent Nuclear Fuel and Decommissioning Trusts	0	0	0	0
Investments in Power and Distribution Projects	0	0	0	0
Goodwill	0	0	0	0
Long-Term Risk Management Assets	67,096	0	67,096	0
Employee Benefits and Pension Assets	16,957,761	(2,727,642)	21,224,829	(1,539,427)
Other Non Current Assets	35,869,363	14,428,965	18,790,956	2,649,442
TOTAL OTHER NON-CURRENT ASSETS	355,100,202	28,355,909	316,265,481	10,478,812
TOTAL ASSETS	2,373,599,275	769,249,498	1,194,407,529	492,002,419

	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019
LIABILITIES				
Accounts Payable	94,761,262	69,893,362	92,900,172	14,027,898
Advances from Affiliates	71,439,088	57,489,411	165,849,003	(151,899,326)
Short-Term Debt	0	0	0	0
Other Current Regulatory Liabilities	0	0	0	0
Long-Term Debt Due Within One Year Non-Affiliated	65,000,000	0	65,000,000	0
Long-Term Debt Due Within One Year - Affiliated	0	0	0	0
Risk Management Liabilities - Hedge	0	0	0	0
Curr. Unreal Losses - NonAffil	2,069,748	32,488	2,037,260	0
S/T Liability MTM Collateral	(610,757)	0	(610,757)	0
Risk Management Liabilities - MTM	1,458,991	32,488	1,426,503	0
Risk Management Liabilities	1,458,991	32,488	1,426,503	0
Accrued Taxes	11,904,576	10,575,911	(19,196,754)	20,525,418
Memo: Property Taxes	20,531,500	11,057,772	3,702,109	5,771,619

BALANCE SHEET

BS8216
 YTD Jun 2019
 07/31/2019 17:05

Account: GL_ACCT_SEC	Business Unit: SEGMENT_CONS	Layout: BS8216	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019	YTD Jun 2019
			BS8216	110	117	180	
Accrued Interest			8,250,650	2,754,630	3,758,254	1,737,765	
Risk Management Collateral			523,532	0	523,532	0	
Utility Customer Deposits			30,167,418	30,167,418	0	0	
Deposits - Customer and Collateral			30,690,949	30,167,418	523,532	0	
Over-Recovered Fuel Costs - Current			328,631	0	328,631	0	
Dividends Declared			0	0	0	0	
Preferred Stock due W/JIN 1 Yr			0	0	0	0	
Obligations under Capital Leases - Current			601,875	353,708	237,291	10,876	
Obligations under Operating Leases - Current			1,821,621	1,766,885	36,648	18,088	
Tax Collections Payable			2,213,407	2,111,929	101,478	0	
Revenue Refunds - Accrued			448,214	0	165,453	282,761	
Accrued Rents - Rockport			0	0	0	0	
Accrued - Payroll			1,611,730	783,399	828,332	0	
Accrued Rents			48,921	48,921	0	0	
Accrued ICP			2,051,513	1,090,809	960,704	0	
Accrued Vacations			3,673,512	1,925,967	1,747,544	0	
Misc Employee Benefits			1,613,765	978,895	634,870	0	
Payroll Deductions			146,834	82,380	64,455	0	
Severance / SEI			1,236,315	0	1,236,315	0	
Accrued Workers Compensation			322,320	179,570	123,247	19,503	
Customer Advance			2,241,460	2,241,460	0	0	
Customer Advance Receipts			2,241,460	2,241,460	0	0	
Control Cash Disbursement Account			1,996,290	1,996,290	0	0	
Control Cash Disbursement Account			1,996,290	1,996,290	0	0	
JMG Liability			0	0	0	0	
ARO - Current			31,454,803	0	31,454,803	0	
Active Med and Dental IBNR			54,704	27,609	27,179	(63)	
Econ. Development Fund Curr			456,415	456,415	0	0	
Unclaimed Funds			60,718	60,718	0	0	
Acc Cash Franchise Req			74,893	74,893	0	0	
Sales Use Tax - Leased Equip			84	0	57	27	
Accrued Audit Fees			44,860	14,566	22,136	8,159	
Federal Mitigation Accru (NSR)			312,328	0	312,328	0	
Asbestos Accrual - Current			277,616	0	277,616	0	
Quality of Service			39,296	0	0	39,296	
KY RPO Rider Liability			684	684	0	0	
Deferred Rev -Pole Attachments			408,042	408,042	0	0	
Other Deferred Credits-Curr			7,591	7,591	0	0	
Contr In Aid of Constr Advance			60,536	60,536	0	0	
Deferred Rev-Bonus Lease Curr			22,767	0	22,767	0	
Misc Current and Accrued Liabilities			33,275,339	1,111,054	32,116,886	47,399	
Current Other and Accrued Liabilities			50,879,622	12,550,675	37,979,284	349,662	
Other Current Liabilities			53,303,117	14,671,268	38,253,223	378,626	
TOTAL CURRENT LIABILITIES			337,137,264	185,584,489	348,842,563	(115,229,688)	
Long-Term Debt - Affiliated			0	0	0	0	
Long-Term Debt - Non Affiliated			802,340,421	250,041,239	370,429,125	181,870,057	
Long-Term Debt - Premiums and Discounts Unamort			0	0	0	0	
Memo - LTD NonAffiliated and Premiums			802,340,421	250,041,239	370,429,125	181,870,057	
Long-Term Risk Management Liabilities - Hedge			0	0	0	0	
LT Unreal Losses - Non Affil			78,993	8,430	70,563	0	
2440002							

AEP Kentucky Trans Co
 DETAIL OF ELECTRIC UTILITY PROPERTY
 YEAR TO DATE - June, 2020

Final
 GLR7236
 07/09/20 16:20

UTILITY PLANT	BEGINNING BALANCE	ADDITIONS	ORIGINAL COST RETIREMENTS	ADJUSTMENTS	TRANSFERS	ENDING BALANCE
101/106 GENERATION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00
101/106 TRANSMISSION	124,616,586.18	1,442,632.30	(30,266.63)	0.00	0.00	126,028,951.85
101/106 CLOUD TRANSMISSION	0.00	477.05	0.00	0.00	0.00	477.05
101/106 DISTRIBUTION						
TOTAL (ACCOUNTS 101 & 106)	124,616,586.18	1,443,109.35	(30,266.63)	0.00	0.00	126,029,428.90
1011001/12 CAPITAL LEASES	0.00	0.00	0.00	0.00	0.00	0.00
102 ELECTRIC PLT PURCHASED OR SOLD	0.00	0.00	0.00	0.00	0.00	0.00
1140001 ELECTRIC PLANT ACQUISITION	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELECTRIC PLANT IN SERVICE	124,616,586.18	1,443,109.35	(30,266.63)	0.00	0.00	126,029,428.90
1050001 PLANT HELD FOR FUTURE USE	0.00	0.00	0.00	0.00	0.00	0.00
107000X CONSTRUCTION WORK IN PROGRESS:						
107000X BEGINNING BALANCE	17,135,181.63					
107000X ADDITIONS		6,003,026.79				
107000X TRANSFERS		(1,442,632.30)				
107000X ENDING BALANCE		4,560,394.49				21,695,576.12
107000X CLOUD CONSTRUCTION WIP:						
107000X BEGINNING BALANCE	0.00					
107000X ADDITIONS		477.05				
107000X TRANSFERS		(477.05)				
107000X ENDING BALANCE		0.00				0.00
TOTAL ELECTRIC UTILITY PLANT	141,751,767.81	6,003,503.84	(30,266.63)	0.00	0.00	147,725,005.02
NONUTILITY PLANT						
1210001 NONUTILITY PROPERTY-OWNED	0.00	0.00	0.00	0.00	0.00	0.00
1210002 NONUTILITY PROPERTY-LEASED	0.00	0.00	0.00	0.00	0.00	0.00
1210003 NONUTILITY PROPERTY-WIP	0.00					
1210003 BEGINNING BALANCE	0.00					
1210003 ADDITIONS		0.00				
1210003 TRANSFERS		0.00				
1210003 ENDING BALANCE		0.00				0.00
1210016 NONUTILITY PROPERTY-CCNC	0.00	0.00	0.00	0.00	0.00	0.00
1240025-29 OTHER INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL NONUTILITY PLANT	0.00	0.00	0.00	0.00	0.00	0.00

