

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)	Case No. 2023-00159
Regulatory Assets And Liabilities; (4) A)	
Securitization Financing Order; And (5) All Other)	
Required Approvals And Relief)	

SECTION V

Exhibit 1: Jurisdictional Cost of Service

Kentucky Power Company
Case No. 2023-00159
Test Year Ended March 31, 2023

SECTION V

<u>Ln</u> <u>No.</u>	<u>Reference</u>	<u>Amount</u>	<u>Cumulative Percentage</u> <u>Increase</u>
(1a) Test Year Retail Sales Revenues per Income Statement	Section V, Schedule 4, Cell C7	\$ 691,550,216	
(1b) Include Capacity Charge and SSC Over/Under (Adj 1&7)		\$ 2,452,311	
(1) Test Year Retail Sales Revenues		\$ 694,002,526	
(2) Proposed Increase to Revenue Requirement	Section V, Schedule 1, Cell I47	\$ 93,935,727	13.54%
(3) Proposed Increase DRR Rider - Year 1		\$ -	13.54%
(4) Total Increase (Ln 2 + Ln 3)		\$ 93,935,727	13.54%

KENTUCKY POWER COMPANY
FULLY ADJUSTED BASE CASE SUMMARY
TEST YEAR ENDED MARCH 31, 2023

SECTION V
SCHEDULE 1

LINE NO. (1)	DESCRIPTION (2)	BASE CASE PSC JURISDICTION (3)	PROPOSED CHANGE (4)	ADJUSTED PSC JURISDICTION (5)
<u>Operating Revenues</u>				
1	Sales Of Electricity	\$502,666,638	\$93,935,727	\$596,602,365
2	Other Operating Revenues	36,027,813	0	36,027,813
3	Non-firm Sales	36,603,926	0	36,603,926
4	Total Operating Revenues	<u>\$575,298,376</u>	<u>\$93,935,727</u>	<u>\$669,234,103</u>
<u>Operating Expenses</u>				
5	Operation & Maintenance	\$387,516,703	\$515,989	\$388,032,692
6	Depreciation	\$102,854,473	0	102,854,473
7	Taxes Other Than Income Taxes	\$29,747,194	0	29,747,194
8	State Income Tax	\$2,850,536	4,677,059	7,527,595
	Other Including Customer Deposits	\$2,718,519		2,718,519
	Federal Income Tax :			
9	Current	\$12,750,804	18,635,963	31,386,767
10	Deferred	(\$8,715,252)	0	(8,715,252)
11	ITC Adjustment	\$0	0	0
12	Total Operating Expenses	<u>\$529,722,978</u>	<u>\$23,829,011</u>	<u>\$553,551,989</u>
13	Net Electric Operating Income (Line 4 - Line 12)	\$45,575,399	\$70,106,716	\$115,682,115
14	AFUDC Offset Adjustment / Deferred Income	8,606,634	0	8,606,634
15	Net Electric Operating Income - Adjusted	<u>\$54,182,033</u>	<u>\$70,106,716</u>	<u>\$124,288,749</u>
16	Total Rate Base			\$1,793,487,856
17	Rate of Return			6.93%
18	Capitalization			\$1,812,539,575
19	Rate of Return			6.93%
20	Total Operating Revenue			<u>669,234,103</u>
21	Change in Revenue Requirement			93,935,727

KENTUCKY POWER COMPANY
REVENUE REQUIREMENT
TEST YEAR ENDED MARCH 31, 2023

SECTION V
SCHEDULE 2

Line No. (1)	Description (2)	Percent of Incremental Gross Revenues (3)
1	Rate Base (Per Sch 1, L 16, Col 5)	\$1,793,487,856
2	Rate of Return (WP S-2, Pg 1, L 4, Col 6)	6.93%
3	Required Net Electric Operating Income (L1 X L2)	<u>\$124,288,708</u>
4	Test Year Net Electric Operating Income (Per Sch 4, Col 6, Ln 35)	<u>\$54,182,033</u>
5	Net Electric Operating Income Change (L3 - L4)	<u>\$70,106,675</u>
6	Gross Revenue Conversion Factor (Per WP S-2, Pg 2, L 9)	<u>1.33989704</u>
7	Change in Revenue Requirement (L5 X L6) Increase / (Decrease)	<u><u>\$93,935,727</u></u>

KENTUCKY POWER COMPANY
COST OF CAPITAL
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER S-2
PAGE 1 OF 3

<u>Line No.</u> (1)	<u>Description</u> (2)	<u>Reapportioned Kentucky Jurisdictional Capital 1/</u> (3)	<u>Percentage of Total</u> (4)	<u>Annual Cost Percentage Rate</u> (5)		<u>Weighted Average Cost Percent</u> (6) = (4) X (5)
1	Long Term Debt	\$962,401,699	53.10%	4.910%	2/	2.61%
2	Short Term Debt	\$95,743,648	5.28%	3.730%	3/	0.20%
3	Common Equity	\$754,394,228	41.62%	9.90%	4/	4.12%
4	Total	<u>\$1,812,539,575</u> =====	<u>100.00%</u> =====			<u>6.93%</u> =====

- 1/ Schedule 3, Column 15, Lines 1, 2, 3 & 4
- 2/ Per workpaper S-3, Pg 1, Ln 16, Col 14
- 3/ Per workpaper S-3, Pg 2, Ln 16
- 4/ Per Recommendation of Company Witness Wiseman

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%

KENTUCKY POWER COMPANY
COMPUTATION OF FACTOR TO BE APPLIED TO ADDITIONAL
REVENUES GENERATED BY RATE INCREASE, IN
DETERMINATION OF AN UNCOLLECTIBLE ACCOUNTS
ADJUSTMENT TO BE ADDED TO O&M EXPENSE
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER S-2
PAGE 3 OF 3

Line No. (1)	Description (2)	Electric Revenues (3)	Account-Net Charged Off (4)	Percent of Electric Revenues (5)
1	12 Months Ended 3/31/2021	\$513,366,929	\$1,142,647	0.22%
2	12 Months Ended 3/31/2022	\$605,045,039	\$3,545,167	0.59%
3	12 Months Ended 3/31/2023	\$694,002,526	\$2,550,995	0.37%
4	Total	<u>\$1,812,414,494</u>	<u>\$7,238,809</u>	<u>1.18%</u>
5	Three Year Average	<u>\$604,138,165</u>	<u>\$2,412,936</u>	<u>0.40%</u>

KENTUCKY POWER COMPANY
CAPITALIZATION
TEST YEAR ENDED MARCH 31, 2023

Line No. (1)	Description (2)	PER BOOK BALANCE (3)	KY Retail ALLOCATED PER BOOK BALANCE (4)	Decommissioning Removal (5)	Mitchell FGD Consumables Removal (6)	Mitchell FGD From Base to Environmental (7)	NOJLC (8)	NERC Compliance Cyber Security Removal (9)	Roopport Deferral Removal (10)	Mitchell Coal Stock Adjustment (11)	FRECO A/C-124 Property (12)	Non Utility Property (13)	Adjustments Kentucky Jurisdiction Allocated (14)	Kentucky Jurisdictional Total (15)
1	Long Term Debt	\$1,180,000,000	\$1,163,480,000	\$ (122,409,196)	\$ (1,048,882)	\$ (83,037,540)	\$ 29,042,030	\$ (1,172,406)	\$ (22,434,616)	\$ -	\$ (387,274)	\$ (320,490)	(\$201,076,301.26)	\$962,401,699
2	Short Term Debt	113,624,562	\$112,633,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,521,461)	\$ -	\$ -	(\$16,290,160)	\$95,743,648
3	Common Equity	\$924,962,196	\$912,012,726	\$ (95,952,440)	\$ (822,027)	\$ (65,090,326)	\$ 22,765,068	\$ (1,389,330)	\$ (17,585,739)	\$ -	\$ (287,894)	\$ (251,221)	(\$157,618,498)	\$754,394,228
4	Sub-Total	2,218,586,748	2,187,526,534	(218,361,636)	(1,870,709)	(148,127,866)	51,807,098	(3,161,736)	(40,020,354)	(16,521,461)	(655,168)	(571,711)	(374,986,969)	1,812,539,575
5	Total	\$2,218,586,748	\$2,187,526,534	(\$218,361,636)	(\$1,870,709)	(\$148,127,866)	\$51,807,098	(\$3,161,736)	(\$40,020,354)	(\$16,521,461)	(\$655,168)	(\$571,711)	(\$374,986,969)	\$1,812,539,575
6	Allocation Factor		0.986	1.000	0.986	0.985	1.000	1.000	1.000	0.986	0.986	0.986		
	GP-TOT		0.986		0.986	PDAF	SPECIFIC	SPECIFIC	SPECIFIC	EAF	GP-TOT	GP-TOT		

KENTUCKY POWER COMPANY
LONG-TERM DEBT
TEST YEAR ENDED MARCH 31, 2023
(\$000)

Ln No (1)	Description (2)	Interest Rate (%) (3)	Date of Offering (4)	Date of Maturity (5)	Average Term In Years (6)	Principal Amount Issued (7)	Total Original Discount (Prem) & Expense (8)	Net Proceeds on Principal Amt. Based on Original Prem. (Disc) & Exp (9)	Net Proceed Ratio (10)	Effective Cost Rate (11)	Current Amount Outstanding (12)	Average Cost of Debt Based on Carrying Value (13)	Average Cost of Debt (14)	Name of Issuer (15)
Senior Notes														
1	Senior Unsecured Notes	5.625%	06/13/2003	12/01/2032	29.5	\$75,000	\$737	\$74,263	99.02	5.694%	\$75,000	\$4,270		KPCo
2	Senior Unsecured Notes	8.030%	06/18/2009	06/18/2029	20.0	\$30,000	\$148	\$29,852	99.51	8.080%	\$30,000	\$2,424		KPCo
3	Senior Unsecured Notes	8.130%	06/18/2009	06/18/2039	30.0	\$60,000	\$342	\$59,658	99.43	8.181%	\$60,000	\$4,909		KPCo
4	Senior Unsecured Notes	4.180%	9/30/2014	9/30/2026	12.0	\$120,000	\$638	\$119,362	99.47	4.237%	\$120,000	\$5,084		KPCo
5	Senior Unsecured Notes	4.330%	12/30/2014	12/30/2026	12.0	\$80,000	\$415	\$79,585	99.48	4.386%	\$80,000	\$3,509		KPCo
6	Senior Unsecured Notes	3.130%	9/12/2017	9/12/2024	7.0	\$65,000	\$211	\$64,789	99.68	3.182%	\$65,000	\$2,068		KPCo
7	Senior Unsecured Notes	3.350%	9/12/2017	9/12/2027	10.0	\$40,000	\$130	\$39,870	99.68	3.388%	\$40,000	\$1,355		KPCo
8	Senior Unsecured Notes	3.450%	9/12/2017	9/12/2029	12.0	\$165,000	\$535	\$164,465	99.68	3.483%	\$165,000	\$5,747		KPCo
9	Senior Unsecured Notes	4.120%	9/12/2017	9/12/2047	30.0	\$55,000	\$178	\$54,822	99.68	4.139%	\$55,000	\$2,276		KPCo
10	Subtotal					\$690,000	\$3,334	\$686,666			\$690,000	\$31,642		
Pollution Control Bond														
11	Pollution Control Bond	2.350%	6/19/2020	6/19/2023	3.0	65,000	340	\$64,660	99.48	2.532%	65,000	\$1,646		KPCo
Term Loan														
12	Term Loan	5.990%	9/6/2022	12/31/2023	1.3	125,000	63	\$124,938	99.95	6.028%	\$125,000	\$7,535		KPCo
13	Term Loan	5.590%	6/17/2021	6/17/2023	2.0	150,000	-	\$150,000	100.00	5.590%	\$150,000	\$8,385		KPCo
14	Term Loan	5.703%	7/22/2022	12/31/2023	1.4	75,000	-	\$75,000	100.00	5.702%	\$75,000	\$4,277		KPCo
15	Term Loan	5.910%	8/12/2022	12/31/2023	1.4	75,000	-	\$75,000	100.00	5.908%	\$75,000	\$4,431		KPCo
16	Total Kentucky Power					1,180,000	3,737	1,176,263			1,180,000	57,916	4,9100%	

