

**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

**TESTIMONY OF**

**KATHARINE I. WALSH**

**ON BEHALF OF KENTUCKY POWER COMPANY**

**IN SUPPORT OF THE SETTLEMENT AGREEMENT**

**SETTLEMENT TESTIMONY OF  
KATHARINE I. WALSH, ON BEHALF OF  
KENTUCKY POWER COMPANY  
BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY**

**CASE NO. 2023-00159**

**TABLE OF CONTENTS**

I. INTRODUCTION.....	S1
II. RATE IMPACT OF THE SETTLEMENT AGREEMENT .....	S2

**EXHIBITS**

EXHIBIT	DESCRIPTION
EXHIBIT KIW-1S	Settlement Revenue Requirement
EXHIBIT KIW-2S	Settlement Base Rate Summary Table
EXHIBIT KIW-3S	Settlement Proforma Summary

**SETTLEMENT TESTIMONY OF  
KATHARINE I. WALSH, ON BEHALF OF  
KENTUCKY POWER COMPANY  
BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY**

**I. INTRODUCTION**

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND POSITION.**

2 A. My name is Katharine I. Walsh. My business address is 1 Riverside Plaza, Columbus,  
3 Ohio 43215. I am employed by American Electric Power Service Corporation  
4 (“AEPSC”) as Director Regulatory Pricing & Analysis. AEPSC is a wholly-owned  
5 subsidiary of American Electric Power Company Inc. (“AEP”), the parent Company of  
6 Kentucky Power Company (“Kentucky Power” or the “Company”).

7 **Q. ARE YOU THE SAME KATHARINE I. WALSH WHO OFFERED DIRECT**  
8 **TESTIMONY IN THIS PROCEEDING?**

9 A. Yes, I am.

10 **Q. ARE YOU FAMILIAR WITH THE ISSUES PRESENTED IN THIS CASE BY**  
11 **THE COMPANY AND THE PARTIES GRANTED INTERVENTION?**

12 A. Yes.

13 **Q. DID YOU PARTICIPATE IN THE NEGOTIATIONS WHICH LED TO THE**  
14 **SETTLEMENT AGREEMENT BEING SUBMITTED FOR CONSIDERATION**  
15 **AND APPROVAL BY THE COMMISSION?**

16 A. Yes. I participated in informal conferences with the parties to the case and Commission  
17 Staff on November 1, 2023, November 9, 2023, and November 14, 2023, that led to the  
18 agreement in principle.

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

2 A. My testimony supports the calculations included in the Settlement Agreement and the  
3 exhibits supporting the terms of the Settlement Agreement. I also describe the impact of  
4 the agreement on individual tariff classes. Finally, I sponsor the proof of revenue  
5 calculations that confirm, based on test year-end billing determinants, that the rates  
6 proposed to effectuate the Settlement Agreement produce total incremental revenues  
7 matching the agreed upon increase in the Company's base rate revenue requirement.

**II. RATE IMPACT OF THE SETTLEMENT AGREEMENT**

8 **Q. DID KENTUCKY POWER CALCULATE THE RELATIVE RATE IMPACT OF**  
9 **THE SETTLEMENT AGREEMENT ON INDIVIDUAL TARIFF CLASSES?**

10 A. Yes. Exhibit 3 to the Settlement Agreement shows the revenue allocation and relative  
11 rate impact on the various tariff classes resulting from the \$74.67 million increase in base  
12 rates under Paragraph 2.B of the Settlement Agreement. A copy of Exhibit 3 to the  
13 Settlement Agreement is included as **EXHIBIT KIW-1S**. These items in total amount to  
14 an average increase from test year electric sales revenue of 10.76%.

15 **Q. HAS THE COMPANY DESIGNED RATES AND TARIFFS CONSISTENT WITH**  
16 **THE SETTLEMENT AGREEMENT?**

17 A. Yes. Attached to this testimony as **EXHIBIT KIW-2S** is a summary of base rates  
18 designed in accordance with the terms of the Settlement Agreement. These rates have  
19 been designed to produce \$74.67 million of additional base revenues. The Company has  
20 submitted tariffs that reflect these rates and the modifications to certain tariff terms  
21 included in the Company's proposals as amended by the Settlement Agreement as  
22 Exhibit 5 to the Settlement Agreement.

1 **Q. HAS THE COMPANY PERFORMED AN ANALYSIS DEMONSTRATING THAT**  
2 **IF THE PROPOSED RATES HAD BEEN IN EFFECT DURING THE TEST**  
3 **YEAR ENDING MARCH 31, 2023, THE TOTAL INCREMENTAL REVENUES**  
4 **WOULD HAVE BEEN THE AGREED UPON \$74.67 MILLION?**

5 A. Yes. Attached as EXHIBIT KIW-3S is the proof of revenues. The Company used the  
6 March 31, 2023 billing determinants and applied the proposed rates and the incremental  
7 revenues generated that resulted in approximately a \$74.67 million base rate increase.

8 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

9 A. Yes.



<b>Class</b>	<b>Total Current Revenue<sup>1</sup></b>	<b>Current Base Revenue</b>	<b>Base Rate Proposed Increase</b>	<b>Base Rate Percent Increase</b>	<b>Total Bill Percent Increase</b>	<b>Current Base Rate ROR%</b>	<b>Proposed Base Rate ROR %</b>
(1)	(2)	(3)	(4)	(5) = (4) / (3)	(6) = (4) / (2)	(7)	(8)
RS	\$ 301,523,011	\$ 227,557,563	\$ 37,165,633	16.33%	12.33%	0.85	3.78
GS	\$ 108,602,300	\$ 79,768,125	\$ 13,203,326	16.55%	12.16%	7.15	11.29
LGS	\$ 72,649,168	\$ 53,267,675	\$ 8,816,936	16.55%	12.14%	13.58	19.54
IGS	\$ 199,026,460	\$ 132,601,117	\$ 13,912,289	10.49%	6.99%	3.95	7.52
MW	\$ 251,660	\$ 167,202	\$ 27,675	16.55%	11.00%	16.68	23.06
OL	\$ 10,018,083	\$ 7,822,241	\$ 1,294,748	16.55%	12.92%	9.79	13.37
SL	\$ 1,931,844	\$ 1,482,715	\$ 245,421	16.55%	12.70%	15.15	19.87
<b>Total</b>	<b>\$ 694,002,526</b>	<b>\$ 502,666,638</b>	<b>\$ 74,666,028</b>	<b>14.85%</b>	<b>10.76%</b>	<b>3.39</b>	<b>6.83</b>

