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) A Securitization Financing Order; And (5) All Other Required Approvals And Relief	)	Case No. 2023-00159

REBUTTAL TESTIMONY OF

LINDA M. SCHLESSMAN

ON BEHALF OF KENTUCKY POWER COMPANY

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TABLE OF CONTENTS

SECTION **PAGE**

I. INTRODUCTION R1
II. PURPOSE OF REBUTTAL TESTIMONY R1
III. STAND-ALONE NET OPERATING LOSS R2
IV. SECURITIZATION R13
V. PROPERTY TAX R13
VI. COST OF REMOVAL R16
VII. BLENDED STATE INCOME TAX RATE R17
VIII. CORPORATE ALTERNATIVE MINIMUM TAX R18
IX. CONCLUSION R19

EXHIBITS

EXHIBIT	DESCRIPTION
EXHIBIT LMS-R1	Revenue Procedure 2017-47
EXHIBIT LMS-R2	GLAM 13210-17
Confidential EXHIBIT LMS-R3	Statement Filed Pursuant to Rev. Proc. 2017-47
EXHIBIT LMS-R4	Revenue Procedure 2020-39
EXHIBIT LMS-R5	2022 KPCo Notice of Assessment
EXHIBIT LMS-R6	KPCo KY Budget Forecast YE2021
EXHIBIT LMS-R7	KPCo 2022 Property Tax Payments
EXHIBIT LMS-R8	Blended State Rate Calculation

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I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND PRESENT POSITION.

A. My name is Linda M. Schlessman. I am a Tax Accounting & Regulatory Support Manager for American Electric Power Service Corporation ("AEPSC"), a wholly owned subsidiary of American Electric Power Company, Inc. ("AEP"). AEP is the parent company of Kentucky Power Company ("Kentucky Power" or the "Company"). My business address is 1 Riverside Plaza, Columbus, Ohio 43215.

Q. ARE YOU THE SAME LINDA M. SCHLESSMAN WHO OFFERED DIRECT TESTIMONY IN THIS PROCEEDING?

A. Yes.

II. PURPOSE OF REBUTTAL TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony is to respond to and refute AG-KIUC Witness Kollen's tax-related arguments concerning:

1. The proposed stand-alone net operating loss ("NOL") carryforward deferred tax asset in rate base;
2. Treatment of accumulated deferred income taxes ("ADIT") on certain assets included in the proposed securitization;
3. Property taxes;

4. The tax asset that is the result of cost of removal accumulated deferred income taxes;

5. The applicable state income tax rate; and

6. Corporate Alternative Minimum Tax.

Q. ARE YOU SPONSORING ANY REBUTTAL EXHIBITS?

A. Yes. I am sponsoring the following rebuttal exhibits:

- Exhibit LMS-R1 Revenue Procedure 2017-47
- Exhibit LMS-R2 GLAM 13210-17
- Confidential Exhibit LMS-R3 Statement Filed Pursuant to Rev. Proc. 2017-47
- Exhibit LMS-R4 Revenue Procedure 2020-39
- Exhibit LMS-R5 2022 KPCo Notice of Assessment
- Exhibit LMS-R6 KPCo KY Budget Forecast YE2021
- Exhibit LMS-R7 KPCo 2022 Property Tax Payments
- Exhibit LMS-R8 Blended State Rate Calculation

III. STAND-ALONE NET OPERATING LOSS

Q. DO YOU AGREE WITH WITNESS KOLLEN THAT THE STAND-ALONE NOL IS NON-EXISTENT?

A. No. The stand-alone NOL exists, and a summary demonstrating how it was calculated was provided in Exhibit LMS-8 as filed with my Direct Testimony. That summary was further supported by copies of Kentucky Power Company pro-forma taxable income and deductions in response to KPCO_R_AG_KIUC_1_25(i), which demonstrate how the values utilized in Exhibit LMS-8 were derived.

Q. DO YOU AGREE WITH WITNESS KOLLEN'S POSITION THAT THE STAND-ALONE NOL DEFERRED TAX ASSET IS RETROACTIVE AND REVISES THE COMPANY'S ACTUAL HISTORIC ACCOUNTING RECORDS, RESULTING IN A WINDFALL TO THE COMPANY?

A. No, I do not. The stand-alone net operating loss deferred tax asset is not an attempt to revise the Company's accounting records or unfairly benefit the Company. AEPSC as the Company's tax service provider is obligated to analyze IRS and Treasury law, regulations, and opinions. When AEPSC becomes aware of potential issues based on published guidance from the IRS, including private letter rulings issued to other taxpayers, AEPSC alerts its affiliates. The change in treatment of the NOL that the Company requests in this proceeding is required to align the accumulated deferred income taxes under a stand-alone approach for ratemaking purposes based on the normalization requirements under federal law, 26 U.S. Code §168(i)(9)(A), to ensure that the Company is acting in accordance with the law in claiming accelerated tax depreciation.

Q. DOES THE PROFORMA ADJUSTMENT FOR THE STAND-ALONE NET OPERATING LOSS ASSUME THAT THE AEP TAX ALLOCATION AGREEMENT DOES NOT EXIST, AS INDICATED BY WITNESS KOLLEN?

A. No. The AEP Tax Allocation Agreement does exist, and the Company has not argued or taken any position to the contrary. The payments are akin to deemed dividends from the profitable affiliates to the parent followed by a deemed capital contribution from AEP to the Company. The Company can use the funds for whatever purposes it deems required.

Q. IF THE FACTS AND CIRCUMSTANCES OF THE COMPANY HAVEN'T CHANGED, WHY HASN'T THE COMPANY MADE CLAIMS FOR A STANDALONE NOL IN PRIOR BASE CASES?

A. AEP analyzed its ratemaking for NOLs after a series of private letter rulings issued between 2014 and 2020 all concluded that a NOL resulting from accelerated tax depreciation must be included in rate base in order to adhere to the normalization requirements.[1] Upon full analysis of the private letter rulings along with the relevant tax codes and regulations AEP determined that AEP subsidiaries, including Kentucky Power Company, were at a risk of a normalization violation by reducing the NOL by tax allocation payment received. To enable the AEP subsidiaries to continue to claim accelerated tax depreciation it was determined that each subsidiary should use their next available opportunity as determined in Revenue Procedure 2017-47, which for Kentucky Power Company is this case, to conform to the normalization requirements.

Q. HAS THE IRS RELEASED GUIDANCE IN ADDITION TO REVENUE PROCEDURE 2017-47 THAT ADDRESSES THE NEXT AVAILABLE OPPORTUNITY CONCEPT?

A. Yes, it has. The IRS released Generic Legal Advice Memorandum ("GLAM") 132120-17 to address the meaning of next available opportunity for taxpayers to remedy normalization violations. The GLAM clarifies that Revenue Procedure 2017-47 requires only that the taxpayer change its inconsistent practice on a going forward basis from the next available opportunity and not go back to prior cases which would

[1] See Schlessman Direct, Exhibits LMS-1 to LMS-8.

constitute retroactive ratemaking. Again, this case is the next available opportunity and would not constitute retroactive ratemaking.

Q. HAS AEP DISCUSSED THE STAND-ALONE NOL IN ANY CASE BEFORE THE KENTUCKY COMMISSION?

A. Yes. Company Witness Llende discussed the stand-alone NOL and the issue between the IRS' normalization rules and the historic rate making treatment in Case No. 2021-00481.[2] In Rebuttal Testimony Witness Llende stated "AEP would expect to take a stand-alone NOL position in Kentucky Power's next rate case in the event that Kentucky Power continues to be owned by AEP."[3]

Q. WITNESS KOLLEN STATES THAT THE COMMISSION HISTORICALLY HAS CALCULATED AND INCLUDED CURRENT AND DEFERRED INCOME TAX EXPENSE IN THE REVENUE REQUIREMENT ON A SEPARATE STANDALONE RETURN BASIS. WHAT ARE EXAMPLES OF CASES IN WHICH THE STANDALONE RETURN BASIS HAS BEEN ADDRESSED?

Q. Witness Kollen supported the stand-alone treatment of the Section 199 deduction in Case No. 2009-00459. In that case he argued that the Company's specific benefit of the Section 199 deduction should be included as a reduction to the revenue requirement regardless of AEP's ability to use the deduction on the consolidated tax return. Witness Kollen stated the "concept of a standalone entity dictates that the tax benefits to which

[2] Case No. 2021-00481, Rebuttal Testimony of James X. Llende on Behalf of Kentucky Power Company, at 8-9.
[3] See *id.* at 9.

the Company may be eligible also are computed on a standalone basis."[4] In taking this position, he attached no significance to the fact that the Company would not receive a cash benefit from the tax allocation agreement for the Section 199 deduction due to the fact that the deduction was not able to be taken in the consolidated tax return. This is important to note because the receipt of cash for the Company's NOL is at the center of Witness Kollen's opposition to the Company's inclusion of a stand-alone NOL. Again, in Case No. 2014-00396 Company Witness Bartsch stated regarding the Section 199 deduction, "The Company has not been eligible to take advantage of the Section 199 deduction as a result of its participation in the AEP Consolidated Federal income tax return, however, a Section 199 deduction has been computed for this rate filing as if the Company has filed a separate stand-alone Federal Income Tax Return with the IRS."[5] Witness Kollen agreed it was appropriate to include a Section 199 deduction in the calculation.[6] Witness Kollen's agreement regarding the treatment of a Section 199 deduction on a stand-alone basis and without regard to the lack of cash benefit via the tax allocation agreement conflicts with his argument that the net operating loss should not be treated the same.

Q. ARE THERE KENTUCKY CASES OUTSIDE THIS PROCEEDING THAT DISCUSS NOL ADIT?

A. Yes. Case No. 2021-00214, Electronic Application of Atmos Energy Corporation for an Adjustment of Rates, addresses the need for tracking of net operating losses on a stand-alone basis. In the final order the Commission found that "Atmos Kentucky's

[4] Kollen Direct at 36-37.
[5] Case No. 2014-00396, Bartsch Direct Testimony at 12.
[6] Kollen Direct at 18.

1 failure to track and allocate NOLs to specific utility divisions could result in significant
2 NOL ADIT generated by other jurisdictions being included in rate base for Kentucky,
3 which would be improper."[7] The order goes on to state that Atmos Kentucky must now
4 track the generation and utilization of NOL ADIT for Kentucky in each fiscal year on
5 a standalone basis based on expense incurred and revenue generated from regulated
6 operations in Kentucky. This is no different than what Kentucky Power has proposed
7 in this case.

8 **Q. WHY ARE CASES 2009-00459, 2014-00396, AND 2021-00214 RELEVANT TO**
9 **THIS CASE?**

10 A. The cases are relevant because they demonstrate that standalone treatment has been
11 recognized as appropriate in Kentucky, including as to net operating losses like those
12 at issue in this proceeding.

13 **Q. DO YOU AGREE WITH MR. KOLLEN'S SUGGESTION THAT THE**
14 **COMPANY IS USING THE POTENTIAL NORMALIZATION VIOLATION**
15 **AS A "THREAT"?**

16 A. No. The Company is trying to protect customers by addressing the potential
17 normalization violation at the next available opportunity. If the issue is remedied in
18 this case, the safe harbor provided by Revenue Procedure 2017-47 will be met and the
19 IRS would therefore not assert that a normalization violation has occurred and
20 customers can continue benefiting from the Company's ability to use accelerated tax

[7] Case No. 2021-00214, Order at 13 (May 19, 2022).

depreciation and the reduction to rate base from the resulting interest free loan from the government.

Q. IS THE COMPANY REQUIRED TO REQUEST A PRIVATE LETTER RULING ("PLR")_FROM THE IRS IN ORDER TO TREAT THE NOL AS STAND-ALONE FOR RATEMAKING PURPOSES?

A. No. The Commission can accept the Company's analysis for stand-alone ratemaking as described in my direct testimony pages 20-35 without requesting the Company obtain a PLR.

Q. WITNESS KOLLEN DESCRIBES THE PLR PROCESS AS A WAY FOR A TAXPAYER TO ADVOCATE FOR SPECIFIC RULINGS. IS THIS TRUE?

A. No, it is not. A taxpayer uses the PLR process to present their analysis to obtain an opinion. The IRS can agree or disagree with the taxpayer's analysis. As Witness Kollen points out, the PLR must cite contrary authorities which, if an advocacy document, it would not include. For example, the Commission could provide their analysis in the record as was the case for the PLR submitted for Texas in which the Texas Commission submitted their analysis for the record.

Q. IS IT TRUE THAT IF THE IRS AGREES WITH THE ANALYSIS IN THE PLR THAT THE UTILITY WILL EARN MORE THAN THEIR AUTHORIZED RATE OF RETURN?

A. No. If the IRS agrees with the Company's analysis, the NOL will be properly incorporated into rate base and therefore it would not be possible to earn more than an authorized rate of return.

Q. MR. KOLLEN CRITICIZES THE COMPANY FOR NOT HAVING FILED A SCHEDULE UTP FOR A NORMALIZATION VIOLATION WITH THE FEDERAL TAX RETURN. WHY HASN'T IT DONE SO?

A. A Schedule UTP is a statement of uncertain tax position. Under the safe harbor in Rev. Proc 2017-47 the IRS will not deny a taxpayer the benefits of accelerated tax depreciation if the taxpayer corrects the normalization violation at its next available opportunity. The Company is attempting to correct the inconsistent practice at its next available opportunity, through this proceeding. Therefore, the tax depreciation deductions taken on the return do not rise to consideration for Schedule UTP and Schedule UTP should not be filed. AEP has included in its most recently filed tax return a statement filed pursuant to Rev. Proc. 2017-47. Witness Kollen's implication that the business is not taking a potential normalization violation seriously by not disclosing it on the UTP schedule is an unfounded accusation and only demonstrates his lack of understanding of when a UTP schedule is filed. Please see Exhibit LMS-R1 for a copy of Rev. Proc 2017-47 and Exhibit LMS-R2 for a copy of the Statement Filed in Pursuant to Rev. Proc. 2017-47.

Q. WHY HASN'T THE COMPANY DISCLOSED A POTENTIAL NORMALIZATION VIOLATION IN THE FINANCIAL STATEMENTS, AS MR. KOLLEN IDENTIFIES?

A. As mentioned previously, under the safe harbor provision of Rev. Proc 2017-47 the IRS will not deny a taxpayer the benefits of accelerated tax depreciation in the taxpayer corrects the normalization violation at its next available opportunity, which is this rate case. Therefore, a disclosure in the financial statements is not warranted. Witness

Kollen's reference to stand alone ratemaking principals as a tactical ploy is false. The extensive analysis of the tax code completed by licensed accountants and legal experts who are bound by codes of ethics with obligations to protect the public is not a tactical ploy to extract more revenues from utility customers, but rather an effort to keep the Company's ability to claim accelerated tax depreciation.

Q. WITNESS KOLLEN PROVIDES TWO ALTERNATIVES TO THE COMPANY'S PROPOSED TREATMENT OF NOL IN THIS PROCEEDING. ARE BOTH ALTERNATIVES APPROPRIATE FOR THE COMMISSION TO CONSIDER?

A. No. Witness Kollen's first recommendation for the Commission to issue an order to include an offsetting credit to the deferred tax asset is not appropriate as it would constitute an indirect normalization violation. An indirect normalization violation occurs when any ratemaking decision is made that is intended to achieve an effect similar to a direct normalization violation. Witness Kollen's recommendation to credit a liability clearly is intended to achieve the same result as excluding the stand-alone NOL which the IRS would have deemed necessary to include. The effect of an indirect normalization violation is the same as a direct normalization violation; the loss of the ability to claim accelerated tax depreciation.

As to the second recommendation, although it is the Company's position that its proposed treatment is appropriate, the Company does not disagree that it could, at the Commission's instruction, request a PLR on the stand-alone NOL analysis, exclude NOL-related amounts from the base rate revenue requirement resulting from this proceeding, and establish a regulatory asset contingent upon a PLR from the IRS which

verifies the Company's position that there is a normalization violation to remedy. Until a PLR verifying the Company's position is received, for tracking purposes, a weighted average cost of capital return on the NOL, along with the related annual impact to excess deferred income tax amortization, will be deferred to a regulatory asset ("NOL Regulatory Asset") and fully offset by a contra regulatory asset ("NOL Contra Regulatory Asset"). Upon receipt of a PLR verifying the Company's position, Kentucky Power would remove the NOL Contra Regulatory Asset from its books and recover the NOL Regulatory Asset through Tariff Federal Tax Change (FTC), along with the current NOL revenue requirement, until the Company's next base rate proceeding. Additionally, the Company would remove the portion of the excess deferred income tax liability related to the NOL from its books. This approach would meet the requirements of remedying the normalization violation at the next available opportunity under Rev Proc 2017-47. If the IRS rules that ratemaking without a stand-alone NOL in rate base does not constitute a normalization violation, both the NOL Regulatory Asset and NOL Contra Regulatory Asset would be removed from the Company's books and nothing would be collected from customers.

Q. IS THE REDUCTION TO THE REGULATORY LIABILITY ESTABLISHED IN CASE NO. 2017-00477 DUE TO THE TRANSITION TO STAND-ALONE NOL RETROACTIVE RATEMAKING AS IMPLIED ON PAGE 18 OF WITNESS KOLLEN'S TESTIMONY?

A. No. The Company is not seeking to establish a regulatory asset retroactive to December 31, 2017. The Company is seeking to establish the balance of the NOL DTA as of the end of the test year. Of this amount, the portion related to pre-2017 losses must be

valued at 35% and portion related to post-2017 losses is valued at 21% to reflect the tax rate change from TCJA.

Q. IS THE FACT THAT THE IRS AUDIT FOR THE 2017 TAX YEAR IS NEARLY CLOSED, AS DISCUSSED BY WITNESS KOLLEN ON PAGE 18 OF HIS REBUTTAL TESTIMONY, RELEVANT TO THE ABILITY TO REDUCE THE REGULATORY LIABILITY FOR EXCESS DEFERRED INCOME TAXES?

A. No. Under Rev. Proc. 2020-39, Section 4.01(6) taxpayers that have amortized EDIT in a manner inconsistent with the normalization provisions of the TCJA can correct such method prospectively.

Q. IS THE FACT THAT THE IRS HAS NOT FOUND A NORMALIZATION VIOLATION IN PAST AUDITS AN INDICATION THAT THE IRS DOES NOT THINK ONE EXISTS, AS MR. KOLLEN SUGGESTS?

A. No. IRS audit plans do not cover all items on the return. Had the IRS asked if the Company believed any normalization violations existed during audit, the Company would have responded, until recently, that it wasn't aware of any until the analysis of the potential violation was completed. As noted earlier, AEP included a statement filed pursuant to Rev. Proc. 2017-47 regarding the issue on its most recently filed income tax return.

IV. SECURITIZATION

Q. WITNESS KOLLEN RECOMMENDS THAT THE COMPANY'S SECURITIZATION PROPOSAL BE MODIFIED BY REMOVING THE ADIT AMOUNTS FROM THE BALANCE OF THE REGULATORY ASSETS TO BE SECURITIZED AND INCLUDED IN RATE BASE, EXCEPT THE DECOMMISSIONING RIDER ADIT. DOES THE COMPANY OPPOSE THIS PROPOSAL?

A. The Company does not disagree conceptually with Mr. Kollen's proposal. However, to the extent the Commission agrees that the ADIT related to the non-Decommissioning Rider regulatory assets that are the subject of the Company's securitization filing should be removed from the asset balances proposed to be securitized (increasing the balance to be securitized), it is the Company's position the customer benefit of ADIT should be passed back through Tariff FTC as discussed by Company Witness West.

V. PROPERTY TAX

Q. DESCRIBE THE PROPERTY TAX EXPENSE INCLUDED IN THE REQUESTED REVENUE REQUIREMENT.

A. The Company's expense includes a proforma adjustment of $2,587,239 related to the Kentucky jurisdictional property taxes and does not include an adjustment for West Virginia property taxes. This amount was calculated by taking a .986 gross allocation factor times the difference between the 408.1 balances at 12/31/22 with generation backed out and actual transmission and distribution expense booked for the 12 months ending 03/31/23. The 408.1 accounts are the Federal Energy Regulatory Commission's standard general ledger codes for property tax.

Q. IS THE COMPANY'S PROFORMA EXPENSE FOR PROPERTY TAXES EXCESSIVE AS CLAIMED BY WITNESS KOLLEN?

A. No, the property tax proforma is not excessive, but rather in line with current property taxes. The expense calculation data for test year ending March 31, 2023 does not capture the true expense incurred for Tax Year 2022. The 2022 deferral was based on the best-known information at the time the deferral was booked at year-end 2021. The forecasted deferral used historic data projected forward since the 2022 state assessment would not be issued until the 4th quarter of 2022. At the time, the average increase year-over-year was around 2%. The 2022 Kentucky notice of assessment was issued October 19, 2022 and became final December 18, 2022[8]. The assessed value was $1,650,300,526 compared to the forecasted $1,488,000,000 used to calculate estimated taxes. This resulted in an increase of 13% over the prior year[9]. The expense ending March 31, 2023 (not including Generation) was originally expected to be $15.5 million. Tax Year 2022 true expense for Kentucky Transmission and Distribution after all bills were paid was actually $17.5 million[10]. The total property tax proforma falls within range based on 2022 payments and adjusted expense ($19.1 million total company) and expected 2023 expense ($21.3 million total company).

[8] Exhibit LMS-R5.
[9] Exhibit LMS-R6.
[10] Exhibit LMS-R7.

Q. DID THE COMPANY PROVIDE SUFFICIENT WORKPAPER CALCULATIONS TO JUSTIFY THE PROFORMA PROPERTY TAX EXPENSE?

A. Yes. Sufficient workpapers were provided including balance sheets, forecast spreadsheets and general ledger queries[11]. The forecast was created at a point in time when final state assessments were not yet known. State assessments are what drive the taxes, not average increases in prior year taxes. The state does not typically issue assessments until the fourth quarter of current tax year and adjustments to expense are made once bills are received.

Q. WHAT IS YOUR RECOMMENDATION?

A. My recommendation is to accept the proforma as submitted. The Company has clearly provided enough detail to support its position. 2% was the historical average at the time of budget calculations used to determine future years. The Company could not have known at the time it set up the deferral that there would be a 13% increase in the state assessment. The proforma adjustment was made to better align with actuals based on the most current information known. By using 2% on the jurisdictional amount recommended by Witness Kollen before proforma adjustment (W49), the Company would not recover the level of taxes paid.

[11] See response and supplemental response to AG-KIUC 1-50, response to AG-KIUC 5-1, response to AG_KIUC 2-5, and response to AG_KIUC 2-6

VI. COST OF REMOVAL

1 **Q. WITNESS KOLLEN CHARACTERIZES THE TAX ASSET FOR ADIT ON**
2 **COST OF REMOVAL ("COR") AS AN ACCOUNTING ERROR. IS THE TAX**
3 **ASSET FOR ADIT ON COR A RESULT OF AN ACCOUNTING ERROR?**
4 A. No. The Company's accounting matches the ratemaking, thus, there is no accounting
5 error. The tax asset which exists because of flow-through accounting has been
6 approved in prior base cases in the Company's "per-book" numbers[12]. As discussed
7 on page 7 through 20 of my Direct Testimony, customers were provided a $33,356,902
8 benefit by flow-through ratemaking for which there was an expectation by the
9 Commission and other parties that it would collect in the future.
10 **Q. WITNESS KOLLEN CHARACTERIZES THE TAX ASSET FOR ADIT ON**
11 **COR AS RETROACTIVE RATEMAKING, DO YOU AGREE?**
12 A. No. The premise of flow-through ratemaking on tax timing differences is that it reduces
13 or increases tax expense at the origination of the timing difference and then conversely
14 increases or decreases tax expense as the timing difference reverses in the future.
15 Customers have benefited from a decrease in tax expense for the incurred cost of
16 removal. Now, the tax asset created by this benefit needs to reverse in the future. The
17 proposal to reverse over the next 20 years is simply a mechanism to unwind the tax
18 asset in the future. It is not retroactive ratemaking; it is ratemaking for flow-through
19 book to tax timing differences.

[12] See Schlessman Direct at 19.

1 **Q. DOES WITNESS KOLLEN OPPOSE THE COMPANY'S PROPOSAL TO**
2 **NORMALIZE THE COR INCURRED GOING FORWARD?**
3 A. No. Witness Kollen does not disagree with the Company's proposal to normalize the
4 COR incurred going forward. Thus, he does not challenge that this is the appropriate
5 ratemaking treatment.

VII. BLENDED STATE INCOME TAX RATE

6 **Q. DO YOU AGREE WITH WITNESS KOLLEN'S DESCRIPTION OF THE**
7 **COMPANY'S CALCULATION OF THE STATE INCOME TAX RATE?**
8 A. No. Witness Kollen states that the Company proposes a state income tax rate that is
9 based solely on the Kentucky state income tax rate. This is not true. While very close
10 to the Kentucky state income tax rate, the calculation takes into consideration a blended
11 state income tax rate, which includes West Virginia. In the Company's previous base
12 rate case, Case No 2020-00174, the Company had apportionment in Illinois and
13 Michigan; however, the apportionment is zero at the test period end. See Exhibit LMS-
14 R8 for the calculation.
15 **Q. HAS THE COMMISSION PREVIOUSLY MADE A DETERMINATION ON**
16 **THE APPROPRIATENESS OF USING A BLENDED STATE TAX RATE**
17 **WITHIN THE COMPANY'S COST OF SERVICE?**
18 A. Yes. A blended state tax rate method represents the true cost of Kentucky Power's
19 business and is consistent with the Commission's treatment of this issue in Case No.
20 2020-00174.[13]

[13] Order in Case 2020-00174 at 27-28.

VIII. CORPORATE ALTERNATIVE MINIMUM TAX

1 **Q. IN THE COMPANY'S PROPOSAL TO INCLUDE CAMT EXPENSE AND**
2 **CAMT CREDITS, WHAT DID THE COMPANY MEAN BY CAMT EXPENSE?**
3 A. CAMT expense is the current tax expense when CAMT is due and CAMT credits are
4 the current benefit when the CAMT credits are utilized. The Company is proposing to
5 flow-through the CAMT expense when due to match the Company's cash outlay for
6 CAMT and flow-through the benefit of CAMT credits when utilized to match the
7 Company's utilization of credits.
8 **Q. IS PROPOSING THE FLOWING THROUGH THE CAMT AND CAMT**
9 **CREDITS AFTER THE TAX RETURN FILED FAIR TO CUSTOMERS?**
10 A. Yes. The Company's proposed treatment of CAMT is fair to customers because there
11 would be no unnecessary collection of CAMT based on estimates prior to the
12 finalization of the calculation on the federal tax return. The collections or refunds in
13 the Tariff would match the cash outlay or utilization of credits closely. Because the
14 CAMT is variable, the proposed Tariff F.T.C mechanism is appropriate. Furthermore,
15 the deferred tax asset associated with CAMT under normalization would not earn a
16 return in rate base which lowers the revenue requirement.
17 **Q. WHAT IS AN ALTERNATIVE TO FLOW-THROUGH OF CAMT AND CAMT**
18 **CREDITS?**
19 A. The alternative is normalization of the CAMT. In the normalized method for CAMT,
20 a deferred tax asset would be included in rate base and earn a return until the credits
21 can be utilized.

IX. CONCLUSION

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, it does.

Wolters Kluwer
CCH® AnswerConnect

Other Agency Materials

[¶46,353], Rev. Proc. 2017-47

Rev. Proc. 2017-47, I.R.B. 2017-38, September 7, 2017.

[Code Secs. 50 and 168]

Public utilities: Normalization method of accounting: Safe harbor for inadvertent violations.–

The IRS has provided a safe harbor for public utilities that inadvertently or unintentionally use a practice or procedure that is inconsistent with the normalization rules relating to the investment tax credit and Modified Accelerated Cost Recovery System. If the safe harbor applies, the IRS will not assert that the practice constitutes a violation of the normalization rules and will not deny the utility the benefits of the investment tax credit or accelerated depreciation. The safe harbor is effective for tax years ending on or after December 31, 2016. However, the IRS will not challenge an inadvertent or inconsistent practice or procedure in an earlier tax year if the safe harbor requirements are satisfied in that tax year.

Safe Harbor for Inadvertent Normalization Violations

SECTION 1. PURPOSE

This revenue procedure provides a safe harbor concerning inadvertent or unintentional uses of a practice or procedure that is inconsistent with §§50(d)(2) and 168(i)(9) of the Internal Revenue Code of 1986, as amended (Code), which require the use of the Normalization Rules (as defined in section 4.04 of this revenue procedure). If the safe harbor under section 5 of this revenue procedure applies, the Internal Revenue Service (Service) will not assert that a taxpayer's inadvertent or unintentional use of a practice or procedure that is inconsistent with §§50(d)(2) and 168(i)(9) of the Code constitutes a violation of the Normalization Rules. This revenue procedure does not limit or change the process by which a taxpayer may request a letter ruling or a referral for a technical advice memorandum that the taxpayer's proposed practice or procedure is consistent or inconsistent with the Normalization Rules.

SECTION 2. BACKGROUND

In general, normalization is a system of accounting used by regulated public utilities to reconcile the tax treatment of the Investment Tax Credit (ITC) or accelerated depreciation of public utility assets with their regulatory treatment. Under normalization, a utility receives the tax benefit of the ITC or accelerated depreciation in the early years of an asset's regulatory useful life and passes that benefit on to ratepayers ratably over the regulatory useful life in the form of reduced rates. The remainder of this section 2 describes the intent of Congress in adopting the Normalization Rules and their operation under the Code and Income Tax Regulations.

.01 *Congressional Intent*. Congress had two principal objectives in adopting the Normalization Rules. The first objective was to preserve the utility's incentive to invest. Congress enacted the ITC and accelerated depreciation to stimulate investment. These incentives were not intended to subsidize the consumption of any products or services, including utility products or services. Recognizing that public utility rates are set based on the utility's costs incurred to provide the utility service, including federal income tax expense, Congress enacted a set of rules to assure that some or all of the value of the incentives it provided for utility capital investment would not be diverted from investment by utilities to lower prices for consumption by customers of utilities.

The second objective was to protect the government's tax revenue. Congress reasoned that when a utility elected accelerated depreciation and its regulator lowered rates to reflect the resulting tax benefit, the federal government would experience a reduction in tax revenue twice: once from the added accelerated depreciation deductions taken by the utility, and again from the decline in the revenue received by the utility as a result of its lower rates. See S. Rep. No. 91-552, at 17 (1969). The same impact results if a utility is permitted to flow through the benefit of its ITC to customers.