KENTUCKY POWER COMPANY
SCHEDULE OF SHORT-TERM DEBT
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER S-3
PAGE 2 OF 3

Line No. (1)	Month (2)	Year (3)	Notes Payable Outstanding at End of Month (4)
1	April	2022	\$111,166,080
2	May	2022	\$103,111,850
3	June	2022	\$140,777,683
4	July	2022	\$67,229,501
5	August	2022	\$40,321,938
6	September	2022	\$48,494,003
7	October	2022	\$61,189,593
8	November	2022	\$84,862,407
9	December	2022	\$94,427,543
10	January	2023	\$108,341,358
11	February	2023	\$99,287,776
12	March	2023	\$113,624,552
13	Total		\$1,072,834,283
14	Average Borrowings Outstanding During the Period		\$89,402,857
15	Interest Expense for the Twelve Months Ended 03/31/2023		\$3,336,422
16	Weighted Average Interest Rate of Borrowings Outstanding During the Period (Ln 15 / Ln 14)		3.730%

KENTUCKY POWER COMPANY
COAL STOCK ADJUSTMENT
MITCHELL PLANT
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER S-3
PAGE 3 OF 3

Line No. (1)	Description (2)	Tons (3)	Average \$/Ton (4)	Amount (5)
1	Balance End of Test Year (Low Sulfur)	183,777	\$132.52	\$24,353,263
2	Balance End of Test Year (High Sulfur)	257,556	\$55.75	\$14,358,133
3	Daily Burn Rate (Low Sulfur)	2,683		
4	Daily Burn Rate (High Sulfur)	4,995		
5	Days Supply on Hand - Low Sulfur (Ln 1 / Ln 3)	68		
6	Days Supply on Hand - High Sulfur (Ln 2 / Ln 4)	52		
7	Day Supply Requested (Low Sulfur)	35		
8	Day Supply Requested (High Sulfur)	35		
9	Fuel Stock Requested - Low Sulfur (Ln 3 X Ln 7)	93,905	\$132.52	\$12,443,862
10	Fuel Stock Requested - High Sulfur (Ln 4 X Ln 8)	174,825	\$55.75	\$9,746,074
11	Adjustment to Test Year - Low Sulfur (Ln 9 - Ln 1)	(89,872)		(\$11,909,402)
12	Adjustment to Test Year - High Sulfur (Ln 10 - Ln 1)	(82,731)		(\$4,612,059)
13	KPCo's Adjustment Test Year (Ln 11 + Ln 12)	(172,603)		(\$16,521,461)
14	Allocation Factor - EAF			0.986
15	KPSC Jurisdictional Amount (Ln 13 X Ln 14)			(\$16,290,160)

SECTION V
 SCHEDULE 4

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

ALLOCATOR

Line No.	Description (1)	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS	
		(2)	(3)	(4)	(5)	(6)					
1	Operating Revenues - Sales of Electricity	691,550,216	0	691,550,216	(188,883,578)	502,666,638					
2	Operating Revenues - Firm Wholesale Sales of Electricity	7,395,611	7,395,611	0	0	0					
3	Provision for Rate Refund	(5,103,445)	(5,103,445)	0	0	0					
4	Other Electric Operating Revenues	46,897,879	4,245,472	42,652,407	(6,624,594)	36,027,813					
5	Non-Firm Sales Revenues	46,273,194	647,825	45,625,370	(9,021,444)	36,603,926					
6	Total Operating Revenues	787,013,455	7,185,462	779,827,992	(204,529,616)	575,298,376					
7											
8	Operation and Maintenance Expenses										
9	Power Production	432,366,497	5,904,250	426,462,247	(192,645,650)	233,816,597					
10	Transmission	77,680,587	139,791	77,540,796	14,456,980	91,997,776					
11	Distribution	43,686,680	42,035	43,644,645	(7,491,695)	36,152,950					
12	Customer Accounts	8,412,291	104	8,412,187	(23,640)	8,388,547					
13	Sales Expense	47,430	1	47,429	0	47,429					
14	Customer Service & Information	1,446,713	3	1,446,710	(1,240,691)	206,019					
15	Administrative and General	17,907,955	238,394	17,669,561	(762,175)	16,907,386					
16	Undistributed Adjustments	0	0	0	0	0					
17	Total Operation and Maintenance Expense	581,548,153	6,324,578	575,223,575	(187,706,872)	387,516,703					
18											
19	Depreciation and Amortization Expense	126,464,027	1,171,614	125,292,413	(22,437,940)	102,854,473					
20	Taxes Other than Federal Income Taxes	27,663,204	384,238	27,278,966	2,468,228	29,747,194					
21	State Income Tax	(270,314)	(2,596,480)	2,326,166	524,370	2,850,536					
22	Interest on Customer Deposits	452,405	0	452,405	1,258,220	1,710,625					
23	Other	3,867,597	3,347,470	520,127	487,767	1,007,894					
24	Net Operating Income Before F.I.T.	47,288,382	(1,445,958)	48,734,340	876,610	49,610,951					
25											
26	Federal Income Tax										
27	Current Federal Income Tax	2,139,341	(8,522,081)	10,661,422	2,089,382	12,750,804					
28	Deferred Federal Income Tax	(30,848,612)	8,936,871	(39,785,483)	31,070,231	(8,715,252)					
29	Deferred Investment Tax Credit	0	0	0	0	0					
30	ITC Adjustment	0	0	0	0	0					
31	Total Federal Income Taxes	(28,709,271)	414,790	(29,124,061)	33,159,613	4,035,552					
32											
33	Operating Income	75,997,653	(1,860,748)	77,858,401	(32,283,003)	45,575,399					
34	AFUDC Offset	3,727,299	42,353	3,684,946	4,921,688	8,606,634					
35	Net Operating Income	79,724,952	(1,818,395)	81,543,347	(27,361,315)	54,182,033					
36											
37	Electric Plant in Service - Original Cost	3,293,887,205	46,853,210	3,247,033,996	(328,628,780)	2,918,405,216					
38	Accumulated Provision for Depreciation & Amortization	(1,248,582,772)	(19,618,541)	(1,228,964,231)	152,170,000	(1,076,794,231)					
39	Electric Plant in Service - Net	2,045,304,433	27,234,669	2,018,069,765	(176,458,780)	1,841,610,985					
40	Electric Plant Held for Future Use	801,671	801	800,870	0	800,870					
41	Prepayments	42,812,550	599,375	42,213,175	0	42,213,175					
42	Materials & Supplies	71,334,093	916,667	70,417,426	(18,134,678)	52,282,748					
43	Cash Working Capital	0	0	0	7,686,462	7,686,462					
44	Construction Work in Progress (excludes AFUDC in CWIP)	139,069,717	3,315,666	135,754,051	(11,100,396)	124,653,655					
45	Customer Advances & Deposits & Other	(37,649,069)	(209,262)	(37,439,807)	0	(37,439,807)					
46	Accumulated Deferred Income Taxes	(468,349,094)	(119,140,838)	(349,208,256)	110,888,023	(238,320,233)					
47	Rate Base	1,793,324,302	(87,282,922)	1,880,607,224	(87,119,368)	1,793,487,856					
48											
49	Rate of Return		4.446%	2.08%	4.336%	3.021%					
50											

SECTION V
 SCHEDULE 4

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line No.	Description (1)	KPCo TOTAL COMPANY PER BOOKS (2)	NON-KY P.S.C JURIS (3)	KENTUCKY PSC JURIS ONLY (4)	GOING LEVEL ADJUSTMENTS (5)	ADJUSTED KY PSC JURIS (6)	ALLOCATOR
51							
52	Development of Rate Base						
53	Electric Plant in Service						
54	Intangible Plant	60,964,681	853,505	60,111,176	(3,843,227)	56,267,949	GP-PTD
55	Capitalized Software	0	0	0	0	0	GP-PTD
56	Total Intangible Plant	60,964,681	853,505	60,111,176	(3,843,227)	56,267,949	
57							
58	Production Plant						
59	Steam Production						
60	A310 Land & Land Rights	4,863,555	72,953	4,790,602	0	4,790,602	PDAF
61	A311 Structures and Improvements	81,625,044	1,224,376	80,400,668	0	80,400,668	PDAF
62	A312 Boiler Plant Equipment	962,471,588	14,437,074	948,034,514	(324,785,553)	623,248,961	PDAF
63	A313 Engines/Engine Driven Gen.	0	0	0	0	0	PDAF
64	A314 Turbogenerator Units	116,931,943	1,753,980	115,177,963	0	115,177,963	PDAF
65	A315 Accessory Electric Equip.	32,424,190	486,362	31,937,828	0	31,937,828	PDAF
66	A316 Misc. Power Plant Equip.	14,084,190	211,262	13,872,928	0	13,872,928	PDAF
67	A317 ARO Steam Production Plant	11,236,419	11,236,419	0	0	0	
68	Total Steam Production	1,223,636,929	29,422,426	1,194,214,503	(324,785,553)	869,428,950	
69							
70	Nuclear Production						
71	A320 Land & Land Rights	0	0	0	0	0	
72	A321 Structures and Improvements	0	0	0	0	0	
73	A322 Reactor Plant Equipment	0	0	0	0	0	
74	A323 Turbogenerator Units	0	0	0	0	0	
75	A324 Accessory Electric Equip.	0	0	0	0	0	
76	A325 Misc. Power Plant Equipment	0	0	0	0	0	
77	Total Nuclear Production	0	0	0	0	0	
78							
79	Hydraulic Production						
80	A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	
81	A331 Structures and Improvements	0	0	0	0	0	
82	A332 Reservoirs, Dams, and Waterways	0	0	0	0	0	
83	A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	
84	A334 Accessory Electric Equipment	0	0	0	0	0	
85	A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	
86	A336 Roads, Railroads, and Bridges	0	0	0	0	0	
87	A337 ARO Hydraulic Production	0	0	0	0	0	
88	Total Hydraulic Production	0	0	0	0	0	
89							
90	Other Production						
91	A340 Land & Land Rights	0	0	0	0	0	
92	A341 Structures and Improvements	0	0	0	0	0	
93	A342 Fuel Holder, Producer & Acc	0	0	0	0	0	
94	A343 Prime Movers	0	0	0	0	0	
95	A344 Generators	0	0	0	0	0	
96	A345 Accessory Plant Equipment	0	0	0	0	0	
97	A346 Misc. Power Plant Equipment	0	0	0	0	0	
98	Total Other Production	0	0	0	0	0	
99							
100	Total Production Plant	1,223,636,929	29,422,426	1,194,214,503	(324,785,553)	869,428,950	
101							
102	FERC AFUDC Adjustment	373,555	5,603	367,952	0	367,952	GP-TRANS
103	Contra AFUDC Adjustment	0	0	0	0	0	