1. Reflects test year total revenue

	Service Charge	kWh	kW Demand	Reactive Demand	Lamp Charge
<b>RESIDENTIAL SERVICE (011, 012, 013, 014, 015, 017, 022, 054)</b>	\$ 20.00	\$ 0.12036			
RS Total		\$ 0.12036			
Storage Water Heating		\$ 0.08546			
<b>RESIDENTIAL LOAD MANAGEMENT TIME-OF-DAY SERVICE (028, 030, 032, 034)</b>					
on peak		\$ 0.16613			
off peak		\$ 0.08546			
Sep Meter Charge	\$ 4.30				
<b>RESIDENTIAL TIME-OF-DAY SERVICE (036)</b>	\$ 23.00				
on peak		\$ 0.16613			
off peak		\$ 0.08546			
<b>SMALL GENERAL SERVICE TIME-OF-DAY (227)</b>	\$28.00				
On-Peak - Summer		\$ 0.19417			
On-Peak - Winter		\$ 0.13693			
Off-Peak		\$ 0.12266			
<b>GENERAL SERVICE - SECONDARY (215, 216, 218)</b>	\$ 28.00		\$ 8.36		
First 4,450 kWh		\$ 0.12292			
Over 4,450 kWh		\$ 0.10813			
<b>GENERAL SERVICE - RECREATIONAL LIGHTING (214)</b>	\$ 28.00	\$ 0.13247			
<b>GENERAL SERVICE LOAD MANAGEMENT TIME-OF-DAY (223, 225)</b>	\$ 28.00	\$ 0.18443			
on peak		\$ 0.08501			
off peak					
<b>GENERAL SERVICE - NON METERED (204, 213)</b>	\$ 15.00				
First 4,450 kWh		\$ 0.12292			
Over 4,450 kWh		\$ 0.10813			
<b>MEDIUM GENERAL SERVICE TIME-OF-DAY (229)</b>	\$ 28.00				
on peak		\$ 0.18443			
off peak		\$ 0.08501			
<b>GENERAL SERVICE - PRIMARY (217, 220)</b>	\$ 120.00		\$ 7.56		
First 4,450 kWh		\$ 0.10790			
Over 4,450 kWh		\$ 0.09533			
<b>GENERAL SERVICE - SUBTRANSMISSION (236)</b>	\$ 460.00		\$ 5.84		
First 4,450 kWh		\$ 0.09763			
Over 4,450 kWh		\$ 0.08629			
<b>LARGE GENERAL SERVICE - SECONDARY (240, 242)</b>	\$ 97.00	\$ 0.08198	\$ 13.84	\$ 3.46	
<b>LARGE GENERAL SERVICE LOAD MANAGEMENT TIME-OF-DAY SEC (25)</b>	\$ 97.00				
on peak		\$ 0.15932			
off peak		\$ 0.08639			
<b>LARGE GENERAL SERVICE - PRIMARY (244, 246)</b>	\$ 145.00	\$ 0.07352	\$ 12.23	\$ 3.46	
<b>LARGE GENERAL SERVICE - SUBTRANSMISSION (248)</b>	\$ 750.00	\$ 0.05524	\$ 8.46	\$ 3.46	
<b>LARGE GENERAL SERVICE - TRANSMISSION (250)</b>	\$ 750.00	\$ 0.05430	\$ 8.28	\$ 3.46	
<b>LARGE GENERAL SERVICE SECONDARY TIME-OF-DAY (256)</b>	\$ 97.00		\$9.33	\$3.46	
on peak		\$ 0.12648			
off peak		\$ 0.06138			
<b>LARGE GENERAL SERVICE TIME-OF-DAY Primary</b>	\$ 145.00		\$ 7.91	\$3.46	
on peak		\$ 0.12052			
off peak		\$ 0.05966			
<b>LARGE GENERAL SERVICE TIME-OF-DAY Sub</b>	\$ 750.00		\$ 4.39	\$3.46	
on peak		\$ 0.11878			
off peak		\$ 0.05916			
<b>LARGE GENERAL SERVICE TIME-OF-DAY Tran</b>	\$ 750.00		\$ 4.32	\$3.46	
on peak		\$ 0.11731			
off peak		\$ 0.05874			
<b>Public Schools Sec (260)</b>	\$ 97.00	\$ 0.081980	\$ 13.84	\$ 3.46	
<b>Public Schools Pri (264)</b>	\$ 145.00	\$ 0.073520	\$ 12.23	\$ 3.46	
<b>IGS Sec (356)</b>	\$ 276.00	\$ 0.03156		\$ 0.69	
on peak			\$ 26.99		
off peak			\$ 1.84		
Minimum			\$ 25.68		
<b>IGS Pri (358)</b>	\$ 276.00	\$ 0.03007		\$ 0.69	
on peak			\$ 24.94		
off peak			\$ 1.78		
Minimum			\$ 23.68		
<b>IGS Sub Total (359,371)</b>	\$ 794.00	\$ 0.02964		\$ 0.69	
on peak			\$ 17.36		
off peak			\$ 1.75		
Minimum			\$ 16.12		
<b>IGS Tran Total (360,372)</b>	\$ 1,353.00	\$ 0.02927		\$ 0.69	
on peak			\$ 17.00		
off peak			\$ 1.73		
Minimum			\$ 15.77		
<b>MW</b>	\$25.00	\$ 0.11073	\$ 9.55		
<b>OL Total</b>					
<u>Overhead Lighting Service</u>					
High Pressure Sodium					
100 watts, 9,500 Lumens (094)					\$ 10.25
150 watts, 16,000 Lumens (113)					\$ 11.69
200 watts, 22,000 Lumens (097)					\$ 14.17
250 watts, 28,000 Lumens (103)					\$ 20.19
400 watts, 50,000 Lumens (098)					\$ 22.38
Mercury Vapor					
175 watts, 7,000 Lumens (093)					\$ 13.07
400 watts, 20,000 Lumens (095)					\$ 22.49