U.S. Department of Energy Energy Information Administration Form EIA-826	Monthly Electric Utility Sales and Revenue Report with State Distributions – 2020	Form Approval OMB NO. 1905-0129 (Expires 11-30-2007)				
<p>This report is mandatory under Public Law 93-275, the Federal Energy Administration Act of 1974, Public Law 95-91, Department of Energy Organization Act, and Public Law 102-486, the Energy Policy Act of 1992. Information reported on the Form EIA-826 is not considered confidential. See Section V of the General Instructions for sanctions statement. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collected information. Send comments regarding this form, its burden estimate, or any aspect of the data collection to the Energy Information Administration, Statistical and Methods Group EI-73, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503. (A person is required to respond to the collection of information only if it displays a valid OMB number.) Carefully read and follow all instructions. If you need assistance, please contact Alfred Pippi at: (202) 287-1625 or Charlene Harris-Russell at: (202) 287-1747 or by E-Mail at eia-826@eia.doe.gov or fax to (202) 287-1585 or (202) 287-1959.</p> <p>Please submit by the last calendar day of the month following the reporting month. Return completed forms by E-Mail at eia-826@eia.doe.gov or fax to (202) 287-1585 or (202) 287-1959.</p> <p>Department of Energy, Energy Information Administration (EI-53), BG-076 (EIA-826) Washington, DC 20585-0650.</p> <p>Utility Name: Kentucky Power Company Identification Code (Assigned by EIA): 22053</p>						
Reporting for the month of: Jan ___ Feb ___ Mar ___ Apr ___ May ___ Jun ___ Jul ___ Aug ___ Sep ___ Oct ___ Nov ___ Dec ___, 2020 Phone number: 614-716-2671 Fax: 614-716-1449						
RETAIL SALES TO ULTIMATE CONSUMERS Schedule I - A: Full Service (Energy and Delivery Service (bundled))						
Instructions: Enter the reporting month revenue (thousand dollars), megawatt-hours, and number of consumers for energy and delivery service (bundled) by State and consumer class category						
State	Items	Residential	Commercial	Industrial	Transportation	Total
KY	a. Revenue (Thousand Dollars)	15,944.00	10,413.00	8,737.00	-	35,094.00
	b. Megawatt-hours	141,957.00	93,325.00	152,977.00	-	388,259.00
	c. Number of consumers	134,289.00	30,341.00	1,122.00	-	165,752.00
	a. Revenue (Thousand Dollars)					
	b. Megawatt-hours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatt-hours					
	c. Number of consumers					
	a. Revenue (Thousand Dollars)					
	b. Megawatt-hours					
	c. Number of consumers					
Note:						

Kentucky Power Company

2020 Second Quarter Report

Financial Statements



An **AEP** Company

BOUNDLESS ENERGYSM

TABLE OF CONTENTS	Page Number
Glossary of Terms	1
Condensed Statements of Income – Unaudited	2
Condensed Statements of Comprehensive Income (Loss) – Unaudited	3
Condensed Statements of Changes in Common Shareholder’s Equity – Unaudited	4
Condensed Balance Sheets – Unaudited	5
Condensed Statements of Cash Flows – Unaudited	7
Index of Condensed Notes to Condensed Financial Statements – Unaudited	8

GLOSSARY OF TERMS

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

Term	Meaning
AEP	American Electric Power Company, Inc., an investor-owned electric public utility holding company which includes American Electric Power Company, Inc. (Parent) and majority owned consolidated subsidiaries and consolidated affiliates.
AEP Credit	AEP Credit, Inc., a consolidated variable interest entity of AEP which securitizes accounts receivable and accrued utility revenues for affiliated electric utility companies.
AEP System	American Electric Power System, an electric system, owned and operated by AEP subsidiaries.
AEPSC	American Electric Power Service Corporation, an AEP service subsidiary providing management and professional services to AEP and its subsidiaries.
AFUDC	Allowance for Funds Used During Construction.
AOCI	Accumulated Other Comprehensive Income.
APCo	Appalachian Power Company, an AEP electric utility subsidiary.
ASU	Accounting Standards Update.
COVID-19	Coronavirus 2019, a highly infectious respiratory disease. In March 2020, the World Health Organization declared COVID-19 a worldwide pandemic.
Excess ADIT	Excess accumulated deferred income taxes.
FASB	Financial Accounting Standards Board.
FERC	Federal Energy Regulatory Commission.
FTR	Financial Transmission Right, a financial instrument that entitles the holder to receive compensation for certain congestion-related transmission charges that arise when the power grid is congested resulting in differences in locational prices.
GAAP	Accounting Principles Generally Accepted in the United States of America.
I&M	Indiana Michigan Power Company, an AEP electric utility subsidiary.
IRS	Internal Revenue Service.
KPCo	Kentucky Power Company, an AEP electric utility subsidiary.
KPSC	Kentucky Public Service Commission.
MTM	Mark-to-Market.
MWh	Megawatt-hour.
OPEB	Other Postretirement Benefits.
OTC	Over the counter.
Parent	American Electric Power Company, Inc., the equity owner of AEP subsidiaries within the AEP consolidation.
PJM	Pennsylvania – New Jersey – Maryland regional transmission organization.
Reference Rate Reform	The global transition away from referencing the London Interbank Offered Rate and other interbank offered rates, and toward new reference rates that are more reliable and robust.
Risk Management Contracts	Trading and non-trading derivatives, including those derivatives designated as cash flow and fair value hedges.
Tax Reform	On December 22, 2017, President Trump signed into law legislation referred to as the “Tax Cuts and Jobs Act” (the TCJA). The TCJA includes significant changes to the Internal Revenue Code of 1986, including a reduction in the corporate federal income tax rate from 35% to 21% effective January 1, 2018.
Utility Money Pool	Centralized funding mechanism AEP uses to meet the short-term cash requirements of certain utility subsidiaries.
WPCo	Wheeling Power Company, an AEP electric utility subsidiary.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF OPERATIONS
For Three and Six Months Ended June 30, 2020 and 2019
(in thousands)
(Unaudited)

	Three Months Ended June 30,		Six Months Ended June 30,	
	2020	2019	2020	2019
REVENUES				
Electric Generation, Transmission and Distribution	\$ 119,520	\$ 137,135	\$ 263,479	\$ 302,671
Sales to AEP Affiliates	3,088	3,760	6,518	7,537
Other Revenues	168	198	412	479
TOTAL REVENUES	<u>122,776</u>	<u>141,093</u>	<u>270,409</u>	<u>310,687</u>
EXPENSES				
Fuel and Other Consumables Used for Electric Generation	16,525	21,653	40,505	51,347
Purchased Electricity for Resale	3,798	6,822	17,065	16,457
Purchased Electricity from AEP Affiliates	18,754	22,021	34,241	47,616
Other Operation	20,253	27,828	43,261	54,507
Maintenance	25,063	17,268	40,016	33,167
Depreciation and Amortization	25,032	21,742	49,452	45,981
Taxes Other Than Income Taxes	7,094	7,513	14,021	14,592
TOTAL EXPENSES	<u>116,519</u>	<u>124,847</u>	<u>238,561</u>	<u>263,667</u>
OPERATING INCOME	6,257	16,246	31,848	47,020
Other Income (Expense):				
Other Income	598	595	629	872
Non-Service Cost Components of Net Periodic Benefit Cost	1,014	954	2,028	1,908
Interest Expense	(9,522)	(9,739)	(19,438)	(18,605)
INCOME (LOSS) BEFORE INCOME TAX EXPENSE (BENEFIT)	(1,653)	8,056	15,067	31,195
Income Tax Expense (Benefit)	(718)	555	(2,833)	2,933
NET INCOME (LOSS)	<u>\$ (935)</u>	<u>\$ 7,501</u>	<u>\$ 17,900</u>	<u>\$ 28,262</u>

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

See Condensed Notes to Condensed Financial Statements beginning on page 8.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF COMPREHENSIVE INCOME (LOSS)
For the Three and Six Months Ended June 30, 2020 and 2019
(in thousands)
(Unaudited)