SECTION V
 SCHEDULE 4

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS		ALLOCATOR
		(2)	(3)	(4)	(5)	(6)						
104	Total AFUDC Adjustment	373,555	5,603	367,952	0	367,952						
105	Transmission Plant											
107	A350 Land and Land Rights	38,475,295	577,130	37,898,165	0	37,898,165						TDAF
108	A352 Structures and Improvements TRAN	11,953,806	179,307	11,774,499	0	11,774,499						TDAF
109	A353 Station Equipment TRAN	218,958,212	3,284,373	215,673,839	0	215,673,839						TDAF
110	A352 Structures and Improvements GEN	81,856	1,228	80,628	0	80,628						PDAF
111	A353 Station Equipment GEN	12,906,781	193,602	12,713,179	0	12,713,179						PDAF
112	A354 Towers and Fixtures	100,666,044	1,509,991	99,156,053	0	99,156,053						TDAF
113	A355 Poles and Fixtures	184,000,326	2,760,005	181,240,321	0	181,240,321						TDAF
114	A356 O.H. Conductors & Devices	165,082,794	2,476,242	162,606,552	0	162,606,552						TDAF
115	A357 Underground Conduit	511,345	7,670	503,675	0	503,675						TDAF
116	A358 Underground Conductors	381,471	5,722	375,749	0	375,749						TDAF
117	A359 Roads and Trails	0	0	0	0	0						TDAF
118	Total Transmission Plant	733,017,930	10,995,270	722,022,660	0	722,022,660						
119												
120	Distribution Plant											
121	A360 Land and Land Rights	9,258,214	1,408	9,256,806	0	9,256,806						Direct
122	A361 Structures and Improvements	7,438,045	44,907	7,393,138	0	7,393,138						Direct
123	A362 Station Equipment	133,845,146	755,049	133,090,097	0	133,090,097						Direct
124	A363 Storage Battery Equipment	0	0	0	0	0						SPECIFIC
125	A364 Poles, Towers & Fixtures Primary	282,373,924	0	282,373,924	0	282,373,924						SPECIFIC
126	A365 O.H. Conductors & Devices Primary	298,785,482	0	298,785,482	0	298,785,482						SPECIFIC
127	A366 Underground Conduits Primary	9,674,165	0	9,674,165	0	9,674,165						SPECIFIC
128	A367 U.G. Conductors & Devices Primary	12,744,850	0	12,744,850	0	12,744,850						SPECIFIC
129	A368 Line Transformers Primary	17,791,301	0	17,791,301	0	17,791,301						SPECIFIC
130	A369 Services	73,939,008	0	73,939,008	0	73,939,008						SPECIFIC
131	A370 Meters	25,408,011	4,102	25,403,909	0	25,403,909						Direct
132	A371 Install. on Customer Prem.	19,813,989	0	19,813,989	0	19,813,989						SPECIFIC
133	A372 Leased Prop. on Cust. Premises	0	0	0	0	0						SPECIFIC
134	A373 Street Lights	5,013,950	0	5,013,950	0	5,013,950						SPECIFIC
135	A374ARO	0	0	0	0	0						SPECIFIC
136	Total Distribution Plant	1,036,086,085	805,466	1,035,280,619	0	1,035,280,619						
137												
138	General Plant											
139	A389 Land and Land Rights	1,729,399	24,212	1,705,187	0	1,705,187						GP-PTD
140	A390 Structures and Improvements	27,865,471	390,116	27,475,355	0	27,475,355						GP-PTD
141	A391 Office Furniture & Equip.	3,223,640	45,131	3,178,509	0	3,178,509						GP-PTD
142	A392 Transportation Equipment	20,652,128	289,130	20,362,998	0	20,362,998						GP-PTD
143	A393 Stores Equipment	304,127	4,258	299,869	0	299,869						GP-PTD
144	A394 Tools, Shop & Garage Equip.	6,657,176	93,201	6,563,975	0	6,563,975						GP-PTD
145	A395 Laboratory Equipment	210,410	2,946	207,464	0	207,464						GP-PTD
146	A396 Power Operated Equipment	1,642,426	22,994	1,619,432	0	1,619,432						GP-PTD
147	A397 Communication Equipment	33,419,954	467,879	32,952,075	0	32,952,075						GP-PTD
148	A398 Misc. Equipment	2,447,856	34,270	2,413,586	0	2,413,586						GP-PTD
149	A399 Other Tang. Property	0	0	0	0	0						GP-PTD
150	39919ARO General Plant	158,819	158,819	0	0	0						GP-PTD
151	Total General Plant	98,311,405	1,532,955	96,778,450	0	96,778,450						
152												
153	Completed Construction Not Classified -Acct 106											
154	Intangible Plant	261,301	3,658	257,643	0	257,643						GP-PTD
155	Production Plant	16,824,077	252,361	16,571,716	0	16,571,716						PDAF

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS		ALLOCATOR
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
156	Transmission Plant	73,309,061	1,099,636	72,209,425	0	72,209,425					TDAF	
157	Distribution Plant	41,105,790	646,816	40,458,974	0	40,458,974					Direct	
158	General Plant	8,885,272	124,394	8,760,878	0	8,760,878					GP-PTD	
159	Total Completed Construction Not Classified	140,385,501	2,126,865	138,258,636	0	138,258,636						
160												
161	Capital Leases Acct 1011001	594,517	594,517	0	0	0						
162	Accrued Capital and Operating Leases Acct 1011012, 1011031, 1011032, 1011036	516,603	516,603	0	0	0						
163	Total Capital Leases	1,111,119	1,111,119	0	0	0						
164												
165	Total Plant in Service	3,293,887,205	46,853,210	3,247,033,996	-328,628,780	2,918,405,216						
166												
167	Subtotal Gross Plant GP-TRANS	806,326,991	12,094,906	794,232,085	0	794,232,085					0.985	
168												
169	Subtotal Gross Plant GP-DIST	1,077,191,875	1,452,282	1,075,739,593	0	1,075,739,593					0.999	
170												
171	Subtotal Gross Plant GP-T&D	1,883,518,865	13,547,188	1,869,971,678	0	1,869,971,678					0.993	
172												
173	Subtotal Gross Plant GP-TOT	3,292,776,086	45,742,090	3,247,033,996	(328,628,780)	2,918,405,216					0.986	
174												
175	Subtotal Gross Plant GP-PTD	3,124,353,427	43,227,578	3,081,125,849	(324,785,553)	2,756,340,296					0.986	
176												
167	Less: Reserve for Depreciation/RWIP - Accts 1080001,1080011,1080005											
168	Production	592,354,424	15,439,343	576,915,081	(150,195,274)	426,719,807					PDAF	
169	Transmission	271,126,665	2,805,472	268,321,193	0	268,321,193					GP-TRANS	
170	Distribution	330,097,253	330,097	329,767,156	0	329,767,156					GP-DIST	
171	General	25,662,049	359,268	25,302,781	0	25,302,781					GP-PTD	
172	Total Reserve for Depreciation / RWIP	1,219,240,392	18,934,181	1,200,306,211	(150,195,274)	1,050,110,937						
173												
174	Less Reserve for Amortization											
175	Intangible	29,088,275	436,324	28,651,951	(1,974,726)	26,677,225					GP-PTD	
176	Production	0	0	0	0	0					PDAF	
177	Transmission Plant	0	0	0	0	0						
178	Distribution	0	0	0	0	0						
179	General	6,155	86	6,069	0	6,069					GP-PTD	
180	Total Reserve for Amortization	29,094,430	436,410	28,658,020	(1,974,726)	26,683,294						
181												
182	Prov-Leased Assets - Capital Leases 1011006	247,949	247,949	0	0	0						
183	Total Prov-Leased Assets	247,949	247,949	0	0	0						
184												
185	Total Acc Prov Depreciation and Amortization	1,248,582,772	19,618,541	1,228,964,231	(152,170,000)	1,076,794,231						
186												
187	Net Electric Plant in Service	2,045,304,433.66	27,234,668.97	2,018,069,764.69	(176,458,780)	1,841,610,985						
188												
189	Construction Work in Progress - Account 107											
190	Intangible	1,861,168	1,861,168	0	0	0					PDAF	
191	AFUDC	57,879	57,879	0	0	0					PDAF	
192	Total Intangible Plant	1,919,047	1,919,047	0	0	0						
193												
194	Production	18,193,060	272,896	17,920,164	(11,100,396)	6,819,768					PDAF	
195	AFUDC	452,412	6,786	445,626	0	445,626					PDAF	
196	Total Production Plant	18,645,471	279,681	18,365,790	(11,100,396)	7,265,394						
197												
198	Transmission	69,851,983	1,047,780	68,804,203	0	68,804,203					GP-TRANS	

SECTION V
 SCHEDULE 4

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS		ALLOCATOR
		(1)	(2)	(3)	(4)	(5)	(6)					
199	AFUDC	3,312,571	49,689	3,262,882	0	3,262,882						
200	Total Transmission Plant	73,164,554	1,097,469	72,067,085	0	72,067,085						
201												
202	Distribution	42,651,347	42,651	42,608,696	0	42,608,696						GP-DIST
203	AFUDC	1,382,461	1,382	1,381,079	0	1,381,079						
204	Total Distribution Plant	44,033,808	44,033	43,989,775	0	43,989,775						
205												
206	General	6,512,158	91,170	6,420,988	0	6,420,988						GP-PTD
207	AFUDC	172,364	2,413	169,951	0	169,951						
208	Total General Plant	6,684,522	93,583	6,590,939	0	6,590,939						
209												
210	Total Construction Work in Progress	144,447,403	5,294,983	141,013,589	(11,100,396)	129,913,193						
211												
212	Total AFUDC	5,377,687	118,149	5,259,538	0	5,259,538						
213	Total Construction Work in Progress Less AFUDC	139,069,717	3,315,666	135,754,051	(11,100,396)	124,653,655						
214												
215	Plant Held for Future Use - Acct 105											
216	Production	0	0	0	0	0						Specific
217	Transmission	0	0	0	0	0						TDAF
218	Distribution	801,671	801	800,870	0	800,870						GP-DIST
219	General	0	0	0	0	0						GP-PTD
220	Total Plant Held for Future Use	801,671	801	800,870	0	800,870						
221												
222	Materials & Supplies											
223	Fuel / Allowance Inventory	48,504,532	679,064	47,825,468	(16,290,160)	31,535,308						EAF
224	Production M&S Inventory	9,113,506	136,702	8,976,804	0	8,976,804						PDAF
225	Production M&S Inventory	3,268,321	45,756	3,222,565	(1,844,518)	1,378,047						EAF
226	Transmission M&S Inventory	3,192,626	47,889	3,144,737	0	3,144,737						GP-TRANS
227	Distribution M&S Inventory	7,255,107	7,255	7,247,852	0	7,247,852						GP-DIST
228	Total Materials & Supplies	71,334,093	916,667	70,417,426	(18,134,678)	52,282,748						
229												
230	Prepayments											
231	Prepaid Pension Benefit -1650010, 1650035	41,664,705	583,306	41,081,399	0	41,081,399						GP-TOT
232	Prepaid Other	1,147,846	16,070	1,131,776	0	1,131,776						GP-TOT
233	Total Prepayments	42,812,550	599,375	42,213,175	0	42,213,175						
234												
235												
236	Rate Base Additions (Deductions)											
237	Accumulated Deferred Income Taxes	(468,349,094)	(119,140,838)	(349,208,256)	110,888,023	(238,320,233)						GP-TOT
238	Unallocated Deferred FIT	0	0	0	0	0						Direct
239	Deferred Investment Tax Credit	0	0	0	0	0						Direct
240	Special Deposits	3,000,003	0	3,000,003	0	3,000,003						Direct
241	Customer Advances/Credits	(1,024,491)	(0)	(1,024,491)	0	(1,024,491)						Specific