.02 *Depreciation*. Section 168 of the Code provides taxpayers generally with the benefits of the accelerated cost recovery system in the computation of their depreciation deduction for federal income tax purposes. Section 168(f) provides the description of certain property for which the benefits of §168 do not apply. Section 168(f)(2)

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provides that §168 does not apply to any public utility property, as defined in §168(i)(10), if the taxpayer does not use a normalization method of accounting. In general, §168(i)(10) defines “public utility property” as property used predominantly in the trade or business of furnishing or selling (A) electrical energy, water, or sewage disposal services, (B) gas or steam through a local distribution system, (C) certain communications services, or (D) the transportation of gas or steam by pipeline, if rates for such furnishing or sale are established or approved by a State (including the District of Columbia) or political subdivision thereof, any agency or instrumentality of the United States, or a public service or public utility commission or other body of any State or political subdivision thereof.

Section 168(i)(9) describes what constitutes a “normalization method of accounting.” The rules provided in §168(i)(9) recognize that the rates a regulated public utility is permitted to charge its customers are established or approved by regulators based on the utility's cost of service taking into account the depreciation of assets and federal income tax expense. The Normalization Rules under §168(i)(9)(A)(i) require the taxpayer to compute the federal income tax expense taken into account in setting its rates using a depreciation method that is the same as, and a depreciation period that is no shorter than, the method and period used to compute the depreciation expense for purposes of computing rates. Under §168(i)(9)(A)(ii), a taxpayer must account for any difference between its federal income tax expense taken into account in computing its rates and the actual federal income tax it pays as a reserve for deferred taxes. If the taxpayer uses estimates or projections in determining for rate-making purposes its tax expense, depreciation expense, or reserve for deferred taxes, the Normalization Rules under §168(i)(9)(B) require the use of consistent estimates or projections with respect to the other two items and rate base.

Section 1.167(l)-1(a)(1) of the Income Tax Regulations provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under §167 of the Code and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account.

.03 *Investment Tax Credit*. Section 46 of the Code sets forth certain investment credits against income tax. Section 50(d) provides special rules for certain taxpayers to qualify for those credits, including §50(d)(2), which provides that rules similar to the limitations provided under former §46(f) applicable to public utility property prior to the enactment of the Revenue Reconciliation Act of 1990, Pub. L. No. 101-508, Title XI, 104 Stat. 1388, shall apply to certain regulated companies. The Tax Reform Act of 1986, Pub. L. No. 99-514, 100 Stat. 2085, repealed the ITC generally with respect to public utility property placed in service after 1985; however, due to the long useful life of much public utility property, these provisions retain their vitality.

Under the general rule of former §46(f), those regulated companies are not entitled to the ITC if either the taxpayer's cost of service or rate base for ratemaking purposes is reduced by any portion of the credit. However, the statute provides important exceptions. Former §46(f)(1) provides that the ITC may not be used to reduce the taxpayer's cost of service, but may be used to reduce rate base, if such reduction is restored not less rapidly than ratably. Former §46(f)(2) provides an election under which a taxpayer is permitted to take into account a ratable portion of the ITC for purposes of determining cost of service, but is not permitted to reduce the base to which the taxpayer's rate of return for ratemaking purposes is applied by any portion of the credit. A utility taxpayer elects either former §46(f)(1) or former §46(f)(2) and that choice applies to all public utility property of the taxpayer. A taxpayer that does not specifically elect former §46(f)(2) is subject to the general rule of former §46(f)(1).

Former §46(f)(6) provides that for purposes of determining ratable portions, the period of time used in computing depreciation expense for purposes of reflecting operating results in the taxpayer's regulated books of account is to be used. Under §1.46-6(g)(2) of the Income Tax Regulations, “ratable” is determined by considering the period of time actually used in computing the taxpayer's regulated depreciation expense for the property for which a credit is allowed. “Regulated depreciation expense” is the depreciation expense for the property used by a regulatory body for purposes of establishing the taxpayer's cost of service for ratemaking purposes.

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.04 *Application of Sanctions for Failure to Use a Normalization Method of Accounting*. Former §46(f)(4)(A) provides that there is no disallowance of a credit before the first final inconsistent determination is put into effect for the taxpayer's former §46(f) property. Section 1.46-6(f)(4) provides that the ITC is disallowed for any former §46(f) property placed in service by a taxpayer (a) before the date a final inconsistent determination by a regulatory body is put into effect, and (b) on or after such date and before the date a subsequent consistent determination is put into effect.

Section 1.46-6(f)(7) provides that the term “determination” refers to a determination made with respect to former §46(f) property (other than property to which an election under former §46(f)(3) applies) by a regulatory body described in former §46(c)(3)(B) that determines the effect of the credit (a) for purposes of former §46(f)(1), on the taxpayer's cost of service or rate base for ratemaking purposes, or (b) for a taxpayer that made an election under former §46(f)(2), on the taxpayer's cost of service, for ratemaking purposes or in its regulated books of account, or on the taxpayer's rate base for ratemaking purposes.

Section 1.46-6(f)(8)(i) provides that “inconsistent” refers to a determination that is inconsistent with former §46(f)(1) or former §46(f)(2). For example, a determination to reduce the taxpayer's cost of service by more than a ratable portion of the ITC would be a determination that is inconsistent with former §46(f)(2). Section 1.46-6(f)(8)(ii) provides that the term “consistent” refers to a determination that is consistent with former §46(f)(1) or former §46(f)(2). Section 1.46-6(f)(8)(iii) provides that the term “final determination” means a determination by a regulatory body with respect to which all rights of appeal or to request a review, a rehearing, or a redetermination have been exhausted or have lapsed.

The Senate Finance Committee Report to the Tax Reduction Act of 1975 addressed the importance of the final determination by stating that “if a regulatory agency requires the flowing through of a company's additional investment credit at a rate faster than permitted, or insists upon a greater rate base adjustment than is permitted, the additional investment credit is to be disallowed, but only after a final determination … is put into effect.” S. Rep. No. 94-36, at 44-45 (1975).

Unlike most tax provisions the sanctions imposed under the Normalization Rules were not intended to directly increase or decrease federal tax revenues. They were intended to discourage the flow through of tax benefits to customers in order to allow utilities to benefit from the underlying depreciation and ITC provisions and prevent the loss of revenue the federal government would suffer if the benefits were flowed through to customers.

In addition, in discussing the limitations on the ratemaking treatment of the ITC under §46(e)(1) and (e)(2), the Senate Finance Committee Report concerning the Revenue Act of 1971, P.L. 92-178, 85 Stat. 497, indicates that the Committee hoped that the sanctions of disallowance of the ITC would not have to be imposed. S. Rep. No. 92-437, at 41 (1971).

SECTION 3. SCOPE

.01 This revenue procedure applies to a taxpayer that:

(1) owns Public Utility Property (as defined in section 4.03 of this revenue procedure);

(2) has inadvertently or unintentionally failed to follow a practice or procedure that is consistent with the Normalization Rules (as defined in section 4.04 of this revenue procedure) in one or more years;

(3) upon recognizing its failure to comply with the Normalization Rules, the taxpayer changes its Inconsistent Practice or Procedure (as defined in section 4.06 of this revenue procedure) to a Consistent Practice or Procedure (as defined in section 4.05 of this revenue procedure) at the Next Available Opportunity (as defined in section 4.07 of this revenue procedure) in a manner that totally reverses the effect of the Inconsistent Practice or Procedure, provided the Taxpayer's Regulator (as defined in section 4.01 of this revenue procedure) adopts or approves the change; and

(4) retains contemporaneous documentation that clearly demonstrates the effects of the Inconsistent Practice or Procedure and the change to a Consistent Practice or Procedure adopted or approved by the Taxpayer's Regulator.

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.02 For purposes of section 3.01(2) of this revenue procedure, a taxpayer's Inconsistent Practice or Procedure is neither inadvertent nor unintentional if the Taxpayer's Regulator specifically considered and specially addressed the application of the Normalization Rules to the Inconsistent Practice or Procedure in establishing or approving the taxpayer's rates even if at the time of such consideration the Taxpayer's Regulator did not believe the practice or procedure was inconsistent with the Normalization Rules.

SECTION 4. DEFINITIONS

.01 Taxpayer's Regulator

Taxpayer's Regulator means a State (including the District of Columbia) or political subdivision thereof, any agency or instrumentality of the United States, or a public service or public utility commission or other body of any State or political subdivision thereof that establishes or approves the rates of the taxpayer.

.02 Rate Proceeding

Rate Proceeding means a proceeding in which the Taxpayer's Regulator establishes or approves the taxpayer's rates.

.03 Public Utility Property

Public Utility Property has the meaning provided in former §46(f)(5) or in §168(i)(l0), and the applicable Income Tax Regulations.

.04 Normalization Rules

The Normalization Rules mean, in the case of the ITC, the rules provided by former §46(f), as in effect on the day before the date of enactment of the Revenue Reconciliation Act of 1990, and the Income Tax Regulations thereunder, and, in the case of the accelerated cost recovery system for depreciation, the rules provided by §168(i)(9), as in effect on the day before the date of enactment of the Revenue Reconciliation Act of 1990, and the Income Tax Regulations thereunder.

.05 Consistent Practice or Procedure

A Consistent Practice or Procedure means a practice or procedure followed by the taxpayer and the Taxpayer's Regulator that is consistent with the Normalization Rules.

.06 Inconsistent Practice or Procedure

An Inconsistent Practice or Procedure means a practice or procedure followed by the taxpayer and the Taxpayer's Regulator that is inconsistent with the Normalization Rules.

.07 Next Available Opportunity

(1) In the case of a taxpayer without a Rate Proceeding pending before the Taxpayer's Regulator, the Next Available Opportunity means the next Rate Proceeding.

(2) In the case of a taxpayer with a Rate Proceeding currently pending before the Taxpayer's Regulator, the Next Available Opportunity means the currently pending proceeding, unless the rules of the Taxpayer's Regulator or applicable state or federal law (at the time the Inconsistent Practice or Procedure is identified) preclude the taxpayer from initiating a change from an Inconsistent Practice or Procedure to a Consistent Practice or Procedure in the currently pending proceeding, in which case the currently pending proceeding shall not be the Next Available Opportunity, and the Next Available Opportunity means the next Rate Proceeding.

(3) If, at the conclusion of a Rate Proceeding, the taxpayer has a private letter ruling request pending before the Service to address whether or not a practice or procedure addressed in the Rate Proceeding is a Consistent Practice or Procedure, and the Taxpayer's Regulator later establishes or approves rates subject to adjustment from the effective date of the unadjusted rates in order to conform to the Service's ruling, the taxpayer shall have corrected its Inconsistent Practice or Procedure at the Next Available Opportunity.

SECTION 5. APPLICATION

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.01 For any taxpayer described in section 3 of this revenue procedure, the Service will not assert that the Inconsistent Practice or Procedure constitutes a violation of the Normalization Rules and will not deny that taxpayer the benefits of the ITC and/or accelerated depreciation. In any tax year ending after the taxpayer has identified an Inconsistent Practice or Procedure, but in which the taxpayer has not changed to a Consistent Practice or Procedure because the taxpayer has not reached the year that presents the taxpayer with its Next Available Opportunity, the taxpayer must include in its return a statement described in section 5.02 of this revenue procedure. If the taxpayer makes the representation described in section 5.02(3) of this revenue procedure, the Service will not assert that the Inconsistent Practice or Procedure is a violation of the Normalization Rules and will not challenge the taxpayer's use of the identified Inconsistent Practice or Procedure unless the taxpayer does not change to a Consistent Practice or Procedure at the Next Available Opportunity.

.02 A statement is described in this section 5.02 if:

(1) The top of the statement is marked “FILED PURSUANT TO REV. PROC. 2017-47”;

(2) The statement identifies the taxpayer's Inconsistent Practice or Procedure; and

(3) The statement includes a representation by the taxpayer of its intention to change to a Consistent Practice or Procedure at the Next Available Opportunity.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective for taxable years ending on or after December 31, 2016. However, the Service will not challenge any Inconsistent Practice or Procedure in any earlier taxable year provided that the requirements of sections 3 and 5 of this revenue procedure are satisfied by the taxpayer with respect to the Inconsistent Practice or Procedure in such taxable year.

SECTION 7. PAPERWORK REDUCTION ACT

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-2276.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information are in sections 3 and 5 of this revenue procedure and are required for a taxpayer to apply the safe harbor provided by this revenue procedure. This information is required to be collected and retained to clearly demonstrate the effects of a taxpayer's Inconsistent Practice or Procedure and the taxpayer's change to a Consistent Practice or Procedure adopted or approved by the Taxpayer's Regulator. The taxpayer must also include a statement in its federal income tax return identifying the Inconsistent Practice or Procedure and representing its intention to change to a Consistent Practice or Procedure at the Next Available Opportunity. The likely respondents are corporations or partnerships that are regulated public utilities.

The estimated total annual reporting burden is 1,800 hours.

The estimated annual burden per respondent varies from 10 hours to 14 hours, depending on individual circumstances, with an estimated average burden of 12 hours to collect and retain contemporaneous documentation and to complete the statement required under this revenue procedure. The estimated number of respondents is 150.

The estimated annual frequency of responses is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by §6103.

SECTION 8. DRAFTING INFORMATION

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The principal author of this revenue procedure is Jennifer C. Bernardini of the Office of Associate Chief Counsel (Passthroughs & Special Industries). For further information regarding this revenue procedure contact Ms. Bernardini on (202) 317-6853 (not a toll free call).

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Other Agency Materials

IRS Advice Memorandum, Clarification of Revenue Procedure 2017-47; Safe Harbor for Inadvertent Normalization Violations

AM 2018-001 February 27, 2018

Code Sec. 168

Internal Revenue Service: Chief Counsel: Advice Memoranda: Rev. Proc. 2017-47: Normalization rules.–

Office of Chief Counsel

Internal Revenue Service

Memorandum

Number: **AM2018-001**

Release Number: 2/23/2018

CC:PSI:B06:

POSTS-132120-17

UILC: 168.00-00

date: February 06, 2018

to: Gloria Sullivan, Executive Officer

(Large Business & International)

from: Holly Porter, Associate Chief Counsel

(Passthroughs & Special Industries)

subject: Clarification of Revenue Procedure 2017-47; Safe Harbor for Inadvertent Normalization Violations

This Generic Legal Advice Memorandum (GLAM) responds to your request for assistance. This GLAM may not be used or cited as precedent.

ISSUE

What is the scope of the phrase “in a manner that totally reverses the effect of the Inconsistent Practice or Procedure” in section 3.01(3) of Revenue Procedure 2017-47, 2017-38 I.R.B. 233?

CONCLUSION

The phrase “in a manner that totally reverses the effect of the Inconsistent Practice or Procedure” in Revenue Procedure 2017-47 requires only that the taxpayer change its Inconsistent Practice or Procedure to a Consistent Practice or Procedure on a going forward basis. It does not require reversal of the prior financial effects of the Inconsistent Practice or Procedure, for example through retroactive ratemaking by the Taxpayer's Regulator.

LAW AND ANALYSIS

On September 18, 2017, the Internal Revenue Service (Service) published the Safe Harbor for Inadvertent Normalization Violations, Revenue Procedure 2017-47. This revenue procedure provides a safe harbor concerning inadvertent or unintentional uses of a practice or procedure that is inconsistent with §§50(d)(2) and 168(i)(9) of the Internal Revenue Code (Code), which require the use of the Normalization Rules.[1]

If a taxpayer complies with the procedural requirements of Revenue Procedure 2017-47, the Service will not assert that the taxpayer's inadvertent or unintentional use of a practice or procedure that is inconsistent with §§50(d)(2) and 168(i)(9) of the Code constitutes a violation of the Normalization Rules.

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To satisfy the safe harbor provided by Revenue Procedure 2017-47, a taxpayer that has inadvertently or unintentionally failed to follow a practice or procedure that is consistent with the Normalization Rules in one or more years must, upon recognizing its failure to comply with the Normalization Rules, change its Inconsistent Practice or Procedure [2] to a Consistent Practice or Procedure [3] at the Next Available Opportunity [4] in a manner that totally reverses the effect of the Inconsistent Practice or Procedure. The revenue procedure also requires that the Taxpayer's Regulator [5] adopt or approve the change and that the taxpayer retain contemporaneous documentation that clearly demonstrates the effects of the Inconsistent Practice or Procedure and the change to a Consistent Practice or Procedure adopted or approved by the Taxpayer's Regulator.

We are issuing this GLAM in response to concerns expressed by interested taxpayers that the phrase “in a manner that totally reverses the effect of the Inconsistent Practice or Procedure” could be read to require retroactive ratemaking in order to take advantage of the safe harbor. This GLAM clarifies that the change from the Inconsistent Practice or Procedure to a Consistent Practice or Procedure need only apply going forward and does not contemplate taking into account any differences between the Inconsistent Practice or Procedure prior to the change and the Consistent Practice or Procedure after the change such as through requiring retroactive ratemaking by the Taxpayer's regulator.

Please call Jennifer Bernardini at (202) 317-6853 if you have any further questions.

Footnotes

1 As defined in section 4.04 of Rev. Proc. 2017-47.

2 As defined in section 4.06 of Rev. Proc. 2017-47.

3 As defined in section 4.05 of Rev. Proc. 2017-47.

4 As defined in section 4.07 of Rev. Proc. 2017-47.

5 As defined in section 4.01 of Rev. Proc. 2017-47.

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Exhibit LMS-R3 is redacted in its entirety.

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Other Agency Materials

[¶46,373], Rev. Proc. 2020-39

Rev. Proc. 2020-39, August 14, 2020.

[Code Sec. 168]

Modified accelerated cost recovery system: Public utilities: Normalization rules: Impact of Tax Cuts and Jobs Act (P.L. 115-97) corporate tax reduction.–

Guidance on normalization requirements for public utilities arising due to the corporate tax rate decrease enacted by the Tax Cuts and Jobs Act is provided (P.L. 115-97) (December 22, 2017). A utility is not required to use the average rate assumption method (ARAM) if, based on the facts and circumstances, its regulatory books do not contain sufficient data necessary to use ARAM. Deficiencies in data are not required to be corrected. However, if the utility made necessary corrections by the August 14, 2020 date of publication of the guidance, ARAM may be used. Certain utilities will be treated as using a normalization method of accounting if the utility uses the "alternative method" (AM) for public utility property that is subject to the regulatory authority of its jurisdiction. Utilities regulated by the Federal Energy Regulatory Commission (FERC) are allowed to use the AM whenever a composite method approved by FERC or another regulatory agency is used for depreciation purposes. Further, the utility may rely on its cost of service rate filing to FERC as proof that a composite method of depreciation has been used. Utilities that have already adjusted their rates to reflect the changes made by the Tax Cuts Act may correct any method of reversing ETR that is not in accord with this guidance at the next available opportunity. The guidance is effective August 14, 2020.

SECTION 1. PURPOSE

This revenue procedure provides guidance under §168 of the Internal Revenue Code (Code) to clarify the normalization requirements following the corporate tax rate reduction provided in section 13001 of Public Law No. 115-97, 131 Stat. 2054 (2017), commonly referred to as the Tax Cuts and Jobs Act (TCJA). On May 28, 2019, the Internal Revenue Service published Notice 2019-33, 2019-22 I.R.B. 1255, requesting comments on issues arising in this area. This revenue procedure provides guidance on these issues.

SECTION 2. BACKGROUND

.01 In general, normalization is a system of accounting used by regulated public utilities to reconcile the tax treatment of accelerated depreciation of public utility assets with their regulatory treatment. The use of normalization is required for a utility to take advantage of the accelerated cost recovery system under §168 of the Code for public utility property. Under normalization, a utility receives the tax benefit of accelerated depreciation in the early years of an asset's regulatory useful life and passes that benefit through to ratepayers ratably over the regulatory useful life of the asset in the form of reduced rates.

.02 In order to use a normalization method of accounting, §168(i)(9)(A)(i) requires a taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account (regulated tax expense), to use a method of depreciation for property that is the same as, and a depreciation period for such property that is no shorter than, the method and period used to compute its depreciation expense for establishing its cost of service for ratemaking purposes. If the amount allowable as a deduction under §168 differs from the amount that would be allowable as a deduction under §167 of the Code using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under §168(i)(9)(A)(i), then, under §168(i)(9)(A)(ii), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference. This reserve is referred to as the Accumulated Deferred Income Taxes (ADIT) reserve.

.03 Taxpayers calculate the amount of the adjustments to the ADIT reserve by reference to the corporate tax rate applicable in each year that the depreciation deduction allowable as a deduction under §168 exceeds the amount calculated under §168(i)(9)(A)(i) for the taxpayer's regulated tax expense.

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.04 Section 1.167(l)-1(h)(2)(i) of the Income Tax Regulations provides that the taxpayer must credit this amount of deferred taxes to a reserve for deferred taxes, a depreciation reserve, or other reserve account. This regulation further provides that, with respect to any account, the aggregate amount allocable to deferred tax and included in such reserve under §167(l) "shall not be reduced except to reflect the amount for any taxable year by which Federal income taxes are greater by reason of the prior use of different methods of depreciation" under §1.167(l)-1(h)(1)(i). That section notes that, additionally, the aggregate amount allocable to deferred taxes may be properly adjusted to reflect asset retirements or the expiration of the period for depreciation used for determining the allowance for depreciation under §167(a). Consequently, the ADIT increases in each year the accelerated depreciation under §168 exceeds the tax depreciation amount used for calculating the taxpayer's regulated tax expense and the ADIT decreases in each year the accelerated depreciation under §168 is less than the tax depreciation amount used for calculating the taxpayer's regulated tax expense. These increases and decreases are measured by the differences in the two depreciation methods multiplied by the tax rate in effect for the year of the adjustment to the ADIT.

.05 The TCJA, enacted on December 22, 2017, generally reduced the corporate tax rate under §11 of the Code from 35 percent to 21 percent for taxable years beginning after December 31, 2017. Section 13001(a) of the TCJA. Because of the reduction in rates, for property subject to depreciation in a taxable year beginning on or before December 31, 2017, and not yet fully depreciated in the first taxable year beginning after December 31, 2017, a portion of the ADIT reserve will reflect this reduction. For purposes of this revenue procedure, the portion of the ADIT reserve that reflects the difference in tax rates due to accelerated depreciation is referred to as the Excess Tax Reserve (ETR). The ETR represents the amount by which the ADIT reserve exceeds the amount it would have contained had the reduction in rates been in effect for every year the property was subject to depreciation. That is, the ETR is the amount of accelerated depreciation-related taxes that have been collected from ratepayers but have not yet been paid by the utility and become excess due to the reduction in rates.

.06 Section 13001(d) of the TCJA includes accompanying but uncodified normalization requirements related to the reduction of the corporate tax rate. Section 13001(d)(1) provides that "[a] normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of [§§167 or 168] if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the excess tax reserve more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method" (ARAM).

.07 Section 13001(d)(2) of the TCJA provides an alternative method for certain taxpayers. If, as of the first day of the taxable year that includes the date of enactment of the TCJA, the taxpayer was required by a regulatory agency to compute depreciation for public utility property on the basis of an average life or composite rate method, and the taxpayer's books and underlying records did not contain the vintage account data necessary to apply ARAM, the taxpayer will be treated as using a normalization method of accounting if, with respect to such jurisdiction, the taxpayer uses the alternative method for public utility property that is subject to the regulatory authority of that jurisdiction.

.08 Section 13001(d)(3)(C) of the TCJA defines the "alternative method" (AM) as the method in which the taxpayer computes the ETR on all public utility property included in the plant account on the basis of the weighted average life or composite rate used to compute depreciation for regulatory purposes, and reduces the ETR ratably over the remaining regulatory life of the property.

SECTION 3. SCOPE

.01 *In general*. This revenue procedure applies to public utilities subject to normalization that have ETR resulting from the corporate tax rate reduction provided in section 13001 of the TCJA.

.02 *Issues beyond the scope of this revenue procedure*. This revenue procedure addresses only the effects of tax rate changes on timing differences related to accelerated depreciation. Any issues unrelated to the effects of tax rate changes on accelerated depreciation are beyond the scope of this revenue procedure. For example, the effects of tax rate changes on timing differences associated with unprotected plant or non-plant related items, are not addressed in this revenue procedure. The appropriate amortization or other ratemaking treatment of timing

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differences unrelated to accelerated depreciation, such as unprotected plant or non-plant related items, are to be determined by the regulator in a rate proceeding, consistent with the regulatory authority over the ratemaking treatment of all other elements of jurisdictional cost of service.

SECTION 4. APPLICATION

.01 *Requirement to use ARAM or the AM*.

(1) *In General*. Generally, under section 13001(d)(1) of the TCJA, taxpayers must use ARAM to calculate the reversal of their ETR if the taxpayer's regulatory books (the financial and tax information used by their regulator in setting rates which may include but is not limited to materials submitted to public service commissions as well as any supporting materials) are based upon the vintage account data necessary to use ARAM. However, if the taxpayer's regulatory books are not based upon the vintage account data that is necessary for the ARAM, use of the ARAM is not required.

(2) *Curing Vintage Account Data Deficiencies*. A taxpayer whose regulatory books do not contain sufficient vintage account data to apply the ARAM is not required to use the ARAM. Determination of whether a taxpayer's regulatory books contain sufficient vintage account data necessary to use the ARAM is determined based on all the facts and circumstances. A taxpayer is not required to cure deficiencies in its regulatory books by the creation, re-creation, or restoration of books or records, including through the use of estimates, statistical sampling, or the accessing of data through the use of computer systems not currently in use for its financial processes. Deficiencies in data need not be cured, but taxpayers that have taken such actions to cure all deficiencies by the effective date of this revenue procedure are permitted to use ARAM. Lastly, a regulated utility that is currently using ARAM to reverse prior ETR is presumed to have sufficient vintage account data to use ARAM.

(3) *Taxpayers Use of AM for Prior Periods*. Taxpayers that do not meet the requirements to use the AM provided in the TCJA and described in this revenue procedure may not continue to use the AM simply because they have done so in the past.

(4) *Composite Method*. Under a composite method, the uniform system of accounts does not generally require a company to maintain vintage accounts for depreciation purposes; therefore, companies regulated by Federal Energy Regulatory Commission (FERC) utilizing this method generally do not have the data necessary to utilize ARAM. Taxpayers may utilize AM whenever a composite method approved by FERC or another applicable regulatory agency is applied for depreciation purposes, and a taxpayer may rely on its cost of service rate filing to FERC as sufficient documentation that a composite method of depreciation has been used.

(5) *Jurisdiction of Multiple Regulatory Bodies*. In the interest of economy and efficiency, taxpayers under the jurisdiction of multiple regulatory bodies may use a single method, ARAM or the AM, provided that the regulatory bodies agree. For example, a utility that is under the regulatory jurisdiction of FERC, which uses a composite method of calculating depreciation, and a state regulatory body that does not use a composite method (and therefore would generally use the AM for FERC purposes but has the data necessary to use ARAM for state purposes) may, if approved by the state regulator, use the AM for state purposes as well.

(6) *Transition Rules*. Many utilities have already been required to adjust rates due to the TCJA. Utilities may correct any method of reversing ETR that is not in accord with this revenue procedure at the next available opportunity. The methods adopted prior to the publication of this revenue procedure that are not in accord with this revenue procedure are not considered to be a violation of the normalization rules if so corrected. This corrective action will require the utility to consult with its regulator and obtain its regulator's consent. Utilities are not in conflict with section 13001(d) of the TCJA if the utilities follow such a path to correct potential normalization violations prospectively. These rules extend to companies that may not have started the amortization of ETRs or may be re-deferring the amortization as they evaluate their records.

.02 *Net operating loss carryforward (NOLC)*. Compliance with normalization requires a determination of the source of an NOLC so that rate base is not overstated in jurisdictions in which net deferred tax liabilities reduce rate base. While §1.167(l)-1(h)(1)(iii) is the relevant general authority, there is not one single methodology

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provided for determination of the portion of an NOLC that is attributable to depreciation. Section 1.167(l)-1(h)(1)(iii) instead informs taxpayers that the amount and time of the deferral of tax attributable to depreciation when there is an NOLC should be taken into account in such "appropriate time and manner as is satisfactory to the district director." Regulating commissions have expertise in this area, and any reasonable method for determining the portion of the NOLC attributable to depreciation should generally be respected provided such method does not clearly violate normalization requirements.

.03 *Application of 2008 regulations (§1.168(i)-3)*. The rules in §1.168(i)-3 of the Income Tax Regulations, adopted by T.D. 9387 (73 F.R. 14934, 14937) on March 20, 2008, apply only to section 203(e) of the Tax Reform Act of 1986. Generally, the IRS will apply §1.168(i)-3 of the regulations as if that limitation date language is not present. Thus, the sharing of ETRs with customers continues to be permitted in most circumstances after a retirement or disposition and upon the sale of public utility property to another regulated utility as set forth in §1.168(i)-3.

SECTION 5. EFFECT OF THIS REVENUE PROCEDURE ON EXISTING NORMALIZATION RULES

The TCJA ETR normalization requirements are part of the overall pre-existing deferred tax normalization rules, and this reveune procedure is intended to be consistent with those rules. This revenue procedure does not create an exception to how the overall pre-existing deferred tax normalization rules would apply, except as noted.

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective August 14, 2020.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Martha M. Garcia of the Office of Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this revenue procedure contact Martha M. Garcia on 202-317-6853 (not a toll free call).

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COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
PUBLIC SERVICE BRANCH
STATION 32 4TH FL, 501 HIGH STREET
FRANKFORT, KY 40601-2103
Phone (502) 564-8175 Fax (502) 564-8192

NOTICE OF ASSESSMENT

KENTUCKY POWER COMPANY
TAX DEPARTMENT
PO BOX 16428
COLUMBUS, OH 43216-6428

GNC:	**005220**
TYPE CO:	**EU**
TAX TYPE:	**035**
TAX ID:	**610247775**

This Notice of Assessment will become final on 12/18/2022, 60 days from the notice date. A corresponding Notice of Tax Due is being sent from the Compliance and Accounts Receivable System based on the Total Assessment shown below. The Notice of Tax Due will provide the state tax liability, any applicable interest and/or filing penalties that may be assessed. Local taxes will be billed separately by the local taxing jurisdictions where your property is located.

If you protest this assessment, see enclosed 61F009 Notification-Protesting your Assessment. You must submit a written protest in accordance with KRS 131.110; and as required by KRS 132.825(10) and KRS136.180(2), your protest must specify the valuation you claim to be true. Your written protest stating your claimed value and your payment of tax for your claimed value must be submitted to the Department of Revenue on or before 12/18/2022 or no further remedies will be available regarding this assessment per KRS 134.590. Submit your protest and payment to: ATTN: Public Service Branch, Division of State Valuation, KENTUCKY DEPARTMENT OF REVENUE, Sta. 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. You may contact the Public Service Branch at Phone (502) 564-8175 and Fax (502) 564-8192.