<u>Post Top Lighting Service</u>			
High Pressure Sodium - PT - UG Circuit		\$	18.58
100 watts, 9,500 Lumens (111)		\$	29.23
150 watts, 16,000 Lumens (122)			
Mercury Vapor - PT - UG Circuit		\$	14.99
175 watts, 7,000 Lumens (099)			
High Pressure Sodium - Shoebox with Decorative Pole		\$	-
100 watts, 9,500 Lumens (121)		\$	34.02
250 watts, 28,000 Lumens (120)		\$	44.66
400 watts, 50,000 Lumens (126)			
<u>Flood Lighting Service</u>			
High Pressure Sodium - Floodlight, existing pole		\$	16.27
200 watts, 22,000 Lumens (107)		\$	23.76
400 watts, 50,000 Lumens (109)			
Metal Halide - Floodlight, existing pole		\$	19.74
250 watts, 20,500 Lumens (110)		\$	24.87
400 watts, 36,000 Lumens (116)		\$	45.27
1000 watts, 110,000 Lumens (131)			
Metal Halide - Mongoose Light, existing pole		\$	25.75
250 watts, 20,500 Lumens (130)		\$	31.43
400 watts, 36,000 Lumens (136)			
Metered kWh			
Facilities Charge			
Pole		\$	4.08
Span		\$	2.26
Lateral		\$	7.66
<b>SL (528)</b>			
<u>OH Service on Distribution Poles</u>			
High Pressure Sodium			
100 watts, 9,500 Lumens		\$	8.64
150 watts, 16,000 Lumens		\$	9.49
200 watts, 22,000 Lumens		\$	11.24
400 watts, 50,000 Lumens		\$	14.76
Service on New Wood Distribution Poles			
High Pressure Sodium			
100 watts, 9,500 Lumens		\$	13.51
150 watts, 16,000 Lumens		\$	14.47
200 watts, 22,000 Lumens		\$	16.23
400 watts, 50,000 Lumens		\$	20.83
Service on New Metal or Concrete Poles			
High Pressure Sodium			
100 watts, 9,500 Lumens		\$	28.15
150 watts, 16,000 Lumens		\$	29.17
200 watts, 22,000 Lumens		\$	30.93
400 watts, 50,000 Lumens		\$	34.45

**Other Rates**

Outdoor Lighting - Light Emitting Diode (LED)			
150,151,152,153		\$	7.49
160		\$	21.56
165		\$	28.00
166		\$	34.40
SL LED			
LED - 7,900-9,900 Lumens		\$	9.89
LED - 10,500-12,500 Lumens		\$	12.70
LED - 24,000-26,000 Lumens		\$	15.14
Post Top 4,300-6,300 Lumens		\$	10.27
LED - 7,900-9,900 Lumens		\$	16.30
LED - 10,500-12,500 Lumens		\$	30.40
LED - 24,000-26,000 Lumens		\$	31.90
Residential Demand			
On Peak Energy Charge	\$	0.09090	
Off Peak Energy Charge	\$	0.08546	
On-Peak Demand Charge			\$ 5.94
Customer Charge	\$	23.00	
Residential TOD 2			
Customer Charge - TOD	\$	23.00	
Summer	\$	0.17561	
Winter	\$	0.12678	
Other	\$	0.11415	
Alternate Feed Service			
AFS Demand Charge (Primary AFS)			\$6.38
AFS Transfer Switch Test Charge (monthly)	\$	15.75	
RS Seasonal			
Customer Charge	\$	20.00	
Winter	\$	0.11150	
All Other	\$	0.12756	

KENTUCKY POWER BILLING ANALYSIS  
 TEST YEAR ENDED MARCH 31, 2023  
 REVENUE SUMMARY SHEET

<u>Tariff</u>	<u>Total TY Per Books Revenue</u>	<u>Adjusted Base Revenues</u>	<u>Proposed Base Revenue Increase</u>	<u>Proposed Base Revenue</u>	<u>Proposed REA Increase</u>	<u>Total Increase</u>	<u>Number of Customers</u>
RS	\$301,101,949	\$227,220,745	\$ 37,121,585	\$ 264,342,330	\$157,932	\$ 37,279,517	131,610
RS LMTOD	\$435,973	\$321,060	\$ 51,264	\$ 372,323	\$182	\$ 51,446	144
RS TOD	\$16,738	\$15,758	\$ 2,324	\$ 18,081	\$7	\$ 2,331	6
<b>Residential Total</b>	<b>\$301,554,660</b>	<b>\$227,557,562</b>	<b>\$37,175,173</b>	<b>\$264,732,735</b>	<b>\$158,121</b>	<b>\$37,333,294</b>	<b>131,760</b>
GS-SEC	\$102,943,116	\$75,830,338	\$ 12,645,496	\$ 88,475,834	\$0	\$12,645,496	29,127
GS-NM	\$742,763	\$540,903	\$ 66,876	\$ 607,779	\$0	\$66,876	936
SGS TOD	\$1,508,460	\$1,110,573	\$ 89,883	\$ 1,200,456	\$0	\$89,883	500
GS-AF	\$231,034	\$172,796	\$ 44,112	\$ 216,908	\$0	\$44,112	86
GSLMTOD	\$272,991	\$208,100	\$ 34,793	\$ 242,893	\$0	\$34,793	65
MGSTOD	\$1,295,691	\$942,957	\$ 158,494	\$ 1,101,451	\$0	\$158,494	142
GS-PRI	\$1,314,727	\$914,467	\$ 151,959	\$ 1,066,426	\$0	\$151,959	72
GS-SUB	\$67,974	\$47,992	\$ 7,643	\$ 55,635	\$0	\$7,643	3
<b>GS Total</b>	<b>\$108,376,756</b>	<b>\$79,768,125</b>	<b>\$13,199,256</b>	<b>\$92,967,381</b>	<b>\$0</b>	<b>\$13,199,256</b>	<b>30,931</b>
LGS-SEC	\$43,800,120	\$32,155,655	\$ 4,808,186	\$ 36,963,841	\$0	\$4,808,186	364
LGS-LMTOD	\$264,429	\$183,994	\$ 27,748	\$ 211,742	\$0	\$27,748	7
LGS-SEC TOD	\$661,824	\$572,440	\$ 86,861	\$ 659,301	\$0	\$86,861	5
LGS-PRI TOD	\$311,861	\$223,879	\$ 35,957	\$ 259,836	\$0	\$35,957	2
LGS-PRI	\$12,020,767	\$8,926,488	\$ 1,778,185	\$ 10,704,673	\$0	\$1,778,185	69
LGS-SUB	\$1,321,792	\$972,701	\$ 135,411	\$ 1,108,111	\$0	\$135,411	7
LGS-TRAN	\$0	\$0	\$0	\$-	\$0	\$0	-
<b>LGS Total</b>	<b>\$58,380,792</b>	<b>\$43,035,156</b>	<b>\$6,872,348</b>	<b>\$49,907,504</b>	<b>\$0</b>	<b>\$6,872,348</b>	<b>454</b>
PS-SEC	\$13,706,280	\$10,060,915	\$ 1,930,619	\$ 11,991,534	\$0	\$1,930,619	138
PS-PRI	\$241,715	\$171,604	\$ 34,221	\$ 205,825	\$0	\$34,221	1
<b>PS Total</b>	<b>\$13,947,995</b>	<b>\$10,232,519</b>	<b>\$1,964,840</b>	<b>\$12,197,359</b>	<b>\$0</b>	<b>\$1,964,840</b>	<b>139</b>
IGS-SEC	\$1,879,887	\$1,317,898	\$ 77,890	\$ 1,395,788	\$0	\$77,890	4
IGS-PRI	\$37,077,246	\$27,807,945	\$ 2,845,336	\$ 30,653,281	\$0	\$2,845,336	42
IGS-SUB	\$138,656,936	\$89,331,011	\$ 9,496,051	\$ 98,827,062	\$0	\$9,496,051	22
IGS-TRAN	\$20,962,306	\$14,144,263	\$1,474,460	\$ 15,618,723	\$0	\$1,474,460	3
<b>IGS Total</b>	<b>\$198,576,375</b>	<b>\$132,601,117</b>	<b>\$13,893,737</b>	<b>\$146,494,854</b>	<b>\$0</b>	<b>\$13,893,737</b>	<b>71</b>
OL	\$10,245,675	\$7,822,241	\$ 1,293,088	\$ 9,115,329	\$0	\$1,293,088	
SL	\$1,937,274	\$1,482,715	\$ 244,561	\$ 1,727,276	\$0	\$244,561	
MW	\$250,475	\$167,202	\$ 27,674	\$ 194,876	\$0	\$27,674	8
<b>Total</b>	<b>\$693,270,003</b>	<b>\$502,666,637</b>	<b>\$74,670,677</b>	<b>\$577,337,314</b>	<b>\$158,121</b>	<b>\$74,828,798</b>	<b>163,363</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