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS		ALLOCATOR
		(2)	(1)	(3)	(4)	(5)	(6)	(7)	(8)			
242	Customer Deposits	(39,624,580)	(209,262)	(39,415,318)	0	0	(39,415,318)	0	0	0	Specific Direct	
243	Other Rate Base	0	0	0	0	0	0	0	0	0	Direct	
244	After Tax Effect of ARO	0	0	0	0	0	0	0	0	0	Direct	
245	Total Rate Base Deductions	(505,998,162)	(119,350,100)	(386,648,063)	110,888,023	(275,760,039)						
246												
247	Total Rate Base (excluding Cash Working Capital)	1,793,324,302	(87,282,922)	1,880,607,224	(94,805,831)	1,785,801,393						
248												
249												
250	Operating Revenues - Sale of Electricity	691,550,216	0	691,550,216	(188,883,578)	502,666,638	Direct					
251	Operating Revenues - Wholesale Sales of Electricity	7,395,611	7,395,611	0	0	0	Direct					
252	Provision for Rate Refund	(5,103,445)	(5,103,445)	0	0	0						
253												
254	Non-Firm Sales:											
255	Demand Related	0	0	0	0	0						
256	Energy Related	46,273,194	647,825	45,625,370	(9,021,444)	36,603,926	EAF					
257	Unallocated	0	0	0	0	0						
258	Total Non-Firm Sales	46,273,194	647,825	45,625,370	(9,021,444)	36,603,926						
259												
260	Other Operating Revenues											
261	450-Forfeited Discounts	1,803,105	0	1,803,105	0	1,803,105	SPECIFIC					
262	451-Miscellaneous Service Revenues	158,579	0	158,579	0	158,579	SPECIFIC					
263	Rent from Electric Property											
264	4541-Rent-Assoc Cos- Production	0	0	0	0	0	PDAF					
265	4541-Rent-Assoc Cos- Transmission	219,068	3,286	215,782	0	215,782	GP-TRANS					
266	4541-Rent-Assoc Cos- Distribution	1,234,375	1,234	1,233,141	0	1,233,141	GP-DIST					
267	4542-Rent-Non-Assoc Cos- Production	909,596	13,644	895,952	0	895,952	PDAF					
268	4542-Rent-Non-Assoc Cos- Transmission	19,925	299	19,626	0	19,626	GP-TRANS					
269	4542-Rent-Non-Assoc Cos- Distribution	2,100	2	2,098	0	2,098	GP-DIST					
270	4540005 Rent from Elec Prop-Pole Atch	4,396,304	4,397	4,391,907	4,266	4,396,173	GP-DIST					
271	4540004-Rent-Non-Assoc Cos-ABD Distribution	136,464	137	136,327	0	136,327	GP-DIST					
272	4540004-Rent-Non-Assoc Cos-ABD Transmission	0	0	0	0	0	GP-TRANS					
273	Total Rent from Electric Property	6,917,831	22,998	6,894,833	4,266	6,899,099						
274												
275	Other Electric Revenues											
276	456-Other Electric Production	0	0	0	0	0	EAF					
277	456-Other Electric Revenues DSM	307,780	0	307,780	(307,780)	(0)	Direct					
278	456-Other Electric Transmission EKPC	52,475	52,475	0	0	0	Direct					
279	456-Other Electric LSE Charge - Retail Demand	(52,222,854)	0	(52,222,854)	(6,321,080)	(58,543,934)	Direct					
280	456-Other Electric LSE Charge - Retail Energy	218,762	0	218,762	0	218,762	Direct					
281	456-Other Electric TO Revenues	86,296,748	1,294,451	85,002,297	0	85,002,297	GP-TRANS					
282	456-Other Electric Non-Juris	2,875,058	2,875,058	0	0	0	Direct					
283	456-Other Electric Transmission ABD	0	0	0	0	0	GP-TRANS					
284	456-Other Electric Distribution ABD	490,397	491	489,906	0	489,906	GP-DIST					

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL		NON-KY P.S.C JURIS		KENTUCKY PSC JURIS ONLY		GOING LEVEL ADJUSTMENTS		ADJUSTED KY PSC JURIS		ALLOCATOR
		COMPANY PER BOOKS	(2)	(3)	(4)	(5)	(6)					
328	560-Supervision & Engineering	3,597,391	53,961	3,543,430	(46,116)	3,497,314	GP-TRANS					
329	561-Load Dispatching - Company	389,586	5,844	383,742	(117,604)	266,138	GP-TRANS					
330	561-Load Dispatching - PJM	1,612,828	24,192	1,588,636	0	1,588,636	GP-TRANS					
331	562-Station Equipment	309,789	4,647	305,142	0	305,142	GP-TRANS					
332	563-Overhead Lines	23,895	358	23,537	0	23,537	GP-TRANS					
333	564-Underground Lines	60,012	900	59,112	0	59,112	GP-TRANS					
334	565 LSE Transmission Purchases	70,066,025	(0)	70,066,025	7,893,781	77,959,806	SPECIFIC					
335	565 LSE Transmission Purchases - Retail Energy	73,833	0	73,833	0	73,833	SPECIFIC					
336	565 Transmission by Others	117,965	1,770	116,195	0	116,195	GP-TRANS					
337	565 Transmission Purchases - Non-Juris	(75,361)	(75,361)	0	0	0	Direct					
338	566-Misc Transmission	(5,712,758)	15,219	(5,727,977)	6,726,967	998,990	GP-TRANS					
339	567-Rents	277	4	273	0	273	GP-TRANS					
340	Total Transmission Operation Expense	70,463,482	31,534	70,431,948	14,457,028	84,888,976						
341												
342	Transmission Maintenance											
343	568-Supervision & Engineering	1,575	24	1,551	0	1,551	GP-TRANS					
344	569-Structures	162,370	2,436	159,934	0	159,934	GP-TRANS					
345	570-Station Equipment	643,168	9,648	633,520	0	633,520	GP-TRANS					
346	571-Overhead Lines	5,445,751	81,686	5,364,065	(48)	5,364,017	GP-TRANS					
347	572-Underground Lines	666	10	656	0	656	GP-TRANS					
348	573-Misc Transmission Expenses	3,161	48	3,113	0	3,113	GP-TRANS					
349	575- PJM Admin	960,415	14,406	946,009	0	946,009	GP-TRANS					
350	Total Transmission Maintenance Expense	7,217,105	108,257	7,108,848	(48)	7,108,800						
351												
352	Total Transmission O&M Expense	77,680,587	139,791	77,540,796	14,456,980	91,997,776						
353												
354	Distribution Expense											
355	580-Supervision & Engineering	842,415	842	841,573	21,544	863,117	GP-DIST					
356	581-Load Dispatching	2,549	3	2,546	0	2,546	GP-DIST					
357	582-Station Equipment	413,460	414	413,046	0	413,046	GP-DIST					
358	583-Overhead Lines	288,721	289	288,432	(18,381)	270,051	GP-DIST					
359	584-Underground Lines	236,693	237	236,456	133	236,589	GP-DIST					
360	585-Street & Area Lighting	60,855	61	60,794	165	60,959	GP-DIST					
361	586-Meters	1,179,733	1,180	1,178,553	39,759	1,218,312	GP-DIST					
362	587-Customer Installations	206,568	207	206,361	13,435	219,796	GP-DIST					
363	588-Misc Distribution	3,637,288	3,637	3,633,651	154,635	3,788,286	GP-DIST					
364	589-Rents	937,317	937	936,380	9,065	945,445	GP-DIST					
365	Total Distribution Operation	7,805,598	7,806	7,797,792	220,354	8,018,146						
366												
367	590-Supervision & Engineering	7,828	8	7,820	333	8,153	GP-DIST					
368	591-Structures	19,055	19	19,036	0	19,036	GP-DIST					
369	592-Station Equipment	307,280	307	306,973	0	306,973	GP-DIST					
370	593-Overhead Lines	33,400,380	33,400	33,366,980	(6,066,967)	27,300,013	GP-DIST					
371	5930010 Storm Expense Amortization	1,649,914	0	1,649,914	(1,649,914)	0	DIRECT					
372	5930001 Forestry - Tree & Brush Control	349,119	349	348,770	0	348,770	GP-DIST					
373	594-Underground Lines	51,244	51	51,193	(413)	50,780	GP-DIST					
374	595-Line Transformers	30,987	31	30,956	1,064	32,020	GP-DIST					
375	596-Street & Area Lighting	11,275	11	11,264	1,254	12,518	GP-DIST					
376	597-Meters	30,875	30	30,845	2,060	32,905	GP-DIST					
377	598-Misc Distribution Plant	23,125	23	23,102	534	23,636	GP-DIST					
378	Total Distribution Maintenance	35,881,083	34,230	35,846,853	(7,712,049)	28,134,804						
379												
380	Total Distribution Expense	43,686,680	42,035	43,644,645	(7,491,695)	36,152,950						

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line No.	Description	KPCo TOTAL COMPANY PER BOOKS	NON-KY P.S.C JURIS	KENTUCKY PSC JURIS ONLY	GOING LEVEL ADJUSTMENTS	ADJUSTED KY PSC JURIS	ALLOCATOR
381		68,243,707	510,557	67,733,151	(9,482,244)	58,250,907	
382	Customer Accounts Expense						
383	901-Supervision & Engineering	17,502	1	17,501	0	17,501	CUST
384	902-Meter Reading	451,198	6	451,192	3,069	454,261	CUST
385	903-Customer Records & Collection Expense	5,198,594	63	5,198,531	57,699	5,256,230	CUST
386	904000-Uncollectable Accounts	2,164,206	26	2,164,180	398,035	2,562,215	CUST
387	9040007-Uncollectible Misc Receivables	557,680	7	557,673	(482,443)	75,230	CUST
388	905-Misc Customer Accounts	23,110	0	23,110	0	23,110	CUST
389	Total Customer Accounts	8,412,291	104	8,412,187	(23,640)	8,388,547	
390							
391	Customer Information Expense						
392	907-Supervision	21,932	(0)	21,932	0	21,932	CUST
393	908-Customer Assistance	1,326,790	2	1,326,788	(1,124,161)	202,627	CUST
394	909-Information & Instruction	61,011	1	61,010	(116,530)	(55,520)	CUST
395	910-Misc Customer Service	36,980	0	36,980	0	36,980	CUST
396	Total Customer Information	1,446,713	3	1,446,710	(1,240,691)	206,019	
397							
398	Customer Service						
399	911-Supervision	0	0	0	0	0	CUST
400	912-Demo & Selling	47,430	1	47,429	0	47,429	CUST
401	913-Advertising	0	0	0	0	0	CUST
402	916-Misc SALES Expense	0	0	0	0	0	CUST
403	Total Customer Service	47,430	1	47,429	0	47,429	
404							
405	Administrative & General Expense						
406	920-Salaries	10,530,347	157,955	10,372,392	160,628	10,533,020	A&G
407	921-Office Supplies	735,858	11,038	724,820	(13,215)	711,605	A&G
408	922-Administrative Expense Transferred	(923,043)	(13,846)	(909,197)	(60,817)	(970,014)	A&G
409	923-Outside Services	3,600,474	54,007	3,546,467	(49,146)	3,497,321	A&G
410	924-Property Insurance	1,064,154	15,962	1,048,191	0	1,048,191	A&G
411	925-Injuries & Damages	(1,927,484)	(28,912)	(1,898,572)	(3,449)	(1,902,021)	A&G
412	926-Employee Pension & Benefits	(2,231,478)	(33,472)	(2,198,006)	(732,906)	(2,930,912)	A&G
413	9260057 Post Ret Medicare Subsidy Direct	0	0	0	0	0	A&G
414	927-Franchise Requirements	139,720	2,096	137,624	0	137,624	A&G
415	Regulatory Commission Expense (incl 9280006)	956,396	(0)	956,396	(29,109)	927,287	SPECIFIC
416	928- Rate Case Expense	1,721,495	9,944	1,711,551	174,207	1,885,758	SPECIFIC
417	930.1-General Advertising Expense	231,323	3,470	227,854	(53,346)	174,507	A&G
418	930.2-Misc General Expense	1,185,044	17,776	1,167,269	767	1,168,036	A&G
419	931-Rent	191,600	2,874	188,726	(130,089)	58,637	A&G
420	Total Admin & General Operation	15,274,406	198,891	15,075,515	(736,476)	14,339,039	
421							