NOTICE DATE: **10/19/2022** **TAX YEAR:** **2022 (For Year Ending December 31, 2021)**

PROPERTY CLASS	TAX RATE Per $100	ASSESSED VALUE	STATE TAX DUE
Subject to State and Local Tax			
Real Estate	0.115	$101,637,137.00	$116,882.71
**Tangible Personal Property	0.45	$975,581,973.00	$4,390,118.88
Business Inventory	0.05	$0.00	$0.00
Inventory In Transit	0.00	$0.00	$0.00
Subject to State Tax Only			
Foreign Trade Zone Property	0.001	$0.00	$0.00
Recycling Equipment	0.45	$0.00	$0.00
Manufacturing Machinery	0.15	$542,187,971.00	$813,281.96
Pollution Control Equipment	0.15	$21,678,122.00	$32,517.18
Business Inventory (MM)	0.05	$9,215,323.00	$4,607.66
IRB Property	0.015	$0.00	$0.00
IRB Property Nontaxable	0.00	$0.00	$0.00
	TOTALS	$1,650,300,526.00	$5,357,408.39

** Excludes Motor Vehicles $6,738,674.00

A 10% penalty is charged for late filed returns per KRS 132.290(3). A 20% penalty is charged for omitted property per KRS 132.290(4). Applicable interest will be applied when late or omitted.

STATE RECAP & WORKSHEET
ESTIMATED AD VALOREM TAX BUDGET
Kentucky Power Company
TY2021

Kentucky
State

Status: Completed

	2021 Forecast	2021 Accrual
EXPENSE:		
	$16,763,335	$1,396,945
CASH:		
	$16,100,443	$1,341,704

Comments/Notes:

Forecast notes:
-TY2018 assessment brought a much lower capitalization rate, creating upward pressure on the final assessed value.
-TY2019-upward cap rate pressure, combined with income increasing 25% and plant increasing over 2%, will likely cause the TY2019 assessment to be significantly higher than prior year. JAS 09/11/2019
-TY2020-not settled yet, assuming lower increase due to drop in income

Expense Forecast Estimate, Calculations & Notes

Year	State Final Assessment	% Change	State Taxes	Local Taxes	FRECo	Total Taxes	% Change
2014	$1,320,000,000		3,833,133	7,525,404	5,949	11,364,486	
2015	$1,335,000,000	1.14%	4,053,981	8,300,767	5,725	12,360,473	8.76%
2016	$1,100,000,000	-17.60%	3,476,976	7,728,268	5,790	11,211,033	-9.30%
2017	$1,100,000,000	0.00%	3,348,283	7,782,103	6,033	11,136,419	-0.67%
2018	$1,150,000,000	4.55%	3,539,191	8,485,477	6,128	12,030,796	8.03%
2019	$1,300,000,000	13.04%	4,135,434	9,997,190	6,164	14,138,788	17.52%
2020	$1,403,071,870	7.93%	4,487,396	11,331,463	6,200	15,825,059	11.93%
2021	$1,459,000,000	3.99%	4,630,756	12,126,279	6,300	16,763,335	5.93%
2022	$1,488,000,000	2.00%	4,723,000	12,367,000	6,300	17,096,300	1.99%

	Utility Taxes	Non-Utility	Leased PP	Total Taxes	
TY2021	16,259,635	16,900	486,800	16,763,335	486.8
TY2022	16,553,400	17,200	525,700	17,096,300	525.7

Estimated Deferral for 2021:	
Owned Deferral:	$16,259,635
Leased Deferral:	$486,800
Non-Utility Deferral:	$16,900
Total Owned Deferral:	$16,276,535
Sum: All Deferrals	$16,763,335

Expense Forecast Recap:	
Forecast for Owned:	$16,259,635
Forecast for Leased:	$486,800
Forecast for Non-Util:	$16,900
Total Owned:	$16,276,535
Sum: All Expense	$16,763,335

Cash Forecast Estimate, Calculations and Notes

Based on TY2019 taxes paid, the following payment %'s will be applied for the 2021 cash forecast.
(See 'Historical Taxes Paid' tab)

			Applied to
Feb 2021	70.65%	$11,180,404	TY2020
Nov 2021	29.35%	$4,920,039	TY2021
		$16,100,443	

Tax Payment Estimates for: 2021	
Month / Year	**Amount**
January	
February	$11,180,404
March	
April	
May	
June	
July	
August	
September	
October	
November	$4,920,039
December	
TOTAL	$16,100,443

Rate History

Tax Year	Taxes Paid	Avg. Tax Rate	% Change
			#DIV/0!
			#DIV/0!
			#DIV/0!

Signatures and Dates

Prepared by:

Approved by:

TY2020 KPCO-KY Estimated Market Value, Tax Paid

***Note: TY2020 ledger exported, TY2020 est settlement factor applied to tangible market value to calc State Assessed Value**

TY2021 KPCO-KY Estimated Assessed Value

tax_year_description	2020 Tax Year
State_ID	KY
company	(All)

Sum of Adj Market Value	Utility or Non-Utility				
KY Class	**Leased PP**	**Non-Utility**	**Utility**	**Grand Total**	
Intang			30,326,368	30,326,368	
Inventory			6,506,025	6,506,025	
Manuf			508,550,436	508,550,436	*
Real		740,146	83,025,590	83,765,736	
Tangible	26,115,979	0	778,133,692	804,249,672	
Grand Total	**26,115,979**	**740,146**	**1,406,542,111**	**1,433,398,236**	

includes Pollution Control (taxed at same rate) *

TY2020 Forecast Inputs		
State Settlement Factor	1.1287	
Average Local Tax Rate	1.2760%	TY2020 + 4.06% trending
State Settled Value	1,403,071,870	TY2020
State Settled Value	1,459,000,000	TY2021
Settlement Factor Calc:		
TY2021 Tangible Value	712,547,354	as filed: \\oh0co006\tax\internal\St
TY2021 Tangible Value	804,249,672	state assessment, estimated
TY2021 Settle Factor	1.1287	

TY2020 Estimated Taxes Paid (by Property Type in Ledger)

tax_year_description	2020 Tax Year
State_ID	KY
company	(All)

		Values				
Utility or Non-Utility	**KY Class**	**Sum of State Tax**	**Sum of Local Tax**	**Sum of Total Tax**	**2019 Amts**	**% Incr**
Leased PP	Tangible	117,522	333,251	450,773		
Leased PP Total		**117,522**	**333,251**	**450,773**	387,697	16.27%
Non-Utility	Real	903	9,445	10,348	Assume	8.00%
	Tangible	0	0	0		
Non-Utility Total		**903**	**9,445**	**10,348**	10,150	1.95%
Utility	Intang	0	0	0	Assume	2.00%
	Inventory	3,253	0	3,253		
	Manuf	762,826	0	762,826		
	Real	101,291	1,059,443	1,160,734		
	Tangible	3,501,602	9,929,325	13,430,926		
Utility Total		**4,368,972**	**10,988,767**	**15,357,739**	13,780,742	11.44%
Grand Total		**4,487,396**	**11,331,463**	**15,818,859**	*	

*doesn't include FRECo

Est Taxes in Total by Property Class:

tax_year_description	2020 Tax Year
State_ID	KY
company	(All)

	Values		
KY Class	**Sum of State Tax**	**Sum of Local Tax**	**Sum of Total Tax**
Intang	0	0	0
Inventory	3,253	0	3,253
Manuf	762,826	0	762,826
Real	102,194	1,068,887	1,171,081
Tangible	3,619,124	10,262,576	13,881,699
Grand Total	**4,487,396**	**11,331,463**	**15,818,859**

KPCO-KY Historical Local Taxes Paid

prop_tax_company	Kentucky Power
account_number	(Multiple Items) *

Sum of paid_amount							
statement_year	Total	Est Outstanding Bills 09/15/2020	Total Paid	A/V - Local Ass'd	Average Local Tax Rate	Tax Rate % Trending	
2013 Statement Year	6,938,442		6,938,442	717,034,675	0.9677%		
2014 Statement Year	7,525,404		7,525,404	723,768,383	1.0398%	7.45%	
2015 Statement Year	8,300,767		8,300,767	776,761,622	1.0686%	2.78%	
2016 Statement Year	7,728,268		7,728,268	693,465,696	1.1144%	4.29%	
2017 Statement Year	7,782,103		7,782,103	652,015,148	1.1935%	7.10%	
2018 Statement Year	8,485,477		8,485,477	688,892,638	1.2318%	3.20%	Some 2018 bills never rec'd
2019 Statement Year	9,973,831	23,359	9,997,190	815,269,066	1.2262%	-0.45%	
Grand Total	56,734,291				**5-Yr Ave Tax Rate Trending %**	4.06%	

*excludes state pmt

TY2019 Average Local Tax Rate	1.2262%	
Estimated TY2020 Average Local Tax Rate	1.2760%	TY2020 + 4.06% trending
Estimated TY2021 Average Local Tax Rate	1.3279%	Est TY2021 + 4.06% trending

TY2019 Payment Schedule:

prop_tax_company	Kentucky Power
statement_group	(All)
statement_year	2019 Statement Year

Sum of tax_amount			
Year	received_date	Total	Pmt Schedule
2019	Sep	3,041.39	0.0%
	Oct	17,332.60	0.1%
	Nov	4,135,433.99	29.2%
2019 Total		4,155,807.98	**29.35%**
2020	(blank)	23,358.81	0.2%
	Jan	1,422.95	0.0%
	Feb	9,667,497.64	68.3%
	Mar	303,163.19	2.1%
	May	6,945.54	0.0%
	Jun	286.55	0.0%
2020 Total		10,002,674.68	**70.65%**
Grand Total		14,158,482.66	

		State Payment
2017 Statement Year	KPCo-KY State PMT	3,348,283
2018 Statement Year	KPCo-KY State PMT	3,539,191
2019 Statement Year	KPCo-KY State PMT	4,135,434

FRECo Locally Assessed RE Tax:

prop_tax_company	Franklin Real Estate Company
statement_group	(All)

Sum of paid_amount		
statement_year	Total	
2013 Statement Year	6,444	
2014 Statement Year	5,949	-7.68%
2015 Statement Year	5,725	-3.77%
2016 Statement Year	5,790	1.13%
2017 Statement Year	6,033	4.19%
2018 Statement Year	6,128	1.58%
2019 Statement Year	6,164	0.59%
Grand Total	42,233	-0.66%

BU Split Percentages

***Note: TY2020 ledger exported, TY2020 settlement factor applied to tangible market value to calc State Assessed Value**

BU Split: Utility

tax_year_description	2020 Tax Year
State_ID	KY
Utility or Non-Utility	Utility

	Values			
company	**Sum of State Tax**	**Sum of Local Tax**	**Sum of Total Tax**	**BU %**
Kentucky Power - Distr	2,678,693	7,039,994	9,718,687	63.282%
Kentucky Power - Gen	182,066	160,833	342,899	2.233%
Kentucky Power - Transm	1,508,212	3,787,940	5,296,153	34.485%
Grand Total	**4,368,972**	**10,988,767**	**15,357,739**	100.00%

BU Split: Non-Utility

tax_year_description	2020 Tax Year
State_ID	KY
Utility or Non-Utility	Non-Utility

	Values			
company	**Sum of State Tax**	**Sum of Local Tax**	**Sum of Total Tax**	**BU %**
Kentucky Power - Distr	158	1,649	1,806	17.46%
Kentucky Power - Gen	0	0	0	0.00%
Kentucky Power - Transm	745	7,796	8,541	82.54%
Grand Total	**903**	**9,445**	**10,348**	100.00%

BU Split: Leased-PP

tax_year_description	2020 Tax Year
State_ID	KY
Utility or Non-Utility	Leased PP

	Values			
company	**Sum of State Tax**	**Sum of Local Tax**	**Sum of Total Tax**	**BU %**
Kentucky Power - Distr	61,808	175,265	237,072	52.59%
Kentucky Power - Gen	2,861	8,112	10,973	2.43%
Kentucky Power - Transm	52,854	149,874	202,728	44.97%
Grand Total	**117,522**	**333,251**	**450,773**	100.00%

Total Tax - All Types **15,818,859**

Summary	Total Tax	
Kentucky Power - Distr	9,957,565	62.95%
Kentucky Power - Gen	353,872	2.24%
Kentucky Power - Transm	5,507,422	34.82%
	15,818,859	100.00%

Pivot Ledger dump to summarize down to: tax_year_desc, Company, state_id, gl_account, property_tax

tax_year_description	company	State_ID	gl_account
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Distr	KY	1011001 Capital Leases - Production
2020 Tax Year	Kentucky Power - Distr	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Distr	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Distr	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Distr	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Distr	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Distr	KY	1050001 Plant Held Future Use
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Distr	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Distr	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Distr	KY	1070001 Constr Work in Progress

2020 Tax Year	Kentucky Power - Distr	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Distr	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Distr	KY	1210001 Nonutility Property
2020 Tax Year	Kentucky Power - Distr	KY	1540001 Materials & Suppl-Regular
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Gen	KY	1011001 Capital Leases - Production
2020 Tax Year	Kentucky Power - Gen	KY	1011001 Capital Leases - Production
2020 Tax Year	Kentucky Power - Gen	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Gen	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Gen	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Gen	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Gen	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Gen	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Gen	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Gen	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Gen	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Gen	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Gen	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Gen	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Gen	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Gen	KY	1210001 Nonutility Property
2020 Tax Year	Kentucky Power - Gen	KY	1240029 Land and Land Rts - CPR
2020 Tax Year	Kentucky Power - Gen	KY	1510004 Coal In Transit
2020 Tax Year	Kentucky Power - Gen	KY	1540001 Materials & Suppl-Regular
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1010001 Plant In Service
2020 Tax Year	Kentucky Power - Transm	KY	1011002 Capital Leases-Transmission
2020 Tax Year	Kentucky Power - Transm	KY	1011004 Capital Leases-Gen & Misc

2020 Tax Year	Kentucky Power - Transm	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Transm	KY	1011004 Capital Leases-Gen & Misc
2020 Tax Year	Kentucky Power - Transm	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Transm	KY	1011034 : OpLsGM842
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1060001 Completd Constr not Classif
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1070001 Constr Work in Progress
2020 Tax Year	Kentucky Power - Transm	KY	1210001 Nonutility Property
2020 Tax Year	Kentucky Power - Transm	KY	1210001 Nonutility Property
2020 Tax Year	Kentucky Power - Transm	KY	1240029 Land and Land Rts - CPR
2020 Tax Year	Kentucky Power - Transm	KY	1540001 Materials & Suppl-Regular

_type and market_value, this reduces update time when adjusting settlement factors and rates

property_tax_type	Market_value	KY Class	Utility or Non-Utility
KY-I-Software (Emp Alloc)	8713817.42	Intang	Utility
KY-M-Line Transformers (368)	101614054.4	Manuf	Utility
KY-M-Station Equipment-Distribution	77795473.82	Manuf	Utility
KY-R-Land Rights-Distribution	1829.23	Real	Utility
KY-R-Land Rights-Distribution (Alloc)	3163298.99	Real	Utility
KY-R-Land Rights-General Plant	26153.71	Real	Utility
KY-R-Land-Distribution	2167471.13	Real	Utility
KY-R-Land-General Plant	1495233.57	Real	Utility
KY-R-Structures-Distribution	3247903.07	Real	Utility
KY-R-Structures-General Plant	13531035.52	Real	Utility
KY-R-UG Conduits-Distribution	4817233.05	Real	Utility
KY-T-Communication Equipment	8435372.56	Tangible	Utility
KY-T-Communication Equipment (Alloc)	1353181.84	Tangible	Utility
KY-T-Customer Premises (371)	16405670.32	Tangible	Utility
KY-T-Furniture and Fixtures (Emp Alloc)	1060248.03	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	1868859.75	Tangible	Utility
KY-T-Intangible	0	Tangible	Utility
KY-T-Meters (370)	14654448.49	Tangible	Utility
KY-T-Overhead Conductors (365)	193517714.3	Tangible	Utility
KY-T-Poles (364)	123047332.9	Tangible	Utility
KY-T-Services (369)	40351512.17	Tangible	Utility
KY-T-Street Lights (373)	2792975.29	Tangible	Utility
KY-T-UG Conductors-Dist (367)	8337148.49	Tangible	Utility
KY-T-Vehicles-Owned	11551.69	Tangible	Utility
KY-Exempt-CWIP Capital Leases	0	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-T-Leased-Operating-Misc Gen Equip	743180.01	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	1360023.87	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	10065716.48	Tangible	Leased PP
KY-R-Land-HFU	556145.38	Real	Utility
KY-I-Software (Emp Alloc)	1668702.49	Intang	Utility
KY-M-Line Transformers (368)	1101036.98	Manuf	Utility
KY-M-Station Equipment-Distribution	15896713.37	Manuf	Utility
KY-R-Land Rights-Distribution (Alloc)	136239.73	Real	Utility
KY-R-Structures-Distribution	1481215.06	Real	Utility
KY-R-Structures-General Plant	1072060	Real	Utility
KY-R-UG Conduits-Distribution	52198.07	Real	Utility
KY-T-Communication Equipment	886163.32	Tangible	Utility
KY-T-Communication Equipment (Alloc)	11756.34	Tangible	Utility
KY-T-Customer Premises (371)	74700.59	Tangible	Utility
KY-T-Furniture and Fixtures (Emp Alloc)	362067.87	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	58132.3	Tangible	Utility
KY-T-Meters (370)	34410.64	Tangible	Utility
KY-T-Overhead Conductors (365)	8921005.45	Tangible	Utility
KY-T-Poles (364)	5415178.9	Tangible	Utility
KY-T-Services (369)	403713.66	Tangible	Utility
KY-T-Street Lights (373)	47602.36	Tangible	Utility
KY-T-UG Conductors-Dist (367)	96051.8	Tangible	Utility
KY-I-CWIP-Software (Emp Alloc)	1219442.56	Intang	Utility
KY-M-CWIP-Manufacturing	8045526.06	Manuf	Utility
KY-R-CWIP-Real	2437906.48	Real	Utility

KY-T-CWIP-Tangible	7470525.66	Tangible	Utility
KY-T-CWIP-Tangible (Alloc)	22892954.57	Tangible	Utility
KY-R-Non-Utility-Real	129201.4	Real	Non-Utility
KY-Inv-Materials and Supplies-Tangible	2943055.58	Inventory	Utility
KY-I-Software (Emp Alloc)	9044024	Intang	Utility
KY-M-Production Plant	99746944.04	Manuf	Utility
KY-M-Station Equipment-Transmission	253314.09	Manuf	Utility
KY-R-Land Rights-Production	5420	Real	Utility
KY-R-Land-Production	1729424.24	Real	Utility
KY-R-Structures-General Plant	24393.08	Real	Utility
KY-R-Structures-Production	9659512.21	Real	Utility
KY-R-Structures-Transmission	4116.13	Real	Utility
KY-T-Communication Equipment	183878.02	Tangible	Utility
KY-T-Communication Equipment (Alloc)	0	Tangible	Utility
KY-T-Furniture and Fixtures (Emp Alloc)	350346.08	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	229840.11	Tangible	Utility
KY-T-Intangible	1073.99	Tangible	Utility
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-Exempt-CWIP Capital Leases	0	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-T-Leased-Operating-Misc Gen Equip	78511.08	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	205030.8	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	279702.26	Tangible	Leased PP
KY-I-Software (Emp Alloc)	4183973.86	Intang	Utility
KY-M-Production Plant	482957.73	Manuf	Utility
KY-R-Structures-Production	90020.88	Real	Utility
KY-T-Communication Equipment	0	Tangible	Utility
KY-I-CWIP-Software (Emp Alloc)	1193125.32	Intang	Utility
KY-M-CWIP-Manufacturing	7185698.11	Manuf	Utility
KY-T-CWIP-Tangible	2.97	Tangible	Utility
KY-T-CWIP-Tangible (Alloc)	201577.66	Tangible	Utility
KY-Exempt-Other	0	Tangible	Non-Utility
KY-Exempt-Other	0	Tangible	Utility
KY-Inv-Fuel	0	Inventory	Utility
KY-Inv-Materials and Supplies-Mfg	3214221.38	Inventory	Utility
KY-I-Software (Emp Alloc)	2721154.68	Intang	Utility
KY-M-Station Equipment-Transmission	159083741.5	Manuf	Utility
KY-R-Land Rights-Transmission	348515.72	Real	Utility
KY-R-Land Rights-Transmission (Loc Alloc)	21718770.49	Real	Utility
KY-R-Land-General Plant	13011	Real	Utility
KY-R-Land-Transmission	1971463.86	Real	Utility
KY-R-Land-Transmission (Loc Alloc)	2604703.61	Real	Utility
KY-R-Structures-General Plant	49343.47	Real	Utility
KY-R-Structures-Transmission	3918456.32	Real	Utility
KY-R-UG Conduits-Tranmission (Loc Alloc)	8967.92	Real	Utility
KY-T-Communication Equipment	518583.75	Tangible	Utility
KY-T-Communication Equipment (Alloc)	23946.32	Tangible	Utility
KY-T-Furniture and Fixtures (Emp Alloc)	6729.54	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	2990545.22	Tangible	Utility
KY-T-Transmission Lines & Equip	4116018.52	Tangible	Utility
KY-T-Transmission Lines & Equip (Loc Alloc)	170453604.5	Tangible	Utility
KY-T-UG Conductors-Trans (358) (Loc Alloc)	59738.42	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	1094250.25	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP

KY-T-Leased-Operating-Misc Gen Equip	358242.38	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	1879015.02	Tangible	Leased PP
KY-Exempt-Capital Leases	0	Tangible	Leased PP
KY-T-Leased-Operating-Vehicles	7074505.61	Tangible	Leased PP
KY-I-Software (Emp Alloc)	1145011.23	Intang	Utility
KY-M-Station Equipment-Transmission	15909416.48	Manuf	Utility
KY-R-Land Rights-Transmission (Loc Alloc)	1168919.88	Real	Utility
KY-R-Structures-General Plant	13733.42	Real	Utility
KY-R-Structures-Transmission	2214339.53	Real	Utility
KY-R-UG Conduits-Tranmission (Loc Alloc)	579110.95	Real	Utility
KY-T-Communication Equipment	95031.87	Tangible	Utility
KY-T-Communication Equipment (Alloc)	0	Tangible	Utility
KY-T-Furniture and Fixtures (Emp Alloc)	6432.72	Tangible	Utility
KY-T-General Plant Equipment (Emp Alloc)	0	Tangible	Utility
KY-T-Transmission Lines & Equip (Loc Alloc)	33225748.64	Tangible	Utility
KY-I-CWIP-Software (Emp Alloc)	437116.13	Intang	Utility
KY-M-CWIP-Manufacturing	21435559.28	Manuf	Utility
KY-R-CWIP-Real	518402.48	Real	Utility
KY-R-CWIP-Real (Loc Alloc)	2199041.81	Real	Utility
KY-T-CWIP-Tangible	50306.45	Tangible	Utility
KY-T-CWIP-Tangible (Alloc)	146091.99	Tangible	Utility
KY-T-CWIP-Tangible (Loc Alloc)	18239399.7	Tangible	Utility
KY-R-Non-Utility-Real	30592	Real	Non-Utility
KY-R-Non-Utility-Real (Loc Alloc)	580352.56	Real	Non-Utility
KY-Exempt-Other	0	Tangible	Utility
KY-Inv-Materials and Supplies-Tangible	348748.22	Inventory	Utility

State Tax Rate	Settlement Factor	Adj Market Value	State Tax	Local Tax	Total Tax
0	1	8,713,817.42	0	0	0
0.0015	1	101,614,054.41	152,421	0	152,421
0.0015	1	77,795,473.82	116,693	0	116,693
0.00122	1	1,829.23	2	23	26
0.00122	1	3,163,298.99	3,859	40,365	44,224
0.00122	1	26,153.71	32	334	366
0.00122	1	2,167,471.13	2,644	27,658	30,302
0.00122	1	1,495,233.57	1,824	19,080	20,904
0.00122	1	3,247,903.07	3,962	41,445	45,407
0.00122	1	13,531,035.52	16,508	172,662	189,170
0.00122	1	4,817,233.05	5,877	61,470	67,347
0.0045	1.128696454	9,520,975.10	42,844	121,492	164,336
0.0045	1.128696454	1,527,331.54	6,873	19,489	26,362
0.0045	1.128696454	18,517,021.92	83,327	236,285	319,612
0.0045	1.128696454	1,196,698.19	5,385	15,270	20,656
0.0045	1.128696454	2,109,375.37	9,492	26,917	36,409
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	16,540,424.05	74,432	211,063	285,495
0.0045	1.128696454	218,422,757.96	982,902	2,787,169	3,770,072
0.0045	1.128696454	138,883,088.38	624,974	1,772,209	2,397,183
0.0045	1.128696454	45,544,608.71	204,951	581,169	786,120
0.0045	1.128696454	3,152,421.31	14,186	40,226	54,412
0.0045	1.128696454	9,410,109.94	42,345	120,077	162,423
0.0045	1.128696454	13,038.35	59	166	225
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	838,824.64	3,775	10,704	14,478
0.0045	1.128696454	1,535,054.12	6,908	19,588	26,496
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	11,361,138.50	51,125	144,973	196,098
0.00122	1	556,145.38	678	7,097	7,775
0	1	1,668,702.49	0	0	0
0.0015	1	1,101,036.98	1,652	0	1,652
0.0015	1	15,896,713.37	23,845	0	23,845
0.00122	1	136,239.73	166	1,738	1,905
0.00122	1	1,481,215.06	1,807	18,901	20,708
0.00122	1	1,072,060.00	1,308	13,680	14,988
0.00122	1	52,198.07	64	666	730
0.0045	1.128696454	1,000,209.40	4,501	12,763	17,264
0.0045	1.128696454	13,269.34	60	169	229
0.0045	1.128696454	84,314.29	379	1,076	1,455
0.0045	1.128696454	408,664.72	1,839	5,215	7,054
0.0045	1.128696454	65,613.72	295	837	1,133
0.0045	1.128696454	38,839.17	175	496	670
0.0045	1.128696454	10,069,107.22	45,311	128,486	173,797
0.0045	1.128696454	6,112,093.22	27,504	77,993	105,497
0.0045	1.128696454	455,670.18	2,051	5,815	7,865
0.0045	1.128696454	53,728.61	242	686	927
0.0045	1.128696454	108,413.33	488	1,383	1,871
0	1	1,219,442.56	0	0	0
0.0015	1	8,045,526.06	12,068	0	12,068
0.00122	1	2,437,906.48	2,974	31,109	34,083

0.0045	1.128696454	8,431,955.82	37,944	107,595	145,539
0.0045	1.128696454	25,839,196.65	116,276	329,719	445,996
0.00122	1	129,201.40	158	1,649	1,806
0.0005	1	2,943,055.58	1,472	0	1,472
0	1	9,044,024.00	0	0	0
0.0015	1	99,746,944.04	149,620	0	149,620
0.0015	1	253,314.09	380	0	380
0.00122	1	5,420.00	7	69	76
0.00122	1	1,729,424.24	2,110	22,068	24,178
0.00122	1	24,393.08	30	311	341
0.00122	1	9,659,512.21	11,785	123,260	135,044
0.00122	1	4,116.13	5	53	58
0.0045	1.128696454	207,542.47	934	2,648	3,582
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	395,434.38	1,779	5,046	6,825
0.0045	1.128696454	259,419.72	1,167	3,310	4,478
0.0045	1.128696454	1,212.21	5	15	21
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	88,615.18	399	1,131	1,530
0.0045	1.128696454	231,417.54	1,041	2,953	3,994
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	315,698.95	1,421	4,028	5,449
0	1	4,183,973.86	0	0	0
0.0015	1	482,957.73	724	0	724
0.00122	1	90,020.88	110	1,149	1,259
0.0045	1.128696454	0.00	0	0	0
0	1	1,193,125.32	0	0	0
0.0015	1	7,185,698.11	10,779	0	10,779
0.0045	1.128696454	3.35	0	0	0
0.0045	1.128696454	227,519.99	1,024	2,903	3,927
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	0.00	0	0	0
0.0005	1	0.00	0	0	0
0.0005	1	3,214,221.38	1,607	0	1,607
0	1	2,721,154.68	0	0	0
0.0015	1	159,083,741.51	238,626	0	238,626
0.00122	1	348,515.72	425	4,447	4,872
0.00122	1	21,718,770.49	26,497	277,141	303,638
0.00122	1	13,011.00	16	166	182
0.00122	1	1,971,463.86	2,405	25,157	27,562
0.00122	1	2,604,703.61	3,178	33,237	36,415
0.00122	1	49,343.47	60	630	690
0.00122	1	3,918,456.32	4,781	50,001	54,782
0.00122	1	8,967.92	11	114	125
0.0045	1.128696454	585,323.64	2,634	7,469	10,103
0.0045	1.128696454	27,028.13	122	345	467
0.0045	1.128696454	7,595.61	34	97	131
0.0045	1.128696454	3,375,417.79	15,189	43,072	58,261
0.0045	1.128696454	4,645,735.51	20,906	59,282	80,187
0.0045	1.128696454	192,390,379.07	865,757	2,454,985	3,320,742
0.0045	1.128696454	67,426.54	303	860	1,164
0.0045	1.128696454	1,235,076.38	5,558	15,760	21,318
0.0045	1.128696454	0.00	0	0	0

0.0045	1.128696454	404,346.90	1,820	5,160	6,979
0.0045	1.128696454	2,120,837.59	9,544	27,063	36,607
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	7,984,969.40	35,932	101,892	137,824
0	1	1,145,011.23	0	0	0
0.0015	1	15,909,416.48	23,864	0	23,864
0.00122	1	1,168,919.88	1,426	14,916	16,342
0.00122	1	13,733.42	17	175	192
0.00122	1	2,214,339.53	2,701	28,256	30,957
0.00122	1	579,110.95	707	7,390	8,096
0.0045	1.128696454	107,262.13	483	1,369	1,851
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	7,260.59	33	93	125
0.0045	1.128696454	0.00	0	0	0
0.0045	1.128696454	37,501,784.68	168,758	478,539	647,297
0	1	437,116.13	0	0	0
0.0015	1	21,435,559.28	32,153	0	32,153
0.00122	1	518,402.48	632	6,615	7,247
0.00122	1	2,199,041.81	2,683	28,061	30,744
0.0045	1.128696454	56,780.71	256	725	980
0.0045	1.128696454	164,893.51	742	2,104	2,846
0.0045	1.128696454	20,586,745.77	92,640	262,696	355,336
0.00122	1	30,592.00	37	390	428
0.00122	1	580,352.56	708	7,406	8,114
0.0045	1.128696454	0.00	0	0	0
0.0005	1	348,748.22	174	0	174
		4,487,396	11,331,463	15,818,859	

61A240 (10-12)

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
PUBLIC SERVICE BRANCH
STATION 32 4TH FL, 501 HIGH STREET
FRANKFORT, KY 40601-2103
Phone (502) 564-8175 Fax (502) 564-8192

NOTICE OF ASSESSMENT

KENTUCKY POWER COMPANY
JARED SCHMIED
ATTN TAX DEPT
PO BOX 16428
COLUMBUS, OH 43216-6428

GNC: 005220
TYPE CO: EU
TAX TYPE: 035
TAX ID: 610247775

This Notice of Assessment will become final on 12/31/2019, 60 days from the notice date. A corresponding Notice of Tax Due is being sent from the Compliance and Accounts Receivable System based on the Total Assessment shown below. The Notice of Tax Due will provide the state tax liability, any applicable interest and/or filing penalties that may be assessed. Local taxes will be billed separately by the local taxing jurisdictions where your property is located.