RESIDENTIAL SERVICE (011, 012, 013, 014, 015, 017, 022, 062)  
 RS

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billed kWh	1,851,292,687	0.10799	199,921,097	1,945,119,399	0.12036	234,114,571
Book to Bill Adjustment	-					
Storage Water Heating	415,842	0.07888	32,802	436,918	0.08546	37,339
					0.12036	-
Customer Charge	1,579,798	17.50	27,646,465	1,575,887	20.00	31,517,740
Employee Customer Charge	3,433	17.50	60,078	3,433		68,660
Employee Discount			(54,379)			-
Unbilled Test Year Revenues			(\$1,395,980)			(1,395,980)
Fuel			51,775,427			
HEAP Charge			474,969			
System Sales Clause			(584,196)			
Capacity Charge			1,910,864			
Environmental Surcharge			14,051,155			
Purchased Power Adjustment			9,688,357			
Decommissioning Rider			14,069,675			
Economic Development Charge			-			
Fed Tax Cut			(16,494,385)			
<b>Total</b>			<b>\$ 301,101,949</b>			<b>\$ 264,342,330</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

RESIDENTIAL LOAD MANAGEMENT TIME-OF-DAY SERVICE (028, 030, 032, 034)  
 RS LMTOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	1,072,628	0.14534	155,896	1,107,178	0.16613	183,935
Off-peak kWh	1,713,506	0.07888	135,161	1,768,699	0.08546	151,153
Book to Bill Adjustment	-		-	-		-
C&LM Credit	-	(0.00745)	-	-		-
Customer Charge	1,774	21.00	37,254	1,728	23.00	39,744
Separate Meter Charge	96	4.30	413	94	4.30	402
			-	-		-
Unbilled Test Year Revenues			(\$2,911)			(2,911)
Fuel			79,137			
HEAP Charge			532			
System Sales Clause			(908)			
Capacity Charge			2,751			
Environmental Surcharge			20,407			
Purchased Power Adjustment			14,315			
Decommissioning Rider			20,246			
Economic Development Charge			-			
Fed Tax Cut			(26,321)			
<b>Total</b>			<b>\$ 435,973</b>			<b>\$ 372,323</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

RESIDENTIAL TIME-OF-DAY SERVICE (036)  
 RS TOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	40,887	0.14534	5,943	52,971	0.16613	8,800
Off-peak kWh	68,391	0.07888	5,395	88,603	0.08546	7,572
Customer Charge	59	21.00	1,239	72	23.00	1,656
						-
Unbilled Test Year Revenues			\$53			53
Fuel			3,189			
HEAP Charge			18			
System Sales Clause			(41)			
Capacity Charge			97			
Environmental Surcharge			769			
Purchased Power Adjustment			549			
Decommissioning Rider			771			
Economic Development Charge			-			
Fed Tax Cut			(1,244)			
<b>Total</b>			<b>\$ 16,738</b>			<b>\$ 18,081</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

SMALL GENERAL SERVICE EXPERIMENTAL TIME-OF-DAY (227)  
 SGS TOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Summer On-Peak	615,706	0.20846	128,350	618,282	0.19417	120,052
Winter On-Peak	737,161	0.18172	133,957	740,245	0.13693	101,362
Off-Peak	6,609,135	0.11279	745,444	6,636,788	0.12266	814,068
Customer Charge	5,975	25.00	149,375	6,000	28.00	168,000
Unbilled Test Year Revenues			(\$3,026)			(3,026)
Fuel			206,192			
HEAP Charge			-			
System Sales Clause			(2,078)			
Capacity Charge			9,521			
Environmental Surcharge			75,056			
Purchased Power Adjustment			35,816			
Decommissioning Rider			77,296			
Economic Development Charge			5,975			
Fed Tax Cut			(53,417)			
<b>Total</b>			<b>\$ 1,508,460</b>			<b>\$ 1,200,456</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE - SECONDARY (211, 212, 215, 216, 218)  
 GS-SEC

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
First 4,450 kWh	350,829,933	0.10907	38,265,021	357,799,335	0.12292	43,980,694
Over 4,450 kWh	229,050,640	0.10201	23,365,456	233,600,838	0.10813	25,259,259
						-
Demand Charge	1,149,516	6.61	7,598,299	1,152,821	8.36	9,637,580
						-
Customer Charge	348,522	25.00	8,713,050	349,524	28.00	9,786,672
						-
Unbilled Test Year Revenues			(\$188,371)			(188,371)
Fuel			15,653,844			
HEAP Charge			-			
System Sales Clause			(161,791)			
Capacity Charge			654,672			
Environmental Surcharge			4,956,793			
Purchased Power Adjustment			2,550,438			
Decommissioning Rider			5,077,703			
Economic Development Charge			348,522			
Fed Tax Cut			(3,890,519)			
<b>Total</b>			<b>\$ 102,943,116</b>			<b>\$ 88,475,834</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE - ATHLETIC FIELDS (214)  
 GS-AF