SECTION V
SCHEDULE 4

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line No.	Description (1)	KENTUCKY POWER COMPANY		NON-KY P.S.C.		KENTUCKY P.S.C.		GOING LEVEL		ADJUSTED		ALLOCATOR
		COMPANY PER BOOKS	(2)	JURIS	(3)	JURIS ONLY	(4)	ADJUSTMENTS	(5)	KY P.S.C. JURIS	(6)	
471	Sales & Use	(120,271)		(1,684)		(18,587)		(65,715)		(184,302)		GP-TOT
472	Regis Fee	26		0		26		0		26		SPECIFIC
473	State Business Occup Taxes	6,340,624		95,110		6,245,514		4,231		6,249,745		PDAF
474	Gross Receipts Tax	16,484		(0)		16,484		0		16,484		SPECIFIC
475	Business Franchise Taxes	0		0		0		0		0		SPECIFIC
476	Federal Excise	5,750		52		5,698		0		5,698		Labor - OML
477	Taxes on Capital Leases	564,638		7,904		556,734		0		556,734		GP-PTD
478	Total Taxes Other than F.I.T.	27,663,204		384,238		27,276,966		2,468,228		29,747,194		
479												
480	AFUDC Offset - Production	(542,192)		(8,133)		(534,059)		(4,921,688)		(5,455,747)		PDAF
481	AFUDC Offset - Transmission	(2,045,526)		(30,683)		(2,014,843)		0		(2,014,843)		GP-TRANS
482	AFUDC Offset - Distribution	(955,217)		(956)		(954,261)		0		(954,261)		GP-DIST
483	AFUDC Offset - General	(131,378)		(1,839)		(129,539)		0		(129,539)		GP-PTD
484	AFUDC Offset - Intangible	(52,986)		(742)		(52,244)		0		(52,244)		GP-PTD
485												
486	Interest On Customer Deposits	452,405		0		452,405		1,258,220		1,710,625		SPECIFIC
487												
488	Other Expense Items											
489	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	(11,516)		0		(11,516)		0		(11,516)		SPECIFIC
490	Loss Disp. Of Util Plant 4117000	0		0		0		0		0		Direct
491	G/L Disp. Of Allowances 411.8	(140,184)		(1,963)		(138,221)		0		(138,221)		EAF
492	Accretion 4111005	558,068		8,371		549,697		255,569		805,266		PDAF
493	AVR Factoring	(232,198)		0		(232,198)		232,198		0		SPECIFIC
494	Acct 4190005	(101,402)		(1,319)		(100,083)		0		(100,083)		NP
495	Acct 4300003	3,336,422		3,336,422		0		0		0		Direct
496	4310007-Other Interest Expense	458,408		5,960		452,448		0		452,448		NP
497	Total Other	3,867,597		3,347,470		520,127		487,767		1,007,894		
498												
499												
500	Income Taxes											
501	Current/Deferred State Income Tax	(270,314)		(2,596,480)		2,326,166		524,370		2,850,536		Direct
502	Current Federal Income Taxes	2,139,341		(8,522,081)		10,661,422		2,089,382		12,750,804		Direct
503	Deferred Federal Income Taxes	(30,848,612)		8,936,871		(39,785,483)		31,070,231		(8,715,252)		Direct
504	Deferred Investment Tax Credit	0		0		0		0		0		Direct
505	ITC Adjustment	0		0		0		0		0		Direct
506	Total Income Taxes	(28,979,586)		(2,181,691)		(26,797,895)		33,683,983		6,886,088		

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	1	2	3	4	5	6	7	8	9	10	11	
No.	Description											
1	Remove Backport Capacity Charge Revenue	(4,242,329)										
2	Operating Revenues - Sales of Electricity	(188,883,578)	(28,713,724)		(46,964,573)	(142,562,415)	3,497,571		(21,021,955)		(476,213)	
3	Operating Revenues - Firm Wholesale Sales of Electricity	0	0	0	0	0	0	0	0	0	0	
4	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	
5	Other Electric Operating Revenues	(6,624,584)	0	0	0	0	0	0	0	0	(307,780)	
6	Non-Firm Sales Revenues	(9,021,444)	0	0	0	0	0	(9,021,444)	0	0	0	
7	Total Operating Revenues	(204,529,616)	(28,713,724)	0	(46,964,573)	(142,562,415)	3,497,571	(9,021,444)	(21,021,955)	(307,780)	(476,213)	
8	Operation and Maintenance Expenses											
9	Power Production	(192,645,650)	2,022	(2,957,290)	0	(141,738,721)	0	0	(6,621,120)	0	0	
10	Transmission	14,456,980	0	0	0	0	0	0	6,727,358	0	0	
11	Distribution	(7,491,695)	0	0	0	0	0	0	0	0	0	
12	Customer Accounts	(23,640)	0	0	0	0	0	0	0	0	0	
13	Sales Expense	0	0	0	0	0	0	0	0	0	0	
14	Customer Service & Information	(1,240,691)	0	0	0	0	0	0	0	0	(289,397)	
15	Administrative and General	(762,175)	(2,022)	0	0	0	0	0	0	0	0	
16	Undistributed Adjustments	0	0	0	0	0	0	0	0	0	0	
17	Total Operation and Maintenance Expense	(187,706,872)	0	(2,957,290)	0	(141,738,721)	0	0	106,238	(289,397)	(476,213)	
18	Depreciation and Amortization Expense	(22,437,940)	(13,032,207)	(9,079,176)	(3,573,270)	0	0	0	0	0	0	
19	Taxes Other than Federal Income Taxes	2,468,228	0	(186,284)	0	0	0	0	0	0	0	
20	State Income Tax	524,370	(785,095)	611,932	(2,172,386)	(41,238)	175,106	(451,659)	(1,057,783)	(920)	0	
21	Interest on Customer Deposits	1,258,220	0	0	0	0	0	0	0	0	0	
22	Other	487,767	0	0	0	0	0	0	0	0	0	
23	Other	876,610	(14,865,422)	11,610,818	(41,218,917)	(782,456)	3,322,465	(8,569,785)	(20,070,410)	(17,463)	0	
24	Net Operating Income Before F.I.T.	1,400,980	(15,681,517)	12,222,750	(43,391,303)	(823,694)	3,497,571	(9,021,444)	(21,128,193)	(18,383)	0	
25	pre-tax											
26	Federal Income Tax											
27	Current Federal Income Tax	2,089,382	(3,128,249)	2,438,272	(8,655,973)	(164,316)	697,718	(1,799,655)	(4,214,786)	(3,667)	0	
28	Deferred Federal Income Tax	31,070,231	0	0	0	0	0	0	0	0	0	
29	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	
30	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	
31	Total Federal Income Taxes	33,159,613	(3,128,249)	2,438,272	(8,655,973)	(164,316)	697,718	(1,799,655)	(4,214,786)	(3,667)	0	
32	Operating Income	(32,283,003)	(11,768,173)	9,172,546	(32,562,944)	(618,140)	2,624,747	(6,770,130)	(15,855,624)	(13,796)	0	
33	AFUDC Offset	4,921,688	0	0	0	0	0	0	0	0	0	
34	Net Operating Income	(27,361,315)	(11,768,173)	9,172,546	(32,562,944)	(618,140)	2,624,747	(6,770,130)	(15,855,624)	(13,796)	0	
35	Electric Plant in Service - Original Cost	(328,628,780)	0	0	0	0	0	0	0	0	0	
36	Accumulated Provision for Depreciation & Amortization	152,170,000	0	0	0	0	0	0	0	0	0	
37	Electric Plant in Service - Net	(176,458,780)	0	0	0	0	0	0	0	0	0	
38	Electric Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	
39	Prepayments	0	0	0	0	0	0	0	0	0	0	
40	Materials & Supplies	(18,134,678)	0	0	0	0	0	0	0	0	0	
41	Cash Working Capital	7,886,462	0	0	0	0	0	0	0	0	0	
42	Construction Work in Progress	(11,100,396)	0	0	0	0	0	0	0	0	0	
43	Customer Advances & Deposits	0	0	0	0	0	0	0	0	0	0	
44	Accumulated Deferred Income Taxes	110,888,023	0	0	0	0	0	0	0	0	0	
45	Rate Base	(87,119,368)	0	0	0	0	0	0	0	0	0	