	Three Months Ended		Six Months Ended	
	June 30,		June 30,	
	2020	2019	2020	2019
Net Income (Loss)	\$ (935)	\$ 7,501	\$ 17,900	\$ 28,262
OTHER COMPREHENSIVE LOSS, NET OF TAXES				
Amortization of Pension and OPEB Deferred Costs, Net of Tax of \$(7) and \$(3) for the Three Months Ended June 30, 2020 and 2019, Respectively, and \$(14) and \$(5) for the Six Months Ended June 30, 2020 and 2019, Respectively	(26)	(9)	(53)	(18)
TOTAL COMPREHENSIVE INCOME (LOSS)	\$ (961)	\$ 7,492	\$ 17,847	\$ 28,244

See Condensed Notes to Condensed Financial Statements beginning on page 8.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF CHANGES IN
COMMON SHAREHOLDER'S EQUITY
For the Six Months Ended June 30, 2020 and 2019
(in thousands)
(Unaudited)

	Common Stock	Paid-in Capital	Retained Earnings	Accumulated Other Comprehensive Income (Loss)	Total
TOTAL COMMON SHAREHOLDER'S EQUITY - DECEMBER 31, 2018	\$ 50,450	\$ 526,135	\$ 156,506	\$ (212)	\$ 732,879
Net Income			20,761		20,761
Other Comprehensive Loss				(9)	(9)
TOTAL COMMON SHAREHOLDER'S EQUITY - MARCH 31, 2019	50,450	526,135	177,267	(221)	753,631
Common Stock Dividends			(5,000)		(5,000)
Net Income			7,501		7,501
Other Comprehensive Loss				(9)	(9)
TOTAL COMMON SHAREHOLDER'S EQUITY - JUNE 30, 2019	<u>\$ 50,450</u>	<u>\$ 526,135</u>	<u>\$ 179,768</u>	<u>\$ (230)</u>	<u>\$ 756,123</u>
TOTAL COMMON SHAREHOLDER'S EQUITY - DECEMBER 31, 2019	\$ 50,450	\$ 526,135	\$ 204,806	\$ 790	\$ 782,181
ASU 2016-13 Adoption			48		48
Net Income			18,835		18,835
Other Comprehensive Loss				(27)	(27)
TOTAL COMMON SHAREHOLDER'S EQUITY - MARCH 31, 2020	50,450	526,135	223,689	763	801,037
Net Loss			(935)		(935)
Other Comprehensive Loss				(26)	(26)
TOTAL COMMON SHAREHOLDER'S EQUITY - JUNE 30, 2020	<u>\$ 50,450</u>	<u>\$ 526,135</u>	<u>\$ 222,754</u>	<u>\$ 737</u>	<u>\$ 800,076</u>

See Condensed Notes to Condensed Financial Statements beginning on page 8.

KENTUCKY POWER COMPANY
CONDENSED BALANCE SHEETS
ASSETS
June 30, 2020 and December 31, 2019
(in thousands)
(Unaudited)

	June 30, 2020	December 31, 2019
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 550	\$ 849
Accounts Receivable:		
Customers	11,935	14,749
Affiliated Companies	26,861	20,663
Accrued Unbilled Revenues	13,274	13,550
Miscellaneous	43	145
Allowance for Uncollectible Accounts	(92)	(346)
Total Accounts Receivable	<u>52,021</u>	<u>48,761</u>
Fuel	<u>24,849</u>	<u>29,855</u>
Materials and Supplies	19,104	18,011
Risk Management Assets	6,515	6,878
Accrued Tax Benefits	4,099	2,205
Margin Deposits	504	600
Prepayments and Other Current Assets	<u>1,564</u>	<u>2,892</u>
TOTAL CURRENT ASSETS	<u>109,206</u>	<u>110,051</u>
PROPERTY, PLANT AND EQUIPMENT		
Electric:		
Generation	1,223,568	1,219,454
Transmission	665,400	651,091
Distribution	934,364	897,247
Other Property, Plant and Equipment	120,504	112,529
Construction Work in Progress	<u>98,599</u>	<u>98,671</u>
Total Property, Plant and Equipment	<u>3,042,435</u>	<u>2,978,992</u>
Accumulated Depreciation and Amortization	<u>1,030,277</u>	<u>1,005,546</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT – NET	<u>2,012,158</u>	<u>1,973,446</u>
OTHER NONCURRENT ASSETS		
Regulatory Assets	438,735	421,621
Long-term Risk Management Assets	75	25
Employee Benefits and Pension Assets	24,381	23,421
Operating Lease Assets	11,371	10,120
Deferred Charges and Other Noncurrent Assets	<u>25,119</u>	<u>33,815</u>
TOTAL OTHER NONCURRENT ASSETS	<u>499,681</u>	<u>489,002</u>
TOTAL ASSETS	<u>\$ 2,621,045</u>	<u>\$ 2,572,499</u>

See Condensed Notes to Condensed Financial Statements beginning on page 8.

KENTUCKY POWER COMPANY
CONDENSED BALANCE SHEETS
LIABILITIES AND COMMON SHAREHOLDER'S EQUITY
June 30, 2020 and December 31, 2019
(Unaudited)

	June 30, 2020	December 31, 2019
	(in thousands)	
CURRENT LIABILITIES		
Advances from Affiliates	\$ 40,734	\$ 113,175
Accounts Payable:		
General	49,720	63,350
Affiliated Companies	22,908	23,449
Long-term Debt Due Within One Year – Nonaffiliated	40,000	65,000
Risk Management Liabilities	339	1,480
Customer Deposits	31,649	30,954
Accrued Taxes	21,196	33,108
Accrued Interest	5,775	6,365
Obligations Under Operating Leases	2,154	2,005
Regulatory Liability for Over-Recovered Fuel Costs	4,559	223
Asset Retirement Obligations	15,480	15,480
Other Current Liabilities	22,409	25,080
TOTAL CURRENT LIABILITIES	256,923	379,669
NONCURRENT LIABILITIES		
Long-term Debt – Nonaffiliated	952,403	802,553
Long-term Risk Management Liabilities	32	1
Deferred Income Taxes	431,185	421,858
Regulatory Liabilities and Deferred Investment Tax Credits	135,452	135,686
Asset Retirement Obligations	21,723	28,108
Employee Benefits and Pension Obligations	7,080	7,496
Obligations Under Operating Leases	9,250	8,154
Deferred Credits and Other Noncurrent Liabilities	6,921	6,793
TOTAL NONCURRENT LIABILITIES	1,564,046	1,410,649
TOTAL LIABILITIES	1,820,969	1,790,318
Rate Matters (Note 4)		
Commitments and Contingencies (Note 5)		
COMMON SHAREHOLDER'S EQUITY		
Common Stock – Par Value – \$50 Per Share:		
Authorized – 2,000,000 Shares		
Outstanding – 1,009,000 Shares	50,450	50,450
Paid-in Capital	526,135	526,135
Retained Earnings	222,754	204,806
Accumulated Other Comprehensive Income (Loss)	737	790
TOTAL COMMON SHAREHOLDER'S EQUITY	800,076	782,181
TOTAL LIABILITIES AND COMMON SHAREHOLDER'S EQUITY	\$ 2,621,045	\$ 2,572,499

See Condensed Notes to Condensed Financial Statements beginning on page 8.