If you protest this assessment, see enclosed 61F009 Notification-Protesting your Assessment. You must submit a written protest in accordance with KRS 131.110; and as required by KRS 132.825(10) and KRS136.180(2), your protest must specify the valuation you claim to be true. Your written protest stating your claimed value and your payment of tax for your claimed value must be submitted to the Department of Revenue on or before 12/31/2019 or no further remedies will be available regarding this assessment per KRS 134.590. Submit your protest and payment to: ATTN: Public Service Branch, Division of State Valuation, KENTUCKY DEPARTMENT OF REVENUE, Sta. 32, 4th Floor, 501 High Street, Frankfort, KY 40601-2103. You may contact the Public Service Branch at Phone (502) 564-8175 and Fax (502) 564-8192.

TY2019

NOTICE DATE: 11/01/2019 **TAX YEAR:** 2019 (For Year Ending December 31, 2018)

PROPERTY CLASS	TAX RATE Per $100	ASSESSED VALUE	STATE TAX DUE
Subject to State and Local Tax			
Real Estate	0.122	$77,558,836.00	$94,621.78
**Tangible Personal Property	0.45	$737,710,230.00	$3,319,696.04
Business Inventory	0.05	$0.00	$0.00
Inventory In Transit	0.00	$0.00	$0.00
Subject to State Tax Only			
Foreign Trade Zone Property	0.001	$0.00	$0.00
Recycling Equipment	0.45	$0.00	$0.00
Manufacturing Machinery	0.15	$466,713,657.00	$700,070.49
Pollution Control Equipment	0.15	$12,037,050.00	$18,055.58
Telephonic Equipment	0.15	$0.00	$0.00
Business Inventory (MM)	0.05	$5,980,227.00	$2,990.11
Intangible NonOp	0.00	$0.00	$0.00
Intangible NonOp	0.00	$0.00	$0.00
IRB Property	0.015	$0.00	$0.00
IRB Property Nontaxable	0.00	$0.00	$0.00
	TOTALS	$1,300,000,000.00	$4,135,433.99

** Excludes Motor Vehicles $6,467,378.00

Local Assessment
77,558,836
737,710,230
815,269,066

TY2019 Assessment
1,300,000,000

TY2019 State Tax
4,135,434

A 10% penalty is charged for late filed returns per KRS 132.290(3). A 20% penalty is charged for omitted property per KRS 132.290(4). Applicable interest will be applied when late or omitted.

Historical Income Statement

	NOI	EBIT	Net Util Plant	12mo EBIT % Trend	Plant % Trend	
12/31/2013	69,212,540	92,514,387	1,895,001,859			
3/31/2014	40,364,762					
6/31/2014	63,604,879					
9/31/2014	84,025,431					
12/31/2014	73,104,938	99,548,026	1,959,001,045	7.60%	3.38%	YE
3/31/2015	22,034,188	28,038,328				
6/31/2015	32,513,230	40,114,527				*BS2 Retired
9/31/2015	50,617,365	61,350,162				
12/31/2015	80,239,294	82,733,012	1,751,861,864	-16.89%	-10.57%	YE
3/31/2016	30,867,265	41,265,446		47.18%		
6/31/2016	50,508,392	63,636,688		58.64%		
9/31/2016	75,783,557	95,216,052		55.20%		
12/31/2016	99,719,598	124,702,625	1,773,932,367	50.73%	1.26%	YE
3/31/2017	23,557,071	30,316,876		-26.53%		
6/31/2017	37,503,065	45,155,942		-29.04%		
9/31/2017	55,782,456	69,434,329		-27.08%		
12/31/2017	81,763,939	99,766,784	1,785,306,138	-20.00%	0.64%	YE
3/31/2018	33,861,684	38,816,979		28.04%		
6/31/2018	57,917,382	61,151,095		35.42%		
9/31/2018	78,798,880	84,462,089		21.64%		
12/31/2018	102,521,968	110,330,774	1,847,924,548	10.59%	3.51%	YE
3/31/2019	28,838,698	33,160,108		-14.57%		
12/31/2019	97,238,695	99,400,669	1,952,733,609	-9.91%	5.67%	YE

property_tax_type	KY Class
KY-Exempt-Capital Leases	Tangible
KY-Exempt-CWIP Capital Leases	Tangible
KY-Exempt-Other	Tangible
KY-I-CWIP-Software (Emp Alloc)	Intang
KY-Inv-Fuel	Inventory
KY-Inv-Materials and Supplies-Mfg	Inventory
KY-Inv-Materials and Supplies-Tangible	Inventory
KY-I-Software (Emp Alloc)	Intang
KY-M-CWIP-Manufacturing	Manuf
KY-M-Line Transformers (368)	Manuf
KY-M-Production Plant	Manuf
KY-M-Station Equipment-Distribution	Manuf
KY-M-Station Equipment-Transmission	Manuf
KY-R-CWIP-Real	Real
KY-R-CWIP-Real (Loc Alloc)	Real
KY-R-Land Rights-Distribution	Real
KY-R-Land Rights-Distribution (Alloc)	Real
KY-R-Land Rights-General Plant	Real
KY-R-Land Rights-Production	Real
KY-R-Land Rights-Transmission	Real
KY-R-Land Rights-Transmission (Loc Alloc)	Real
KY-R-Land-Distribution	Real
KY-R-Land-General Plant	Real
KY-R-Land-HFU	Real
KY-R-Land-Production	Real
KY-R-Land-Transmission	Real
KY-R-Land-Transmission (Loc Alloc)	Real
KY-R-Non-Utility-Real	Real
KY-R-Non-Utility-Real (Loc Alloc)	Real
KY-R-Structures-Distribution	Real
KY-R-Structures-General Plant	Real
KY-R-Structures-Production	Real
KY-R-Structures-Transmission	Real
KY-R-UG Conduits-Distribution	Real
KY-R-UG Conduits-Tranmission (Loc Alloc)	Real
KY-T-Communication Equipment	Tangible
KY-T-Communication Equipment (Alloc)	Tangible
KY-T-Customer Premises (371)	Tangible
KY-T-CWIP-Tangible	Tangible
KY-T-CWIP-Tangible (Alloc)	Tangible
KY-T-CWIP-Tangible (Emp Alloc)	Tangible
KY-T-CWIP-Tangible (Loc Alloc)	Tangible
KY-T-Furniture and Fixtures (Emp Alloc)	Tangible
KY-T-General Plant Equipment (Emp Alloc)	Tangible
KY-T-Intangible	Tangible
KY-T-Leased-Operating-Misc Gen Equip	Tangible
KY-T-Leased-Operating-Vehicles	Tangible
KY-T-Meters (370)	Tangible
KY-T-Overhead Conductors (365)	Tangible
KY-T-Poles (364)	Tangible
KY-T-Services (369)	Tangible
KY-T-Street Lights (373)	Tangible
KY-T-Transmission Lines & Equip	Tangible
KY-T-Transmission Lines & Equip (Loc Alloc)	Tangible
KY-T-UG Conductors-Dist (367)	Tangible
KY-T-UG Conductors-Trans (358) (Loc Alloc)	Tangible
KY-T-Vehicles-Owned	Tangible

gl_account	Account Type
1010001 Plant In Service	Utility
1011001 Capital Leases - Production	Leased PP
1011002 Capital Leases-Transmission	Leased PP
1011004 Capital Leases-Gen & Misc	Leased PP
1011034 : OpLsGM842	Leased PP
1050001 Plant Held Future Use	Utility
1060001 Completd Constr not Classif	Utility
1070001 Constr Work in Progress	Utility
1210001 Nonutility Property	Non-Utility
1240029 Land and Land Rts - CPR	Utility
1510004 Coal In Transit	Utility
1540001 Materials & Suppl-Regular	Utility

KY Class	State Tax Rate
Intang	0
Inventory	0.0005
Manuf	0.0015
Real	0.00122
Tangible	0.0045

Filed in 7/12/19 state payment and 7/12/19 payments still outstanding

statement_year	assessment_year	account_number	description	calculated_amount	tax_amount	credit_amount	penalty_amount	interest_amount	paid_amount	received_date	Year	statement_number	statement_status_id	statement_group	prop_tax_company	payee	vdr_vendor_code	vdr_vendor_code2	state	county	type_code	parent_type_code	parent_number	long_description	estimated_exclude_ver	verified_status_indicator	approval_type	tax_allocation_method	separate_checks_default	default_first_initial_well	year_notes	header_notes	statement_id	statement_year_id	statement_group_id	state_id	county_id	prop_tax_company_id	assessment_year_id	case_id	statement_payee_id	schedule_id	allow_edit	row_selected	modified_fields
2013 Statement Tax 2013 Assessment Tax KY-0017	KY-0017			3705930.07	3705930.07	0	0	0	3705930.07	7/21/2014 0:00	2014	*Test in 2013 via Peoples		5 zzzKY-Kentucky State (110)	Kentucky Pilot-w	KY-Aetna 0000035826-010			KY	Kentucky County, KY	Multiple			KY-Aetna 0000035826-010			No					Master Account - 1	13620	17	43 KY	Kentucky KY	6	25	23	35	38	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0067	KY-0067			997296.9	997296.9	0	0	0	997294.9	1/3/2014 0:00	2013			7 KY-Pike County (110)	Kentucky Pilot-w	KY-Pike 0000054562-001			KY	Pike County Common School	Multiple			KY-Pike 0000054562-001			No							13670	17	128 KY	Pike KY	6	25	23	65	81	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0847	KY-0847			719468.27	719468.8	0	0	0	719468.8	12/13/2013 0:00	2013			5 KY-Lawrence County (110)	Kentucky Pilot-w	KY-Lawrence 0000054616-001			KY	Lawrence County, KY	Multiple			KY-Lawrence 0000054616-001			No							13651	17	84 KY	Lawrence KY	6	25	23	71	69	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0867	KY-0867			1108000.01	1108000.01	0	0	0	1108000.01	12/13/2013 0:00	2013			5 KY-Knott County (110)	Kentucky Pilot-w	KY-Knott 0000037020-001			KY	Knott County, KY	Multiple			KY-Knott 0000037020-001			No							13649	17	46 KY	Knott KY	6	25	23	37	40	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0867	KY-0867			641728.54	641728.54	0	0	0	641728.54	12/16/2013 0:00	2013			7 KY-Floyd County (110)	Kentucky Pilot-w	KY-Floyd 0000054601-001			KY	Floyd County, KY	Multiple	KY-0067 - Pepee Gob		KY-Floyd 0000054601-001			No					Master Account - 1	13652	17	74 KY	Floyd KY	6	25	23	64	62	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0457	KY-0457			460352.45	460352.45	0	0	0	460352.45	1/31/2014 0:00	2013			5 KY-Greenup County (110)	Kentucky Pilot-w	KY-Green 0000054805-001			KY	Greenup County, KY	Multiple			KY-Green 0000054805-001			No							13639	17	76 KY	Greenup KY	6	25	23	65	64	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0267	KY-0267			450903.91	450903.91	0	0	0	450903.91	1/31/2014 0:00	2013			7 KY-Perry County (110)	Kentucky Pilot-w	KY-Perry 0000054661-001			KY	Perry County, KY	Multiple			KY-Perry 0000054661-001			No							13668	17	107 KY	Perry KY	6	25	23	84	90	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0907	KY-0907			359701.52	359701.57	0	0	0	359701.57	12/16/2013 0:00	2013			7 KY-Knott County (110)	Kentucky Pilot-w	KY-Knott 0000037020-001			KY	Knott County Common School	Multiple			KY-Knott 0000037020-001			No							13649	17	46 KY	Knott KY	6	25	23	37	40	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0017	KY-0017			5916918.1	5916918.1	0	0	0	5916918.1	12/31/2013 0:00	2013			7 KY-Boyd County (110)	Kentucky Pilot-w	KY-Boyd 0000054514-001			KY	Boyd County, KY	Multiple			KY-Boyd 0000054514-001			No							13623	17	17 KY	Boyd KY	6	25	23	13	16	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0067	KY-0067			2733117.9	2733117.91	0	0	0	2733117.91	1/3/2014 0:00	2014			7 KY-Martin County (110)	Kentucky Pilot-w	KY-Martin 0000054625-001			KY	Martin County, KY	Multiple			KY-Martin 0000054625-001			No							13662	17	85 KY	Martin KY	6	25	23	73	74	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0667	KY-0667			2099693.93	2099693.93	0	0	0	2099693.93	1/3/2014 0:00	2014			7 KY-Lawrence County (110)	Kentucky Pilot-w	KY-Lawrence 0000054620-001			KY	Lawrence County, KY	Multiple			KY-Lawrence 0000054620-001			No							13659	17	87 KY	Lawrence KY	6	25	23	74	72	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0667	KY-0667			206734.76	206734.75	0	0	0	2067034.75	1/31/2014 0:00	2013			7 KY-Leslie County (110)	Kentucky Pilot-w	KY-Leslie 0000054618-001			KY	Leslie County, KY	Multiple			KY-Leslie 0000054618-001			No							13653	17	85 KY	Leslie KY	6	25	23	73	70	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0227	KY-0227			1612342.98	1612342.99	0	0	0	1612342.99	12/16/2013 0:00	2013			7 KY-Carter County (110)	Kentucky Pilot-w	KY-Carter 0000054593-002			KY	Carter County, KY	Multiple			KY-Carter 0000054593-002			No							13629	17	71 KY	Carter KY	6	25	23	60	60	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0217	KY-0217			101913.1	101913.1	0	0	0	101913.1	12/13/2013 0:00	2013			7 KY-Breathitt County (110)	Kentucky Pilot-w	KY-Breathit 0000054587-002			KY	Breathitt Co Common School	Multiple			KY-Breathit 0000054587-002			No							13625	17	67 KY	Breathitt KY	6	25	23	56	57	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0121/Cl-210	KY-0121/Cl-210			1517353.51	1466861.1	0	0	0	1466861.1	12/31/2014 0:00	2014			7 KY-Ashland, City Of (110)	Kentucky Pilot-w	KY-Ashland 0000018214-002			KY	Boyd County/City	Multiple	KY-0107-Cl-210 - Pay		KY-Ashland 0000018214-002			No		Master Account - 1	13622	17	17 KY	Boyd KY	6	25	23	13	16	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0277	KY-0277			1000000.01	1000000.01	0	0	0	1000000.01	12/31/2013 0:00	2013			7 KY-Floyd County (110)	Kentucky Pilot-w	KY-Floyd 0000054601-001			KY	Floyd County, KY	Multiple			KY-Floyd 0000054601-001			No							13662	17	74 KY	Floyd KY	6	25	23	64	62	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0777	KY-0777			88766.55	88766.57	0	0	0	88766.57	1/31/2014 0:00	2014			7 KY-Magoffin County (110)	Kentucky Pilot-w	KY-Magoff 0000054622-002			KY	Magoffin County, KY	Multiple	KY-0077 - Pepee Gob		KY-Magoff 0000054622-002			No							13660	17	89 KY	Magoffin KY	6	25	23	75	73	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0947	KY-0947			671211.17	671211.17	0	0	0	671211.17	12/11/2013 0:00	2013			5 KY-Owen County (110)	Kentucky Pilot-w	KY-Owen 0000054636-001			KY	Owen Co Common School	Multiple	KY-0947 - Pepee Gob		KY-Owen 0000054636-001			No							13666	17	103 KY	Owen KY	6	25	23	81	77	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0817	KY-0817			798763.03	798763.04	0	0	0	798763.04	12/13/2013 0:00	2013			7 KY-Mason County (110)	Kentucky Pilot-w	KY-Mason 0000023021-001			KY	Mason Co Common School	Multiple			KY-Mason 0000023021-001			No							13663	17	97 KY	Mason KY	6	25	23	78	75	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0847-SC-400	KY-0847-SC-400			76140.71	76140.7	0	0	0	76140.7	12/23/2013 0:00	2013			7 KY-Pikeville Independent Schs (110)	Kentucky Pilot-w	KY-Pikeville 0000054546-003			KY	Pike County School District	Multiple			KY-Pikeville 0000054546-003			No							13673	17	57 KY	Pike KY	6	25	23	48	51	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0117	KY-0117			8750717.05	8750717.1	0	0	0	8750717.1	1/31/2014 0:00	2013			7 KY-Boyd County (110)	Kentucky Pilot-w	KY-Boyd 0000054514-001			KY	Boyd County, KY	Multiple	PSC Assessment		KY-Boyd 0000054514-001			No							13623	17	17 KY	Boyd KY	6	25	23	13	16	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0317	KY-0317			6337.1	6337.1	0	0	0	6337.1	1/3/2014 0:00	2013			7 KY-Grant County (110)	Kentucky Pilot-w	KY-Grant 0000054604-001			KY	Grant Co Common School	Multiple			KY-Grant 0000054604-001			No		Master Account - 1	13638	17	75 KY	Grant KY	6	25	23	64	63	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0587-Cl-210	KY-0587-Cl-210			55995.52	55995.52	0	0	0	55995.52	1/3/2014 0:00	2014			7 KY-Harlan County (110)	Kentucky Pilot-w	KY-Harlan 0000054624-003			KY	Johnson County, KY	Multiple			KY-Harlan 0000054624-003			No							13647	17	695 KY	Johnson KY	6	25	23	420	504	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0987	KY-0987			55766.61	55766.61	0	10174.2	0	55766.61	12/11/2013 0:00	2013			7 KY-Pendleton County (110)	Kentucky Pilot-w	KY-Pendlet 0000054641-001			KY	Pendleton County School	Multiple			KY-Pendlet 0000054641-001			No							13667	17	108 KY	Pendleton KY	6	25	23	83	79	0	0	
2013 Statement Tax 2013 Assessment Tax KY-1017	KY-1017			45809.09	45809.08	0	10174.2	0	55983.28	3/11/2014 0:00	2014			7 KY-Robertson County (110)	Kentucky Pilot-w	KY-Robert 0000054663-001			KY	Robertson County, KY	Multiple			KY-Robert 0000054663-001			No							13674	17	109 KY	Robertson KY	6	25	23	86	82	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0687	KY-0687			45315.25	45315.24	0	0	0	45315.24	12/11/2013 0:00	2013			7 KY-Morgan County (110)	Kentucky Pilot-w	KY-Morgan 0000054632-001			KY	Morgan Co Common School	Multiple			KY-Morgan 0000054632-001			No							13664	17	102 KY	Morgan KY	6	25	23	80	76	0	0	
2013 Statement Tax 2013 Assessment Tax KY-1037	KY-1037			36691.97	36691.98	7705.32	0	0	44397.3	4/10/2014 0:00	2014			5 KY-Rowan County (110)	Kentucky Pilot-w	KY-Rowan 0000054665-001			KY	Rowan Co Common School	Multiple			KY-Rowan 0000054665-001			No							14770B	17	110 KY	Rowan KY	6	25	23	87	83	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0107-Cl-110	KY-0107-Cl-110			1000000.01	1000000.01	0	0	0	1000000.01	12/31/2013 0:00	2013			7 KY-Boyd County (110)	Kentucky Pilot-w	KY-Boyd 0000054514-001			KY	Boyd County, KY	Multiple			KY-Boyd 0000054514-001			No							13623	17	17 KY	Boyd KY	6	25	23	13	16	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0207-Cl-110	KY-0207-Cl-110			24729.31	24729.31	0	0	0	24729.31	12/16/2013 0:00	2013			7 KY-Bracken County (110)	Kentucky Pilot-w	KY-Bracken 0000054586-001			KY	Bracken Co Common School	Multiple	KY-0207 - Pepee Gob		KY-Bracken 0000054586-001			No		Master Account - 1	13624	17	68 KY	Bracken KY	6	25	23	58	56	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0407	KY-0407			23762.72	23762.72	0	0	0	23762.72	12/11/2013 0:00	2013			5 KY-Harrison County (110)	Kentucky Pilot-w	KY-Harrisn 0000056198-002			KY	Harrison County, KY	Multiple			KY-Harrisn 0000056198-002			No							13645	17	702 KY	Harrison KY	6	25	23	428	510	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0127	KY-0127			20388.17	20387.73	0	0	0	20387.73	1/29/2014 0:00	2014			7 KY-Bracken County (110)	Kentucky Pilot-w	KY-Bracken 0000054586-001			KY	Bracken Co Common School	Multiple	KY-0127 - Pepee Gob		KY-Bracken 0000054586-001			No		Master Account - 1	13624	17	68 KY	Bracken KY	6	25	23	55	56	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0527	KY-0527			18828.08	18828.07	0	0	0	18828.07	12/11/2013 0:00	2013			7 KY-Henry County (110)	Kentucky Pilot-w	KY-Henry 0000054609-001			KY	Henry Gray Common School	Multiple	KY-0527 - Pepee Gob		KY-Henry 0000054609-001			No		Master Account - 1	13646	17	79 KY	Henry KY	6	25	23	67	66	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0587-Cl-410	KY-0587-Cl-410			17851.1	17851.01	0	0	0	17851.01	12/11/2013 0:00	2013			7 KY-Harlan County (110)	Kentucky Pilot-w	KY-Harlan 0000054624-003			KY	Harlan County, KY	Multiple			KY-Harlan 0000054624-003			No							13647	17	695 KY	Johnson KY	6	25	23	420	504	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0107	KY-0107			1435.84	1435.84	0	0	0	1435.84	1/13/2014 0:00	2014			7 KY-Boyd County (110)	Kentucky Pilot-w	KY-Boyd 0000054514-001			KY	Boyd County, KY	Multiple			KY-Boyd 0000054514-001			No							13623	17	17 KY	Boyd KY	6	25	23	13	16	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0377-Cl-910	KY-0377-Cl-910			13476.84	13476.84	0	0	0	13476.84	1/31/2014 0:00	2014			7 KY-Salyersville, City Of (110)	Kentucky Pilot-w	KY-Salyers 0000053120-001			KY	Magoffin Co Common School	Multiple			KY-Salyers 0000053120-001			No							13660	17	61 KY	Magoffin KY	6	25	23	54	53	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0477-Cl-930	KY-0477-Cl-930			12347.19	12463.23	0	0	0	12463.23	1/31/2014 0:00	2014			7 KY-Williamsburg, City Of (110)	Kentucky Pilot-w	KY-William 0000054734-002			KY	Letcher Co Common School	Multiple	KY-0477-Cl-930 - Pay		KY-William 0000054734-002			No		Master Account - 1	13658	17	60 KY	Letcher KY	6	25	23	417	501	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0387-Cl-910	KY-0387-Cl-910			12450.49	12450.49	0	0	0	12450.49	12/11/2013 0:00	2013			7 KY-Prestonsburg, City Of (110)	Kentucky Pilot-w	KY-Preston 0000056122-003			KY	Floyd County, KY	Multiple	KY-0387-Cl-910 - Pay		KY-Preston 0000056122-003			No		Master Account - 1	13653	17	694 KY	Floyd KY	6	25	23	419	503	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0817	KY-0817			9456.68	9456.67	0	0	0	9456.67	1/3/2014 0:00	2014			7 KY-Perry County (110)	Kentucky Pilot-w	KY-Perry 0000054661-001			KY	Perry Gov Center	Multiple			KY-Perry 0000054661-001			No			5323	17	107 KY	Perry KY	6	25	23	84	90	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0817	KY-0817			8531.01	8531	0	0	0	8531	2/14/2014 0:00	2014			7 KY-Knox County (110)	Kentucky Pilot-w	KY-Knox 0000054615-001			KY	Knox County Common School	Multiple			KY-Knox 0000054615-001			No			10060	17	83 KY	Knox KY	6	25	23	70	68	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0107-Cl-110	KY-0107-Cl-110			7524.42	7524.42	0	0	0	7524.42	1/31/2014 0:00	2014			7 KY-Ashland, City Of (110)	Kentucky Pilot-w	KY-Ashland 0000018214-002			KY	Boyd County/City	Multiple			KY-Ashland 0000018214-002			No		Master Account - 1	13622	17	17 KY	Boyd KY	6	25	23	13	16	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0107-Cl-910	KY-0107-Cl-910			7371.98	7224.42	0	0	0	7224.42	1/31/2014 0:00	2014			7 KY-Catlettsburg, City Of (110)	Kentucky Pilot-w	KY-Catlett 0000018222-002			KY	Boyd County/City	Multiple			KY-Catlett 0000018222-002			No		Master Account - 1	13623	17	18 KY	Boyd KY	6	25	23	14	17	0	0	
2013 Statement Tax 2013 Assessment Tax KY-1107	KY-1107			6194.48	6194.48	0	0	0	6194.48	11/11/2014 0:00	2014			7 KY-Wolfe County (110)	Kentucky Pilot-w	KY-Wolfe 0000054652-001			KY	Wolfe Co Common School	Multiple	KY-1107 - Pepee Gob		KY-Wolfe 0000054652-001			No		Master Account - 1	13677	17	116 KY	Wolfe KY	6	25	23	91	85	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0137-SC-100	KY-0137-SC-100			3750.52	3750.54	0	0	0	3750.54	3/3/2014 0:00	2014			7 KY-Jackson, City Of (110)	Kentucky Pilot-w	KY-Jackson 0000034601-001			KY	Breathitt Co School District	Multiple	KY-0137-SC-100 - Pay		KY-Jackson 0000034601-001			No		Master Account - 1	13625	17	40 KY	Breathitt KY	6	25	23	33	36	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0447-Cl-910	KY-0447-Cl-910			5560.83	5560.83	0	344.55	0	5905.38	4/11/2014 0:00	2014			7 KY-Louisa, City Of (110)	Kentucky Pilot-w	KY-Louisa 0000067024-001			KY	Lawrence County, KY	Multiple			KY-Louisa 0000067024-001			No			14770T	17	742 KY	Lawrence KY	6	24	22	406	518	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0227-Cl-210	KY-0227-Cl-210			3003.53	4803.66	0	0	0	4803.66	12/13/2013 0:00	2013			5 KY-Grayson, City Of (110)	Kentucky Pilot-w	KY-Grayson 0000018236-002			KY	Carter Gov Bldg	Multiple			KY-Grayson 0000018236-002			No			13630	17	20 KY	Carter KY	6	25	23	16	19	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0417	KY-0417			4671.13	4671.13	0	0	0	4671.13	12/16/2013 0:00	2013			7 KY-Franklin County (110)	Kentucky Pilot-w	KY-Frankl 0000073629-001			KY	Franklin Co Common School	Multiple			KY-Frankl 0000073629-001			No			13637	17	147 KY	Franklin KY	6	25	23	424	530	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0437-Cl-930	KY-0437-Cl-930			4525.46	4525.46	0	0	0	4525.46	12/11/2013 0:00	2013			7 KY-Paintsville, City Of (110)	Kentucky Pilot-w	KY-Paints 0000054654-001			KY	Johnson Co Common School	Multiple	KY-0437-Cl-930 - Pay		KY-Paints 0000054654-001			No		Master Account - 1	13647	17	695 KY	Johnson KY	6	25	23	420	504	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0447-Cl-940	KY-0447-Cl-940			4525.96	4525.96	0	0	0	4525.96	12/11/2013 0:00	2013			7 KY-Wurtland, City Of (110)	Kentucky Pilot-w	KY-Wurtla 0000018255-001			KY	Greenup Co Common School	Multiple	KY-0447-Cl-940 - Pay		KY-Wurtla 0000018255-001			No		Master Account - 1	13664	17	24 KY	Greenup KY	6	25	23	20	23	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0137-SC-100	KY-0137-SC-100			4325.45	4325.45	-86.51	0	0	4238.94	3/3/2014 0:00	2014			7 KY-Jackson Independent School (110)	Kentucky Pilot-w	KY-Jackson 0000034623-001			KY	Breathitt Co School District	Multiple	KY-0137-SC-100 - Pay		KY-Jackson 0000034623-001			No		Master Account - 1	13627	17	41 KY	Breathitt KY	6	25	23	34	37	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0287	KY-0287			4317.78	4317.78	0	0	0	4317.78	12/11/2013 0:00	2013			7 KY-City, County (110)	Kentucky Pilot-w	KY-City-Co 0000054659-001			KY	City County Common School	Multiple			KY-City-Co 0000054659-001			No			9324	17	73 KY	Clay County KY	6	25	23	52	51	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0977-Cl-930	KY-0977-Cl-930			4206.76	4208.24	0	0	0	4208.24	12/20/2013 0:00	2013			7 KY-Fleming Neon, City Of (110)	Kentucky Pilot-w	KY-Fleming 0000035010-001			KY	Letcher Co Gov	Multiple			KY-Fleming 0000035010-001			No			13657	17	30 KY	Letcher KY	6	25	23	25	28	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0000000	KY-0000000		Pay delinquents-tbs	2.01	2.01	-73.99	0	0	-71.98	12/31/2013 0:00	2013			7 KY-Pike County (110)	Kentucky Pilot-w	KY-Pike 0000054562-001			KY	Pike County, KY	Multiple			KY-Pike 0000054562-001			No			13670	17	128 KY	Pike KY	6	25	23	65	81	1	0	
2013 Statement Tax 2013 Assessment Tax 110/2013	102-00-00-051.01			2845.61	2845.61	0	0	0	2845.61	11/20/2013 0:00	2013			7 KY-Floyd County (110)	Kentucky Pilot-w	KY-Floyd 0000054601-001			KY	Floyd Gov Ctr	Multiple			KY-Floyd 0000054601-001			No			5323	17	74 KY	Floyd KY	6	25	23	64	62	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0361-Cl-910	KY-0361-Cl-910			2795.21	2795.21	0	0	0	2795.21	5/8/2014 0:00	2014			7 KY-Wayland, City Of (110)	Kentucky Pilot-w	KY-Wayland 0000010630-001			KY	Floyd Gov Ctr	Multiple	KY-0361-Cl-910 -		KY-Wayland 0000010630-001			No		Master Account - 1	13667	17	706 KY	Floyd KY	6	25	23	470	520	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0361-Cl-910	KY-0361-Cl-910			2460.3	2441.08	0	0	0	2441.08	12/23/2013 0:00	2013			7 KY-Wheelwright, City Of (110)	Kentucky Pilot-w	KY-Wheelw 0000054779-001			KY	Floyd Gov Ctr	Multiple	KY-0361-Cl-930 - Pay		KY-Wheelw 0000054779-001			No		Master Account - 1	13654	17	705 KY	Floyd KY	6	25	23	420	513	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0361-Cl-910	KY-0361-Cl-910			2262.27	2217.02	0	0	0	2217.02	1/2/2014 0:00	2014			7 KY-West Liberty, City Of (110)	Kentucky Pilot-w	KY-West L 0000064208-001			KY	Morgan Co Gov	Multiple			KY-West L 0000064208-001			No			13665	17	689 KY	Morgan KY	6	25	23	415	498	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0437-Cl-140	KY-0437-Cl-140			2188.51	2188.51	0	0	0	2188.51	12/11/2013 0:00	2013			7 KY-Raceland, City Of (110)	Kentucky Pilot-w	KY-Racela 0000056702-001			KY	Greenup Co Gov	Multiple			KY-Racela 0000056702-001			No			9191	17	703 KY	Greenup KY	6	25	23	427	511	1	0	
2013 Statement Tax 2013 Assessment Tax 485191	014-30-02-011.00			798.02	2169.18	0	0	0	2169.18	11/20/2013 0:00	2013			7 KY-Perry County (110)	Kentucky Pilot-w	KY-Perry 0000054661-001			KY	Perry Gov Common School	Multiple			KY-Perry 0000054661-001			No			138338	17	107 KY	Perry KY	6	25	23	84	90	0	0	
2013 Statement Tax 2013 Assessment Tax 1225-1	001-00-00-023.00			1676.2	1677.76	-40.56	0	0	1637.2	12/11/2013 0:00	2013			7 KY-Trimble County (224)	Franklin Real Estate Corp KY	KY-Trimble 0000054648-001			KY	Trimble Co Gov	Multiple	001-00-00-023.00		KY-Trimble 0000054648-001			No			4663	17	114 KY	Trimble KY	224	25	23	427	511	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0277-Cl-930	KY-0277-Cl-930			2011.99	2011.99	0	0	0	2011.99	12/11/2013 0:00	2013			7 KY-Elliott County (110)	Kentucky Pilot-w	KY-Elliott 0000054598-001			KY	Elliott Co Common School	Multiple			KY-Elliott 0000054598-001			No			9369	17	1215 KY	Elliott KY	6	25	23	858	540	0	0	
2013 Statement Tax 2013 Assessment Tax 1225-1	001-00-00-023.00			492.56	1814.04	-36.28	0	0	1777.76	10/4/2013 0:00	2013			5 KY-Trimble County (224)	Franklin Real Estate Corp KY	KY-Trimble 0000054648-001			KY	Trimble Co Gov	Multiple	001-00-00-023.00		KY-Trimble 0000054648-001			No			4663	17	114 KY	Trimble KY	224	25	23	89	84	1	0	
2013 Statement Tax 2013 Assessment Tax KY-0477-Cl-930	KY-0477-Cl-930			1736.94	1736.94	0	0	0	1736.94	3/3/2014 0:00	2014			7 KY-Greenup, City Of (110)	Kentucky Pilot-w	KY-Greenup 0000054625-001			KY	Greenup Co Gov	Multiple	KY-0477-Cl-930 - Pay		KY-Greenup 0000054625-001			No		Master Account - 1	13643	17	21 KY	Greenup KY	6	25	23	17	20	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0367-Cl-910	KY-0367-Cl-910			1380.26	1380.26	0	0	0	1380.26	9/16/2014 0:00	2014			7 KY-Martin, City Of (110)	Kentucky Pilot-w	KY-Martin 0000054627-001			KY	Floyd County, KY	Multiple	KY-0367-Cl-910 - Pay		KY-Martin 0000054627-001			No		Master Account - 1	13636	17	1220 KY	Floyd KY	6	25	23	868	542	0	0	
2013 Statement Tax 2013 Assessment Tax KY-0137-Cl-910	KY-0137-Cl-910			1000.01	1000.01	-227.41	0	0	772.6	12/31/2013 0:00