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
All kWh	1,392,054	0.10838	150,871	1,415,369	0.13247	187,494
Customer Charge	1,015	25.00	25,375	1,032	28.00	28,896
Unbilled Test Year Revenues			\$518			518
Fuel			33,197			
HEAP Charge			-			
System Sales Clause			(441)			
Capacity Charge			1,538			
Environmental Surcharge			10,738			
Purchased Power Adjustment			6,159			
Decommissioning Rider			11,466			
Economic Development Charge			1,015			
Fed Tax Cut			(9,401)			
<b>Total</b>			<b>\$ 231,034</b>			<b>\$ 216,908</b>



KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE - NON METERED (204, 213)  
 GS-NM

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
First 4,450 kWh	2,839,561	0.10907	309,711	2,814,962	0.12292	346,015
Over 4,450 kWh	324,135	0.10201	33,065	321,327	0.10813	34,745
Customer Charge	15,282	15.00000	229,230	15,089	15.00	226,328
Unbilled Test Year Revenues			\$690			690
Fuel			82,755			
HEAP Charge			-			
System Sales Clause			(968)			
Capacity Charge			3,535			
Environmental Surcharge			40,224			
Purchased Power Adjustment			13,977			
Decommissioning Rider			40,434			
Economic Development Charge			11,376			
Fed Tax Cut			(21,267)			
<b>Total</b>			<b>\$ 742,763</b>			<b>\$ 607,779</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE LOAD MANAGEMENT TIME-OF-DAY (223,225)  
 GSLMTOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	658,676	0.15908	104,782	706,425	0.18443	130,286
Off-peak kWh	1,018,469	0.07915	80,612	1,092,300	0.08501	92,856
Customer Charge	806	25.00000	20,150	780	28.00	21,840
Unbilled Test Year Revenues			(\$2,090)			(2,090)
Fuel			45,954			
HEAP Charge			-			
System Sales Clause			(519)			
Capacity Charge			1,757			
Environmental Surcharge			12,637			
Purchased Power Adjustment			7,168			
Decommissioning Rider			12,883			
Economic Development Charge			806			
Fed Tax Cut			(11,149)			
<b>Total</b>			<b>\$ 272,991</b>			<b>\$ 242,893</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

MEDIUM GENERAL SERVICE TIME-OF-DAY (229)  
 MGSTOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	3,283,574	0.15908	522,351	3,346,418	0.18443	617,180
Off-peak kWh	5,076,147	0.07915	401,777	5,173,298	0.08501	439,782
Customer Charge	1,672	25.00	41,800	1,704	28.00	47,712
Unbilled Test Year Revenues			(\$3,223)			(3,223)
Fuel			223,920			
HEAP Charge			-			
System Sales Clause			(2,415)			
Capacity Charge			9,428			
Environmental Surcharge			59,331			
Purchased Power Adjustment			36,840			
Decommissioning Rider			60,221			
Economic Development Charge			1,672			
Fed Tax Cut			(56,011)			
<b>Total</b>			<b>\$ 1,295,691</b>			<b>\$ 1,101,451</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE - PRIMARY (217,220)  
 GS-PRI

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
First 4,450 kWh	2,562,000	0.09574	245,286	2,505,570	0.10790	270,351
Over 4,450 kWh	5,674,335	0.08993	510,293	5,549,355	0.09533	529,020
						-
Demand Charge	23,708	6.01	142,484	23,015	7.56	173,995
						-
Customer Charge	890	100.00	89,000	864	120.00	103,680
						-
Unbilled Test Year Revenues			(\$10,620)			(10,620)
Fuel			228,482			
HEAP Charge			-			
System Sales Clause			(2,614)			
Capacity Charge			9,119			
Environmental Surcharge			59,854			
Purchased Power Adjustment			36,211			
Decommissioning Rider			61,122			
Economic Development Charge			890			
Fed Tax Cut			(54,779)			
<b>Total</b>			<b>\$ 1,314,727</b>			<b>\$ 1,066,426</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

GENERAL SERVICE - SUBTRAN 236  
 GS-SUB

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
First 4,450 kWh	106,807	0.08663	9,253	103,920	0.09763	10,146
Over 4,450 kWh	318,893	0.08141	25,961	310,274	0.08629	26,774
						-
Demand Charge	628	4.68	2,939	611	5.84	3,568
						-
Customer Charge	37	400.00	14,800	36	460.00	16,560
						-
Unbilled Test Year Revenues			(\$1,413)			(1,413)
Fuel			10,245			
HEAP Charge			-			
System Sales Clause			(88)			
Capacity Charge			499			
Environmental Surcharge			3,285			
Purchased Power Adjustment			1,843			
Decommissioning Rider			3,383			
Economic Development Charge			37			
Fed Tax Cut			(2,770)			
<b>Total</b>			<b>\$ 67,974</b>			<b>\$ 55,635</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE LOAD MANAGEMENT TIME-OF-DAY (251)  
 LGSLMTOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	729,517	0.14426	105,240	729,517	0.15932	116,227
Off-peak kWh	1,017,455	0.07888	80,257	1,017,455	0.08639	87,898
Customer Charge	84	85.00	7,140	84	97.00	8,148
Unbilled Test Year Revenues			(\$531)			(531)
Fuel			50,210			
HEAP Charge			-			
System Sales Clause			(563)			
Capacity Charge			2,267			
Environmental Surcharge			12,588			
Purchased Power Adjustment			7,608			
Decommissioning Rider			11,839			
Economic Development Charge			84			
Fed Tax Cut			(11,711)			
<b>Total</b>			<b>\$ 264,429</b>			<b>\$ 211,742</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - SECONDARY (240, 242)  
 LGS-SEC

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	295,325,187	0.08432	24,901,820	303,151,072	0.08198	24,852,325
Billing kW	822,045	8.77	7,209,335	831,179	13.84	11,503,515
Excess kVA	49,583	3.46	171,557	50,134	3.46	173,463
Customer Charge	4,320	85.00	367,200	4,368	97.00	423,696
Unbilled Test Year Revenues			\$10,842			10,842
Fuel			7,831,711			
HEAP Charge			-			
System Sales Clause			(81,599)			
Capacity Charge			344,642			
Environmental Surcharge			1,941,340			
Purchased Power Adjustment			1,092,712			
Decommissioning Rider			1,994,131			
Economic Development Charge			4,320			
Fed Tax Cut			(1,987,892)			
<b>Total</b>			<b>\$ 43,800,120</b>			<b>\$ 36,963,841</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - PRIMARY (244, 246)  
 LGS-PRI