KENTUCKY POWER COMPANY
CONDENSED STATEMENTS OF CASH FLOWS
For the Six Months Ended June 30, 2020 and 2019
(in thousands)
(Unaudited)

	Six Months Ended June 30,	
	2020	2019
OPERATING ACTIVITIES		
Net Income	\$ 17,900	\$ 28,262
Adjustments to Reconcile Net Income to Net Cash Flows from Operating Activities:		
Depreciation and Amortization	49,452	45,981
Deferred Income Taxes	2,339	2,791
Allowance for Equity Funds Used During Construction	(570)	(847)
Mark-to-Market of Risk Management Contracts	(797)	(7,504)
Property Taxes	9,906	9,932
Deferred Fuel Over/Under-Recovery, Net	4,336	2,708
Deferred Rockport Capacity Costs	(5,510)	(7,783)
Change in Other Noncurrent Assets	(20,470)	(16,338)
Change in Other Noncurrent Liabilities	(5,757)	(11,014)
Changes in Certain Components of Working Capital:		
Accounts Receivable, Net	(2,934)	9,304
Fuel, Materials and Supplies	3,765	(10,987)
Accounts Payable	(2,440)	7,227
Accrued Taxes, Net	(13,806)	(15,842)
Accrued Interest	(590)	1,701
Other Current Assets	1,590	(691)
Other Current Liabilities	(1,628)	(3,520)
Net Cash Flows from Operating Activities	34,786	33,380
INVESTING ACTIVITIES		
Construction Expenditures	(87,445)	(72,578)
Other Investing Activities	460	304
Net Cash Flows Used for Investing Activities	(86,985)	(72,274)
FINANCING ACTIVITIES		
Issuance of Long-term Debt – Nonaffiliated	124,624	—
Change in Advances from Affiliates, Net	(72,441)	43,568
Principal Payments for Finance Lease Obligations	(400)	(327)
Dividends Paid on Common Stock	—	(5,000)
Other Financing Activities	117	76
Net Cash Flows from Financing Activities	51,900	38,317
Net Decrease in Cash and Cash Equivalents	(299)	(577)
Cash and Cash Equivalents at Beginning of Period	849	1,168
Cash and Cash Equivalents at End of Period	\$ 550	\$ 591
SUPPLEMENTARY INFORMATION		
Cash Paid for Interest, Net of Capitalized Amounts	\$ 20,174	\$ 16,541
Net Cash Paid (Received) for Income Taxes	(3,657)	7,049
Noncash Acquisitions Under Finance Leases	463	475
Construction Expenditures Included in Current Liabilities as of June 30,	18,710	26,896

See Condensed Notes to Condensed Financial Statements beginning on page 8.

INDEX OF CONDENSED NOTES TO CONDENSED FINANCIAL STATEMENTS

Note	Page Number
Significant Accounting Matters	9
New Accounting Standards	10
Comprehensive Income	11
Rate Matters	12
Commitments, Guarantees and Contingencies	13
Benefit Plans	15
Derivatives and Hedging	16
Fair Value Measurements	21
Income Taxes	25
Financing Activities	26
Property, Plant and Equipment	28
Revenue from Contracts with Customers	29

1. SIGNIFICANT ACCOUNTING MATTERS

General

The unaudited condensed financial statements and footnotes were prepared in accordance with GAAP for interim financial information. Accordingly, they do not include all of the information and footnotes required by GAAP for complete annual financial statements.

In the opinion of management, the unaudited condensed interim financial statements reflect all normal and recurring accruals and adjustments necessary for a fair statement of the net income, financial position and cash flows for the interim periods. Net income for the three and six months ended June 30, 2020 is not necessarily indicative of results that may be expected for the year ending December 31, 2020. The condensed financial statements are unaudited and should be read in conjunction with the audited 2019 financial statements and notes thereto, which are included in KPCo's 2019 Annual Report.

COVID-19

In March 2020, COVID-19 was declared a pandemic by the World Health Organization and the Centers for Disease Control and Prevention. Its rapid spread around the world and throughout the United States prompted many countries, including the United States, to institute restrictions on travel, public gatherings and certain business operations. These restrictions continue to significantly disrupt economic activity in AEP's service territory and could reduce future demand for energy, particularly from commercial and industrial customers. KPCo is taking steps to mitigate the potential risks to customers, suppliers and employees posed by the spread of COVID-19.

As of June 30, 2020 and through the date of this report, KPCo assessed certain accounting matters that require consideration of forecasted financial information, including, but not limited to, the allowance for credit losses and the carrying value of long-lived assets. While there were not any impairments or significant increases in credit allowances resulting from these assessments for the three and six months ended June 30, 2020, the ultimate impact of COVID-19 also depends on factors beyond management's knowledge or control, including the duration and severity of this outbreak as well as third-party actions taken to contain its spread and mitigate its public health effects. Therefore, management cannot estimate the potential future impact to financial position, results of operations and cash flows, but the impacts could be material.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Allowance for Uncollectible Accounts

Generally, AEP Credit records bad debt expense related to receivables purchased from KPCo under a sale of receivables agreement. The assessment is performed separately by each participating AEP subsidiary, which inherently contemplates any differences in geographical risk characteristics for the allowance. For customer accounts receivables relating to risk management activities, accounts receivables are reviewed for bad debt reserves at a specific counterparty level basis. For miscellaneous accounts receivable, bad debt expense is recorded based upon a 12-month rolling average of bad debt write-offs in proportion to gross accounts receivable, unless specifically identified. In addition to these processes, management contemplates available current information, as well as any reasonable and supportable forecast information, to determine if allowances for uncollectible accounts should be further adjusted in accordance with the accounting guidance for "Credit Losses." Management's assessments contemplate expected losses over the life of the accounts receivable.

Subsequent Events

Management reviewed subsequent events through August 6, 2020, the date that the second quarter 2020 report was available to be issued.

2. NEW ACCOUNTING STANDARDS

During the FASB's standard-setting process and upon issuance of final standards, management reviews the new accounting literature to determine its relevance, if any, to KPCo's business. The following standards will impact the financial statements.

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

In June 2016, the FASB issued ASU 2016-13 requiring the recognition of an allowance for expected credit losses for financial instruments within its scope. Examples of financial instruments that are in scope include trade receivables, certain financial guarantees and held-to-maturity debt securities. The allowance for expected credit losses should be based on historical information, current conditions and reasonable and supportable forecasts. Entities are required to evaluate, and if necessary, recognize expected credit losses at the inception or initial acquisition of a financial instrument (or pool of financial instruments that share similar risk characteristics) subject to ASU 2016-13, and subsequently as of each reporting date. The new standard also revises the other-than-temporary impairment model for available-for-sale debt securities.

New standard implementation activities included: (a) the identification and evaluation of the population of financial instruments within the AEP system that are subject to the new standard, (b) the development of supporting valuation models to also contemplate appropriate metrics for current and supportable forecasted information and (c) the development of disclosures to comply with the requirements of ASU 2016-13. As required by ASU 2016-13, the financial instruments subject to the new standard were evaluated on a pool-basis to the extent such financial instruments shared similar risk characteristics.

Management adopted ASU 2016-13 and its related implementation guidance effective January 1, 2020, by means of an immaterial cumulative-effect adjustment to Retained Earnings on the balance sheets. The adoption of the new standard did not have a material impact to financial position and had no impact on the results of operations or cash flows. Additionally, the adoption of the new standard did not result in any changes to current accounting systems.

ASU 2020-04 "Reference Rate Reform: Facilitation of the Effects of Reference Rate Reform on Financial Reporting" (ASU 2020-04)

In March 2020, the FASB issued ASU 2020-04 providing guidance to ease the potential burden in accounting for Reference Rate Reform on financial reporting. The new standard is elective and applies to all entities, subject to meeting certain criteria, that have contracts, hedging relationships, and other transactions that reference the London Interbank Offered Rate (LIBOR) or another reference rate expected to be discontinued because of Reference Rate Reform. The new standard establishes a general contract modification principle that entities can apply in other areas that may be affected by Reference Rate Reform and certain elective hedge accounting expedients. Under the new standard, an entity may make a one-time election to sell or to transfer to the available-for-sale or trading classifications (or both sell and transfer), debt securities that both reference an affected rate, and were classified as held to maturity before January 1, 2020.

The new accounting guidance is effective for all entities as of March 12, 2020 through December 31, 2022. The amendments may be applied to contract modifications as of any date from the beginning of an interim period that includes or is subsequent to March 12, 2020, or prospectively from a date within an interim period that includes or is subsequent to March 12, 2020, up to the date that the financial statements are available to be issued. The amendments may be applied to eligible hedging relationships existing as of the beginning of the interim period that includes March 12, 2020 and to new eligible hedging relationships entered into after the beginning of the interim period that includes March 12, 2020. The one-time election to sell, transfer, or both sell and transfer debt securities classified as held to maturity may be made at any time after March 12, 2020 but no later than December 31, 2022. Management has yet to apply the amendments in the new standard to any contract modifications, hedging relationships, or debt securities. Management is analyzing the impact of this new standard and at this time, cannot estimate the impact of adoption on results of operations, financial position or cash flows.