2015 Statement Year 2015 Assessment Yes KY-06/17	KY-06/17	8660.07	8661.68	0	0	0	8661.68	3/18/2016 0:00	2016	7 KY-Knox (110)	Kentucky Rivers	KY-Knox 0300054615-001	KY	Knox Cover-Common School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	10060	19	83 KY	Knox KY	6	27	25	70	68	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47	KY-06/47	83651.81	83651.07	0	0	0	83651.07	12/16/2015 0:00	2015	7 KY-Lee-Ivona County (110)	Kentucky Rivers	KY-Lee 0300054616-001	KY	Lee-Ivona County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13651	19	84 KY	Lee-Ivona KY	6	27	25	71	69	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47-Q-9/10X	KY-06/47-Q-9/10X	8052	8050.01	-121.04	0	0	8050.97	1/15/2016 0:00	2016	7 KY-Louisa, City (110)	Kentucky Rivers	KY-Louisa 0300057034-001	KY	Lee-Ivona City	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	150368	19	742 KY	Louisa KY	6	27	25	456	518	0	0
2015 Statement Year 2015 Assessment Yes KY-06/67	KY-06/67	26920.32	26920.32	0	0	0	26920.32	1/8/2016 0:00	2016	7 KY-Leslie County (110)	Kentucky Rivers	KY-Leslie 0300054618-001	KY	Leslie County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13953	19	85 KY	Leslie KY	6	27	25	72	70	0	0
2015 Statement Year 2015 Assessment Yes KY-06/76	KY-06/76	415645.58	415645.58	0	0	0	415645.58	1/14/2016 0:00	2016	7 KY-Letcher County (110)	Kentucky Rivers	KY-Letcher 0300054619-003	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13954	19	86 KY	Letcher KY	6	27	25	73	71	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-110	KY-06/77-Q-110	10018.53	10018.53	0	0	0	10018.53	6/3/2016 0:00	2016	7 KY-Jenkins, City (110)	Kentucky Rivers	KY-Jenkins 0300055601-001	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13958	19	743 KY	Letcher KY	6	27	25	455	519	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-110	KY-06/77-Q-110	10018.53	10018.53	0	0	0	10018.53	6/3/2016 0:00	2016	7 KY-Jenkins, City (110)	Kentucky Rivers	KY-Jenkins 0300055601-002	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13958	19	743 KY	Letcher KY	6	27	25	455	519	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-930	KY-06/77-Q-930	10960.28	10960.28	0	0	0	10960.28	12/1/2016 0:00	2016	7 KY-Whitesburg, City (110)	Kentucky Rivers	KY-Whitesburg 0300056714-001	KY	Letcher Co-Ky	Multiple	KY-0071-Q-930 - Pay	100 Property Tax Appr: Original Cost, then Quantity,	No	Meter Account - 1	19	892 KY	Letcher KY	6	27	25	410	501	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	233574.31	233574.29	0	0	0	233574.29	1/5/2016 0:00	2016	7 KY-Lee-Ivona County (110)	Kentucky Rivers	KY-Lee 0300054620-001	KY	Lee-Ivona County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13959	19	87 KY	Lee-Ivona KY	6	27	25	74	72	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77	KY-06/77	135514.84	135514.84	0	0	0	135514.84	12/16/2015 0:00	2015	7 KY-Magoffin County (110)	Kentucky Rivers	KY-Magoffin 0300054622-001	KY	Magoffin County, KY	Multiple	KY-0777 - Payee Code	100 Property Tax Appr: Original Cost, then Quantity,	No	13960	19	89 KY	Magoffin KY	6	27	25	75	73	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-910	KY-06/77-Q-910	14898.97	14898.96	0	0	0	14898.96	1/5/2016 0:00	2016	7 KY-Salyersville, City Of (110)	Kentucky Rivers	KY-Salyer 0300055120-001	KY	Magoffin C City	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13961	19	81 KY	Magoffin KY	6	27	25	51	53	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	34500.32	34500.32	0	0	0	34500.32	3/10/2016 0:00	2016	7 KY-Martin, City Of (110)	Kentucky Rivers	KY-Martin 0300055601-001	KY	Martin County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13962	19	90 KY	Martin KY	6	27	25	77	75	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	78500.32	78500.32	0	0	0	78500.32	3/10/2016 0:00	2016	7 KY-Mason County (110)	Kentucky Rivers	KY-Mason 0300055602-001	KY	Mason Co-Ky School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13963	19	91 KY	Mason KY	6	27	25	78	76	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	54674.77	54669.74	0	0	0	54669.74	1/5/2016 0:00	2016	7 KY-Morgan County (110)	Kentucky Rivers	KY-Morgan 0300055402-001	KY	Morgan County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13964	19	102 KY	Morgan KY	6	27	25	80	78	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87-Q-910	KY-06/87-Q-910	2949.56	2949.56	-58.99	0	0	2890.57	1/5/2016 0:00	2016	7 KY-West Liberty, City Of (110)	Kentucky Rivers	KY-West 0300056208-001	KY	Morgan Co-Ky	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13965	19	689 KY	Morgan KY	6	27	25	415	498	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47	KY-06/47	83667.32	83667.32	0	0	0	83667.32	12/16/2015 0:00	2015	7 KY-Ow-en County (110)	Kentucky Rivers	KY-Owen 0300054636-001	KY	Owen Co-Common School	Multiple	KY-0647 - Payee Code	100 Property Tax Appr: Original Cost, then Quantity,	No	13966	19	103 KY	Owen KY	6	27	25	81	77	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	59544.1	59544.09	0	0	0	59544.09	1/5/2016 0:00	2016	7 KY-Pendleton County (110)	Kentucky Rivers	KY-Pendleton 0300054640-001	KY	Pendleton County	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13967	19	105 KY	Pendleton KY	6	27	25	83	79	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77	KY-06/77	599999.71	599999.7	0	0	0	599999.7	2/5/2016 0:00	2016	7 KY-Perry County (110)	Kentucky Rivers	KY-Perry 0300054641-001	KY	Perry County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13968	19	107 KY	Perry KY	6	27	25	84	80	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-110	KY-06/77-Q-110	599999.71	599999.7	0	0	0	599999.7	2/5/2016 0:00	2016	7 KY-Perry County (110)	Kentucky Rivers	KY-Perry 0300054641-002	KY	Perry County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13968	19	107 KY	Perry KY	6	27	25	84	80	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-950	KY-06/77-Q-950	1051.63	1051.63	0	0	0	1051.63	4/12/2016 0:00	2016	7 KY-Cow Pen Village (110)	Kentucky Rivers	KY-Cow 0300057205-001	KY	Perry Co-Common SD	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13969	19	759 KY	Pike KY	6	27	25	432	515	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	1152298.18	1152299.2	0	0	0	1152299.2	8/16/2016 0:00	2016	7 KY-Pike County (110)	Kentucky Rivers	KY-Pike 0300054642-001	KY	Pike County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13970	19	108 KY	Pike KY	6	27	25	85	81	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87-Q-410	KY-06/87-Q-410	19456.54	19456.69	0	0	0	19456.69	7/31/2016 0:00	2016 1515	7 KY-Pikeville, City Of (110)	Kentucky Rivers	KY-Pikeville 0300054644-001	KY	Pike County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13971	19	22 KY	Pike KY	6	27	25	18	21	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87-Q-910	KY-06/87-Q-910	2147.75	2147.74	-42.95	0	0	2104.79	5/26/2016 0:00	2016	7 KY-Elkhorn, City Of (110)	Kentucky Rivers	KY-Elkhorn 0300055029-001	KY	Pike County, KY	Multiple	KY-0987-Q-910 - Pay	Meter Account - 1	13972	19	1219 KY	Pike KY	6	27	25	867	941	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87-SC-400	KY-06/87-SC-400	85701.02	85701.02	0	0	0	85701.02	1/5/2016 0:00	2016	7 KY-Pikeville Independent Schools (110)	Kentucky Rivers	KY-Pikeville 0300054645-001	KY	Pike County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13973	19	52 KY	Pikeville KY	6	27	25	48	51	0	0
2015 Statement Year 2015 Assessment Yes KY-10/17	KY-10/17	48471.28	48471.28	0	0	0	48471.28	12/15/2015 0:00	2016	7 KY-Robertson County (110)	Kentucky Rivers	KY-Robert 0300054651-001	KY	Robertson County	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13974	19	109 KY	Robertson KY	6	27	25	86	82	0	0
2015 Statement Year 2015 Assessment Yes KY-10/37	KY-10/37	7000.01	7000.01	0	0	0	7000.01	1/5/2016 0:00	2016	7 KY-Bracken County (110)	Kentucky Rivers	KY-Bracken 0300054652-001	KY	Bracken Co-Ky School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13975	19	110 KY	Bracken KY	6	27	25	87	83	0	0
2015 Statement Year 2015 Assessment Yes KY-11/27	KY-11/27	70162.75	70162.75	0	0	0	70162.75	12/15/2015 0:00	2016	7 KY-Trimble County (110)	Kentucky Rivers	KY-Trimble 0300054658-001	KY	Trimble Co-Common School	Multiple	PSC Assessment	100 Property Tax Appr: Original Cost, then Quantity,	No	13976	19	113 KY	Trimble KY	6	27	25	90	84	0	0
2015 Statement Year 2015 Assessment Yes KY-11/97	KY-11/97	7090.59	7090.59	0	0	0	7090.59	1/29/2016 0:00	2016	7 KY-Wolfe County (110)	Kentucky Rivers	KY-Wolfe 0300054662-001	KY	Wolfe Cove-Common School	Multiple	KY-1197 - Payee Code	100 Property Tax Appr: Original Cost, then Quantity,	No	Meter Account - 1	19	116 KY	Wolfe KY	6	27	25	51	65	0	0
2015 Statement Year 2015 Assessment Yes Fear	Ow-ley County PP	1239.29	1239.27	0	0	0	1239.27	3/7/2017 0:00	2017	7 KY-Owsley County (110)	Kentucky Rivers	KY-Owsley 0300054639-001	KY	Owsley Co-Common School	Multiple	Statement 4238-251 -	Bill converted from	13923	20	104 KY	Owsley KY	6	28	26	62	78	0	0
2015 Statement Year 2016 Assessment Yes 000859S8	177-00-00-119.00	362.04	362.04	-7.64	0	0	374.4	10/7/2016 0:00	2016	7 KY-Greenup County (224)	Franklin Real Estate Corp KY	KY-Greenup 0300054655-001	KY	Greenup C School District	177-00-00-119.00		100 Property Tax Appr: Original Cost, then Quantity,	No	8554	20	77 KY	Greenup KY	224	28	26	65	64	0	0
2015 Statement Year 2016 Assessment Yes 000859S8	177-00-00-119.00	362.04	362.04	-7.64	0	0	374.4	10/7/2016 0:00	2016	7 KY-Greenup County (224)	Franklin Real Estate Corp KY	KY-Greenup 0300054655-002	KY	Greenup C School District	177-00-00-119.00		100 Property Tax Appr: Original Cost, then Quantity,	No	8554	20	77 KY	Greenup KY	224	28	26	65	64	0	0
2015 Statement Year 2016 Assessment Yes 000859S8	158-00-00-026.01	3.71	3.71	-0.11	0	0	3.82	10/7/2016 0:00	2016	7 KY-Greenup County (224)	Franklin Real Estate Corp KY	KY-Greenup 0300054655-001	KY	Greenup C School District	158-00-00-026.01		100 Property Tax Appr: Original Cost, then Quantity,	No	8556	20	77 KY	Greenup KY	224	28	26	65	64	0	0
2015 Statement Year 2016 Assessment Yes 000859S8	158-00-00-026.01	3.71	3.71	-0.11	0	0	3.82	10/7/2016 0:00	2016	7 KY-Greenup County (224)	Franklin Real Estate Corp KY	KY-Greenup 0300054655-002	KY	Greenup C School District	158-00-00-026.01		100 Property Tax Appr: Original Cost, then Quantity,	No	8556	20	77 KY	Greenup KY	224	28	26	65	64	0	0
2015 Statement Year 2016 Assessment Yes 100490M	100490M Mineral	0	0	0	0	0	0	1/5/2016 0:00	1990	5 KY-Pike County (110)	Kentucky Rivers	KY-Pike 0300054642-001	KY	Pike County-Common School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	104490	20	108 KY	Pike KY	6	28	26	85	81	0	0
2015 Statement Year 2016 Assessment Yes 11153102-00	102-00-00-051.01	3041.39	3041.39	-60.83	0	0	2980.56	9/12/2016 0:00	2016	7 KY-Hazard, City Of (110)	Kentucky Rivers	KY-Hazard 0300031105-001	KY	Perry Co-Ky	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	5322	20	39 KY	Perry KY	6	28	26	32	35	0	0
2015 Statement Year 2016 Assessment Yes 11153102-00	102-00-00-051.01	9896.76	9896.75	-197.94	0	0	9698.81	10/7/2016 0:00	2016	7 KY-Perry County (110)	Kentucky Rivers	KY-Perry 0300054641-001	KY	Perry Co-Ky	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	5323	20	107 KY	Perry KY	6	28	26	84	80	0	0
2015 Statement Year 2016 Assessment Yes 11B-00-00-026.01	Frozen HB	0	0	0	0	0	0	1990	5 KY-Breathitt County (110)	Kentucky Rivers	KY-Breath 0300051005-001	KY	Breathitt Co-Common School	Bill voided - bill -	0	100 Property Tax Appr: Original Cost, then Quantity,	No	8789	20	61 KY	Breathitt KY	6	28	26	57	57	0	0
2015 Statement Year 2016 Assessment Yes 12251-	001-00-00-023.00	1882.13	1883.68	-37.67	0	0	1845.82	10/7/2016 0:00	2016	7 KY-Trimble County (224)	Franklin Real Estate Corp KY	KY-Trimble 0300054648-001	KY	Trimble Co-Common School	001-00-00-023.00		100 Property Tax Appr: Original Cost, then Quantity,	No	4693	20	114 KY	Trimble KY	224	28	26	89	84	0	0
2015 Statement Year 2016 Assessment Yes 12251-Q-115.00	001-00-00-023.00-Q-115.00	42.82	42.84	0.09	0	0	42.93	10/7/2016 0:00	2016	7 KY-Trimble County (110)	Kentucky Rivers	KY-Trimble 0300054648-002	KY	Trimble Co-Common School	Map # 125-00-00-015.	Map # 125-00-00-015.	100 Property Tax Appr: Original Cost, then Quantity,	No	155788	22	88 KY	Trimble KY	224	29	27	74	72	0	0
2015 Statement Year 2016 Assessment Yes 12B-00-00-019.00	12B-00-00-019.00	42.82	40.53	-2.81	0	0	38.72	10/7/2016 0:00	2016	7 KY-Lee-Ivona County (224)	Franklin Real Estate Corp KY	KY-Lee 0300054620-001	KY	Lee-Ivona Co-Common School	12B-00-00-019.00	Map # 12B-00-00-019.	100 Property Tax Appr: Original Cost, then Quantity,	No	148990	22	88 KY	Lee-Ivona KY	224	29	27	74	72	0	0
2015 Statement Year 2016 Assessment Yes 24075	086-20-04-018.04	148.2	148.2	-2.96	0	0	145.24	10/4/2016 0:00	2016	7 KY-Perry County (224)	Franklin Real Estate Corp KY	KY-Perry 0300054641-001	KY	Perry Cour-City	086-20-04-018.04		100 Property Tax Appr: Original Cost, then Quantity,	No	134448	20	12045 KY	Perry KY	224	28	26	84	80	0	0
2015 Statement Year 2016 Assessment Yes 24075001	086-20-04-018.04	46.65	46.65	-0.93	0	0	45.72	9/12/2016 0:00	2016	7 KY-Hazard, City Of (110)	Kentucky Rivers	KY-Hazard 0300031105-001	KY	Perry Cour-City	086-20-04-018.04		100 Property Tax Appr: Original Cost, then Quantity,	No	146588	20	12633 KY	Perry KY	224	28	26	32	35	0	0
2015 Statement Year 2016 Assessment Yes 263501	086-40-02-011.00	1230	1230	-24.7	0	0	1210.3	10/7/2016 0:00	2016	7 KY-Perry County (110)	Kentucky Rivers	KY-Perry 0300054641-001	KY	Perry County, KY	086-40-02-011.00		100 Property Tax Appr: Original Cost, then Quantity,	No	146088	20	107 KY	Perry KY	6	28	26	84	80	0	0
2015 Statement Year 2016 Assessment Yes 263501	086-40-02-011.00	31150.2	31150.2	-623.01	0	0	30527.19	10/7/2016 0:00	2016	7 KY-Perry County (224)	Franklin Real Estate Corp KY	KY-Perry 0300054641-001	KY	Perry County, KY	086-40-02-011.00		100 Property Tax Appr: Original Cost, then Quantity,	No	146088	20	12633 KY	Perry KY	224	28	26	32	35	0	0
2015 Statement Year 2016 Assessment Yes 625694-J	651-41-00-001.00	651.43	651.43	-13.03	0	0	638.4	10/4/2016 0:00	2016	7 KY-Henderson County (224)	Franklin Real Estate Corp KY	KY-Henderson 0300054659-001	KY	Henderson County	625694-J		100 Property Tax Appr: Original Cost, then Quantity,	No	144031	20	75 KY	Henderson KY	224	28	26	66	65	0	0
2015 Statement Year 2016 Assessment Yes 6531-02	6531-2 City of Pikeville	3968.3	3968.3	-79.36	0	0	3888.92	10/7/2016 0:00	2016	7 KY-Pikeville, City Of (110)	Kentucky Rivers	KY-Pikeville 0300056204-003	KY	Johnson C-City	P64-00-00-045.05		100 Property Tax Appr: Original Cost, then Quantity,	No	14690	20	695 KY	Johnson KY	6	28	26	420	504	0	0
2015 Statement Year 2016 Assessment Yes 6531-2	6531-2	1403.68	1403.68	-28.08	0	0	1375.6	10/7/2016 0:00	2016	7 KY-Johnson County (110)	Kentucky Rivers	KY-Johnson 0300054612-001	KY	Johnson C-City	P64-00-00-045.05		100 Property Tax Appr: Original Cost, then Quantity,	No	12642	20	80 KY	Johnson KY	6	28	26	49	67	0	0
2015 Statement Year 2016 Assessment Yes 825-1	041-03-00-012.00	576.51	576.51	-11.53	0	0	565	10/14/2016 0:00	2016	7 KY-Boyd County (224)	Franklin Real Estate Corp KY	KY-Boyd 0300054663-001	KY	Boyd County	041-03-00-012.00		100 Property Tax Appr: Original Cost, then Quantity,	No	8884	20	65 KY	Boyd KY	224	28	26	54	55	0	0
2015 Statement Year 2016 Assessment Yes KPO-KY State PMT	KPO-KY State PMT	3454.125.06	0	0	0	0	0	1990	5 KY-Kentucky State (110)	Kentucky Rivers	KY-Kentuc 0300052626-010	KY	Johnson C-City	P64-00-00-045.04		100 Property Tax Appr: Original Cost, then Quantity,	No	159752	20	15033 KY	Johnson KY	6	28	26	38	38	0	0
2015 Statement Year 2016 Assessment Yes KY-00/77	KY-00/77	672.95	672.95	0	0	0	672.95	1/4/2017 0:00	2017	7 KY-Bell County (110)	Kentucky Rivers	KY-Bell 0300054653-002	KY	Bell County-Common School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	9318	20	82 KY	Bell KY	6	28	26	52	54	0	0
2015 Statement Year 2016 Assessment Yes KY-06/17	KY-06/17	8660.07	8661.68	0	0	0	8661.68	3/18/2016 0:00	2016	7 KY-Knox (110)	Kentucky Rivers	KY-Knox 0300054615-001	KY	Knox Cover-Common School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	10060	19	83 KY	Knox KY	6	27	25	70	68	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47	KY-06/47	83651.81	83651.07	0	0	0	83651.07	12/16/2015 0:00	2015	7 KY-Lee-Ivona County (110)	Kentucky Rivers	KY-Lee 0300054616-001	KY	Lee-Ivona County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13651	19	84 KY	Lee-Ivona KY	6	27	25	71	69	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47-Q-9/10X	KY-06/47-Q-9/10X	8052	8050.01	-121.04	0	0	8050.97	1/15/2016 0:00	2016	7 KY-Louisa, City (110)	Kentucky Rivers	KY-Louisa 0300057034-001	KY	Lee-Ivona City	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	150368	19	742 KY	Louisa KY	6	27	25	456	518	0	0
2015 Statement Year 2015 Assessment Yes KY-06/67	KY-06/67	26920.32	26920.32	0	0	0	26920.32	1/8/2016 0:00	2016	7 KY-Leslie County (110)	Kentucky Rivers	KY-Leslie 0300054618-001	KY	Leslie County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13953	19	85 KY	Leslie KY	6	27	25	72	70	0	0
2015 Statement Year 2015 Assessment Yes KY-06/76	KY-06/76	415645.58	415645.58	0	0	0	415645.58	1/14/2016 0:00	2016	7 KY-Letcher County (110)	Kentucky Rivers	KY-Letcher 0300054619-003	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13954	19	86 KY	Letcher KY	6	27	25	73	71	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-110	KY-06/77-Q-110	10018.53	10018.53	0	0	0	10018.53	6/3/2016 0:00	2016	7 KY-Jenkins, City (110)	Kentucky Rivers	KY-Jenkins 0300055601-001	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13958	19	743 KY	Letcher KY	6	27	25	455	519	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-110	KY-06/77-Q-110	10018.53	10018.53	0	0	0	10018.53	6/3/2016 0:00	2016	7 KY-Jenkins, City (110)	Kentucky Rivers	KY-Jenkins 0300055601-002	KY	Letcher County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13958	19	743 KY	Letcher KY	6	27	25	455	519	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-930	KY-06/77-Q-930	10960.28	10960.28	0	0	0	10960.28	12/1/2016 0:00	2016	7 KY-Whitesburg, City Of (110)	Kentucky Rivers	KY-Whitesburg 0300056714-001	KY	Letcher Co-Ky	Multiple	KY-0071-Q-930 - Pay	100 Property Tax Appr: Original Cost, then Quantity,	No	Meter Account - 1	19	892 KY	Letcher KY	6	27	25	410	501	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	233574.31	233574.29	0	0	0	233574.29	1/5/2016 0:00	2016	7 KY-Lee-Ivona County (110)	Kentucky Rivers	KY-Lee 0300054620-001	KY	Lee-Ivona County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13959	19	87 KY	Lee-Ivona KY	6	27	25	74	72	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77	KY-06/77	135514.84	135514.84	0	0	0	135514.84	12/16/2015 0:00	2015	7 KY-Magoffin County (110)	Kentucky Rivers	KY-Magoffin 0300054622-001	KY	Magoffin County, KY	Multiple	KY-0777 - Payee Code	100 Property Tax Appr: Original Cost, then Quantity,	No	13960	19	89 KY	Magoffin KY	6	27	25	75	73	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77-Q-910	KY-06/77-Q-910	14898.97	14898.96	0	0	0	14898.96	1/5/2016 0:00	2016	7 KY-Salyersville, City Of (110)	Kentucky Rivers	KY-Salyer 0300055120-001	KY	Magoffin C City	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13961	19	81 KY	Magoffin KY	6	27	25	51	53	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	34500.32	34500.32	0	0	0	34500.32	3/10/2016 0:00	2016	7 KY-Martin, City Of (110)	Kentucky Rivers	KY-Martin 0300055601-001	KY	Martin County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13962	19	90 KY	Martin KY	6	27	25	77	75	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	78500.32	78500.32	0	0	0	78500.32	3/10/2016 0:00	2016	7 KY-Mason County (110)	Kentucky Rivers	KY-Mason 0300055602-001	KY	Mason Co-Ky School	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13963	19	91 KY	Mason KY	6	27	25	78	76	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	54674.77	54669.74	0	0	0	54669.74	1/5/2016 0:00	2016	7 KY-Morgan County (110)	Kentucky Rivers	KY-Morgan 0300055402-001	KY	Morgan County, KY	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13964	19	102 KY	Morgan KY	6	27	25	80	78	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87-Q-910	KY-06/87-Q-910	2949.56	2949.56	-58.99	0	0	2890.57	1/5/2016 0:00	2016	7 KY-West Liberty, City Of (110)	Kentucky Rivers	KY-West 0300056208-001	KY	Morgan Co-Ky	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13965	19	689 KY	Morgan KY	6	27	25	415	498	0	0
2015 Statement Year 2015 Assessment Yes KY-06/47	KY-06/47	83667.32	83667.32	0	0	0	83667.32	12/16/2015 0:00	2015	7 KY-Ow-en County (110)	Kentucky Rivers	KY-Owen 0300054636-001	KY	Owen Co-Common School	Multiple	KY-0647 - Payee Code	100 Property Tax Appr: Original Cost, then Quantity,	No	13966	19	103 KY	Owen KY	6	27	25	81	77	0	0
2015 Statement Year 2015 Assessment Yes KY-06/87	KY-06/87	59544.1	59544.09	0	0	0	59544.09	1/5/2016 0:00	2016	7 KY-Pendleton County (110)	Kentucky Rivers	KY-Pendleton 0300054640-001	KY	Pendleton County	Multiple	0	100 Property Tax Appr: Original Cost, then Quantity,	No	13967	19	105 KY	Pendleton KY	6	27	25	83	79	0	0
2015 Statement Year 2015 Assessment Yes KY-06/77	KY-06/77	599999.71	599999.7	0	0	0