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	81,672,728	0.07356	6,007,846	85,895,921	0.07352	6,315,068
Billing kW	318,633	7.90000	2,517,201	329,373	12.23	4,028,237
Excess kVA	75,094	3.46000	259,825	77,625	3.46	268,583
Customer Charge	801	127.50	102,128	828	145.00	120,060
EDR Credit			(35,483)			(35,483)
Unbilled Test Year Revenues			\$8,207			8,207
Fuel			2,150,497			
HEAP Charge			-			
System Sales Clause			(24,695)			
Capacity Charge			91,062			
Environmental Surcharge			529,059			
Purchased Power Adjustment			415,027			
Decommissioning Rider			548,647			
Economic Development Charge			801			
Fed Tax Cut			(549,354)			
<b>Total</b>			<b>\$ 12,020,767</b>			<b>\$ 10,704,673</b>



KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - TIME OF DAY - PRIMARY (257)  
 LGS-PRI TOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	1,028,280	0.10142	104,288	1,028,280	0.12052	123,928
Off-peak kWh	1,257,784	0.05318	66,889	1,257,784	0.05966	75,039
Billing kW	6,346	8.17000	51,847	6,346	7.91	50,197
Excess kVA	1,536	3.46	5,315	1,536	\$3.46	5,315
Customer Charge	24	128	3,060	24	145.00	3,480
Unbilled Test Year Revenues			\$1,877			1,877
Fuel			53,587			
HEAP Charge			-			
System Sales Clause			(311)			
Capacity Charge			3,297			
Environmental Surcharge			14,581			
Purchased Power Adjustment			9,268			
Decommissioning Rider			13,658			
Economic Development Charge			24			
Fed Tax Cut			(15,518)			
<b>Total</b>			<b>\$ 311,861</b>			<b>\$ 259,836</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - SUBTRANSMISSION (248)  
 LGS-SUB

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	12,948,743	0.05230	677,219	13,944,800	0.05524	770,311
Billing kW	29,271	6.61000	193,481	31,523	8.46	266,681
Excess kVA	2,721	3.46000	9,415	2,930	3.46	10,139
Customer Charge	78	660.00	51,480	84	750.00	63,000
Unbilled Test Year Revenues			(\$2,020)			(2,020)
Fuel			336,294			
HEAP Charge			-			
System Sales Clause			(3,028)			
Capacity Charge			15,730			
Environmental Surcharge			44,281			
Purchased Power Adjustment			39,763			
Decommissioning Rider			46,300			
Economic Development Charge			78			
Fed Tax Cut			(87,201)			
<b>Total</b>			<b>\$ 1,321,792</b>			<b>\$ 1,108,111</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - TRANSMISSION (250)  
 LGS-TRAN

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	-	0.05085	-	-	0.05430	-
Billing kW	-	6.16	-	-	8.28	-
Excess kVA	-	3.46000	-	-	3.46	-
Customer Charge	-	660.00	-	-	750.00	0
Unbilled Test Year Revenues			\$0			-
Fuel			-			
HEAP Charge			-			
System Sales Clause			-			
Capacity Charge			-			
Environmental Surcharge			-			
Purchased Power Adjustment			-			
Decommissioning Rider			-			
Economic Development Charge			-			
Fed Tax Cut			-			
<b>Total</b>			<b>\$ -</b>			<b>\$ -</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

LARGE GENERAL SERVICE - TIME OF DAY - SECONDARY (256)  
 LGS-SEC TOD

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
On-peak kWh	2,056,801	0.10284	211,521	2,468,161	0.12648	312,173
Off-peak kWh	2,954,047	0.05360	158,337	3,544,856	0.06138	217,583
						-
Billing kW	9,215	10.92000	100,628	11,058	9.33	103,171
						-
Excess kVA	4,420	3.46	15,293	5,304	3.46	18,352
						-
Customer Charge	50	85	4,250	60	97.00	5,820
						-
Unbilled Test Year Revenues			\$2,202			2,202
Fuel			130,839			
HEAP Charge			-			
System Sales Clause			(1,446)			
Capacity Charge			5,804			
Environmental Surcharge			27,616			
Purchased Power Adjustment			12,442			
Decommissioning Rider			28,120			
Economic Development Charge			50			
Fed Tax Cut			(33,833)			
<b>Total</b>			<b>\$ 661,824</b>			<b>\$ 659,301</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

PUBLIC SCHOOL - SECONDARY (260)  
 PS-SEC

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	85,222,505	0.08432	7,185,962	87,428,913	0.08198	7,167,422
Billing kW	333,879	8.77000	2,928,119	336,931	13.84	4,663,124
Excess kVA	9,786	3.46000	33,860	9,875	3.46	34,169
Customer Charge	1,641	85.00	139,485	1,656	97.00	160,632
Unbilled Test Year Revenues			(\$33,813)			(33,813)
Fuel			2,225,501			
HEAP Charge			-			
System Sales Clause			(24,147)			
Capacity Charge			97,054			
Environmental Surcharge			631,702			
Purchased Power Adjustment			437,493			
Decommissioning Rider			654,278			
Economic Development Charge			1,641			
Fed Tax Cut			(570,855)			
<b>Total</b>			<b>\$ 13,706,280</b>			<b>\$ 11,991,534</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

PUBLIC SCHOOL - PRIMARY (264)  
 PS-PRI

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	1,696,500	0.07356	124,795	1,737,216	0.07352	127,720
Billing kW	6,357	7.90000	50,220	6,357	12.23	77,746
Excess kVA	136	3.46000	471	136	3.46	471
Customer Charge	12	127.50	1,530	12	145.00	1,740
Unbilled Test Year Revenues			(\$1,852)			(1,852)
Fuel			47,754			
HEAP Charge			-			
System Sales Clause			(566)			
Capacity Charge			1,737			
Environmental Surcharge			10,171			
Purchased Power Adjustment			8,275			
Decommissioning Rider			10,472			
Economic Development Charge			12			
Fed Tax Cut			(11,303)			
<b>Total</b>			<b>\$ 241,715</b>			<b>\$ 205,825</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

INDUSTRIAL GENERAL SERVICE - SECONDARY (356)  
 IGS-SEC

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	15,643,440	0.02698	422,060	15,643,440	0.03156	493,707
Billing kW			-			-
On-Peak	14,382	25.88	372,206	14,382	26.99	388,170
Off-Peak	13,558	1.80	24,404	13,558	1.84	24,947
Minimum	18,368	28.77	528,447	18,368	25.68	471,690
						-
Billing kVAR	94	0.69	65	94	0.69	65
						-
Customer Charge	48	276.00	13,248	48	276.00	13,248
						-
Unbilled Test Year Revenues			\$3,961			3,961
Fuel			417,283			
HEAP Charge			-			
System Sales Clause			(4,715)			
Capacity Charge			8,485			
Environmental Surcharge			72,147			
Purchased Power Adjustment			53,214			
Decommissioning Rider			74,388			
Economic Development Charge			48			
Fed Tax Cut			(105,355)			
<b>Total</b>			<b>\$ 1,879,887</b>			<b>\$ 1,395,788</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