3. COMPREHENSIVE INCOME

Presentation of Comprehensive Income

The following tables provide the components of changes in AOCI and details of reclassifications from AOCI. The amortization of pension and OPEB AOCI components are included in the computation of net periodic pension and OPEB costs. See Note 6 - Benefit Plans for additional details.

Three Months Ended June 30, 2020	Pension and OPEB (in thousands)
Balance in AOCI as of March 31, 2020	\$ 763
Change in Fair Value Recognized in AOCI	—
Amount of (Gain) Loss Reclassified from AOCI	
Amortization of Prior Service Cost (Credit)	(57)
Amortization of Actuarial (Gains) Losses	24
Reclassifications from AOCI, before Income Tax (Expense) Benefit	(33)
Income Tax (Expense) Benefit	(7)
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	(26)
Net Current Period Other Comprehensive Income (Loss)	(26)
Balance in AOCI as of June 30, 2020	\$ 737

Three Months Ended June 30, 2019	Pension and OPEB (in thousands)
Balance in AOCI as of March 31, 2019	\$ (221)
Change in Fair Value Recognized in AOCI	—
Amount of (Gain) Loss Reclassified from AOCI	
Amortization of Prior Service Cost (Credit)	(56)
Amortization of Actuarial (Gains) Losses	44
Reclassifications from AOCI, before Income Tax (Expense) Benefit	(12)
Income Tax (Expense) Benefit	(3)
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	(9)
Net Current Period Other Comprehensive Income (Loss)	(9)
Balance in AOCI as of June 30, 2019	\$ (230)

Six Months Ended June 30, 2020	Pension and OPEB (in thousands)
Balance in AOCI as of December 31, 2019	\$ 790
Change in Fair Value Recognized in AOCI	—
Amount of (Gain) Loss Reclassified from AOCI	
Amortization of Prior Service Cost (Credit)	(114)
Amortization of Actuarial (Gains) Losses	47
Reclassifications from AOCI, before Income Tax (Expense) Benefit	(67)
Income Tax (Expense) Benefit	(14)
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	(53)
Net Current Period Other Comprehensive Income (Loss)	(53)
Balance in AOCI as of June 30, 2020	\$ 737

Six Months Ended June 30, 2019	Pension and OPEB (in thousands)
Balance in AOCI as of December 31, 2018	\$ (212)
Change in Fair Value Recognized in AOCI	—
Amount of (Gain) Loss Reclassified from AOCI	
Amortization of Prior Service Cost (Credit)	(112)
Amortization of Actuarial (Gains) Losses	89
Reclassifications from AOCI, before Income Tax (Expense) Benefit	(23)
Income Tax (Expense) Benefit	(5)
Reclassifications from AOCI, Net of Income Tax (Expense) Benefit	(18)
Net Current Period Other Comprehensive Income (Loss)	(18)
Balance in AOCI as of June 30, 2019	\$ (230)

4. RATE MATTERS

As discussed in KPCo’s 2019 Annual Report, KPCo is involved in rate and regulatory proceedings at the FERC and the KPSC. The Rate Matters note within KPCo’s 2019 Annual Report should be read in conjunction with this report to gain a complete understanding of material rate matters still pending that could impact net income, cash flows and possibly financial condition. The following discusses ratemaking developments in 2020 and updates KPCo’s 2019 Annual Report.

Regulatory Assets Pending Final Regulatory Approval

Noncurrent Regulatory Assets	June 30, 2020	December 31, 2019
	(in thousands)	
<u>Regulatory Assets Currently Earning a Return</u>		
Kentucky Deferred Purchased Power Expenses	\$ 35,675	\$ 30,165
<u>Regulatory Assets Currently Not Earning a Return</u>		
Other Regulatory Assets Pending Final Regulatory Approval	1,549	1,333
Total Regulatory Assets Pending Final Regulatory Approval	\$ 37,224	\$ 31,498

If these costs are ultimately determined not to be recoverable, it could reduce future net income and cash flows and impact financial condition.

Storm-Related Costs

In April 2020, major storms impacted KPCo’s service territory resulting in customer outages for approximately 62,000 customers and damages to KPCo utility assets. Management currently estimates that KPCo will incur incremental other operation and maintenance expenses, split approximately evenly between the second and third quarters of 2020, related to the April 2020 storms ranging from \$3.7 million to \$5.8 million. Consistent with prior guidance from the KPSC, KPCo will file with the KPSC seeking recovery of these prudently incurred costs in addition to \$502 thousand of previously incurred incremental operation and maintenance expenses related to a major storm in January 2020. Until KPCo receives deferral authority for these incremental storm costs from the KPSC, it will reduce future net income and cash flows and impact financial condition.

COVID-19 Pandemic

AEP’s electric utility operating companies have informed retail customers and state regulators that disconnections for non-payment have been temporarily suspended. These uncertain economic conditions may result in the inability of customers to pay for electric service, which could affect the collectability of revenues and adversely affect financial results. KPCo is working with the KPSC on potential rate recovery for increased costs as a result of the impacts of COVID-19. In May 2020, KPCo filed a request with the KPSC to issue a one-time refund of Excess ADIT that is not subject to normalization requirements to customers of approximately \$10.8 million to eliminate certain customer delinquencies attributable to the COVID-19 pandemic. If any costs related to COVID-19 are not recoverable, it could reduce future net income and cash flows and impact financial condition.

2020 Kentucky Base Rate Case

In June 2020, KPCo filed a request with the KPSC for a \$65 million net annual increase in base rates based upon a proposed 10% ROE with the increase to be implemented no earlier than January 2021. The filing proposes that KPCo would offset the first year of rate increases by refunding Excess ADIT that is not subject to normalization requirements to customers. Additionally, KPCo requested recovery of the previously authorized deferral of \$50 million of Rockport Plant Unit Power Agreement expenses and related carrying charges over a 5-year period beginning in December 2022, through an existing purchased power rider. If any of these costs are not recoverable, it could reduce future net income and cash flows and impact financial condition.

5. COMMITMENTS, GUARANTEES AND CONTINGENCIES

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

For current proceedings not specifically discussed below, management does not anticipate that the liabilities, if any, arising from such proceedings would have a material effect on the financial statements. The Commitments, Guarantees and Contingencies note within KPCo's 2019 Annual Report should be read in conjunction with this report.

GUARANTEES

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

Indemnifications and Other Guarantees

Contracts

KPCo enters into certain types of contracts which require indemnifications. Typically these contracts include, but are not limited to, sale agreements, lease agreements, purchase agreements and financing agreements. Generally, these agreements may include, but are not limited to, indemnifications around certain tax, contractual and environmental matters. With respect to sale agreements, exposure generally does not exceed the sale price. As of June 30, 2020, there were no material liabilities recorded for any indemnifications.

AEPSC conducts power purchase and sale activity on behalf of APCo, I&M, KPCo and WPCo, who are jointly and severally liable for activity conducted on their behalf.

Master Lease Agreements

KPCo leases certain equipment under master lease agreements. Under the lease agreements, the lessor is guaranteed a residual value up to a stated percentage of the equipment cost at the end of the lease term. If the actual fair value of the leased equipment is below the guaranteed residual value at the end of the lease term, KPCo is committed to pay the difference between the actual fair value and the residual value guarantee. Historically, at the end of the lease term the fair value has been in excess of the amount guaranteed. As of June 30, 2020, the maximum potential loss for these lease agreements was \$1.9 million assuming the fair value of the equipment is zero at the end of the lease term.