2018 Statement Year 2018 Assessment Yes KY-0777	KY-0777	139987.37	139987.36	0	0	0	139987.36	2/25/2019 0:00	2019	7	KY-Magoffin County (110)	Kentucky Power	KY-Magoff 000005403-002	KY	Magoffin C Common School	KY-Magoffin-Corre	0	100 Property Tax Appr Original Cost, then Quantity	No	13660	22	85 KY	Magoffin KY	6	30	28	75	73	0	0
2018 Statement Year 2018 Assessment Yes KY-0777-Q-910	KY-0777-Q-910	14094.56	14094.56	0	0	0	14094.56	2/25/2019 0:00	2019	7	KY-Salyersville, City Of (110)	Kentucky Power	KY-Salyer 000005120-001	KY	Magoffin C-City	KY-Magoffin-Corre	0	100 Property Tax Appr Original Cost, then Quantity	No	13661	22	81 KY	Magoffin KY	6	30	28	51	53	0	0
2018 Statement Year 2018 Assessment Yes KY-0867	KY-0867	300740.91	300740.93	0	0	0	300740.93	2/25/2019 0:00	2019	7	KY-Martin County (110)	Kentucky Power	KY-Martin 000005420-001	KY	Martin County, KY	Multiple	0	100 Property Tax Appr Original Cost, then Quantity	No	13662	22	95 KY	Martin KY	6	30	28	73	74	0	0
2018 Statement Year 2018 Assessment Yes KY-0815	KY-0815	609316.46	609316.38	0	0	0	609316.38	2/25/2019 0:00	2019	7	KY-Mason County (110)	Kentucky Power	KY-Mason 000005280021-001	KY	Mason Co. Common School	KY-Maison-Corrine	0	100 Property Tax Appr Original Cost, then Quantity	No	13663	22	97 KY	Mason KY	6	30	28	78	75	0	0
2018 Statement Year 2018 Assessment Yes KY-0887	KY-0887	57075.97	57075.97	0	0	0	57075.97	2/25/2019 0:00	2019	7	KY-Morgan County (110)	Kentucky Power	KY-Morgan 000005402-001	KY	Morgan Co Common School	KY-Morgan-Corrine	0	100 Property Tax Appr Original Cost, then Quantity	No	13664	22	102 KY	Morgan KY	6	30	28	80	76	0	0
2018 Statement Year 2018 Assessment Yes KY-0887-Q-910	KY-0887-Q-910	2367.21	2367.21	-67.11	0	0	2300.1	2/25/2019 0:00	2019	7	KY-West Liberty, City Of (110)	Kentucky Power	KY-West L 000005428-001	KY	Morgan Co-City	KY-Morgan-Corrine	0	100 Property Tax Appr Original Cost, then Quantity	No	13665	22	889 KY	Morgan KY	6	30	28	415	498	0	0
2018 Statement Year 2018 Assessment Yes KY-0897	KY-0897	6120.08	6120.08	0	0	0	6120.08	2/25/2019 0:00	2019	7	KY-Owsley County (110)	Kentucky Power	KY-Owsley 000005429-001	KY	Owsley Co Common School	KY-Owsley-Corrine	0	100 Property Tax Appr Original Cost, then Quantity	No	13666	22	105 KY	Owsley KY	6	30	28	83	79	0	0
2018 Statement Year 2018 Assessment Yes KY-0967	KY-0967	42012.09	42001.02	-908.00	0	0	44095	2/19/2019 0:00	2019	7	KY-Pendleton County (110)	Kentucky Power	KY-Pendleto 000005464-002	KY	Pendleton Common School	KY-Pendleton-Corre	0	100 Property Tax Appr Original Cost, then Quantity	No	13667	22	105 KY	Pendleton KY	6	30	28	83	79	0	0
2018 Statement Year 2018 Assessment Yes KY-0977	KY-0977	604029.45	604029.45	0	0	0	604029.45	2/25/2019 0:00	2019	7	KY-Perry County (110)	Kentucky Power	KY-Perry 000005464-001	KY	Perry County, KY	Multiple	0	100 Property Tax Appr Original Cost, then Quantity	No	13668	22	107 KY	Perry KY	6	30	28	84	80	0	0
2018 Statement Year 2018 Assessment Yes KY-0977-Q-110	KY-0977-Q-110	44834.75	44834.75	-892.7	0	0	43942.05	2/19/2019 0:00	2019	7	KY-Hazard, City Of (110)	Kentucky Power	KY-Hazard 000005110-001	KY	Perry County-City	KY-Perry-Corrine 1	0	100 Property Tax Appr Original Cost, then Quantity	No	13669	22	39 KY	Perry KY	6	30	28	32	35	0	0
2018 Statement Year 2018 Assessment Yes KY-0989-Q-990	KY-0989-Q-990	345.8	345.8	-6.92	0	0	338.88	2/25/2019 0:00	2019	7	KY-Coal Run Village City (110)	Kentucky Power	KY-Coal R 000005205-002	KY	Pike County City	KY-Pike-Corrinen 5C	0	100 Property Tax Appr Original Cost, then Quantity	No	13959	22	709 KY	Pike KY	6	30	28	432	515	0	0
2018 Statement Year 2018 Assessment Yes KY-1000	KY-1000	1677000.00	1677000.00	0	0	0	1677000.00	2/25/2019 0:00	2019	7	KY-Pikeville, City Of (110)	Kentucky Power	KY-Pikevil 000005184-001	KY	Pike County Common School	KY-Pike-Corrinen 5C	0	100 Property Tax Appr Original Cost, then Quantity	No	13671	22	55 KY	Pike KY	6	30	28	26	31	0	0
2018 Statement Year 2018 Assessment Yes KY-0987-Q-410	KY-0987-Q-410	25363.25	25363.29	-67.7	0	0	25295.59	2/25/2019 0:00	2019	7	KY-Pikeville, City Of (110)	Kentucky Power	KY-Pikevil 000005184-003	KY	Pike County City	KY-Pike-Corrinen 5C	0	100 Property Tax Appr Original Cost, then Quantity	No	13671	22	55 KY	Pike KY	6	30	28	26	31	0	0
2018 Statement Year 2018 Assessment Yes KY-0987-Q-910	KY-0987-Q-910	1757.87	1757.87	-35.16	0	0	1722.71	2/25/2019 0:00	2019	7	KY-Elkhorn, City Of (110)	Kentucky Power	KY-Elkhorn 000005180229-001	KY	Pike County City	KY-Pike-Corrinen 5C KY-0987-Q-910 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13672	22	1219 KY	Pike KY	6	30	28	867	541	0	0
2018 Statement Year 2018 Assessment Yes KY-0987-SC-400	KY-0987-SC-400	13072.55	13072.55	0	0	0	13072.55	4/4/2019 0:00	2019	7	KY-Pikeville Independent Schools (110)	Kentucky Power	KY-Pikevil 000005463-001	KY	Pikeville Independent School	KY-Pike-Pikeville BD	0	100 Property Tax Appr Original Cost, then Quantity	No	13673	22	57 KY	Pike KY	6	30	28	48	51	0	0
2018 Statement Year 2018 Assessment Yes KY-1017	KY-1017	38537.32	38537.32	0	0	0	38537.32	2/19/2019 0:00	2019	7	KY-Robertson County (110)	Kentucky Power	KY-Robert 000005464-001	KY	Robertson Common School	KY-Robertson-Corre	0	100 Property Tax Appr Original Cost, then Quantity	No	13674	22	109 KY	Robertson KY	6	30	28	86	82	0	0
2018 Statement Year 2018 Assessment Yes KY-1037	KY-1037	35564.6	35564.59	0	0	0	35564.59	7/1/2019 0:00	2019	7	KY-Rowan County (110)	Kentucky Power	KY-Rowan 000005420-001	KY	Rowan Co Common School	KY-Rowan-Corrine	0	100 Property Tax Appr Original Cost, then Quantity	No	14770	22	110 KY	Rowan KY	6	30	28	67	83	0	0
2018 Statement Year 2018 Assessment Yes KY-1127	KY-1127	55961.29	55961.3	0	0	0	55961.3	2/13/2019 0:00	2019	7	KY-Trimble County (110)	Kentucky Power	KY-Trimble 000005464-001	KY	Trimble Co Common School	KY-Trimble-Corrinen PSC Assessment	0	100 Property Tax Appr Original Cost, then Quantity	No	13676	22	113 KY	Trimble KY	6	30	28	89	84	0	0
2018 Statement Year 2018 Assessment Yes KY-1197	KY-1197	9951.05	9951.05	0	0	0	9951.05	2/25/2019 0:00	2019	7	KY-Wolfe County (110)	Kentucky Power	KY-Wolfe 000005463-001	KY	Wolfe Co Common School	KY-Wolfe-Corrinen 1 KY-1197 - Payee Code	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13677	22	119 KY	Wolfe KY	6	30	28	37	86	0	0
2019 Statement Year 2019 Assessment Yes Fee	Owsley County PP	1594.65	1594.65	0	0	Outstanding	0		2019	7	Owsley County (110)	Kentucky Power	KY-Owsley 000005429-002	KY	Owsley Co Common School	KY-Owsley-Corrinen Statement 4230-251 -	0	100 Property Tax Appr Original Cost, then Quantity	No	Bill converted from	13523	22	154 KY	Owsley KY	6	31	29	82	78	1	0
2019 Statement Year 2019 Assessment Yes 0000658	177-00-00-119.00	383.16	383.16	-7.66	0	0	385.3	10/10/2019 0:00	2019	7	KY-Greenup County (224)	Franklin Real Estate Corp KY	Greenup 000005405-001	KY	Greenup C School District	177-00-00-119.00	0	100 Property Tax Appr Original Cost, then Quantity	No	8554	23	77 KY	Greenup KY	224	31	29	65	64	0	0
2019 Statement Year 2019 Assessment Yes 0000659	158-00-00-026.00	2174.13	2165.13	-43.6	0	0	2208.53	10/10/2019 0:00	2019	7	KY-Greenup County (224)	Franklin Real Estate Corp KY	Greenup 000005405-001	KY	Greenup C School District	158-00-00-026.00	0	100 Property Tax Appr Original Cost, then Quantity	No	8555	23	77 KY	Greenup KY	224	31	29	65	64	0	0
2019 Statement Year 2019 Assessment Yes 0000660	158-00-00-026.01	5.68	5.68	-0.12	0	0	5.76	10/10/2019 0:00	2019	7	KY-Greenup County (224)	Franklin Real Estate Corp KY	Greenup 000005405-001	KY	Greenup C City	158-00-00-026.01	0	100 Property Tax Appr Original Cost, then Quantity	No	8556	23	77 KY	Greenup KY	224	31	29	65	64	0	0
2019 Statement Year 2019 Assessment Yes 0000662-032.00	158-00-00-032.00	1145.16	1145.16	-22.89	0	0	1168.05	10/10/2019 0:00	2019	7	KY-Greenup County (110)	Kentucky Power	KY-Greenup 000005405-001	KY	Greenup C School District	158-00-00-032.00	0	100 Property Tax Appr Original Cost, then Quantity	No	8557	23	77 KY	Greenup KY	224	31	29	65	64	0	0
2019 Statement Year 2019 Assessment Yes 0000663	035-13-10-005.00	1714.55	1714.3	-33.89	0	0	1709.34	10/10/2019 0:00	2019	7	KY-Boyd County (110)	Kentucky Power	KY-Boyd C 000005405-001	KY	Boyd County City	035-13-10-005.00	0	100 Property Tax Appr Original Cost, then Quantity	No	18102	23	64 KY	Boyd KY	6	31	29	54	55	0	0
2019 Statement Year 2019 Assessment Yes 035-13-10-005.00-Tangible	035-13-10-005.00-Tangible	0	132.75	6.64	0	0	139.39	10/10/2019 0:00	2019	7	KY-Boyd County (110)	Kentucky Power	KY-Boyd C 000005405-003	KY	Boyd County City	035-13-10-005.00 - Tangible-office proper	0	100 Property Tax Appr Original Cost, then Quantity	No	18142	23	64 KY	Boyd KY	6	31	29	54	55	0	0
2019 Statement Year 2019 Assessment Yes 1113001	102-00-00-051.01	3041.39	2961.39	-60.93	0	0	2900.46	9/27/2019 0:00	2019	7	KY-Hazard, City Of (110)	Kentucky Power	KY-Hazard 000005110-001	KY	Perry County City	102-00-00-051.01	0	100 Property Tax Appr Original Cost, then Quantity	No	5322	23	39 KY	Perry KY	6	31	29	32	35	0	0
2019 Statement Year 2019 Assessment Yes 1113010-00	102-00-00-051.01	10549.82	10549.81	-211	0	0	10338.81	10/10/2019 0:00	2019	7	KY-Perry County (110)	Kentucky Power	KY-Perry 000005464-001	KY	Perry County City	102-00-00-051.01	0	100 Property Tax Appr Original Cost, then Quantity	No	5323	23	107 KY	Perry KY	6	31	29	84	80	0	0
2019 Statement Year 2019 Assessment Yes 1225-1	001-00-00-022.00	2050.21	2049.79	-41	0	0	2008.79	10/10/2019 0:00	2019	7	KY-Trimble County (224)	Franklin Real Estate Corp KY	Trimble 000005464-001	KY	Trimble Co Common School	001-00-00-022.00	0	100 Property Tax Appr Original Cost, then Quantity	No	4663	23	114 KY	Trimble KY	224	31	29	89	84	0	0
2019 Statement Year 2019 Assessment Yes 128-00-00-015.00	128-00-00-015.00	56.77	56.13	-1.14	0	0	55.64	10/10/2019 0:00	2019	7	KY-Lee's County (224)	Franklin Real Estate Corp KY	Lee's Co 000005403-001	KY	Lee's Co Common School	128-00-00-015.00 Map # 128-00-00-015.	0	100 Property Tax Appr Original Cost, then Quantity	No	15078B	23	88 KY	Lee's KY	224	31	29	74	72	0	0
2019 Statement Year 2019 Assessment Yes 2-0000-0119.00	2-0000-0119.00	1.14	1.14	-0.02	0	0	1.16	10/10/2019 0:00	2019	7	KY-Knox County (110)	Kentucky Power	KY-Knox 000005406-001	KY	Knox Co Common School	2-0000-0119.00 - Map # 135-00-00-019.	0	100 Property Tax Appr Original Cost, then Quantity	No	13445	23	120 KY	Knox KY	6	31	29	87	83	0	0
2018 Statement Year 2018 Assessment Yes 28070	086-20-04-018.04	154.77	154.77	-3.1	0	0	151.67	10/10/2019 0:00	2019	7	KY-Perry County (224)	Franklin Real Estate Corp KY	Perry C 000005464-001	KY	Perry Co Common School	086-20-04-018.04	0	100 Property Tax Appr Original Cost, then Quantity	No	13446B	23	128A0 KY	Perry KY	224	31	29	84	80	0	0
2018 Statement Year 2018 Assessment Yes 28070/1	086-20-04-018.04	46.65	46.65	-0.93	0	0	45.72	9/27/2019 0:00	2019	7	KY-Hazard, City of (224)	Franklin Real Estate Corp KY	Hazard 000005110-001	KY	Perry Co City	086-20-04-018.04	0	100 Property Tax Appr Original Cost, then Quantity	No	14956B	23	128D3 KY	Perry KY	224	31	29	32	35	0	0
2019 Statement Year 2019 Assessment Yes 2002601	088-42-12-011.00	1289.73	1289.73	-25.79	0	0	1263.94	10/10/2019 0:00	2019	7	KY-Perry County (110)	Kentucky Power	KY-Perry 000005464-001	KY	Perry County Common School	088-42-12-011.00	0	100 Property Tax Appr Original Cost, then Quantity	No	14658B	23	107 KY	Perry KY	6	31	29	84	80	0	0
2019 Statement Year 2019 Assessment Yes 300-0001132	030-13-10-005.00-Ashland	0	1219.55	0	0	0	1219.55	1/30/2020 0:00	2020	7	KY-Ashland, City Of (110)	Kentucky Power	KY-Ashlan 000001821-002	KY	Boyd County City	030-13-10-005.00	0	100 Property Tax Appr Original Cost, then Quantity	No	18914A	23	17 KY	Boyd KY	6	31	29	13	16	0	0
2019 Statement Year 2019 Assessment Yes 300-0001132	030-13-10-005.00-Ashland Tangible	0	74.65	0	0	0	74.65	1/30/2020 0:00	2020	7	KY-Ashland, City Of (110)	Kentucky Power	KY-Ashlan 000001821-002	KY	Boyd County City	030-13-10-005.00 - Tangible-office proper	0	100 Property Tax Appr Original Cost, then Quantity	No	18914B	23	17 KY	Boyd KY	6	31	29	13	16	0	0
2019 Statement Year 2019 Assessment Yes 62884-1	074-32-12-011.00	2414.57	2374.57	-46.29	0	0	2328.28	10/10/2019 0:00	2019	7	KY-Perry County (224)	Franklin Real Estate Corp KY	Perry C 000005464-001	KY	Perry Co Common School	074-32-12-011.00	0	100 Property Tax Appr Original Cost, then Quantity	No	14410B	23	107 KY	Perry KY	224	31	29	84	80	0	0
2019 Statement Year 2019 Assessment Yes 62884-2	75-00-00-119.00	750.04	737.04	-14.04	0	0	723.00	10/10/2019 0:00	2019	7	KY-Knott County (224)	Franklin Real Estate Corp KY	Knott C 000005408-002	KY	Knott Co Common School	75-00-00-119.00	0	100 Property Tax Appr Original Cost, then Quantity	No	13447	23	79 KY	Henry's Kn	224	31	29	66	65	0	0
2019 Statement Year 2019 Assessment Yes 62884-1-1	041-03-00-012.00	654.52	604.53	-12.09	0	0	592.44	10/10/2019 0:00	2019	7	KY-Boyd County (224)	Franklin Real Estate Corp KY	Boyd C 000005405-003	KY	Boyd Co-Fire District	041-03-00-012.00	0	100 Property Tax Appr Original Cost, then Quantity	No	8884	23	63 KY	Boyd KY	224	31	29	54	55	0	0
2019 Statement Year 2019 Assessment Yes KRON-KY State PMT	KRON-KY State PMT	777.00	41354.03	0	0	0	41354.03	11/1/2019 0:00	2019	7	KY-Kentucky State (110)	Kentucky Power	KY-Kentuc 000003626-010	KY	Multiple		0	100 Property Tax Appr Original Cost, then Quantity	No	15872G	23	13020 KY		6	31	29	35	38	1	0
2019 Statement Year 2019 Assessment Yes KY-0077	KY-0077	875.64	875.63	0	0	0	875.63	2/17/2020 0:00	2020	7	KY-Bell County (110)	Kentucky Power	KY-Bell C 000005453-001	KY	Bell County Common School	KY-Bell-Corrinen SD	0	100 Property Tax Appr Original Cost, then Quantity	No	9918	23	63 KY	Bell KY	6	31	29	52	54	0	0
2019 Statement Year 2019 Assessment Yes KY-0101	KY-0101	1034021.58	1034021.62	-20684.43	0	0	1013337.19	2/15/2020 0:00	2020	7	KY-Boyd County (110)	Kentucky Power	KY-Boyd C 000005405-003	KY	Boyd County, KY	Multiple	0	100 Property Tax Appr Original Cost, then Quantity	No	13621	23	64 KY	Boyd KY	6	31	29	54	55	0	0
2019 Statement Year 2019 Assessment Yes KY-0101-Q-210	KY-0101-Q-210	8158.28	8158.28	0	0	0	8158.28	2/15/2020 0:00	2020	7	KY-Catlettsburg, City Of (110)	Kentucky Power	KY-Catlett 000005180222-001	KY	Boyd County City	KY-Boyd-Corrinen 1	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13622	23	18 KY	Boyd KY	6	31	29	14	17	0	0
2019 Statement Year 2019 Assessment Yes KY-0101-Q-910	KY-0101-Q-910	8158.28	8158.28	0	0	0	8158.28	2/15/2020 0:00	2020	7	KY-Catlettsburg, City Of (110)	Kentucky Power	KY-Catlett 000005180222-001	KY	Boyd County City	KY-Boyd-Corrinen 1	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13623	23	18 KY	Boyd KY	6	31	29	14	17	0	0
2019 Statement Year 2019 Assessment Yes KY-0127	KY-0127	18819.73	18819.73	0	0	0	18819.73	2/17/2020 0:00	2020	7	KY-Bracken County (110)	Kentucky Power	KY-Bracke 000005496-001	KY	Bracken Co Common School	KY-Bracken-Corrinen KY-0127 - Payee Code	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13624	23	66 KY	Bracken KY	6	31	29	55	56	0	0
2019 Statement Year 2019 Assessment Yes KY-0137	KY-0137	276950.71	276950.72	0	0	0	276950.72	2/26/2020 0:00	2020	7	KY-Breathitt County (110)	Kentucky Power	KY-Breath 000005484-002	KY	Breathitt Co Common School	KY-Breathitt-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	13625	23	67 KY	Breathitt KY	6	31	29	56	57	0	0
2019 Statement Year 2019 Assessment Yes KY-0137-SC-100	KY-0137-SC-100	6584.85	6584.85	-131.7	0	0	6453.15	2/26/2020 0:00	2020	7	KY-Jackson Independent School (110)	Kentucky Power	KY-Jackso 000003462-001	KY	Breathitt Co School District	KY-Breathitt-Jackso KY-0137-SC-100 - Pa	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13627	23	41 KY	Breathitt KY	6	31	29	34	37	0	0
2019 Statement Year 2019 Assessment Yes KY-0137-SC-100	KY-0137-SC-100	7182.9	7182.9	-143.26	0	0	7039.64	3/9/2020 0:00	2020	7	KY-Jackson, City Of (110)	Kentucky Power	KY-Jackso 000003463-001	KY	Breathitt Co City	KY-Breathitt-Corrinen KY-0137-SC-100 - Pa	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13628	23	40 KY	Breathitt KY	6	31	29	33	36	0	0
2019 Statement Year 2019 Assessment Yes KY-0211	KY-0211	12296.97	12296.97	0	0	0	12296.97	3/10/2020 0:00	2020	7	KY-Carroll County (110)	Kentucky Power	KY-Carroll 000005482-001	KY	Carroll Co Common School	KY-Carroll-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	13629	23	70 KY	Carroll KY	6	31	29	59	59	0	0
2019 Statement Year 2019 Assessment Yes KY-0217	KY-0217	10000.00	10000.00	0	0	0	10000.00	3/10/2020 0:00	2020	7	KY-Carroll County (110)	Kentucky Power	KY-Carroll 000005482-002	KY	Carroll Co Common School	KY-Carroll-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	13630	23	70 KY	Carroll KY	6	31	29	59	59	0	0
2019 Statement Year 2019 Assessment Yes KY-0227-Q-219	KY-0227-Q-219	6945.54	6945.54	-138.91	0	0	6806.63	3/10/2020 0:00	2020	7	KY-Grayson, City Of (110)	Kentucky Power	KY-Grayso 000001828-002	KY	Carter Co-City	KY-Carter-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	13631	23	20 KY	Carter KY	6	31	29	18	19	0	0
2019 Statement Year 2019 Assessment Yes KY-0227-Q-920	KY-0227-Q-920	286.55	286.55	-5.74	0	0	280.81	6/10/2020 0:00	2020	7	KY-Olive Hill, City Of (110)	Kentucky Power	KY-Olive H 000004696-001	KY	Carter Co-City	KY-Carter-Corrinen KY-0227-Q-920 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13632	23	54 KY	Carter KY	6	31	29	45	48	0	0
2019 Statement Year 2019 Assessment Yes KY-0327	KY-0327	6668.65	6668.64	0	0	0	6668.64	2/6/2020 0:00	2020	7	KY-Clay County (110)	Kentucky Power	KY-Clay C 000005404-001	KY	Clay County Common SD	KY-Clay-Corrinen SD	0	100 Property Tax Appr Original Cost, then Quantity	No	9324	23	73 KY	Clay KY	6	31	29	62	61	0	0
2019 Statement Year 2019 Assessment Yes KY-0327	KY-0327	3322.75	3322.75	0	0	Outstanding	0		2020	7	KY-Elliott County (110)	Kentucky Power	KY-Elliott 000005423-003	KY	Elliott County Common School	KY-Elliott-Corrinen 5	0	100 Property Tax Appr Original Cost, then Quantity	No	9369	23	1219 KY	Elliott KY	6	31	29	866	540	1	0
2019 Statement Year 2019 Assessment Yes KY-0377	KY-0377	1179.18	1179.18	0	0	0	1179.18	2/27/2020 0:00	2020	7	KY-Floyd County (110)	Kentucky Power	KY-Floyd C 000005423-001	KY	Floyd Co-Fire District	KY-Floyd-Corrinen KY-0377 - Payee Code	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13633	23	884 KY	Floyd KY	6	31	29	419	503	1	0
2019 Statement Year 2019 Assessment Yes KY-0387-Q-910	KY-0387-Q-910	18869.05	18869.05	0	0	0	18869.05	2/27/2020 0:00	2020	7	KY-Prestonsburg, City Of (110)	Kentucky Power	KY-Preston 000005423-003	KY	Floyd County City	KY-Floyd-Corrinen KY-0387-Q-910 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13634	23	884 KY	Floyd KY	6	31	29	419	503	1	0
2019 Statement Year 2019 Assessment Yes KY-0397-Q-930	KY-0397-Q-930	3136.05	3136.06	0	0	0	3136.06	3/10/2020 0:00	2020	7	KY-Wheelwright, City Of (110)	Kentucky Power	KY-Wheelw 000004719-001	KY	Floyd County City	KY-Floyd-Corrinen KY-0397-Q-930 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13635	23	705 KY	Floyd KY	6	31	29	429	513	0	0
2019 Statement Year 2019 Assessment Yes KY-0407-Q-950	KY-0407-Q-950	3662.22	3662.22	0	0	Outstanding	0		2020	7	KY-Wayland, City Of (110)	Kentucky Power	KY-Wayland 000005419-001	KY	Floyd County City	KY-Floyd-Corrinen KY-0407-Q-950 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13636	23	736 KY	Floyd KY	6	31	29	435	520	0	0
2019 Statement Year 2019 Assessment Yes KY-0470-Q-970	KY-0470-Q-970	1779.55	1779.55	0	0	Outstanding	0		2020	7	KY-Martin, City Of (110)	Kentucky Power	KY-Martin 000004027-001	KY	Floyd County City	KY-Floyd-Corrinen KY-0470-Q-970 - Pay	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13637	23	1220 KY	Floyd KY	6	31	29	868	542	1	0
2019 Statement Year 2019 Assessment Yes KY-0477	KY-0477	538.3	538.31	0	0	0	538.31	2/17/2020 0:00	2020	7	KY-Franklin County (110)	Kentucky Power	KY-Franklin 000005479-001	KY	Franklin Co Common School	KY-Franklin-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	13638	23	1147 KY	Franklin KY	6	31	29	824	530	0	0
2019 Statement Year 2019 Assessment Yes KY-0487	KY-0487	52458.24	52458.38	0	0	0	52458.38	2/6/2020 0:00	2020	7	KY-Grant County (110)	Kentucky Power	KY-Grant 000005484-001	KY	Grant County Common School	KY-Grant-Corrinen	0	100 Property Tax Appr Original Cost, then Quantity	No	Meter Account - 1	13639	23	75 KY	Grant KY	6	31	29	64	63	0	0
2019 Statement Year 2019 Assessment Yes KY-0489-Q-120	KY-0489-Q-120	1.14	1.14	-0.23	0	0	0.91	2/13/2020 0:00	2020	7	KY-Greenup County (110)	Kentucky Power	KY-Greenup 000005405-001	KY	Greenup C-Russell	KY-Greenup-Russell	0	100 Property Tax Appr Original Cost, then Quantity	No	Bellefonte dec days	15969	23	6 KY	Greenup KY	6	31	29	5	5	0	0
2019 Statement Year 2019 Assessment Yes KY-0489-Q-130	KY-0489-Q-130	44.32	44.32	0	0	0	44.32	3/31/2020 0:00	2020	7	KY-Bellefonte, City Of (110)	Kentucky Power	KY-Bellefo 000003623-001	KY	Greenup C-City	KY-Greenup-Russell BD-Bellefonte-Ambula	0	100 Property Tax Appr Original Cost, then Quantity	No	Bellefonte dec days	15970	23	6 KY	Greenup KY	6	31	29	5	5	1	0
2019 Statement Year 2019 Assessment Yes KY-0489-Q-130-1	KY-0489-Q-130-1	0	0	0	0	0	0		2020	7	KY-Bellefonte, City Of (110)	Kentucky Power	KY-Bellefo 000003623-003	KY	Greenup C-City	KY-Greenup-Russell BD-Bellefonte-Ambula	0	100 Property Tax Appr Original Cost, then Quantity	No	Bellefonte dec days	15979	23	6 KY	Greenup KY	6	31	29	5	5	1	0
2019 Statement Year 2019 Assessment Yes KY-0495-Q-910	KY-0495-Q-910	160.34	160.34	0	0	0	160.34	2/17/2020 0:00	2020	7	KY-South Shore, City Of (110)	Kentucky Power	KY-South 000001471084-001	KY	Greenup County, KY	Multiple	0	100 Property Tax Appr Original Cost, then Quantity	No	10055	23	1125 KY	Greenup KY	6	31	29	810	524	0	0
2019 Statement Year 2019 Assessment Yes KY-0497	KY-0497	557233.61	557232.18	0	0	0	557232.18	2/13/2020 0:00	2020	7	KY-Greenup County (110)	Kentucky Power	KY-Greenup 000005405-001	KY	Gre

Kentucky Power Company
Tax Year 2022
KY Payment Detail

OPERATING_UNIT	KY	
Business Unit	(Multiple Items)	110, 180 (excludes Generation)

Sum of Debit / (Credit)		Years	JE Date											
		2022							2023					Grand Total
Account	JE ID	Mar	Aug	Sep	Oct	Nov	Dec	Feb	Mar	Apr	May	Sep		
236000821	APACC01408				7,278.43									7,278.43
	APACC01426				9,442.92									9,442.92
	APACC07821												390.29	390.29
	APACC07855												2.51	2.51
	APACC10130									233,989.93				233,989.93
	APACC10155									4,139.43				4,139.43
	APACC15965									20,668.58				20,668.58
	APACC15983									0.43				0.43
	APACC25961					462.26								462.26
	APACC25980					0.03								0.03
	APACC32996						3,214,741.63							3,214,741.63
	APACC33013						1,803,049.59							1,803,049.59
	APACC41713										5,023.76			5,023.76
	APACC41733										3.24			3.24
	APACC78505							4,180,139.87						4,180,139.87
	APACC78523							7,057,756.96						7,057,756.96
	APACC79147			198.11										198.11
	APACC94964								849,978.51					849,978.51
	APACC94982								145,103.37					145,103.37
	APACC98952				162.61									162.61
	APACC98971				11.37									11.37
	APACC99169												8,956.80	8,956.80
	APACC99190												37.77	37.77
	BI03484338	(403.59)												(403.59)
	BI03568103		(1,161.09)											(1,161.09)
	BI03569148		1,161.09											1,161.09
	BI03694512								(1,161.09)					(1,161.09)
	TXPMTPTX						191.53							191.53
236000821 Total		(403.59)	0.00	198.11	16,895.33	462.29	5,017,982.75	11,237,896.83	993,920.79	258,798.37	5,027.00	9,387.37		17,540,165.25