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	1	2	3	4	5	6	7	8	9	10	11
			Remove Rockport Capacity Charge Revenue	Decommissioning Rider Removal	Env. Surcharge - Remove Mitchell FGD Expenses	Revenue FGD Plant and M&S from Rate Base (Mitchell)	Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	Fuel Under (Over) Revenue & Expense	System Sales Charge - reset OSS Margin Baseline	System Sales Clause - reset OSS Margin Baseline to exclude Rockport	Remove PFA Rider Revenue, Expense	Remove DSM Rider	Remove HEAP/BEA Surcharge
	272	Other Electric Revenues											
	273	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0
	274	456-Other Electric Revenues DSM	(307,780)	0	0	0	0	0	0	0	0	(307,780)	0
	275	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0
	276	456-Other Electric LSE Charge - Retail Demand	(6,321,080)	0	0	0	0	0	0	0	0	0	0
	277	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0
	278	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0
	279	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0
	280	456-Other Electric Transmission ABD	0	0	0	0	0	0	0	0	0	0	0
	281	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0
	282	Total Other Electric Revenues	(6,628,860)	0	0	0	0	0	0	0	0	(307,780)	0
	283												
	284	Total Other Operating Revenues	(6,624,594)	0	0	0	0	0	0	0	0	(307,780)	0
	285												
	286	Total Operating Revenues	(4,242,329)	(28,713,724)	0	0	(46,964,573)	(142,562,415)	3,497,571	(9,021,444)	(21,021,955)	(307,780)	(476,213)
	287												
	288	Power Production Expenses											
	289	500-Generation & Engineering	80,198	0	0	0	0	0	0	0	0	0	0
	290	500-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0
	291	501-Fuel Delivered and Consumed	(47,345,264)	(332)	0	0	0	(55,727,716)	0	0	0	0	0
	292	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0
	293	501-Fuel Other	69,355	0	69,355	0	0	0	0	0	0	0	0
	294	5010005-Def Fuel	(10,086,012)	0	0	0	0	(10,086,012)	0	0	0	0	0
	295	502-Steam / Consumables	(1,860,713)	0	0	0	0	(1,925,230)	0	0	0	0	0
	296	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0
	297	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0
	298	505-Electric	5,723	0	0	0	0	0	0	0	0	0	0
	299	506-Misc. Steam Power Expenses	(607,639)	(1,491)	0	0	0	0	0	0	0	0	0
	300	507-Rents	0	0	0	0	0	0	0	0	0	0	0
	301	508-IPP Operations	0	0	0	0	0	0	0	0	0	0	0
	302	509-Allowances	0	0	0	0	0	0	0	0	0	0	0
	303	Total Steam Operation	(59,744,352)	(1,823)	(1,855,875)	0	0	(45,813,730)	0	0	0	0	0
	304												
	305	510-Supervision & Engineering	71,065	0	0	0	0	0	0	0	0	0	0
	306	511-Structures	8,675	0	0	0	0	0	0	0	0	0	0
	307	512-Boller Plant	(1,931,507)	3,845	(1,101,415)	0	0	0	0	0	0	0	0
	308	513-Electric Plant	86,109	0	0	0	0	0	0	0	0	0	0
	309	514-Misc Steam Plant	21,211	0	0	0	0	0	0	0	0	0	0
	310	Total Steam Maintenance	(1,744,448)	3,845	(1,101,415)	0	0	0	0	0	0	0	0
	311												
	312	Total Steam Generation Expense	(61,488,799)	2,022	(2,957,290)	0	0	(45,813,730)	0	0	0	0	0
	313												
	314	Other Power Supply Expense											
	315	549&550-Misc Other Power Generation Expense	0	0	0	0	0	0	0	0	0	0	0
	316	555-Purchased Power Expense Demand	(38,933,321)	0	0	0	0	0	0	0	0	0	0
	317	555-Purchased Power Expense Energy	(92,223,530)	0	0	0	0	(95,924,991)	0	0	(6,621,120)	0	0
	318	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0
	319	557- Other Expenses	0	0	0	0	0	0	0	0	0	0	0
	320	Total Other Power Supply Expense	(131,156,851)	0	0	0	0	(95,924,991)	0	0	(6,621,120)	0	0
	321												
	322	Total Production O&M Expense	(192,645,650)	2,022	(2,957,290)	0	0	(141,738,721)	0	0	(6,621,120)	0	0
	323												
	324	Transmission Expense											
	325	560-Supervision & Engineering	(46,116)	0	0	0	0	0	0	0	0	0	0
	326	561-Load Dispatching	(117,604)	0	0	0	0	0	0	0	0	0	0
	327	561-Load Dispatching-PJM	0	0	0	0	0	0	0	0	0	0	0
	327	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0
	328	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0
	329	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0
	330	565 LSE Transmission Purchases - Retail Demand	7,893,781	0	0	0	0	0	0	0	0	0	0
	331	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0
	332	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0
	333	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0
	334	566-Misc Transmission	6,726,967	0	0	0	0	0	0	0	6,727,358	0	0

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	1	2	3	4	5	6	7	8	9	10	11	
No.	Description	Remove Rockport Capacity Charge Revenue	Decommissioning Rider Removal	Env Surcharge - Remove Mitchell FGD Expenses	Revenue FGD Plant and M&S from Rate Base (Mitchell)	Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	Fuel Under (Over) Revenue & Expense	System Sales Charge - reset OSS Margin Baseline	System Sales Clause - reset OSS Margin Baseline to exclude Rockport	Remove PFA Rider Revenue, Expense	Remove DSM Rider	Remove HEAD/BEA Surcharge
448	Regulatory Debits											
449	Reg Debits - 4073000											
450		(12,810,260)	(13,032,207)	0	0	0	0	0	0	0	0	0
451	Total Regulatory Debits	(12,810,260)	(13,032,207)	0	0	0	0	0	0	0	0	0
452												
453	Total Depreciation & Amortization Expense	(22,437,940)	(13,032,207)	(9,079,176)	0	(3,573,270)	0	0	0	0	0	0
454												
455	Taxes Other than F.I.T.											
456	Current Payroll Taxes											
457	FICA	128,757	0	0	0	0	0	0	0	0	0	0
458	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0
459	State Unemployment	0	0	0	0	0	0	0	0	0	0	0
460	Total Payroll Related Tax	128,757	0	0	0	0	0	0	0	0	0	0
461												
462	Real and Personal Property Tax	2,400,955	0	(186,284)	0	0	0	0	0	0	0	0
463	Municipal License	0	0	0	0	0	0	0	0	0	0	0
464	P.S.C.	0	0	0	0	0	0	0	0	0	0	0
465	Sales & Use	(65,715)	0	0	0	0	0	0	0	0	0	0
466	Regis Fee	0	0	0	0	0	0	0	0	0	0	0
467	State Business Occup Taxes	4,231	0	0	0	0	0	0	0	0	0	0
468	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0
469	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0
470	Federal Excise	0	0	0	0	0	0	0	0	0	0	0
471	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0
472	Total Taxes Other than F.I.T.	2,468,228	0	(186,284)	0	0	0	0	0	0	0	0
473												
474	AFUDC Offset - Production	(4,921,688)	0	0	0	0	0	0	0	0	0	0
475	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0
476	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0
477	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0
478	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0
479	Interest On Customer Deposits	1,256,220	0	0	0	0	0	0	0	0	0	0
480												
481	Other Expense Items											
482	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0
483	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0
484	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0
485	Accretion 4110005	255,569	0	0	0	0	0	0	0	0	0	0
486	A/R Factoring	232,198	0	0	0	0	0	0	0	0	0	0
487	Acct 4190005	0	0	0	0	0	0	0	0	0	0	0
488	Acct 4300003	0	0	0	0	0	0	0	0	0	0	0
489	-31-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0
490	Total Other	487,767	0	0	0	0	0	0	0	0	0	0
491												
492												
493	Income Taxes											
494	Current/Deferred State Income Tax	524,370	(765,095)	611,932	0	(2,172,386)	(41,238)	175,106	(451,659)	(1,057,763)	(920)	0
495	Current Federal Income Taxes	2,089,382	(3,128,249)	2,438,272	0	(8,655,973)	(164,316)	697,718	(1,799,655)	(4,214,786)	(3,667)	0
496	Deferred Federal Income Taxes	31,070,231	0	0	0	0	0	0	0	0	0	0
497	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0
498	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0
499	Total Income Taxes	33,683,983	(3,913,344)	3,050,204	0	(10,828,359)	(205,554)	872,824	(2,251,314)	(5,272,569)	(4,587)	0

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	1	2	3	4	5	6	7	8	9	10	11
	Remove Rockport Capacity Charge Revenue	Decommissioning Rider Removal	Env. Surcharge - Remove Mitchell FGD Expenses	Remove FGD Plant and M&S from Rate Base (Mitchell)	Environmental Surcharge Revenue Sync - remove FGD revenue, sync non-FGD revenue, remove deferrals	Fuel Under (Over) Revenue & Expense	System Sales Charge - reset OSS Margin Baseline	System Sales Clause - reset OSS Margin Baseline to exclude Rockport	Remove PFA Rider Revenue, Expense	Remove DSM Rider	Remove HEAP/BEA Surcharge
	0	0	0	0	0	0	0	0	0	0	0
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	24.96%	24.96%	24.96%	#DIV/0!	24.96%	24.96%	24.96%	24.96%	24.96%	24.95%	#DIV/0!
		671H, 671I			671K, 671N, 671O, 671P	432I split between 6 & 7			671J	632U	
No.	Description										
	Schedule M Adjustment --- Addback <Deduct>										
	Normalization %										
	State Income Tax Rate										
	Federal Income Tax Rate										
	ETR										

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	12	13	14	15	16	17	18	19	20	21	22	23	24
			Renewable Economic Development Surcharge	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Storm Damage	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Misc Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Cost Savings Expenses	PJM/ISE OATT Expense	NERC Compliance & Cyber Security
	272	Other Electric Revenues													
	273	456-Other Electric Production	0	0	0	0	0	0	0	0	0	0	0	0	0
	274	456-Other Electric Revenues DSM	0	0	0	0	0	0	0	0	0	0	0	0	0
	275	456-Other Electric Transmission EKPC	0	0	0	0	0	0	0	0	0	0	0	0	0
	276	456-Other Electric LSE Charge - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	(6,321,080)	0
	277	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	278	456-Other Electric TO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
	279	456-Other Electric Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
	280	456-Other Electric Transmission ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
	281	456-Other Electric Distribution ABD	0	0	0	0	0	0	0	0	0	0	0	0	0
	282	Total Other Electric Revenues	0	0	0	0	0	0	0	0	0	0	0	(6,321,080)	0
	283														
	284	Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	(6,321,080)	0
	285														
	286	Total Operating Revenues	(372,763)	1,882,916	12,333,767	0	0	0	0	0	0	0	0	(6,321,080)	0
	287														
	288	Power Production Expenses													
	289	Steam Generation Expenses													
	290	500-Supervision & Engineering	0	0	0	0	0	0	0	0	(3,436)	0	0	0	0
	291	501-Fuel Delivered and Consumed	0	0	0	0	0	0	0	0	(1,651)	0	0	0	0
	292	501-Gas Reservation Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
	293	501-Fuel Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	294	5010005-Def Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0
	295	502-Steam / Consumables	0	0	0	0	0	0	0	0	(719)	0	0	0	0
	296	503-Steam other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
	297	504-Steam Transferred Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
	298	505-Electric	0	0	0	0	0	0	0	0	(12)	0	0	0	0
	299	506-Misc. Steam Power Expenses	0	0	0	0	0	0	0	0	(17,087)	0	0	0	0
	300	507-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
	301	508-IPP Operations	0	0	0	0	0	0	0	0	0	0	0	0	0
	302	509-Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0
	303	Total Steam Operation	0	0	0	0	0	0	0	0	(22,905)	0	0	0	0
	304														
	305	510-Supervision & Engineering	0	0	0	0	0	0	0	0	(1,084)	0	0	0	0
	306	511-Structures	0	0	0	0	0	0	0	0	(213)	0	0	0	0
	307	512-Boiler Plant	0	0	0	0	0	0	0	0	(1,272)	0	0	0	0
	308	513-Electric Plant	0	0	0	0	0	0	0	0	(421)	0	0	0	0
	309	514-Misc Steam Plant	0	0	0	0	0	0	0	0	(431)	0	0	0	0
	310	Total Steam Maintenance	0	0	0	0	0	0	0	0	(3,422)	0	0	0	0
	311														
	312	Total Steam Generation Expense	0	0	0	0	0	0	0	0	(26,326)	0	0	0	0
	313														
	314	Other Power Supply Expense													
	315	549&550-Misc Other Power Generation Expense	0	885,912	5,803,037	0	0	0	0	0	0	0	0	0	0
	316	555-Purchased Power Expense Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	317	555-Purchased Power Expense Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	318	556-Sys Control & Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
	319	557- Other Expenses	0	885,912	5,803,037	0	0	0	0	0	0	0	0	0	0
	320	Total Other Power Supply Expense	0	885,912	5,803,037	0	0	0	0	0	0	0	0	0	0
	321														
	322	Total Production O&M Expense	0	885,912	5,803,037	0	0	0	0	0	(26,326)	0	0	0	0
	323														
	324	Transmission Expense													
	325	560-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
	326	561-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
	327	561-Load Dispatching-PJM	0	0	0	0	0	0	0	0	0	0	0	0	0
	328	562-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	329	563-Overhead Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
	330	564-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
	331	565 LSE Transmission Purchases - Retail Demand	0	0	0	0	0	0	0	0	0	0	0	7,893,781	0
	332	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	333	565 Transmission by Others	0	0	0	0	0	0	0	0	0	0	0	0	0
	334	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0	0	0	0	0	0	0	0
	335	566-Misc Transmission	0	0	0	0	0	0	0	0	(391)	0	0	0	0