CONTINGENCIES

Claims Challenging Transition of American Electric Power System Retirement Plan to Cash Balance Formula

The American Electric Power System Retirement Plan (the Plan) has received a letter written on behalf of four participants (the Claimants) making a claim for additional plan benefits and purporting to advance such claims on behalf of a class. When the Plan's benefit formula was changed in the year 2000, AEP provided a special provision for employees hired before January 1, 2001, allowing them to continue benefit accruals under the then benefit formula for a full 10 years alongside of the new cash balance benefit formula then being implemented. Employees who were hired on or after January 1, 2001 accrued benefits only under the new cash balance benefit formula. The Claimants have asserted claims that (a) the Plan violates the requirements under the Employee Retirement Income Security Act (ERISA) intended to preclude back-loading the accrual of benefits to the end of a participant's career; (b) the Plan violates the age discrimination prohibitions of ERISA and the Age Discrimination in Employment Act (ADEA); and (c) the company failed to provide required notice regarding the changes to the Plan. AEP has responded to the Claimants providing a reasoned explanation for why each of their claims have been denied. The denial of those claims was appealed to the AEP System Retirement Plan Appeal Committee and the Committee upheld the denial of claims. Management will continue to defend against the claims. Management is unable to determine a range of potential losses that are reasonably possible of occurring.

6. BENEFIT PLANS

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

Components of Net Periodic Benefit Cost

The following tables provide the components of KPCo's net periodic benefit cost (credit) for the plans:

	Pension Plans		OPEB	
	Three Months Ended June 30, 2020	2019	Three Months Ended June 30, 2020	2019
	(in thousands)			
Service Cost	\$ 779	\$ 711	\$ 74	\$ 66
Interest Cost	1,492	1,823	374	464
Expected Return on Plan Assets	(2,472)	(2,728)	(940)	(910)
Amortization of Prior Service Credit	—	—	(613)	(606)
Amortization of Net Actuarial Loss	823	505	59	212
Net Periodic Benefit Cost (Credit)	\$ 622	\$ 311	\$ (1,046)	\$ (774)

	Pension Plans		OPEB	
	Six Months Ended June 30, 2020	2019	Six Months Ended June 30, 2020	2019
	(in thousands)			
Service Cost	\$ 1,559	\$ 1,422	\$ 149	\$ 131
Interest Cost	2,985	3,646	747	928
Expected Return on Plan Assets	(4,945)	(5,455)	(1,881)	(1,820)
Amortization of Prior Service Credit	—	—	(1,226)	(1,212)
Amortization of Net Actuarial Loss	1,646	1,010	119	426
Net Periodic Benefit Cost (Credit)	\$ 1,245	\$ 623	\$ (2,092)	\$ (1,547)

7. DERIVATIVES AND HEDGING

OBJECTIVES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS

AEPSC is agent for and transacts on behalf of KPCo.

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

STRATEGIES FOR UTILIZATION OF DERIVATIVE INSTRUMENTS TO ACHIEVE OBJECTIVES

Risk Management Strategies

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

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

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

Notional Volume of Derivative Instruments

Primary Risk Exposure	Volume		Unit of Measure
	June 30, 2020	December 31, 2019	
	(in thousands)		
Commodity:			
Power	17,193	11,383	MWhs
Heating Oil and Gasoline	401	273	Gallons

Cash Flow Hedging Strategies

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

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

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

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

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

According to the accounting guidance for “Derivatives and Hedging,” KPCo reflects the fair values of derivative instruments subject to netting agreements with the same counterparty net of related cash collateral. For certain risk management contracts, KPCo is required to post or receive cash collateral based on third-party contractual agreements and risk profiles. For the June 30, 2020 and December 31, 2019 balance sheets, KPCo netted \$0 and \$129 thousand, respectively, of cash collateral received from third-parties against short-term and long-term risk management assets and \$118 thousand and \$150 thousand, respectively, of cash collateral paid to third-parties against short-term and long-term risk management liabilities.

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

Fair Value of Derivative Instruments			
June 30, 2020			
Balance Sheet Location	Risk Management Contracts – Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
(in thousands)			
Current Risk Management Assets	\$ 12,950	\$ (6,435)	\$ 6,515
Long-term Risk Management Assets	686	(611)	75
Total Assets	13,636	(7,046)	6,590
Current Risk Management Liabilities	6,892	(6,553)	339
Long-term Risk Management Liabilities	644	(612)	32
Total Liabilities	7,536	(7,165)	371
Total MTM Derivative Contract Net Assets	\$ 6,100	\$ 119	\$ 6,219
December 31, 2019			
Balance Sheet Location	Risk Management Contracts – Commodity (a)	Gross Amounts Offset in the Statement of Financial Position (b)	Net Amounts of Assets/Liabilities Presented in the Statement of Financial Position (c)
(in thousands)			
Current Risk Management Assets	\$ 21,653	\$ (14,775)	\$ 6,878
Long-term Risk Management Assets	160	(135)	25
Total Assets	21,813	(14,910)	6,903
Current Risk Management Liabilities	16,285	(14,805)	1,480
Long-term Risk Management Liabilities	128	(127)	1
Total Liabilities	16,413	(14,932)	1,481
Total MTM Derivative Contract Net Assets	\$ 5,400	\$ 22	\$ 5,422

- (a) Derivative instruments within this category are reported gross. These instruments are subject to master netting agreements and are presented on the balance sheets on a net basis in accordance with the accounting guidance for "Derivatives and Hedging."
(b) Amounts include counterparty netting of risk management and hedging contracts and associated cash collateral in accordance with the accounting guidance for "Derivatives and Hedging."
(c) All derivative contracts subject to a master netting arrangement or similar agreement are offset in the statement of financial position.

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

Location of Gain (Loss)	Three Months Ended		Six Months Ended	
	June 30,		June 30,	
	2020	2019	2020	2019
(in thousands)				
Electric Generation, Transmission and Distribution Revenues	\$ (110)	\$ 37	\$ 22	\$ 44
Purchased Electricity for Resale	43	23	44	60
Other Operation	(20)	—	(28)	(15)
Maintenance	(44)	(4)	(51)	(18)
Regulatory Assets (a)	1,674	(224)	280	(102)
Regulatory Liabilities (a)	2,909	2,268	3,333	554
Total Gain on Risk Management Contracts	\$ 4,452	\$ 2,100	\$ 3,600	\$ 523

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

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

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

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

Accounting for Cash Flow Hedging Strategies

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

Realized gains and losses on derivative contracts for the purchase and sale of power designated as cash flow hedges are included in Total Revenues or Purchased Electricity for Resale on KPCo’s statements of income, or in Regulatory Assets or Regulatory Liabilities on KPCo’s balance sheets, depending on the specific nature of the risk being hedged. During the three and six months ended June 30, 2020 and 2019, KPCo did not apply cash flow hedging to outstanding power derivatives.

KPCo reclassifies gains and losses on interest rate derivative hedges related to debt financings from Accumulated Other Comprehensive Income (Loss) on its balance sheets into Interest Expense on its statements of income in those periods in which hedged interest payments occur. During the three and six months ended June 30, 2020 and 2019, KPCo did not apply cash flow hedging to outstanding interest rate derivatives.

There was no impact of cash flow hedges included in Accumulated Other Comprehensive Income (Loss) on KPCo’s balance sheets as of June 30, 2020 and December 31, 2019.

The actual amounts that KPCo reclassifies from Accumulated Other Comprehensive Income (Loss) to Net Income can differ due to market price changes. As of June 30, 2020, KPCo is not hedging (with contracts subject to the accounting guidance for “Derivatives and Hedging”) its exposure to variability in future cash flows related to forecasted transactions.

Credit Risk

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

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

Collateral Triggering Events

Credit Downgrade Triggers

A limited number of derivative contracts include collateral triggering events, which include a requirement to maintain certain credit ratings. On an ongoing basis, AEP’s risk management organization assesses the appropriateness of these collateral triggering events in contracts. KPCo has not experienced a downgrade below a specified credit rating threshold that would require the posting of additional collateral. As of June 30, 2020 and December 31, 2019, KPCo did not have derivative contracts with collateral triggering events in a net liability position.