Business Unit	JE Date	JE ID	Month	Year	Account	Account Descrip.	JE Description	OPERATING_UNIT	DEPTID	Debit / (Credit)	PRODUCT	AFFILIATE	BUSINESS_UNIT_PC	ACTIVITY_ID	RESOURCE_TYPE	JRNL_BALANCE_STAT	PROJECT_ID	RESOURCE_CATEGORY	RESOURCE_SUB_CAT	JRNL_HDR_STATUS	JE Timestamp	JOURNAL_LINE	SOURCE	OPHID	JRNL_LN_REF	TRANS_REF_NUM	LINE_DESCR
110	01/01/23	CLOSE43547	0	2022	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-10478326						V				P	2022-01-22-16.39.06.640000	50828	CLO	5231357			
110	01/01/23	CLOSE83465	0	2023	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-7255695.02						V				P	2023-02-27-18.54.53.480000	53214	CLO	5231357			Real Personal Property Taxes
117	01/01/22	CLOSE64585	0	2022	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-369637						V				P	2022-02-28-14.55.48.810000	20150	CLO	5231357			
117	01/01/23	CLOSE83473	0	2023	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-166099.9						V				P	2023-02-27-18.54.53.480000	20785	CLO	5231357			Real Personal Property Taxes
180	01/01/23	CLOSE83537	0	2023	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-39101133.09						V				P	2023-02-27-18.54.53.480000	29453	CLO	5231357			Real Personal Property Taxes
180	01/01/22	CLOSE43619	0	2022	236000821	Real Personal Property Taxes	Journals from closing	KY	12139	-5722637						V				P	2022-01-22-16.39.06.640000	28768	CLO	5231357			
180	02/14/23	APACC78523	2	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	7057756.96						V				P	2023-02-14-21.41.42.299863	47	AP	GLBATCH			Accounts Payable Accrual
117	02/14/23	APACC78507	2	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	29576.18						V				P	2023-02-14-21.40.58.357227	20	AP	GLBATCH			Accounts Payable Accrual
110	02/14/23	APACC78505	2	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	4180139.87						V				P	2023-02-14-21.40.52.220476	46	AP	GLBATCH			Accounts Payable Accrual
180	03/13/23	APACC94982	3	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	145103.37						V				P	2023-03-13-23.28.14.234920	24	AP	GLBATCH			Accounts Payable Accrual
117	03/13/23	APACC94966	3	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	2861.31						V				P	2023-03-13-23.27.38.132825	15	AP	GLBATCH			Accounts Payable Accrual
110	03/13/23	APACC94964	3	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	849978.51						V				P	2023-03-13-23.27.34.237555	59	AP	GLBATCH			Accounts Payable Accrual
110	03/30/22	BIO3484338	3	2022	236000821	Real Personal Property Taxes	Billing jmls	KY	12139	-403.59						V				P	2022-03-31-07.26.51.494394	4	BBI	GLBATCH			Billing jmls
110	03/09/23	BIO3694512	3	2023	236000821	Real Personal Property Taxes	Billing jmls	KY	12139	-1161.09						V				P	2023-03-10-15.42.41.126993	4	BBI	GLBATCH			Billing jmls
180	04/05/23	APACC10155	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	4139.43						V				P	2023-04-06-00.57.38.036903	29	AP	GLBATCH			Accounts Payable Accrual
117	04/05/23	APACC10132	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.12						V				P	2023-04-06-00.56.49.653912	13	AP	GLBATCH			Accounts Payable Accrual
117	04/13/23	APACC15968	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.11						V				P	2023-04-13-22.20.44.236542	9	AP	GLBATCH			Accounts Payable Accrual
110	04/13/23	APACC15965	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	20668.58						V				P	2023-04-13-22.20.37.389465	53	AP	GLBATCH			Accounts Payable Accrual
110	04/05/23	APACC10130	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	233989.93						V				P	2023-04-06-00.56.44.751451	53	AP	GLBATCH			Accounts Payable Accrual
180	04/13/23	APACC15983	4	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.43						V				P	2023-04-13-22.21.29.994033	20	AP	GLBATCH			Accounts Payable Accrual
180	05/30/23	APACC41733	5	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	3.24						V				P	2023-05-30-23.50.52.615919	37	AP	GLBATCH			Accounts Payable Accrual
117	05/30/23	APACC41716	5	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.01						V				P	2023-05-30-23.50.11.501758	17	AP	GLBATCH			Accounts Payable Accrual
110	05/30/23	APACC41713	5	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	5023.76						V				P	2023-05-30-23.50.05.066617	118	AP	GLBATCH			Accounts Payable Accrual
110	08/16/22	BIO3569148	8	2022	236000821	Real Personal Property Taxes	Billing jmls	KY	12139	1161.09						V				P	2022-08-17-05.37.55.593592	3	BBI	GLBATCH			Billing jmls
110	08/11/22	BIO3568103	8	2022	236000821	Real Personal Property Taxes	Billing jmls	KY	12139	-1161.09						V				P	2022-08-13-05.32.13.490808	2	BBI	GLBATCH			Billing jmls
180	09/30/23	TXOUAABA	9	2023	236000821	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	-40.28						V				P	2023-10-06-00.35.32.290939	6	UPL	S337959		NONREC	KYPCO KY 2022 OWNED-KY180
180	09/25/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	CORRECT BU SPLIT KY 2022 OWNED	KY	12139	-2883780.42						V				P	2023-10-02-10.49.19.135090	3 ONB	B10104P		NONREC	KYPCO KY 2022 OWNED-KY180
180	09/28/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	-413089.92						V				P	2023-10-02-14.37.58.518192	30	UPL	S349979		NONREC	KYPCO KY 2022 OWNED-KY180
180	09/15/23	APACC07855	9	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	2.51						V				P	2023-09-15-21.46.18.901764	36	AP	GLBATCH			Accounts Payable Accrual
180	09/01/23	APACC99190	9	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	37.77						V				P	2023-09-01-22.17.29.352704	21	AP	GLBATCH			Accounts Payable Accrual
110	09/02/22	APACC79147	9	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	198.11						V				P	2022-09-02-21.35.01.841672	84	AP	GLBATCH			Accounts Payable Accrual
110	09/28/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	-756380.46						V				P	2023-10-02-14.37.53.138212	26	UPL	S349979		NONREC	KYPCO KY 2022 OWNED-KY110
110	09/30/23	TXOUAABA	9	2023	236000821	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	-9347.09						V				P	2023-10-06-00.35.26.173872	2 UPL	S337959		NONREC	KYPCO KY 2022 OWNED-KY110
110	09/15/23	APACC07821	9	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	390.29						V				P	2023-09-15-21.45.27.361469	67	AP	GLBATCH			Accounts Payable Accrual
110	09/25/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	CORRECT BU SPLIT KY 2022 OWNED	KY	12139	2723435.92						V				P	2023-10-02-10.49.12.671773	1 ONB	B10104P		NONREC	KYPCO KY 2022 OWNED-KY110
110	09/01/23	APACC99169	9	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	8956.8						V				P	2023-09-01-22.16.12.375282	54	AP	GLBATCH			Accounts Payable Accrual
117	09/30/23	TXOUAABA	9	2023	236000821	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	-0.03						V				P	2023-10-06-00.35.29.316663	4 UPL	S337959		NONREC	KYPCO KY 2022 OWNED-KY117
117	09/25/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	CORRECT BU SPLIT KY 2022 OWNED	KY	12139	1603344.5						V				P	2023-10-02-10.49.16.215190	2 ONB	B10104P		NONREC	KYPCO KY 2022 OWNED-KY117
117	09/28/23	TXACCABA	9	2023	236000821	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	-26682.33						V				P	2023-10-02-14.37.56.104800	28 UPL	S349979		NONREC	KYPCO KY 2022 OWNED-KY117
117	09/01/23	APACC99172	9	2023	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.03						V				P	2023-09-01-22.16.19.907028	6	AP	GLBATCH			Accounts Payable Accrual
110	10/05/22	APACC98952	10	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	162.61						V				P	2022-10-05-22.23.53.690274	115	AP	GLBATCH			Accounts Payable Accrual
110	10/07/22	APACC01408	10	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	7278.43						V				P	2022-10-07-21.40.23.077457	66	AP	GLBATCH			Accounts Payable Accrual
117	07/31/22	TXACCIKN	7	2022	408102922	Real-Pers Prop Tax-Cap Leases	WV ONE-TIME ANNUAL ACCRUAL - A	WV	12139	6600		FINAN		G0000117	920	V		FANANDA	656	P	2022-07-30-12.15.09.219303	2 ONB	B10104P		REC	KYPCO WV 2023 LPP-WV117
180	10/05/22	APACC98971	10	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	11.37						V				P	2022-10-05-22.23.45.703664	24	AP	GLBATCH			Accounts Payable Accrual
180	10/07/22	APACC01426	10	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	9442.92						V				P	2022-10-07-21.41.19.658588	53	AP	GLBATCH			Accounts Payable Accrual
110	11/21/22	APACC25961	11	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	462.26						V				P	2022-11-21-21.23.28.978352	100	AP	GLBATCH			Accounts Payable Accrual
117	11/21/22	APACC25963	11	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.01						V				P	2022-11-21-21.23.33.916708	12	AP	GLBATCH			Accounts Payable Accrual
180	11/21/22	APACC25980	11	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	0.03						V				P	2022-11-21-21.24.12.789692	33	AP	GLBATCH			Accounts Payable Accrual
110	12/28/22	TXPMTPTX	12	2022	236000821	Real Personal Property Taxes	Move FRECo payment to KYPCo	KY	12139	191.53						V				P	2023-01-04-13.06.12.382912	2 ONB	S294989		NONREC	PMT-KY FRECO PYMT
117	09/30/23	TXOUAIKN	9	2023	408102923	Real-Pers Prop Tax-Cap Leases	KYPCO WV - INITIAL OUA ENTRY F	WV	12139	-984.46		FINAN		G0000117	920	V		FANANDA	655	P	2023-10-02-13.52.07.372787	2 ONB	B10104P		NONREC	TY23 WV OUA LSD PP
110	12/02/22	APACC32996	12	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	3214741.63						V				P	2022-12-02-21.38.25.368801	41	AP	GLBATCH			Accounts Payable Accrual
117	12/02/22	APACC32998	12	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	203537.09						V				P	2022-12-02-21.38.30.761168	13	AP	GLBATCH			Accounts Payable Accrual
180	12/02/22	APACC33013	12	2022	236000821	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	1803049.59						V				P	2022-12-02-21.39.08.651623	32	AP	GLBATCH			Accounts Payable Accrual
110	01/01/23	CLOSE83465	0	2023	236000822	Real Personal Property Taxes	Journals from closing	KY	12139	-10332254						V				P	2023-02-27-18.54.53.480000	53216	CLO	5231357			Real Personal Property Taxes
117	01/01/23	CLOSE83473	0	2023	236000822	Real Personal Property Taxes	Journals from closing	KY	12139	-1976866						V				P	2023-02-27-18.54.53.480000	20787	CLO	5231357			Real Personal Property Taxes
180	01/01/23	CLOSE83537	0	2023	236000822	Real Personal Property Taxes	Journals from closing	KY	12139	-7135180						V				P	2023-02-27-18.54.53.480000	29454	CLO	5231357			Real Personal Property Taxes
180	09/15/23	APACC07821	9	2023	236000822	Real Personal Property Taxes	Accounts Payable Accrual	KY	12139	45.72						V				P	2023-09-15-21.45.27.361469	68	AP	GLBATCH			Accounts Payable Accrual
110	12/31/22	TXDFLABA	12	2022	236000822	Real Personal Property Taxes	KPCO-KY TY2023 Deferral Setup	KY	12139	-1033254						V				P	2023-01-04-11.28.59.350706	2 UPL	S341158		REC	KYPCO KY 2023 OWNED
117	12/31/22	TXDFLABA	12	2022	236000822	Real Personal Property Taxes	KPCO-KY TY2023 Deferral Setup	KY	12139	-1976866						V				P	2023-01-04-11.28.59.908692	4 UPL	S341158		REC	KYPCO KY 2023 OWNED
180	12/31/22	TXDFLABA	12	2022	236000822	Real Personal Property Taxes	KPCO-KY TY2023 Deferral Setup	KY	12139	-7135180						V				P	2023-01-04-11.29.00.627627	6 UPL	S341158		REC	KYPCO KY 2023 OWNED
110	01/01/22	CLOSE43547	0	2022	236000823	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-264868.52						V				P	2022-01-22-16.39.06.640000	51042	CLO	5231357			
117	07/31/23	TXDFLIKN	7	2023	408103223	Real Personal Property Taxes	KYPCO WV - DEFERRAL SET UP FOR	WV	12139	-59000						V				P	2023-08-01-18.09.36.897734	2 ONB	B10104P		REC	KYPCO WV 2024 NU WV117
110	01/01/23	CLOSE83465	0	2023	236000321	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-193883.46						V				P	2023-02-27-18.54.53.480000	53433	CLO	5231357			Pers Prop Tax-Cap Leases
117	01/01/22	CLOSE64585	0	2022	236000321	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-12462						V				P	2022-02-28-14.55.48.810000	20314	CLO	5231357			
117	01/01/23	CLOSE83473	0	2023	236000321	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-9651.1						V				P	2023-02-27-18.54.53.480000	20959	CLO	5231357			Pers Prop Tax-Cap Leases
180	01/01/23	CLOSE83537	0	2023	236000321	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-159571.15						V				P	2023-02-27-18.54.53.480000	29524	CLO	5231357			Pers Prop Tax-Cap Leases
180	01/01/22	CLOSE43619	0	2022	236000321	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-205624						V				P	2022-01-22-16.39.06.640000	28836	CLO	5231357			
180	01/14/22	APACC40583	1	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	46028.51						V				P	2022-01-14-21.19.50.982554	25	AP	GLBATCH			Accounts Payable Accrual
117	01/14/22	APACC40568	1	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	2810.9						V				P	2022-01-14-21.19.12.224129	31	AP	GLBATCH			Accounts Payable Accrual
110	01/14/22	APACC40566	1	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	60083.01						V				P	2022-01-14-21.19.07.010553	74	AP	GLBATCH			Accounts Payable Accrual
110	02/25/22	APACC63830	2	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	1370.58						V				P	2022-02-25-21.26.51.817058	67	AP	GLBATCH			Accounts Payable Accrual
180	03/25/22	APACC81846	3	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	13.32						V				P	2022-03-25-21.25.24.533221	21	AP	GLBATCH			Accounts Payable Accrual
110	03/25/22	APACC81829	3	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	5791.23						V				P	2022-03-25-21.24.46.602789	65	AP	GLBATCH			Accounts Payable Accrual
110	07/05/22	APACC43507	7	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	5.4						V				P	2022-07-05-21.52.02.788607	43	AP	GLBATCH			Accounts Payable Accrual
117	09/28/23	TXACCABA	9	2023	236000321	Pers Prop Tax-Cap Leases	Clear KY Balances, TY2022 adju	KY	12139	9651.1						V				P	2023-10-02-14.37.56.104800	10 UPL	S349979		NONREC	KYPCO KY 2021 LPP-KY117
180	09/28/23	TXACCABA	9	2023	236000321	Pers Prop Tax-Cap Leases	Clear KY Balances, TY2022 adju	KY	12139	159571.15						V				P	2023-10-02-14.37.58.518192	12 UPL	S349979		NONREC	KYPCO KY 2021 LPP-KY180
110	09/28/23	TXACCABA	9	2023	236000321	Pers Prop Tax-Cap Leases	Clear KY Balances, TY2022 adju	KY	12139	193883.46						V				P	2023-10-02-14.37.53.138212	8 UPL	S349979		NONREC	KYPCO KY 2021 LPP-KY110
110	10/05/22	APACC98952	10	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	3693.22						V				P	2022-10-05-22.22.53.690274	116	AP	GLBATCH			Accounts Payable Accrual
110	11/02/22	APACC14907	11	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	41.62						V				P	2022-11-02-21.30.50.602892	64	AP	GLBATCH			Accounts Payable Accrual
180	11/02/22	APACC14925	11	2022	236000321	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	11.02						V				P	2022-11-02-21.31.37.469997	29	AP	GLBATCH			Accounts Payable Accrual
110	01/01/23	CLOSE83465	0	2023	236000322	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-201038.77						V				P	2023-02-27-18.54.53.480000	53434	CLO	5231357			Pers Prop Tax-Cap Leases
110	01/01/23	CLOSE83465	0	2023	236000322	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	2252.16						V		FANANDA		P	2023-02-27-18.54.53.480000	53435	CLO	5231357			Pers Prop Tax-Cap Leases
117	07/31/23	TXAMTJKN	7	2023	408100522	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	232044		FINAN		G0001267	971	V		FANANDA	655	P	2023-08-01-11.54.48.418126	19 ONB	B10104P		REC	KYPCO WV 2023 OWNED-WV117
117	07/31/23	NTCOM0676	7	2023	408100522	Real Personal Property Taxes	Intercompany Billing	WV	99910	-232044		FINAN		G0001267	971	V		FANANDA	655	P	2023-08-01-23.30.18.120925	110	PRA	GLBATCH			Intercompany Billing
117	07/31/23	MITC782736	7	2023	408100522	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	262310		FINAN		G0001267	971	V		FANANDA	655	P	2023-08-03-12.23.52.270888	22	GLA	GLBATCH			Mitchell Joint Facility
117	01/01/23	CLOSE83473	0	2023	236000322	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-9285.26						V				P	2023-02-27-18.54.53.480000	20960	CLO	5231357			Pers Prop Tax-Cap Leases
180	01/01/23	CLOSE83537	0	2023	236000322	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	-178920.19						V				P	2023-02-27-18.54.53.480000	29525	CLO	5231357			Pers Prop Tax-Cap Leases
110	08/31/23	TXAMTJKN	8	2023	408100522	Real Personal Property Taxes	KYPCO-ONE TIME EXPENSE FOR TY2	WV	12139	2008.07		FINAN		G0000110	999	V		FANANDA	655	P	2023-08-31-14.40.28.550049	1 ONB	B10104P		NONREC	KYPCO WV 2023 OWNED WV110
180	01/01/23	CLOSE83537	0	2023	236000322	Pers Prop Tax-Cap Leases	Journals from closing	KY	12139	132.19						V		FANANDA		P	2023-02-27-18.54.53.480000	29526	CLO	5231357			Pers Prop Tax-Cap Leases
117	08/31/23	TXAMTJKN	8	2023	408100522	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	232044		FINAN		G0001267	971	V		FANANDA	655	P	2023-08-31-14.37.53.442380	19 ONB	B10104P		REC	KYPCO WV 2023 OWNED-WV117
117	08/31/23	MITC801517	8	2023	408100522	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	262310		FINAN		G0001267	971	V		FANANDA	655	P	2023-09-06-12.42.47.217037	12 GLA	GLBATCH			Mitchell Joint Facility
117	08/31/23	NTCOM9416	8	2023	408100522	Real Personal Property Taxes	Intercompany Billing	WV	99910	-232044		FINAN		G0001267	971	V		FANANDA	655	P	2023-09-02-01.09.55.302519	92 PRA	GLBATCH			Intercompany Billing
180	01/31/22	TXDFLABA	1	2022	236000322	Pers Prop Tax-Cap Leases	KPCO-KY TY2022 LPP DEFERRAL SE	KY	12139	-236425						V				P	2022-01-31-10.30.13.165900	6 ONB	S294989		REC	KYPCO KY 2022 LPP
117	01/31/22	TXDFLABA	1	2022	236000322	Pers Prop Tax-Cap Leases	KPCO-KY TY2022 LPP DEFERRAL SE	KY	12139	-12797						V				P	2022-01-31-10.30.12.803710	4 ONB	S294989		REC	KYPCO KY 2022 LPP
117	09/30/23	MITC818590	9	2023	408100522	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	260033.5		FINAN		G0001267	971	V		FANANDA	655	P	2023-10-04-11.14.14.026781	21 GLA	GLBATCH			Mitchell Joint Facility
117	09/25/23	TXAMTJKN	9	2023	408100522	Real Personal Property Taxes	KYPCO WV - AMT CATCH UP BASED	WV	12139	-1924.25		FINAN		G0000117	999	V		FANANDA	655	P	2023-10-02-13.49.05.826049	4 ONB	B10104P		NONREC	KYPCO WV 2023 OWNED WV117
117	09/30/23	TXAMTJKN	9	2023	408100522	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	231082		FINAN		G0001267	971	V		FANANDA	655	P	2023-10-02-11.30.22.022017	19 ONB	B10104P		REC	KYPCO WV 2023 OWNED-WV117
117	09/30/23	NTCOM6594	9	2023	408100522	Real Personal Property Taxes	Intercompany Billing	WV	99910	-231082		FINAN		G0001267	971	V		FANANDA	655	P	2023-10-03-00.04.55.706134	92 PRA	GLBATCH			Intercompany Billing
110	01/31/22	TXDFLABA	1	2022	236000322	Pers Prop Tax-Cap Leases	KPCO-KY TY2022 LPP DEFERRAL SE	KY	12139	-276478						V				P	2022-02-01-11.30.12.297179	2 ONB	S294989		REC	KYPCO KY 2022 LPP
110	02/07/23	APACC75191	2	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	359.59						V				P	2023-02-07-21.43.12.454099	53	AP	GLBATCH			Accounts Payable Accrual
117	09/25/23	TXAMTJKN	9	2023	408100522	Real Personal Property Taxes	KYPCO WV - AMT CATCH UP BASED	WV	12139	-8.2		FINAN		G0000110	999	V		FANANDA	655	P	2023-10-02-13.49.01.953333	2 ONB	B10104P		NONREC	KYPCO WV 2023 OWNED WV110
110	02/14/23	APACC78505	2	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	60.32						V				P	2023-02-14-21.40.52.220476	47	AP	GLBATCH			Accounts Payable Accrual
117	03/31/23	APACC05205	3	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	2984.6						V				P	2023-03-31-23.35.11.794660	14	AP	GLBATCH			Accounts Payable Accrual
110	03/13/23	APACC94964	3	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	12302.15						V				P	2023-03-13-23.27.34.237555	60	AP	GLBATCH			Accounts Payable Accrual
180	04/05/23	APACC10155	4	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	13.46						V				P	2023-04-06-00.57.38.036903	30	AP	GLBATCH			Accounts Payable Accrual
117	04/27/23	APACC22515	4	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	573.87						V				P	2023-04-27-22.54.16.833069	10	AP	GLBATCH			Accounts Payable Accrual
110	04/05/23	APACC10130	4	2023	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	50.83						V				P	2023-04-06-00.56.44.751451	54	AP	GLBATCH			Accounts Payable Accrual
110	06/27/22	APACC36479	6	2022	236000322	Pers Prop Tax-Cap Leases	Accounts Payable Accrual	KY	12139	375.7						V				P	2022-06-27-21.56.17.624133	112	AP	GLBATCH			Accounts Payable Accrual
110	06/30/22	LEA242AJEO	6	2022	236000322	Pers Prop Tax-Cap Leases	Reclassify Property Tax invoic	KY	12139	618.7		FINAN		G0000110	920	V		FANANDA	655	P	2022-06-28-11.25.20.163284	2 UPL	S213188		REC	V540308
110	06/30/22	LEA242AJEO	6	2022	236000322	Pers Prop Tax-Cap Leases	Reclassify Property Tax invoic	KY	12139	580.4		FINAN		G0000110	920	V		FANANDA	655	P	2022-06-28-11.25.20.163284	3 UPL	S213188		REC	V540307
110	06/30/22	LEA242AJEO	6	2022	236000322	Pers Prop Tax-Cap Leases	Reclassify Property Tax invoic	KY	12139	436.3		FINAN		G0000110	920	V		FANANDA	655	P	2022-06-28-11.25.20.163284	4 UPL	S213188		REC	V442540
110	06/30/22	LEA242