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	12	13	14	15	16	17	18	19	20	21	22	23	24
			Remove Economic Development Surcharge	Customer Annualization	Weather Normalization	O&M Expense Interest on Customer Deposits	Normalization Storm Damage	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Misc Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Cost Savings Expenses	PJM LSE OATT Expense	NERC Compliance & Cyber Security
335		567-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
336		Total Transmission Operation Expense	0	0	0	0	0	0	0	0	(391)	0	0	7,893,781	0
337		Transmission Maintenance													
338		568-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
339		569-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
340		570-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
341		571-Overhead Lines	0	0	0	0	0	0	0	0	(54)	0	0	0	0
342		572-Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0	0
343		573-Misc Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
344		575-PJM Admin	0	0	0	0	0	0	0	0	0	0	0	0	0
345		Total Transmission Maintenance Expense	0	0	0	0	0	0	0	0	(54)	0	0	0	0
346		Total Transmission O&M Expense	0	0	0	0	0	0	0	0	(445)	0	0	7,893,781	0
347		Distribution Expense													
348		580-Supervision & Engineering	0	0	0	0	0	0	0	0	(1,200)	0	0	0	0
349		581-Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0	0
350		582-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
351		583-Overhead Lines	0	0	0	0	0	0	0	0	(8,948)	0	0	0	0
352		584-Underground Lines	0	0	0	0	0	0	0	0	(55)	0	0	0	0
353		585-Street & Area Lighting	0	0	0	0	0	0	0	0	(80)	0	0	0	0
354		586-Meters	0	0	0	0	0	0	0	0	(25,844)	0	0	0	0
355		587-Customer Installations	0	0	0	0	0	0	0	0	(1,809)	0	0	0	0
356		588-Misc Distribution	0	0	0	0	0	0	0	0	(32,628)	0	0	0	0
357		589-Rents	0	0	0	0	0	0	0	0	0	0	0	0	0
358		Total Distribution Operation	0	0	0	0	0	0	0	0	(70,653)	0	0	0	0
359		590-Supervision & Engineering	0	0	0	0	0	0	0	0	12	0	0	0	0
360		591-Structures	0	0	0	0	0	0	0	0	0	0	0	0	0
361		592-Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
362		593-Overhead Lines	0	0	0	0	0	0	0	0	(102,560)	0	0	0	0
363		5930010 Storm Expense Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
364		593-Forestry Direct Assigned	0	0	0	0	0	0	0	0	0	0	0	0	0
365		594-Underground Lines	0	0	0	0	0	0	0	0	(462)	0	0	0	0
366		595-Line Transformers	0	0	0	0	0	0	0	0	186	0	0	0	0
367		596-Street & Area Lighting	0	0	0	0	0	0	0	0	(387)	0	0	0	0
368		597-Meters	0	0	0	0	0	0	0	0	(397)	0	0	0	0
369		598-Misc Distribution Plant	0	0	0	0	0	0	0	0	(341)	0	0	0	0
370		Total Distribution Maintenance	0	0	0	0	0	0	0	0	(103,948)	0	0	0	0
371		Total Distribution Expense	0	0	0	0	0	0	0	0	(174,602)	0	0	0	0
372		Customer Accounts Expense													
373		901-Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0
374		902-Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0	0
375		903-Customer Records & Collection Expense	0	0	0	0	0	0	0	0	(5,926)	0	0	0	0
376		9040000-Uncollectible Accounts	0	0	0	0	0	0	0	0	(15,884)	0	0	0	0
377		9040007-Uncollectible Misc Receivables	0	0	0	0	0	0	0	0	0	0	0	0	0
378		905-Misc Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
379		Total Customer Accounts	0	0	0	0	0	0	0	0	(21,810)	0	0	0	0

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	12	13	14	15	16	17	18	19	20	21	22	23	24
			Renewable Economic Development Surcharge	Customer Annualization	Weather Normalization	OSM Expense Interest on Customer Deposits	Normalization Storm Damage	Amort Big Sandy Operation Rider	Rate Case Expense	Eliminate Misc Expense	Annualization of Lease Costs	Pension and OPEB Expense	Employee Related Cost Savings Expenses	PJM/ISE OATT Expense	NERC Compliance & Cyber Security
448		Regulatory Debits													
449		Reg Debits - 4073000	0	0	0	0	0	221,947	0	0	0	0	0	0	0
450		Total Regulatory Debits	0	0	0	0	0	221,947	0	0	0	0	0	0	0
451		Total Depreciation & Amortization Expense	0	0	0	0	0	221,947	0	0	0	0	0	0	444,168
452															
453		Taxes Other than F.I.T.													
454		Current Payroll Taxes													
455		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
456		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
457		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
458		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
459		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
460		Total Payroll Related Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
461															
462		Real and Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
463		Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0
464		P.S.C.	0	0	0	0	0	0	0	0	0	0	0	0	0
465		Sales & Use	0	0	0	0	0	0	0	0	0	0	0	0	0
466		Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
467		State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
468		Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
469		Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
470		Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0
471		Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
472		Total Taxes Other than F.I.T.	0	0	0	0	0	0	0	0	0	0	0	0	0
473															
474		AFUDC Offset - Production	0	0	0	0	0	0	0	0	0	0	0	0	0
475		AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
476		AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
477		AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0
478		AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
479		Interest On Customer Deposits	0	0	0	1,256,220	0	0	0	0	0	0	0	0	0
480		Other Expense Items													
481		G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0
482		Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0
483		G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0	0
484		Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0	0
485		A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0
486		Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0	0
487		Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0	0
488		Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
489		Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0
490															
491		Income Taxes													
492		Current/Deferred State Income Tax	0	49,915	326,961	(62,993)	316,094	(11,112)	(13,989)	8,504	20,351	0	(3,903)	(711,667)	(22,237)
493		Current Federal Income Taxes	0	198,869	1,302,791	(250,998)	1,259,492	(44,275)	(57,338)	33,862	81,091	0	(15,552)	(2,835,671)	(68,606)
494		Deferred Federal Income Taxes	0	0	0	0	0	0	0	0	0	170,478	0	0	0
495		Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
496		ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
497		Total Income Taxes	0	248,804	1,629,752	(313,991)	1,575,586	(55,387)	(69,727)	42,366	101,442	170,478	(19,455)	(3,547,338)	(110,843)

SECTION V
SCHEDULE 5

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	12	13	14	15	16	17	18	19	20	21	22	23	24
No.	Description												
	0	0	0	0	0	0	0	0	0	0	0	0	0
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	#DIV/0!	24.96%	24.96%	24.96%	24.96%	24.96%	24.96%	24.96%	24.96%	21.00%	24.95%	24.96%	24.96%
										60GB 906A			67Z0

Schedule M Adjustment --- Addback <Deduct>
Normalization %
State Income Tax Rate
Federal Income Tax Rate
ETR

SECTION V
SCHEDULE 5

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	25	26	27-32	33	34	35
			Severance Related Payroll Expenses	Normalize bad debt expense	Total Incentive Compensation & Payroll Adjustments	Remove Non- Recoverable Business Expenses	Amortization/ Depreciation/Amortization Expenses	ARO Depreciation Expense
51		Development of Rate Base						
52		Electric Plant in Service						
53		Intangible Plant	0	0	0	0	0	0
54		Capitalized Software	0	0	0	0	0	0
55		Total Intangible Plant	0	0	0	0	0	0
56		Production Plant						
57		Steam Production						
58		A310 Land & Land Rights	0	0	0	0	0	0
59		A311 Structures and Improvements	0	0	0	0	0	0
60		A312 Boiler Plant Equipment	0	0	0	0	0	0
61		A313 Engines/Engine Driven Gen.	0	0	0	0	0	0
62		A314 Turbogenerator Units	0	0	0	0	0	0
63		A315 Accessory Electric Equip.	0	0	0	0	0	0
64		A316 Misc. Power Plant Equip.	0	0	0	0	0	0
65		A317 ARO Steam Production Plant	0	0	0	0	0	0
66		Total Steam Production	0	0	0	0	0	0
67		Nuclear Production						
68		A320 Land & Land Rights	0	0	0	0	0	0
69		A321 Structures and Improvements	0	0	0	0	0	0
70		A322 Reactor Plant Equipment	0	0	0	0	0	0
71		A323 Turbogenerator Units	0	0	0	0	0	0
72		A324 Accessory Electric Equip.	0	0	0	0	0	0
73		A325 Misc. Power Plant Equipment	0	0	0	0	0	0
74		Total Nuclear Production	0	0	0	0	0	0
75		Hydraulic Production						
76		A330 Land & Land Rights(MACSS Cap)	0	0	0	0	0	0
77		A331 Structures and Improvements	0	0	0	0	0	0
78		A332 Reservoirs, Dams, and Waterways	0	0	0	0	0	0
79		A333 Water Wheels, Turbines, and Generators	0	0	0	0	0	0
80		A334 Accessory Electric Equipment	0	0	0	0	0	0
81		A335 Miscellaneous Power Plant Equip.	0	0	0	0	0	0
82		A336 Roads, Railroads, and Bridges	0	0	0	0	0	0
83		A337 ARO Hydraulic Production	0	0	0	0	0	0
84		Total Hydraulic Production	0	0	0	0	0	0
85		Other Production						
86		A340 Land & Land Rights	0	0	0	0	0	0
87		A341 Structures and Improvements	0	0	0	0	0	0
88		A342 Fuel Holder, Producer & Acc	0	0	0	0	0	0
89		A343 Prime Movers	0	0	0	0	0	0
90		A344 Generators	0	0	0	0	0	0
91		A345 Accessory Plant Equipment	0	0	0	0	0	0
92		A346 Misc. Power Plant Equipment	0	0	0	0	0	0
93		Total Other Production	0	0	0	0	0	0
94		Total Production Plant	0	0	0	0	0	0
95		Total Production Plant	0	0	0	0	0	0
96		Total Production Plant	0	0	0	0	0	0
97		Total Production Plant	0	0	0	0	0	0
98		Total Production Plant	0	0	0	0	0	0
99		Total Production Plant	0	0	0	0	0	0
100		Total Production Plant	0	0	0	0	0	0
101		Total Production Plant	0	0	0	0	0	0
102		Total Production Plant	0	0	0	0	0	0
103		Total Production Plant	0	0	0	0	0	0
104		Total AFUDC Adjustment	0	0	0	0	0	0
105		Total AFUDC Adjustment	0	0	0	0	0	0