Cross-Default Triggers

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

	June 30, 2020	December 31, 2019
	(in thousands)	
Liabilities for Contracts with Cross-Default Provisions Prior to Contractual Netting Arrangements	\$ 99	\$ 419
Additional Settlement Liability if Cross-Default Provision is Triggered	9	65

8. FAIR VALUE MEASUREMENTS

Fair Value Hierarchy and Valuation Techniques

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

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

Fair Value Measurements of Long-term Debt

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

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

	June 30, 2020		December 31, 2019	
	Book Value	Fair Value	Book Value	Fair Value
	(in thousands)			
Long-term Debt	\$ 992,403	\$ 1,139,337	\$ 867,553	\$ 970,437

Fair Value Measurements of Financial Assets and Liabilities

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

**Assets and Liabilities Measured at Fair Value on a Recurring Basis
June 30, 2020**

Assets:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Other</u>	<u>Total</u>
			(in thousands)		
Risk Management Assets					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 6,741	\$ 6,622	\$ (6,773)	\$ 6,590
Liabilities:					
Risk Management Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 6,941	\$ 321	\$ (6,891)	\$ 371

December 31, 2019

Assets:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Other</u>	<u>Total</u>
			(in thousands)		
Risk Management Assets					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 14,758	\$ 7,054	\$ (14,909)	\$ 6,903
Liabilities:					
Risk Management Liabilities					
Risk Management Commodity Contracts (a) (b)	\$ —	\$ 15,059	\$ 1,352	\$ (14,930)	\$ 1,481

- (a) Amounts in “Other” column primarily represent counterparty netting of risk management and hedging contracts and associated cash collateral under the accounting guidance for “Derivatives and Hedging.”
- (b) Substantially comprised of power contracts.

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

Three Months Ended June 30, 2020	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of March 31, 2020	\$ 1,250
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	4,646
Settlements	(5,664)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	6,069
Balance as of June 30, 2020	\$ 6,301

Three Months Ended June 30, 2019	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of March 31, 2019	\$ 1,367
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	2,689
Settlements	(3,651)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	12,876
Balance as of June 30, 2019	\$ 13,281

Six Months Ended June 30, 2020	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of December 31, 2019	\$ 5,702
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	4,035
Settlements	(9,744)
Transfers out of Level 3 (c)	130
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	6,178
Balance as of June 30, 2020	\$ 6,301

Six Months Ended June 30, 2019	Net Risk Management Assets (Liabilities) (in thousands)
Balance as of December 31, 2018	\$ 5,804
Realized Gain (Loss) Included in Net Income (or Changes in Net Assets) (a) (b)	1,399
Settlements	(6,600)
Transfers out of Level 3 (c)	(120)
Changes in Fair Value Allocated to Regulated Jurisdictions (d)	12,798
Balance as of June 30, 2019	\$ 13,281

- (a) Included in revenues on KPCo's statements of income.
- (b) Represents the change in fair value between the beginning of the reporting period and the settlement of the risk management commodity contract.
- (c) Transfers are recognized based on their value at the beginning of the reporting period that the transfer occurred.
- (d) Relates to the net gains (losses) of those contracts that are not reflected on KPCo's statements of income. These net gains (losses) are recorded as regulatory assets/liabilities or accounts payable.

The following tables quantify the significant unobservable inputs used in developing the fair value of Level 3 positions:

**Significant Unobservable Inputs
June 30, 2020**

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		
	Assets	Liabilities			Low	High	Weighted Average (b)
	(in thousands)						
Energy Contracts	\$ 352	\$ 128	Discounted Cash Flow	Forward Market Price	\$ 8.53	\$ 40.35	\$ 25.34
FTRs	6,270	193	Discounted Cash Flow	Forward Market Price	0.03	5.57	0.96
Total	<u>\$ 6,622</u>	<u>\$ 321</u>					

December 31, 2019

	Fair Value		Valuation Technique	Significant Unobservable Input (a)	Input/Range		
	Assets	Liabilities			Low	High	Weighted Average (b)
	(in thousands)						
Energy Contracts	\$ 1,049	\$ 475	Discounted Cash Flow	Forward Market Price	\$ 12.70	\$ 41.20	\$ 25.92
FTRs	6,005	877	Discounted Cash Flow	Forward Market Price	(0.47)	4.07	1.30
Total	<u>\$ 7,054</u>	<u>\$ 1,352</u>					

(a) Represents market prices in dollars per MWh.

(b) The weighted average is the product of the forward market price of the underlying commodity and volume weighted by term.

The following table provides the measurement uncertainty of fair value measurements to increases (decreases) in significant unobservable inputs related to Energy Contracts and FTRs as of June 30, 2020 and December 31, 2019:

Uncertainty of Fair Value Measurements

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

9. INCOME TAXES

Federal Legislation

In March 2020, the "Coronavirus Aid, Relief, and Economic Security Act" (CARES Act) was signed into law. The CARES Act includes several significant changes to the Internal Revenue Code that will have an impact on KPCo. The CARES Act includes certain tax relief provisions applicable to KPCo including a) the immediate refund of the corporate Alternative Minimum Tax credit, b) the ability to carryback net operating losses five years for tax years 2018 through 2020 and c) delayed payment of employer payroll taxes. KPCo and other AEP subsidiaries were most recently a tax payer in 2014 and management is currently evaluating the ability to recover cash taxes paid in 2014 under the 5-year net operating loss carryback provision.

Effective Tax Rates (ETR)

KPCo's interim ETR reflects the estimated annual ETR for 2020 and 2019, adjusted for tax expense associated with certain discrete items.

KPCo includes the amortization of Excess ADIT not subject to normalization requirements in the annual estimated ETR when regulatory proceedings instruct KPCo to provide the benefits of Tax Reform to customers over multiple interim periods. Certain regulatory proceedings instruct KPCo to provide the benefits of Tax Reform to customers in a single period (e.g. by applying the Excess ADIT not subject to normalization requirements against an existing regulatory asset balance) and in these circumstances, KPCo recognizes the tax benefit discretely in the period recorded. The annual amount of Excess ADIT approved by KPCo's regulatory commissions may not impact the ETR ratably during each interim period due to the variability of pretax book income between interim periods and the application of an annual estimated ETR.

The ETR for KPCo is included in the following table:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2020	2019	2020	2019
U.S. Federal Statutory Rate	21.0 %	21.0 %	21.0 %	21.0 %
Increase (decrease) due to:				
State Income Tax, net of Federal benefit	7.7 %	2.2 %	(5.0)%	2.2 %
Tax Reform Excess ADIT Reversal	13.6 %	(11.7)%	(30.2)%	(11.7)%
Flow Through	(0.4)%	(3.3)%	0.3 %	(3.3)%
AFUDC Equity	0.9 %	(0.9)%	(2.0)%	(0.9)%
Parent Company Loss Benefit	— %	(1.2)%	— %	(1.2)%
Discrete Tax Adjustments	— %	0.6 %	(3.0)%	3.1 %
Other	0.6 %	0.2 %	0.1 %	0.2 %
Effective Income Tax Rate	43.4 %	6.9 %	(18.8)%	9.4 %

Federal and State Income Tax Audit Status

KPCo and other AEP subsidiaries are no longer subject to U.S. federal examination by the IRS for all years through 2015. During the third quarter of 2019, AEP and subsidiaries elected to amend the 2014 and 2015 federal returns. In the first quarter of 2020, the IRS notified AEP that it was beginning an examination of these amended returns, including the net operating loss carryback to 2015 that originated in the 2017 return. The IRS may examine only the amended items on the 2014 and 2015 federal returns.

10. FINANCING ACTIVITIES

Long-term Debt

Long-term debt issued during the first six months of 2020 are shown in the following table:

<u>Type of Issuance</u>	<u>Principal Amount (a) (in thousands)</u>	<u>Interest Rate (%)</u>	<u>Due Date</u>
Other Long-term Debt	\$ 125,000	Variable	2022

- (a) Amounts indicated on the statements of cash flows are net of issuance costs and premium or discount and will not tie to the issuance amounts.

KPCo did not have any long-term debt retirements during the first six months of 2020.

Dividend Restrictions

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

All of the dividends declared by KPCo are subject to a Federal Power Act restriction that prohibits the payment of dividends out of capital accounts without regulatory approval; payment of dividends is allowed out of retained earnings only.

KPCo has credit agreements that contain a covenant that limit its debt to capitalization ratio to 67.5%. As of June 30, 2020, KPCo did not exceed its debt to capitalization limit. The method for calculating outstanding debt and capitalization is contractually-defined in the credit agreements.