INDUSTRIAL GENERAL SERVICE - PRIMARY (330, 358, 370)  
 IGS-PRI

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	304,821,919	0.02660	8,108,263	325,487,812	0.03007	9,787,419
Billing kW						-
On-Peak	572,328	22.96	13,140,651	611,130	24.94	15,241,580
Off-Peak	517,112	1.78	920,459	552,170	1.78	982,863
Minimum	189,960	25.81	4,902,868	202,839	23.68	4,803,219
						-
Billing kVAR	140,505	0.69	96,949	150,031	0.69	103,521
						-
Customer Charge	472	276.00	130,272	504	276.00	139,104
						-
CS-IRP Demand Credit	79,835	(3.68)	(293,793)	85,248	(3.68)	(313,711)
						-
EDR Credit			(158,082)			(158,082)
						-
						-
						-
						-
Unbilled Test Year Revenues			\$67,368			67,368
Fuel			7,921,976			
HEAP Charge			-			
System Sales Clause			(82,990)			
Capacity Charge			172,949			
Environmental Surcharge			1,455,387			
Purchased Power Adjustment			1,237,356			
Decommissioning Rider			1,506,760			
Economic Development Charge			472			
Fed Tax Cut			(2,049,619)			
<b>Total</b>			<b>\$ 37,077,246</b>			<b>\$ 30,653,281</b>



KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

INDUSTRIAL GENERAL SERVICE - SUBTRANSMISSION (331, 333, 359, 371)  
 IGS-SUB

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	1,606,676,071	0.02635	42,335,914	1,600,613,142	0.02964	47,442,174
Billing kW						-
On-Peak	2,555,957	16.33	41,738,778	2,546,312	17.36	44,203,974
Off-Peak	2,542,082	1.76	4,474,064	2,532,489	1.75	4,431,856
Minimum	188,191	19.17	3,607,621	187,481	16.12	3,022,191
						-
Billing kVAR	183,161	0.69	126,381	182,470	0.69	125,904
						-
Customer Charge	265	794.00	210,410	264	794.00	209,616
						-
CS-IRP Demand Credit	164,630	(3.68)	(605,838)	164,009	(3.68)	(603,552)
						-
Special Contract Billing	135,552,000		2,631,416	135,552,000		2,692,730
						-
EDR Credit			(2,649,164)			(2,649,164)
						-
DRS Credit			(123,019)			(123,019)
						-
Unbilled Test Year Revenues			\$74,350			74,350
Fuel			45,549,883			
HEAP Charge			-			
System Sales Clause			(448,381)			
Capacity Charge			974,063			
Environmental Surcharge			3,325,642			
Purchased Power Adjustment			4,822,778			
Decommissioning Rider			3,421,371			
Economic Development Charge			253			
Fed Tax Cut			(10,809,588)			
<b>Total</b>			<b>\$ 138,656,936</b>			<b>\$ 98,827,062</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

INDUSTRIAL GENERAL SERVICE - TRANSMISSION (332, 360, 372)  
 IGS-TRAN

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
Billing kWh	245,809,083	0.02612	6,420,533	245,809,083	0.02927	7,194,832
Billing kW						-
On-Peak	424,787	16.08	6,830,575	424,787	17.00	7,221,379
Off-Peak	417,408	1.75	730,464	417,408	1.73	722,116
Minimum	11,524	18.88	217,573	11,524	15.77	181,733
						-
Billing kVAR	47,214	0.69	32,578	47,214	0.69	32,578
						-
Customer Charge	36	1,353.00	48,708	36	1,353.00	48,708
						-
CS-IRP Demand Credit	34,158	(3.68)	(125,701)	34,158	(3.68)	(125,701)
						-
EDR Credit						-
						-
						-
						-
						-
Unbilled Test Year Revenues			\$343,079			343,079
Fuel			6,222,077			
HEAP Charge			-			
System Sales Clause			(70,322)			
Capacity Charge			134,818			
Environmental Surcharge			548,613			
Purchased Power Adjustment			719,508			
Decommissioning Rider			586,619			
Economic Development Charge			36			
Fed Tax Cut			(1,676,852)			
<b>Total</b>			<b>\$ 20,962,306</b>			<b>\$ 15,618,723</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

MUNICIPAL WATERWORKS (540)  
 MW

Description	Units	Rate	Per Books Revenue	Adjusted Units	Proposed Rates	Proposed Revenue
All kWh	1,766,943	0.09800	173,160	1,646,859	0.11073	182,357
Minimum kW	1,187	9.78	11,609	1,106	9.55	10,565
Customer Charge	103	25.00	2,575	96	25.00	2,400
Unbilled Test Year Revenues			(\$446)			(446)
Fuel			46,197			
HEAP Charge			-			
System Sales Clause			(488)			
Capacity Charge			2,058			
DSM Surcharge			57			
Environmental Surcharge			10,894			
Purchased Power Adjustment			5,416			
Decommissioning Rider			11,194			
Economic Development Charge			103			
Fed Tax Cut			(11,854)			
<b>Total</b>			<b>\$ 250,475</b>			<b>\$ 194,876</b>

KENTUCKY POWER BILLING ANALYSIS  
PER BOOKS  
TEST YEAR ENDED MARCH 31, 2023

OUTDOOR LIGHTING (093, 094, 095, 097, 098, 099, 103, 107, 109, 110, 111, 113, 116, 120, 122, 126, 131, 136, 150, 151, 152, 153, 160, 165, 166, 175, 201)  
OL