110	07/31/22 TXACCABA	7	2022 236003522	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1133				V			P	2022-08-01-14.02.46.530215	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
117	04/30/23 NTCOM5476	4	2023 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2023-05-02-01.19.46.841340	94 PRA	GLBATCH		Intercompany Billing
117	04/30/23 MITCF27558	4	2023 408100521	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	243544	FINAN	G0001267	971	V	FANANDA	655	P	2023-05-03-12.30.25.908003	19 GLA	GLBATCH		Mitchell Joint Facility
117	04/30/23 TXAMTJKN	4	2023 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2023-04-29-14.11.41.728063	3 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
110	08/31/22 TXACCABA	8	2022 236003522	Real Prop Tax-Cap leases	KY Normal Monthly Accruals	KY	12139	-1133				V			P	2022-08-31-08.55.16.185807	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
110	09/02/22 APACC79147	9	2022 236003522	Real Prop Tax-Cap leases	Accounts Payable Accrual	KY	12139	2980.56				V			P	2022-09-02-21.35.01.841672	85 AP	GLBATCH		Accounts Payable Accrual
117	05/31/23 TXAMTJKN	5	2023 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2023-06-01-11.51.43.260438	19 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
117	05/31/23 MITC746795	5	2023 408100521	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	243544	FINAN	G0001267	971	V	FANANDA	655	P	2023-06-05-12.31.15.932348	19 GLA	GLBATCH		Mitchell Joint Facility
117	05/31/23 NTCOM4576	5	2023 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2023-06-01-23.29.40.081464	117 PRA	GLBATCH		Intercompany Billing
110	09/30/22 TXACCABA	9	2022 236003522	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1133				V			P	2022-09-30-12.15.51.406998	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
110	10/07/22 APACC0140B	10	2022 236003522	Real Prop Tax-Cap leases	Accounts Payable Accrual	KY	12139	10628.44				V			P	2022-10-07-21.40.23.077457	67 AP	GLBATCH		Accounts Payable Accrual
110	10/31/22 TXACCABA	10	2022 236003522	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1133				V			P	2022-10-31-14.56.21.754423	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
117	06/30/23 TXAMTJKN	6	2023 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862.78	FINAN	G0001267	971	V	FANANDA	655	P	2023-07-03-10.54.22.940910	19 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
110	11/30/22 TXACCABA	11	2022 236003522	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1133				V			P	2022-11-30-13.28.04.902533	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
117	06/30/23 MITC765114	6	2023 408100521	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	243547.48	FINAN	G0001267	971	V	FANANDA	655	P	2023-07-06-12.29.48.548032	20 GLA	GLBATCH		Mitchell Joint Facility
117	06/30/23 NTCOM2970	6	2023 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862.78	FINAN	G0001267	971	V	FANANDA	655	P	2023-07-04-01.06.28.321468	94 PRA	GLBATCH		Intercompany Billing
110	12/30/22 TXACCABA	12	2022 236003522	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1137				V			P	2022-12-27-11.30.53.926728	2 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
110	07/31/22 TXAMTJKN	7	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	952.55	FINAN	G0000110	999	V	FANANDA	655	P	2022-07-30-12.10.21.410142	1 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV110
110	01/31/23 TXACCABA	1	2023 236003523	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-02-02-19.43.42.107606	2 ONB	5294989	REC	KYPCO KY 2023 LRE-KY110
117	07/31/22 TXAMTJKN	7	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	230967	FINAN	G0001267	971	V	FANANDA	655	P	2022-07-30-12.10.22.293837	5 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
110	02/00/23 TXACCABA	2	2023 236003523	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-02-23-07.51.23.802272	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
117	07/31/22 MITC561024	7	2022 408100521	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	-240119	FINAN	G0001267	971	V	FANANDA	655	P	2022-08-03-14.02.36.069594	184 GLA	GLBATCH		Mitchell Joint Facility
117	07/31/22 INTCOM4877	7	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	249271	FINAN	G0001267	971	V	FANANDA	655	P	2022-08-02-00.21.35.340295	157 PRA	GLBATCH		Intercompany Billing
110	03/31/23 TXACCABA	3	2023 236003523	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-04-03-11.33.57.780324	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
110	04/30/23 TXACCABA	4	2023 236003523	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-04-29-14.32.47.985888	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
110	05/31/23 TXACCABA	5	2023 236003523	Real Prop Tax-Cap leases	KY NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-06-02-06.36.25.457131	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
117	08/31/22 TXAMTJKN	8	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	230967	FINAN	G0001267	971	V	FANANDA	655	P	2022-08-31-08.46.48.565184	3 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
117	08/31/22 INTCOM8079	8	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99920	249271	FINAN	G0001267	971	V	FANANDA	655	P	2022-09-02-00.02.26.180795	131 PRA	GLBATCH		Intercompany Billing
117	08/31/22 MITC580233	8	2022 408100521	Real Personal Property Taxes	Mitchell Joint Facility	WV	13403	-240119	FINAN	G0001267	971	V	FANANDA	655	P	2022-09-06-12.05.59.533970	13 GLA	GLBATCH		Mitchell Joint Facility
110	06/30/23 TXACCABA	6	2023 236003523	Real Prop Tax-Cap leases	NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-07-06-13.07.42.291479	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
110	07/30/23 TXACCABA	7	2023 236003523	Real Prop Tax-Cap leases	NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-08-01-17.16.49.017806	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
110	08/31/23 TXACCABA	8	2023 236003523	Real Prop Tax-Cap leases	NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-09-01-06.20.06.711417	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
117	09/25/22 TXAMTJKN	9	2022 408100521	Real Personal Property Taxes	KYPCO WV - UPDATE AMT AMOUNT B	WV	12139	7790.87	FINAN	G0001267	999	V	FANANDA	655	P	2022-10-01-07.16.10.127912	1 ONB	B10104P	NONREC	KYPCO WV 2022 OWNED WV117
117	09/30/22 TXAMTJKN	9	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-10-01-03.38.37.282835	3 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
110	09/15/23 APACC07821	9	2023 236003523	Real Prop Tax-Cap leases	Accounts Payable Accrual	KY	12139	2980.56				V			P	2023-09-15-21.45.27.361469	69 AP	GLBATCH		Accounts Payable Accrual
117	09/15/22 MITCH_JB	9	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	126113	FINAN	G0001267	971	V	FANANDA	997	P	2022-10-05-18.51.26.467332	3900 UPL	5007753	NONREC	RECORD KPCO SHARE OF MITCHELL
117	09/15/22 MITCH_JB	9	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	117431	FINAN	G0001267	971	V	FANANDA	997	P	2022-10-05-18.51.26.467332	3901 UPL	5007753	NONREC	RECORD KPCO SHARE OF MITCHELL
117	09/15/22 MITCH_JB	9	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	3895.44	FINAN	G0001267	999	V	FANANDA	997	P	2022-10-05-18.51.26.467332	3902 UPL	5007753	NONREC	RECORD KPCO SHARE OF MITCHELL
117	09/30/22 INTCOM6011	9	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-10-04-00.20.02.622750	129 PRA	GLBATCH		Intercompany Billing
117	09/30/22 INTCOM6011	9	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-7790.87	FINAN	G0001267	999	V	FANANDA	655	P	2022-10-04-00.20.02.622750	130 PRA	GLBATCH		Intercompany Billing
110	09/30/23 TXACCABA	9	2023 236003523	Real Prop Tax-Cap leases	NORMAL MONTHLY ACCRUALS	KY	12139	-1134				V			P	2023-10-02-09.33.04.840313	2 ONB	B10104P	REC	KYPCO KY 2023 LRE-KY110
180	01/30/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	443801	FINAN	G0000180	999	V	FANANDA	655	P	2022-02-01-16.05.53.178276	45 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY180
180	01/29/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	Normal Monthly Amortizations	KY	12139	-24956	FINAN	G0000180	999	V	FANANDA	655	P	2022-02-03-16.34.21.288304	11 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY180
117	01/30/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	28742	FINAN	G0001096	999	V	FANANDA	655	P	2022-02-01-16.05.51.024597	8 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY117
117	01/29/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	Normal Monthly Amortizations	KY	12139	1886	FINAN	G0001096	999	V	FANANDA	655	P	2022-02-03-16.34.19.586927	3 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY117
110	09/25/22 TXOUAJKN	9	2022 408100521	Real Personal Property Taxes	WV - OUA ENTRIES TY '22 FOR RA	WV	12139	23.38	FINAN	G0000110	999	V	FANANDA	655	P	2022-10-01-07.19.33.794756	6 ONB	B10104P	NONREC	OUA NU WV TY22
110	01/30/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	814529	FINAN	G0000110	999	V	FANANDA	655	P	2022-02-01-16.05.50.412647	3 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY110
110	01/29/22 TXAMTABA	1	2022 408100521	Real Personal Property Taxes	Normal Monthly Amortizations	KY	12139	12607	FINAN	G0000110	999	V	FANANDA	655	P	2022-02-03-16.34.19.164488	1 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY110
180	02/28/22 TXAMTABA	2	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-03-01-07.56.07.369083	45 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY180
117	10/31/22 TXAMTJKN	10	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-10-28-10.21.12.368385	3 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
117	10/31/22 INTCOM3845	10	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-11-02-00.52.26.274699	109 PRA	GLBATCH		Intercompany Billing
117	10/15/22 MITCH_JB	10	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	126113 S052	FINAN	G0001267	971	V	FANANDA	997	P	2022-11-04-14.12.21.831650	3722 UPL	5351016	REC	RECORD KPCO SHARE OF MITCHELL
117	10/15/22 MITCH_JB	10	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	117431 S052	FINAN	G0001267	971	V	FANANDA	997	P	2022-11-04-14.12.21.831650	3723 UPL	5351016	REC	RECORD KPCO SHARE OF MITCHELL
117	02/28/22 TXAMTABA	2	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-03-01-07.56.04.038980	8 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY117
110	02/28/22 TXAMTABA	2	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-03-01-07.56.03.300880	3 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY110
117	11/30/22 TXAMTJKN	11	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-11-30-14.23.53.209949	3 ONB	5294989	REC	KYPCO WV 2022 OWNED-WV117
180	03/31/22 TXAMTABA	3	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-03-31-07.37.05.498845	45 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY180
117	11/30/22 INTCOM1910	11	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-12-01-23.46.26.174526	109 PRA	GLBATCH		Intercompany Billing
117	11/25/22 MITCH_JB	11	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	117431	FINAN	G0001267	971	V	FANANDA	997	P	2022-12-05-15.38.00.873794	4001 UPL	5357777	REC	Real Personal Property Taxes
117	11/25/22 MITCH_JB	11	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	126113	FINAN	G0001267	971	V	FANANDA	997	P	2022-12-05-15.38.00.873794	4000 UPL	5357777	REC	Real Personal Property Taxes
117	03/31/22 TXAMTABA	3	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-03-31-07.37.02.912067	8 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY117
110	03/31/22 TXAMTABA	3	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-03-31-07.37.02.434748	3 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY110
117	12/31/22 TXAMTJKN	12	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	WV	12139	234862	FINAN	G0001267	971	V	FANANDA	655	P	2022-12-27-11.36.44.560386	3 ONB	B10104P	REC	KYPCO WV 2022 OWNED-WV117
180	04/30/22 TXAMTABA	4	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-04-29-14.54.45.977512	45 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY180
117	12/31/22 INTCOM0629	12	2022 408100521	Real Personal Property Taxes	Intercompany Billing	WV	99910	-234862	FINAN	G0001267	971	V	FANANDA	655	P	2023-01-04-04.09.44.818227	123 PRA	GLBATCH		Intercompany Billing
117	12/25/22 MITCH_JB	12	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	126113	FINAN	G0001267	971	V	FANANDA	997	P	2023-01-05-17.25.41.423266	4889 UPL	5294920 TXAMTJKN	REC	Real Personal Property Taxes
117	12/25/22 MITCH_JB	12	2022 408100521	Real Personal Property Taxes	TO BILL KPCO FOR MITCHELL ACTI	WV	13403	117431	FINAN	G0001267	971	V	FANANDA	997	P	2023-01-05-17.25.41.423266	4889 UPL	5294920 INTCOM0689	REC	Real Personal Property Taxes
117	04/30/22 TXAMTABA	4	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-04-29-14.54.43.492805	8 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY117
110	04/30/22 TXAMTABA	4	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-04-29-14.54.42.746782	3 ONB	5294989	REC	KYPCO KY 2022 OWNED-KY110
117	05/31/22 TXAMTABA	5	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-05-27-13.47.02.912068	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
110	05/31/22 TXAMTABA	5	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-05-27-13.47.02.406802	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
180	05/31/22 TXAMTABA	5	2022 408100521	Real Personal Property Taxes	NORMAL MONTHLY AMORTIZATIONS	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-05-27-13.47.05.283319	45 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
110	06/28/22 TXAMTABA	6	2022 408100521	Real Personal Property Taxes	Ky Normal Monthly Amortization	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-06-22-01.03.53.724071	3 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY110
117	06/28/22 TXAMTABA	6	2022 408100521	Real Personal Property Taxes	Ky Normal Monthly Amortization	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-06-22-01.04.11.207153	8 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY117
180	06/28/22 TXAMTABA	6	2022 408100521	Real Personal Property Taxes	Ky Normal Monthly Amortization	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-06-22-01.05.27.632061	12 UPL	5337959	REC	KYPCO KY 2022 OWNED-KY180
110	07/31/22 TXAMTABA	7	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-08-01-14.04.59.243723	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
117	07/31/22 TXAMTABA	7	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-08-01-14.05.01.031866	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
180	07/31/22 TXAMTABA	7	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-08-01-14.05.01.988096	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
110	08/31/22 TXAMTABA	8	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-08-31-08.59.40.434283	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
117	08/31/22 TXAMTABA	8	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-08-31-08.59.40.950288	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
180	08/31/22 TXAMTABA	8	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-08-31-08.59.41.377594	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
117	09/30/23 TXOUAABA	9	2023 408100521	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	0.03	FINAN	G0001096	999	V	FANANDA	655	P	2023-10-06-00.35.29.316663	3 UPL	5337959	NONREC	KYPCO KY 2022 OWNED-KY117
117	09/30/22 TXAMTABA	9	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-09-30-12.35.45.918443	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
117	09/28/23 TXACCABA	9	2023 408100521	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	26682.33	FINAN	G0001096	999	V	FANANDA	655	P	2023-10-02-14.37.56.104800	27 UPL	5349979	NONREC	KYPCO KY 2022 OWNED-KY117
117	07/31/23 MITC782736	7	2023 408102923	Real-Pers Prop Tax-Cap Leases	Mitchell Joint Facility	WV	13403	2262	FINAN	G0000413	920	V	FANANDA	655	P	2023-08-03-12.23.52.270888	20 GLA	GLBATCH		Mitchell Joint Facility
180	09/30/23 TXOUAABA	9	2023 408100521	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	40.28	FINAN	G0000180	999	V	FANANDA	655	P	2023-10-06-00.35.32.290939	5 UPL	5337959	NONREC	KYPCO KY 2022 OWNED-KY180
180	09/30/22 TXAMTABA	9	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-09-30-12.35.46.340999	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
180	09/28/23 TXACCABA	9	2023 408100521	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	413089.92	FINAN	G0000180	999	V	FANANDA	655	P	2023-10-02-14.37.58.518192	29 UPL	5349979	NONREC	KYPCO KY 2022 OWNED-KY180
110	09/30/23 TXOUAABA	9	2023 408100521	Real Personal Property Taxes	KYOUA to clear payments	KY	12139	9347.09	FINAN	G0000110	999	V	FANANDA	655	P	2023-10-06-00.35.26.173872	1 UPL	5337959	NONREC	KYPCO KY 2022 OWNED-KY110
110	09/30/22 TXAMTABA	9	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-09-30-12.35.45.358440	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
110	09/28/23 TXACCABA	9	2023 408100521	Real Personal Property Taxes	Clear KY Balances, TY2022 adju	KY	12139	756380.46	FINAN	G0000110	999	V	FANANDA	655	P	2023-10-02-14.37.53.138212	25 UPL	5349979	NONREC	KYPCO KY 2022 OWNED-KY110
110	10/31/22 TXAMTABA	10	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-10-31-15.02.27.889898	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
117	10/31/22 TXAMTABA	10	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-10-31-15.02.28.442755	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
180	10/31/22 TXAMTABA	10	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-10-31-15.02.28.820454	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
110	11/30/22 TXAMTABA	11	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827136	FINAN	G0000110	999	V	FANANDA	655	P	2022-11-30-13.40.28.134583	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
117	11/30/22 TXAMTABA	11	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30628	FINAN	G0001096	999	V	FANANDA	655	P	2022-11-30-13.40.28.876482	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
117	01/01/22 CLOSE64585	0	2022 236003321	Pers Prop Tax-Cap Leases	Journals from closing	WV	12139	-6600				V			P	2022-02-28-14.55.48.810000	20315 CLO	5231357		
180	11/30/22 TXAMTABA	11	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845	FINAN	G0000180	999	V	FANANDA	655	P	2022-11-30-13.40.29.468458	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
110	12/30/22 TXAMTABA	12	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	827126.88	FINAN	G0000110	999	V	FANANDA	655	P	2022-12-27-11.35.08.593444	3 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY110
117	12/30/22 TXAMTABA	12	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	30629	FINAN	G0001096	999	V	FANANDA	655	P	2022-12-27-11.35.09.085270	8 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY117
180	12/30/22 TXAMTABA	12	2022 408100521	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	418845.12	FINAN	G0000180	999	V	FANANDA	655	P	2022-12-27-11.35.09.507782	12 ONB	B10104P	REC	KYPCO KY 2022 OWNED-KY180
180	01/31/23 TXAMTABA	1	2023 408100522	Real Personal Property Taxes	KY NORMAL MONTHLY AMORTIZATION	KY	12139	503001	FINAN	G0000180	999	V	FANANDA	655	P	2023-02-02-20.23.46.600892	13 ONB

117	09/30/23 TXOUAJKN	9	2023 236003322	Pers Prop Tax-Cap Leases	KYPCO WV - INITIAL OUA ENTRY F	WV	12139	984.46				V				P	2023-10-02-13.52.07.372787	1 ONB	B10104P	NONREC	TY23 WV OUA LSD PP
117	01/31/23 TXAMTABA	1	2023 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-02-02-20.23.46.174769	6 ONB	S296208	REC	KYPCO KY 2023 LPP-KY117
110	01/30/22 TXAMTABA	1	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-02-01-16.05.50.412647	1 ONB	S294989	REC	KYPCO KY 2022 LPP-KY110
110	01/31/23 TXAMTABA	1	2023 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-02-02-20.23.45.542131	1 ONB	S296208	REC	KYPCO KY 2023 LPP-KY110
180	02/28/22 TXAMTABA	2	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-03-01-07.56.07.369083	43 ONB	S294989	REC	KYPCO KY 2022 LPP-KY180
117	02/28/22 TXAMTABA	2	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-03-01-07.56.04.038980	6 ONB	S294989	REC	KYPCO KY 2022 LPP-KY117
110	02/28/22 TXAMTABA	2	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-03-01-07.56.03.300880	1 ONB	S294989	REC	KYPCO KY 2022 LPP-KY110
180	03/31/22 TXAMTABA	3	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-03-31-07.37.05.498845	43 ONB	S294989	REC	KYPCO KY 2022 LPP-KY180
117	03/31/22 TXAMTABA	3	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-03-31-07.37.02.912067	6 ONB	S294989	REC	KYPCO KY 2022 LPP-KY117
110	03/31/22 TXAMTABA	3	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-03-31-07.37.02.434748	1 ONB	S294989	REC	KYPCO KY 2022 LPP-KY110
180	04/30/22 TXAMTABA	4	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-04-29-14.54.45.977512	43 ONB	S294989	REC	KYPCO KY 2022 LPP-KY180
117	04/30/22 TXAMTABA	4	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-04-29-14.54.43.492805	6 ONB	S294989	REC	KYPCO KY 2022 LPP-KY117
110	04/30/22 TXAMTABA	4	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-04-29-14.54.42.746782	1 ONB	S294989	REC	KYPCO KY 2022 LPP-KY110
180	05/31/22 TXAMTABA	5	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-05-27-13.47.05.283319	43 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
117	05/31/22 TXAMTABA	5	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-05-27-13.47.02.912068	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
110	05/31/22 TXAMTABA	5	2022 408102922	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-05-27-13.47.02.406802	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
110	06/28/22 TXAMTABA	6	2022 408102922	Real-Pers Prop Tax-Cap Leases	Ky Normal Monthly Amortization	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-06-22-01.03.53.724071	1 UPL	S337959	REC	KYPCO KY 2022 LPP-KY110
117	06/28/22 TXAMTABA	6	2022 408102922	Real-Pers Prop Tax-Cap Leases	Ky Normal Monthly Amortization	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-06-22-01.04.11.207153	6 UPL	S337959	REC	KYPCO KY 2022 LPP-KY117
180	06/28/22 TXAMTABA	6	2022 408102922	Real-Pers Prop Tax-Cap Leases	Ky Normal Monthly Amortization	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-06-22-01.05.27.632061	10 UPL	S337959	REC	KYPCO KY 2022 LPP-KY180
110	07/31/22 TXAMTABA	7	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-08-01-14.04.51.243723	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
110	07/29/22 TXACCABA	7	2022 408102922	Real-Pers Prop Tax-Cap Leases	Move payments to expense for L	KY	12139	7910.33	FINAN	G0000110	920	V	FANANDA 655			P	2022-07-29-13.44.27.713138	2 UPL	S349979	NONREC	MOVE LPP PAYT TO EXPENSE
110	01/01/23 CLOSE83465	0	2023 236000822	Real Personal Property Taxes	Journals from closing	WV	12139	-2008.07				V				P	2023-02-27-18.54.53.480000	53217 CLO	S231357		Real Personal Property Taxes
117	07/31/22 TXAMTABA	7	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-08-01-14.05.01.031866	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
117	01/01/23 CLOSE83473	0	2023 236000822	Real Personal Property Taxes	Journals from closing	WV	12139	-2885259.93				V				P	2023-02-27-18.54.53.480000	20788 CLO	S231357		Real Personal Property Taxes
180	07/31/22 TXAMTABA	7	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-08-01-14.05.01.988096	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
117	07/31/22 TXDFLIKN	7	2022 236000822	Real Personal Property Taxes	KYPCO WV - Deferral set up for	WV	12139	-59000				V				P	2022-07-30-12.33.05.761985	2 ONB	B10104P	REC	KYPCO WV 2023 NU-WV117
110	08/22/23 APACC92772	8	2023 236000822	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1478.9				V				P	2023-08-22-21.59.57.063060	34 AP	GLBATCH		Accounts Payable Accrual
117	08/22/23 APACC92777	8	2023 236000822	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1443923.32				V				P	2023-08-22-22.00.08.787605	14 AP	GLBATCH		Accounts Payable Accrual
110	08/31/22 TXAMTABA	8	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-08-31-08.59.40.434283	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
110	09/25/23 TXAMTJKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - AMT CATCH UP BASED	WV	12139	8.2				V				P	2023-10-02-13.49.03.953333	1 ONB	B10104P	NONREC	KYPCO WV 2023 OWNED WV110
110	09/30/23 TXPMTJKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	-478.97				V				P	2023-10-02-13.43.59.552512	1 ONB	B10104P	NONREC	CORRECT BU SPLIT UTILITY PYMT
117	09/30/23 TXPMTJKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	478.97				V				P	2023-10-02-13.44.01.531106	2 ONB	B10104P	NONREC	CORRECT BU SPLIT UTILITY PYMT
117	09/30/23 TXPMTJKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	1953.72				V				P	2023-10-02-13.44.01.531106	3 ONB	B10104P	NONREC	CORRECT VINTAGE ON FRECO PYMT
117	09/25/23 TXDFLIKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - UPDATE DFL BASED ON	WV	12139	11545.53				V				P	2023-10-02-13.46.54.938826	1 ONB	B10104P	NONREC	KYPCO WV 2023 OWNED WV117
117	09/30/23 TXOUAJKN	9	2023 236000822	Real Personal Property Taxes	KYPCO WV - INITIAL OUA ENTRY F	WV	12139	2000.12				V				P	2023-10-02-13.52.07.372787	3 ONB	B10104P	NONREC	TY23 WV OUA NU
117	08/31/22 TXAMTABA	8	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-08-31-08.59.40.950288	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
110	12/31/22 TXDFLIKN	12	2022 236000822	Real Personal Property Taxes	ANNUAL DEFERRAL SET UP - TY202	WV	12139	-2008.07				V				P	2023-01-03-14.35.06.002116	1 ONB	S294989	REC	SET UP TY2023 DEFERRAL
180	08/31/22 TXAMTABA	8	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-08-31-08.59.41.377594	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
110	12/31/22 TXDFLIKN	12	2022 236000822	Real Personal Property Taxes	ANNUAL DEFERRAL SET UP - TY202	WV	12139	-2826259.93				V				P	2023-01-03-14.35.06.673882	3 ONB	S294989	REC	SET UP TY2023 DEFERRAL
117	09/30/22 TXAMTABA	9	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-09-30-12.35.45.918443	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
180	09/30/22 TXAMTABA	9	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-09-30-12.35.46.340999	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
110	09/30/22 TXAMTABA	9	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-09-30-12.35.45.358440	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
110	10/31/22 TXAMTABA	10	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-10-31-15.02.27.889898	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
117	10/31/22 TXAMTABA	10	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-10-31-15.02.28.442755	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
180	10/31/22 TXAMTABA	10	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-10-31-15.02.28.820454	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
110	01/01/23 CLOSE83465	0	2023 236000821	Real Personal Property Taxes	Journals from closing	WV	12139	-708.46				V				P	2023-02-27-18.54.53.480000	53215 CLO	S231357		Real Personal Property Taxes
110	01/01/22 CLOSE43547	0	2022 236000821	Real Personal Property Taxes	Journals from closing	WV	12139	-1393.55				V				P	2022-01-22-16.39.06.640000	50829 CLO	S231357		
110	11/30/22 TXAMTABA	11	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23040	FINAN	G0000110	920	V	FANANDA 655			P	2022-11-30-13.40.28.134583	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
110	01/01/22 CLOSE64585	0	2022 236000821	Real Personal Property Taxes	Journals from closing	WV	12139	-2844706.45				V				P	2022-02-28-14.55.48.810000	20151 CLO	S231357		
117	11/30/22 TXAMTABA	11	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1066	FINAN	G0000117	920	V	FANANDA 655			P	2022-11-30-13.40.28.878482	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
117	01/01/23 CLOSE83473	0	2023 236000821	Real Personal Property Taxes	Journals from closing	WV	12139	-141623.83				V				P	2023-02-27-18.54.53.480000	20786 CLO	S231357		Real Personal Property Taxes
180	11/30/22 TXAMTABA	11	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19702	FINAN	G0000180	920	V	FANANDA 655			P	2022-11-30-13.40.29.468458	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
110	12/30/22 TXAMTABA	12	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	23038	FINAN	G0000110	920	V	FANANDA 655			P	2022-12-27-11.35.08.593444	1 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY110
117	12/30/22 TXAMTABA	12	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1071	FINAN	G0000117	920	V	FANANDA 655			P	2022-12-27-11.35.09.085270	6 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY117
117	02/27/23 TXPMTJKN	2	2023 236000821	Real Personal Property Taxes	Correct 2nd half WV pymts BU S	WV	12139	450.25				V				P	2023-03-03-22.36.19.038510	1 UPL	S296208	NONREC	KYPCO WV 2022 WV110
180	12/30/22 TXAMTABA	12	2022 408102922	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	19703	FINAN	G0000180	920	V	FANANDA 655			P	2022-12-27-11.35.09.507782	10 ONB	B10104P	REC	KYPCO KY 2022 LPP-KY180
117	02/25/23 TXACCJKN	2	2023 236000821	Real Personal Property Taxes	Clear Balance in WV account	WV	12139	0.02				V				P	2023-03-03-22.36.51.079657	4 UPL	S295327	NONREC	ACCRUE FOR PENNY BALANCE
117	02/01/23 APACC69276	2	2023 236000821	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1415775.56				V				P	2023-02-01-21.35.12.649502	23 AP	GLBATCH		Accounts Payable Accrual
180	02/20/23 TXAMTABA	2	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY Normal Monthly Amortization	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-02-23-11.30.43.215713	9 UPL	S294989	REC	KYPCO KY 2023 LPP-KY180
110	02/27/23 TXPMTJKN	2	2023 236000821	Real Personal Property Taxes	Correct 2nd half WV pymts BU S	WV	12139	-450.25				V				P	2023-03-03-22.34.17.318432	2 UPL	S296208	NONREC	KYPCO WV 2022 WV117
110	02/01/23 APACC69273	2	2023 236000821	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1158.72				V				P	2023-02-01-21.35.04.725136	41 AP	GLBATCH		Accounts Payable Accrual
110	02/25/23 TXACCJKN	2	2023 236000821	Real Personal Property Taxes	Clear Balance in WV account	WV	12139	-0.01				V				P	2023-03-03-22.36.49.317499	2 UPL	S295327	NONREC	ACCRUE FOR PENNY BALANCE
117	02/20/23 TXAMTABA	2	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY Normal Monthly Amortization	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-02-23-11.30.42.757102	5 UPL	S294989	REC	KYPCO KY 2023 LPP-KY117
110	02/20/23 TXAMTABA	2	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY Normal Monthly Amortization	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-02-23-11.30.42.234173	1 UPL	S294989	REC	KYPCO KY 2023 LPP-KY110
180	03/31/23 TXAMTABA	3	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-04-03-11.39.10.871879	9 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
117	03/31/23 TXAMTABA	3	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-04-03-11.39.08.795545	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
110	03/31/23 TXAMTABA	3	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-04-03-11.39.06.086568	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
180	04/30/23 TXAMTABA	4	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-04-29-14.37.14.920750	9 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
117	04/30/23 TXAMTABA	4	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-04-29-14.37.12.946660	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
110	04/30/23 TXAMTABA	4	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-04-29-14.37.09.832484	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
180	05/31/23 TXAMTABA	5	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-06-02-06.34.08.006407	9 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
117	05/31/23 TXAMTABA	5	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-06-02-06.34.05.846145	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
110	05/31/23 TXAMTABA	5	2023 408102923	Real-Pers Prop Tax-Cap Leases	KY NORMAL MONTHLY AMORTIZATION	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-06-02-06.34.02.960017	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
180	06/30/23 TXAMTABA	6	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	44695	FINAN	G0000180	920	V	FANANDA 655			P	2023-07-06-13.11.02.097113	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
117	06/30/23 TXAMTABA	6	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-07-06-13.11.04.063097	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
180	06/30/23 TXAMTABA	6	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-07-06-13.11.13.618850	41 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
110	08/25/22 APACC72803	8	2022 236000821	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1158.73				V				P	2022-08-25-21.30.28.008191	50 AP	GLBATCH		Accounts Payable Accrual
110	07/30/23 TXAMTABA	7	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-08-01-17.23.40.504398	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
117	07/30/23 TXAMTABA	7	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-08-01-17.23.42.860163	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
117	08/25/22 APACC72806	8	2022 236000821	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1453338.08				V				P	2022-08-25-21.30.36.329352	38 AP	GLBATCH		Accounts Payable Accrual
117	08/22/23 APACC92777	8	2023 236000821	Real Personal Property Taxes	Accounts Payable Accrual	WV	12139	1953.72				V				P	2023-08-22-22.00.08.787605	13 AP	GLBATCH		Accounts Payable Accrual
180	07/30/23 TXAMTABA	7	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-08-01-17.23.56.919704	41 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
110	08/31/23 TXAMTABA	8	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-09-01-06.25.49.934824	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
117	08/31/23 TXAMTABA	8	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-09-01-06.25.53.427910	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
180	08/31/23 TXAMTABA	8	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-09-01-06.26.10.675778	41 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
117	09/30/23 TXAMTABA	9	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1509	FINAN	G0000117	920	V	FANANDA 655			P	2023-10-02-10.40.15.912869	5 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY117
180	09/30/23 TXAMTABA	9	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	1113	FINAN	G0000180	920	V	FANANDA 655			P	2023-10-02-10.40.26.278356	41 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY180
110	09/30/23 TXAMTABA	9	2023 408102923	Real-Pers Prop Tax-Cap Leases	NORMAL MONTHLY AMORTIZATIONS	KY	12139	44695	FINAN	G0000110	920	V	FANANDA 655			P	2023-10-02-10.40.13.398031	1 ONB	B10104P	REC	KYPCO KY 2023 LPP-KY110
110	01/28/22 TXACCABA	1	2022 408103622	Real Prop Tax-Cap Leases	NORMAL MONTHLY ACCRUALS	KY	12139	1133	FINAN	G0000110	910	V	FANANDA 655			P	2022-02-01-15.18.07.418231	1 ONB	S294989	REC	KYPCO KY 2022 LRE-KY110
110	02/16/23 TXACCABA	2	2023 408103622	Real Prop Tax-Cap Leases	KYPCO KY 2022 LRE OUA	KY	12139	9	FINAN	G0000110	910	V	FANANDA 655			P	2023-03-03-23.28.12.147829	1 ONB	B10104P	NONREC	KYPCO KY 2022 LRE-KY110
110	02/28/22 TXACCABA	2	2022 408103622	Real Prop Tax-Cap Leases	NORMAL MONTHLY ACCRUALS	KY	12139	1133	FINAN	G0000110	910	V	FANANDA 655			P	2022-03-01-07.08.13.311611	1 ONB	S294989	REC	KYPCO KY 2022 LRE-KY110
110	09/25/22 TXPMTJKN	9	2022 236000821	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	-450.26				V				P	2022-10-01-07.14.21.385417	1 ONB	B10104P	NONREC	CORRECT BU SPLIT '22 OWNED
110	09/25/22 TXOUAJKN	9	2022 236000821	Real Personal Property Taxes	WV - OUA ENTRIES TY '22 FOR RA	WV	12139	-23.38				V				P	2022-10-01-07.19.33.794756	5 ONB	B10104P	NONREC	OUA NU WV TY22
110	03/31/22 TXACCABA	3	2022 408103622	Real Prop Tax-Cap Leases	NORMAL MONTHLY ACCRUALS	KY	12139	1133	FINAN	G0000110	910	V	FANANDA 655			P	2022-03-31-07.33.33.065861	1 ONB	S294989	REC	KYPCO KY 2022 LRE-KY110
110	04/30/22 TXACCABA	4	2022 408103622	Real Prop Tax-Cap Leases	NORMAL MONTHLY ACCRUALS	KY	12139	1133	FINAN	G0000110	910	V	FANANDA 655			P	2022-04-29-13.47.46.378604	1 ONB	S294989	REC	KYPCO KY 2022 LRE-KY110
117	09/25/22 TXDFLJKN	9	2022 236000821	Real Personal Property Taxes	KYPCO WV - UPDATE DFL AMOUNT B	WV	12139	-46745.2				V				P	2022-10-01-07.17.30.847512	1 ONB	B10104P	NONREC	KYPCO WV 2022 OWNED WV117
110	05/31/22 TXACCABA	5	2022 408103622	Real Prop Tax-Cap Leases	NORMAL MONTHLY ACCRUALS	KY	12139	1133	FINAN	G0000110	910	V	FANANDA 655			P	2022-05-27-13.30.47.444288	1 ONB	B10104P	REC	KYPCO KY 2022 LRE-KY110
117	09/25/22 TXPMTJKN	9	2022 236000821	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	450.26				V				P	2022-10-01-07.14.21.997186	2 ONB	B10104P	NONREC	CORRECT BU SPLIT '22 OWNED
117	09/25/22 TXOUAJKN	9	2022 236000821	Real Personal Property Taxes	WV - OUA ENTRIES TY '22 FOR RA	WV	12139	21437.48				V				P	2022-10-01-07.19.34.515817	3 ONB	B10104P	NONREC	OUA NU WV TY22
117	09/30/23 TXPMTJKN	9	2023 236000821	Real Personal Property Taxes	KYPCO WV - CORRECT BU SPLIT ON	WV	12139	-1953.72				V				P

KENTUCKY POWER COMPANY
COMPUTATION OF THE GROSS REVENUE
CONVERSION FACTOR
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER S-2
PAGE 2 OF 3

Line No. (1)	Description (2)		Percent of Incremental Gross Revenues (3)
1	Operating Revenues		100.00%
2	Less: Uncollectible Accounts Expense 1/		0.4000%
3	KPSC Maintenance Fee		0.1493%
4	Income Before income Taxes		99.4507%
5	Less: State Income Taxes (L4 X 5.0065%) 2/	5.0065%	4.9790%
6	Income Before Federal Income Taxes		94.4717%
7	Less: Federal income Taxes (L6 X 21.00%)	21.00%	19.8391%
8	Operating Income Percentage		74.6326%
9	Gross Revenue Conversion Factor (100% / L8)		**1.33989704**

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

2/ State Income Tax Effective Rate Calculations

State Income Tax Rate - Illinois	9.50%	
Apportionment Factor	0.0000%	
Effective Illinois State Income Tax Rate		0.0000%
State Income Tax Rate - KY	5.00%	
Apportionment Factor	100.0000%	
Effective Kentucky State Income Tax Rate		5.0000%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor	0.0000%	
Effective Michigan State Income Tax Rate		0.0000%
State Income Tax Rate - WV	6.50%	
Apportionment Factor	0.1000%	
Effective West Virginia State Income Tax Rate		0.0065%
Total Effective State Income Tax Rate		5.0065%

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Schlessman Verification Form.doc

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Pages:	1
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E-Signature Summary

E-Signature 1: Linda Schlessman (LS)
November 02, 2023 13:34:45 -8:00 [2F640D6F71F5] [12.111.104.2]
lmschlessman@aep.com (Principal) (Personally Known)

E-Signature Notary: Marilyn Michelle Caldwell (MMC)
November 02, 2023 13:34:45 -8:00 [17C1086FE7B7] [167.239.221.107]
mmcaldwell@aep.com
I, Marilyn Michelle Caldwell, did witness the participants named above electronically sign this document.

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VERIFICATION

The undersigned, Linda M. Schlessman, being duly sworn, deposes and says she is the Tax Accounting and Regulatory Support Manager for American Electric Power Service Corporation, that she has personal knowledge of the matters set forth in the foregoing testimony and the information contained therein is true and correct to the best of her information, knowledge, and belief after reasonable inquiry.

Linda Schlessman

Linda M. Schlessman

Commonwealth of Kentucky)
) Case No. 2023-00159
County of Boyd)

Subscribed and sworn to before me, a Notary Public in and before said County and State, by Linda M. Schlessman, on November 2, 2023.

Notary Public

MARILYN MICHELLE CALDWELL
ONLINE NOTARY PUBLIC
STATE AT LARGE KENTUCKY
Commission # KYNP71841
My Commission Expires May 05, 2027

My Commission Expires May 5, 2027 Notarial act performed by audio-visual communication

Notary ID Number KYNP71841

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