The Federal Power Act restriction does not limit the ability of KPCo to pay dividends out of retained earnings.

Corporate Borrowing Program – AEP System

The AEP System uses a corporate borrowing program to meet the short-term borrowing needs of AEP's subsidiaries. The corporate borrowing program includes a Utility Money Pool, which funds AEP's utility subsidiaries. The AEP System Utility Money Pool operates in accordance with the terms and conditions of its agreement filed with the FERC. The amounts of outstanding borrowings from the Utility Money Pool as of June 30, 2020 and December 31, 2019 are included in Advances from Affiliates on KPCo's balance sheets. KPCo's Utility Money Pool activity and corresponding authorized borrowing limit for the six months ended June 30, 2020 are described in the following table:

<u>Maximum Borrowings from the Utility Money Pool</u>	<u>Maximum Loans to the Utility Money Pool</u>	<u>Average Borrowings from the Utility Money Pool</u>	<u>Average Loans to the Utility Money Pool</u>	<u>Borrowings from the Utility Money Pool as of June 30, 2020</u>	<u>Authorized Short-Term Borrowing Limit</u>
(in thousands)					
\$ 126,742	\$ 6,572	\$ 53,221	\$ 5,020	\$ 40,734	\$ 180,000

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

Six Months Ended June 30,	Maximum Interest Rate for Funds Borrowed from the Utility Money Pool	Minimum Interest Rate for Funds Borrowed from the Utility Money Pool	Maximum Interest Rate for Funds Loaned to the Utility Money Pool	Minimum Interest Rate for Funds Loaned to the Utility Money Pool	Average Interest Rate for Funds Borrowed from the Utility Money Pool	Average Interest Rate for Funds Loaned to the Utility Money Pool
2020	2.70 %	0.33 %	2.08 %	1.80 %	1.83 %	1.81 %
2019	3.02 %	2.68 %	— %	— %	2.78 %	— %

Securitized Accounts Receivables – AEP Credit

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

During the second quarter of 2020, AEP Credit breached the eligibility criteria on the receivables securitization agreement related to the accounts receivables acquired from KPCCo and entered into waivers with the bank conduits in May and June 2020. In response to the COVID-19 pandemic and related deterioration in aging of KPCCo’s accounts receivables, KPCCo filed a request with the KPSC in May 2020 to issue a one-time refund of Excess ADIT that is not subject to normalization requirements to customers of approximately \$11 million to eliminate certain customer delinquencies. See Note 4 - Rate Matters for additional information. Also in May 2020, AEP Credit entered into an amendment on the receivables securitization agreement to increase the eligibility criteria related to aged receivable requirements for the participating affiliated utility subsidiaries as a response to the COVID-19 pandemic. To the extent that KPCCo is deemed ineligible under the agreement, receivables would no longer be purchased by the bank conduits and KPCCo would need to finance working capital through other funding mechanisms.

AEP Credit’s receivables securitization agreement provides a commitment of \$750 million from bank conduits to purchase receivables and expires in July 2021.

KPCCo’s amounts of accounts receivable and accrued unbilled revenues sold under the sale of receivables agreement were \$39.7 million and \$41.6 million as of June 30, 2020 and December 31, 2019, respectively.

The fees paid by KPCCo to AEP Credit for customer accounts receivable sold for the three months ended June 30, 2020 and 2019 were \$1 million and \$1 million, respectively, and for the six months ended June 30, 2020 and 2019 were \$2 million and \$2.1 million, respectively.

KPCCo’s proceeds on the sale of receivables to AEP Credit for the three months ended June 30, 2020 and 2019 were \$110 million and \$125.8 million, respectively, and for the six months ended June 30, 2020 and 2019 were \$252.5 million and \$282.7 million, respectively.

11. PROPERTY, PLANT AND EQUIPMENT

Asset Retirement Obligations (ARO)

KPCo records ARO in accordance with the accounting guidance for “Asset Retirement and Environmental Obligations” for the retirement of ash disposal facilities and asbestos removal.

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

<u>ARO as of December 31, 2019</u>	<u>Accretion Expense</u>	<u>Liabilities Incurred</u>	<u>Liabilities Settled</u>	<u>Revisions in Cash Flow Estimates</u>	<u>ARO as of June 30, 2020</u>
(in thousands)					
\$ 43,588	\$ 960	\$ 77	\$ (7,422)	\$ —	\$ 37,203

12. REVENUE FROM CONTRACTS WITH CUSTOMERS

Disaggregated Revenues from Contracts with Customers

The table below represents KPCo's revenues from contracts with customers, net of respective provisions for refund, by type of revenue:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2020	2019	2020	2019
	(in thousands)			
Retail Revenues:				
Residential Revenues	\$ 49,669	\$ 50,001	\$ 114,942	\$ 124,233
Commercial Revenues	31,144	36,441	66,390	75,114
Industrial Revenues	29,211	38,476	61,994	77,699
Other Retail Revenues	459	480	957	991
Total Retail Revenues	<u>110,483</u>	<u>125,398</u>	<u>244,283</u>	<u>278,037</u>
Wholesale Revenues:				
Generation Revenues (a)	3,027	5,445	6,294	12,605
Transmission Revenues (b)	5,708	5,051	11,433	9,869
Total Wholesale Revenues	<u>8,735</u>	<u>10,496</u>	<u>17,727</u>	<u>22,474</u>
Other Revenues from Contracts with Customers (a)	2,745	4,069	8,009	8,120
Customers	<u>121,963</u>	<u>139,963</u>	<u>270,019</u>	<u>308,631</u>
Other Revenues:				
Alternative Revenues	813	1,130	390	2,056
Total Other Revenues	<u>813</u>	<u>1,130</u>	<u>390</u>	<u>2,056</u>
Total Revenues	<u>\$ 122,776</u>	<u>\$ 141,093</u>	<u>\$ 270,409</u>	<u>\$ 310,687</u>

(a) Amounts included affiliated and nonaffiliated revenues.

(b) Amounts included affiliated and nonaffiliated revenues. The affiliated revenues were \$2.6 million and \$2.5 million for the three months ended June 30, 2020 and 2019, respectively, and \$5.3 million and \$4.8 million for the six months ended June 30, 2020 and 2019, respectively.

Fixed Performance Obligations

The following table represents KPCo's remaining fixed performance obligations satisfied over time as of June 30, 2020. Fixed performance obligations primarily include wholesale transmission services, electricity sales for fixed amounts of energy and stand ready services into PJM's Reliability Pricing Model market. The amounts shown in the table below include affiliated and nonaffiliated revenues.

2020	2021-2022	2023-2024	After 2024	Total
(in thousands)				
\$ 12,639	\$ 3,843	\$ 2,870	\$ 1,435	\$ 20,787

Contract Assets and Liabilities

Contract assets are recognized when KPCo has a right to consideration that is conditional upon the occurrence of an event other than the passage of time, such as future performance under a contract. KPCo did not have material contract assets as of June 30, 2020 and December 31, 2019.

When KPCo receives consideration, or such consideration is unconditionally due from a customer prior to transferring goods or services to the customer under the terms of a sales contract, they recognize a contract liability on the balance sheet in the amount of that consideration. Revenue for such consideration is subsequently recognized in the period or periods in which the remaining performance obligations in the contract are satisfied. KPCo's contract liabilities typically arise from advanced payments of services provided primarily with respect to joint use agreements for utility poles. KPCo did not have material contract liabilities as of June 30, 2020 and December 31, 2019.

Accounts Receivable from Contracts with Customers

Accounts receivable from contracts with customers are presented on KPCo's balance sheets within the Accounts Receivable - Customers line item. KPCo's balances for receivables from contracts that are not recognized in accordance with the accounting guidance for "Revenue from Contracts with Customers" included in Accounts Receivable - Customers were not material as of June 30, 2020 and December 31, 2019. See "Securitized Accounts Receivable - AEP Credit" section of Note 10 for additional information related to AEP Credit's securitized accounts receivable.

The amount of affiliated accounts receivable from contracts with customers included in Accounts Receivable - Affiliated Companies on KPCo's balance sheets were \$8.6 million and \$7 million, respectively, as of June 30, 2020 and December 31, 2019.