Description	Units	Annual Energy	Rate	Per Books Revenue	Adjusted Units	Adjusted Energy	Proposed Rates	Proposed Revenue
Overhead Lighting Service								-
High Pressure Sodium								-
100 watts, 9,500 Lumens (094)	212,625	8,575,875	9.06	1,926,383	195,888	7,900,816	10.25	2,007,852
150 watts, 16,000 Lumens (113)	209,427	12,286,384	10.33	2,163,381	185,952	10,909,184	11.69	2,173,779
200 watts, 22,000 Lumens (097)	18,882	1,592,382	12.52	236,403	18,240	1,538,240	14.17	258,461
400 watts, 50,000 Lumens (098)	3,034	505,667	19.78	60,013	2,964	494,000	22.38	66,334
250 watts, 28,000 Lumens (103)	36	3,708	17.84	642	36	3,708	20.19	727
Mercury Vapor								-
175 watts, 7,000 Lumens (093)	6,354	457,488	11.55	73,389	5,880	423,360	13.07	76,852
400 watts, 20,000 Lumens (095)	871	137,618	19.88	17,315	852	134,616	22.49	19,161
Post Top Lighting Service								-
High Pressure Sodium								-
100 watts, 9,500 Lumens (111)	8,782	354,207	16.42	144,200	8,364	337,348	18.58	155,403
150 watts, 16,000 Lumens (122)	818	47,989	25.83	21,129	840	49,280	29.23	24,553
250 watts, 28,000 Lumens (120)	25	2,575	30.07	752	24	2,472	34.02	816
400 watts, 50,000 Lumens (126)	39	6,500	39.47	1,539	48	8,000	44.66	2,144
Mercury Vapor								-
175 watts, 7,000 Lumens (099)	60	4,320	13.25	795	60	4,320	14.99	899
Flood Lighting Service								-
High Pressure Sodium								-
200 watts, 22,000 Lumens (107)	19,871	1,675,788	14.38	285,745	19,284	1,626,284	16.27	313,751
400 watts, 50,000 Lumens (109)	47,012	7,835,333	21.00	987,252	45,552	7,592,000	23.76	1,082,316
Metal Halide								-
250 watts, 20,500 Lumens (110)	2,108	211,503	17.45	36,785	1,944	195,048	19.74	38,375
400 watts, 36,000 Lumens (116)	10,917	1,724,886	21.98	239,956	10,488	1,657,104	24.87	260,837
250 watts, 19,000 Lumens (130)	92	9,231	22.76	2,094	120	12,040	25.75	3,090
1000 watts, 110,000 Lumens (131)	1,240	469,133	40.01	49,612	924	349,580	45.27	41,829
400 watts, 40,000 Lumens (136)	138	21,804	27.78	3,834	144	22,752	31.43	4,526
LED								-
6,000-8,500 Lumens (150,151,152,153)	113,634	1,794,184	6.62	752,257	153,420	2,422,371	7.49	1,149,116
4,300-6,300 Lumens (160)	80	2,113	19.05	1,524	120	3,170	21.56	2,587
19,500-21,500 Lumens (165)	806	48,091	24.75	19,949	2,556	152,508	28.00	71,568
36,500-38,500 Lumens (166)	415	50,388	30.40	12,616	984	119,474	34.40	33,850
201 Flex								-
Facilities Charge								-
Pole	50,537		3.61	182,439	50,339		4.08	205,383
Span	53,943		2.00	107,886	53,732		2.26	121,434
Lateral	560		6.77	3,791	558		7.66	4,273
Unbilled Test Year Revenues				7,630				7,630
Base Fuel	37,817,168	37,817,168	0.02612	987,784		35,957,675		987,784
Fuel				1,005,977				
HEAP Charge				-				
System Sales Clause				(12,821)				
Capacity Charge				43,270				
Environmental Surcharge				544,659				
Purchased Power Adjustment				28,421				
Decommissioning Rider				563,556				
Economic Development Charge				-				
Fed Tax Cut				(254,480)				
<b>Total</b>				<b>\$ 10,245,675</b>				<b>\$ 9,115,329</b>

KENTUCKY POWER BILLING ANALYSIS  
 PER BOOKS  
 TEST YEAR ENDED MARCH 31, 2023

STREET LIGHTING (528)  
 SL

Description (1)	Units (2)	Rate (4)	Per Books Revenue (6)	Adjusted Units (10)	Proposed Rates	Proposed Revenue
OH Service on Distribution Poles						
100 watts, 9,500 Lumens	90,012	7.61	684,991	90,085	8.64	778,334
150 watts, 16,000 Lumens	1,200	8.36	10,032	1,201	9.49	11,397
200 watts, 22,000 Lumens	26,652	9.90	263,855	26,674	11.24	299,811
400 watts, 50,000 Lumens	6,252	13.00	81,276	6,257	14.76	92,354
LED - 7,900-9,900 Lumens	3,504	8.71	30,520	3,507	9.89	34,683
LED - 10,500-12,500 Lumens	132	11.19	1,477	132	12.70	1,678
LED - 24,000-26,000 Lumens	120	13.34	1,601	120	15.14	1,818
Post Top 4,300-6,300 Lumens	1,104	9.05	9,991	1,105	10.27	11,347
Post Top 7,300-9,300 Lumens		20.07	-	-		-
Flood 19,500-21,500 Lumens		14.69	-	-		-
Service on New Wood Distribution Poles						
100 watts, 9,500 Lumens	5,316	11.90	63,260	5,320	13.51	71,877
150 watts, 16,000 Lumens	312	12.75	3,978	312	14.47	4,518
200 watts, 22,000 Lumens	6,300	14.30	90,090	6,305	16.23	102,332
400 watts, 50,000 Lumens	1,548	18.35	28,406	1,549	20.83	32,271
LED - 7,900-9,900 Lumens	72	14.36	1,034	72	16.30	1,175
LED - 10,500-12,500 Lumens		16.85	-	-		-
LED - 24,000-26,000 Lumens		19.00	-	-		-
Post Top 4,300-6,300 Lumens		14.70	-	-		-
Post Top 7,300-9,300 Lumens		25.73	-	-		-
Flood 19,500-21,500 Lumens		20.35	-	-		-
Service on New Metal or Concrete Poles						
100 watts, 9,500 Lumens	-	24.80	-	-	28.15	-
150 watts, 16,000 Lumens	-	25.70	-	-	29.17	-
200 watts, 22,000 Lumens	1,068	27.25	29,103	1,069	30.93	33,060
400 watts, 50,000 Lumens	852	30.35	25,858	853	34.45	29,375
LED - 7,900-9,900 Lumens		25.10	-	-		-
LED - 10,500-12,500 Lumens	12	26.78	321	12	30.40	365
LED - 24,000-26,000 Lumens	24	28.11	675	24	31.90	766
Post Top 4,300-6,300 Lumens		25.85	-	-		-
Post Top 7,300-9,300 Lumens		36.74	-	-		-
Flood 19,500-21,500 Lumens		29.42	-	-		-
Unbilled Test Year Revenues			15			15
base fuel	8,426,444	0.02612	220,099			220,099
FAC			230,284			
HEAP Charge			-			
System Sales Clause			(2,881)			
Capacity Charge			9,035			
Environmental Surcharge			100,774			
Purchased Power Adjustment			6,152			
Decommissioning Rider			103,954			
Economic Development Charge			-			
Fed Tax Cut			(56,627)			
<b>Total</b>			<b>\$ 1,937,274</b>			<b>\$ 1,727,276</b>