SECTION V
SCHEDULE 5

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	25 Severance Related Payroll Expenses	26 Normalize bad debt expense	27-32 Total Incentive Compensation & Payroll Adjustments	33 Remove Non- Recoverable Business Expenses	34 Annualization Depreciation/Amortization Expenses	35 ARO Depreciation Expense
		106 Transmission Plant						
	107	A350 Land and Land Rights	0	0	0	0	0	0
	108	A352 Structures and Improvements TRAN	0	0	0	0	0	0
	109	A353 Station Equipment TRAN	0	0	0	0	0	0
	110	A352 Structures and Improvements GEN	0	0	0	0	0	0
	111	A353 Station Equipment GEN	0	0	0	0	0	0
	112	A354 Towers and Fixtures	0	0	0	0	0	0
	113	A355 Poles and Fixtures	0	0	0	0	0	0
	114	A356 O.H. Conductors & Devices	0	0	0	0	0	0
	115	A357 Underground Conduit	0	0	0	0	0	0
	116	A358 Underground Conductors	0	0	0	0	0	0
	117	A359 Roads and Trails	0	0	0	0	0	0
	118	Total Transmission Plant	0	0	0	0	0	0
	119							
		120 Distribution Plant						
	121	A360 Land and Land Rights	0	0	0	0	0	0
	122	A361 Structures and Improvements	0	0	0	0	0	0
	123	A362 Station Equipment	0	0	0	0	0	0
	124	A363 Storage Battery Equipment	0	0	0	0	0	0
	125	A364 Poles, Towers & Fixtures Primary	0	0	0	0	0	0
	126	A365 O.H. Conductors & Devices Primary	0	0	0	0	0	0
	127	A366 Underground Conduits Primary	0	0	0	0	0	0
	128	A367 U.G. Conductors & Devices Primary	0	0	0	0	0	0
	129	A368 Line Transformers Primary	0	0	0	0	0	0
	130	A369 Services	0	0	0	0	0	0
	131	A370 Meters	0	0	0	0	0	0
	132	A371 Install. on Customer Prem.	0	0	0	0	0	0
	133	A372 Leased Prop. on Cust. Premises	0	0	0	0	0	0
	134	A373 Street Lights	0	0	0	0	0	0
	135	A374 ARO	0	0	0	0	0	0
	136	Total Distribution Plant	0	0	0	0	0	0
	137							
		138 General Plant						
	139	A389 Land and Land Rights	0	0	0	0	0	0
	140	A390 Structures and Improvements	0	0	0	0	0	0
	141	A391 Office Furniture & Equip.	0	0	0	0	0	0
	142	A392 Transportation Equipment	0	0	0	0	0	0
	143	A393 Stores Equipment	0	0	0	0	0	0
	144	A394 Tools, Shop & Garage Equip.	0	0	0	0	0	0
	145	A395 Laboratory Equipment	0	0	0	0	0	0
	146	A396 Power Operated Equipment	0	0	0	0	0	0
	147	A397 Communication Equipment	0	0	0	0	0	0
	148	A398 Misc. Equipment	0	0	0	0	0	0
	149	A399 Other Tang. Property	0	0	0	0	0	0
	150	399.19 ARO General Plant	0	0	0	0	0	0
	151	Total General Plant	0	0	0	0	0	0
	152							
		Completed Construction Not Classified -Acct 106						
	153	Intangible Plant	0	0	0	0	0	0
	154	Production Plant	0	0	0	0	0	0
	155	Transmission Plant	0	0	0	0	0	0
	156	Distribution Plant	0	0	0	0	0	0
	157	General Plant	0	0	0	0	0	0
	158	Total Completed Construction Not Classified	0	0	0	0	0	0
	159							
	160							

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	25	26	27-32	33	34	35
			Severance Related Payroll Expenses	Normalize bad debt expense	Total Incentive Compensation & Payroll Adjustments	Remove Non- Recoverable Business Expenses	Amortization Depreciation/Amortization Expenses	ARO Depreciation Expense
161		Capital Leases Acct 1011001	0	0	0	0	0	0
162		Accrued Capital Leases Acct 1011012	0	0	0	0	0	0
163		Total Capital Leases	0	0	0	0	0	0
164								
165		Total Plant in Service	0	0	0	0	0	0
166								
167		Less: Reserve for Depreciation/RWIP - Accts 108000						
168		Production	0	0	0	0	0	0
169		Transmission	0	0	0	0	0	0
170		Distribution	0	0	0	0	0	0
171		General	0	0	0	0	0	0
172		Total Reserve for Depreciation / RWIP	0	0	0	0	0	0
173								
174		Less Reserve for Amortization						
175		Intangible	0	0	0	0	0	0
176		Production	0	0	0	0	0	0
177		Transmission Plant	0	0	0	0	0	0
178		Distribution	0	0	0	0	0	0
179		General	0	0	0	0	0	0
180		Total Reserve for Amortization	0	0	0	0	0	0
181								
182		Prov-Leased Assets - Capital Leases 1011006	0	0	0	0	0	0
183		Total Prov-Leased Assets	0	0	0	0	0	0
184								
185		Total Acc Prov Depreciation and Amortization	0	0	0	0	0	0
186								
187		Net Electric Plant in Service	0.00	0.00	0	0.00	0.00	0
188								
189		Construction Work in Progress - Account 107						
190		Intangible	0	0	0	0	0	0
191		AFUDC	0	0	0	0	0	0
192		Total Intangible Plant	0	0	0	0	0	0
193								
194		Production	0	0	0	0	0	0
195		AFUDC	0	0	0	0	0	0
196		Total Production Plant	0	0	0	0	0	0
197								
198		Transmission	0	0	0	0	0	0
199		AFUDC	0	0	0	0	0	0
200		Total Transmission Plant	0	0	0	0	0	0
201								
202		Distribution	0	0	0	0	0	0
203		AFUDC	0	0	0	0	0	0
204		Total Distribution Plant	0	0	0	0	0	0
205								
206		General	0	0	0	0	0	0
207		AFUDC	0	0	0	0	0	0
208		Total General Plant	0	0	0	0	0	0
209								
210		Total Construction Work in Progress	0	0	0	0	0	0
211								
212		Plant Held for Future Use - Acct 105						
213		Production	0	0	0	0	0	0
214		Transmission	0	0	0	0	0	0
215		Distribution	0	0	0	0	0	0
216		General	0	0	0	0	0	0
217		Total Plant Held for Future Use	0	0	0	0	0	0

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	25	26	27-32	33	34	35
			Severance Related Payroll Expenses	Normalize bad debt expense	Total Incentive Compensation & Payroll Adjustments	Remove Non-Recordable Business Expenses	Amortization/Depreciation Expenses	ARO Depreciation Expense
	272	Other Electric Revenues						
	273	456-Other Electric Production	0	0	0	0	0	0
	274	456-Other Electric Revenues DSM	0	0	0	0	0	0
	275	456-Other Electric Transmission EKPC	0	0	0	0	0	0
	276	456-Other Electric LSE Charge - Retail Demand	0	0	0	0	0	0
	277	456-Other Electric LSE Charge - Retail Energy	0	0	0	0	0	0
	278	456-Other Electric TO Revenues	0	0	0	0	0	0
	279	456-Other Electric Non-Juris	0	0	0	0	0	0
	280	456-Other Electric Transmission ABD	0	0	0	0	0	0
	281	456-Other Electric Distribution ABD	0	0	0	0	0	0
	282	Total Other Electric Revenues	0	0	0	0	0	0
	283							
	284	Total Other Operating Revenues	0	0	0	0	0	0
	285							
	286	Total Operating Revenues	0	0	0	0	0	0
	287							
	288	Power Production Expenses						
	289	Steam Generation Expenses						
	290	500-Supervision & Engineering	0	0	83,634	0	0	0
	291	501-Fuel Delivered and Consumed	0	0	112,569	0	0	0
	292	501-Gas Reservation Fee	0	0	0	0	0	0
	293	501-Fuel Other	0	0	0	0	0	0
	294	5010005-Def Fuel	0	0	0	0	0	0
	295	502-Steam / Consumables	0	0	65,236	0	0	0
	296	503-Steam other Sources	0	0	0	0	0	0
	297	504-Steam Transferred Credit	0	0	0	0	0	0
	298	505-Electric	0	0	5,735	0	0	0
	299	506-Misc. Steam Power Expenses	0	0	76,861	0	0	0
	300	507-Rents	0	0	0	0	0	0
	301	508-IPP Operations	0	0	0	0	0	0
	302	509-Allowances	0	0	0	0	0	0
	303	Total Steam Operation	0	0	344,035	0	0	0
	304							
	305	510-Supervision & Engineering	0	0	72,149	0	0	0
	306	511-Structures	0	0	8,888	0	0	0
	307	512-Boiler Plant	0	0	98,653	0	0	0
	308	513-Electric Plant	0	0	35,986	0	0	0
	309	514-Misc Steam Plant	0	0	21,642	0	0	0
	310	Total Steam Maintenance	0	0	237,318	0	0	0
	311							
	312	Total Steam Generation Expense	0	0	581,353	0	0	0
	313							
	314	Other Power Supply Expense						
	315	549&550-Misc Other Power Generation Expense	0	0	0	0	0	0
	316	555-Purchased Power Expense Demand	0	0	0	0	0	0
	317	555-Purchased Power Expense Energy	0	0	0	0	0	0
	318	556-Sys Control & Load Dispatching	0	0	0	0	0	0
	319	557- Other Expenses	0	0	0	0	0	0
	320	Total Other Power Supply Expense	0	0	0	0	0	0
	321							
	322	Total Production O&M Expense	0	0	581,353	0	0	0
	323							
	324	Transmission Expense						
	325	560-Supervision & Engineering	0	0	(46,116)	0	0	0
	326	561-Load Dispatching	0	0	0	0	0	0
	327	561-Load Dispatching-PJM	0	0	0	0	0	0
	328	562-Station Equipment	0	0	0	0	0	0
	329	563-Overhead Lines	0	0	0	0	0	0
	330	564-Underground Lines	0	0	0	0	0	0
	331	565 LSE Transmission Purchases - Retail Demand	0	0	0	0	0	0
	332	565 LSE Transmission Purchases - Retail Energy	0	0	0	0	0	0
	333	565 Transmission Purchases - Non-Juris	0	0	0	0	0	0
	334	566-Misc Transmission	0	0	0	0	0	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	25	26	27-32	33	34	35
			Severance Related Payroll Expenses	Normalize bad debt expense	Total Incentive Compensation & Payroll Adjustments	Remove Non- Receivable Business Expenses	Amortization Depreciation/Amortization Expenses	ARO Depreciation Expense
448		Regulatory Debits						
449		Reg Debits - 4073000	0	0	0	0	0	0
451		Total Regulatory Debits	0	0	0	0	0	0
452								
453		Total Depreciation & Amortization Expense	0	0	0	0	2,109,352	471,246
454								
455		Taxes Other than F.I.T.						
456		Current Payroll Taxes						
457		FICA	0	0	128,757	0	0	0
458		Fed Unemployment	0	0	0	0	0	0
459		State Unemployment	0	0	0	0	0	0
460		Total Payroll Related Tax	0	0	128,757	0	0	0
461								
462		Real and Personal Property Tax	0	0	0	0	0	0
463		Municipal License	0	0	0	0	0	0
464		P.S.C.	0	0	0	0	0	0
465		Sales & Use	0	0	0	0	0	0
466		Regis Fee	0	0	0	0	0	0
467		State Business Occup Taxes	0	0	0	0	0	0
468		Gross Receipts Tax	0	0	0	0	0	0
469		Business Franchise Taxes	0	0	0	0	0	0
470		Federal Excise	0	0	0	0	0	0
471		Taxes on Capital Leases	0	0	0	0	0	0
472		Total Taxes Other than F.I.T.	0	0	128,757	0	0	0
473								
474		AFUDC Offset - Production	0	0	0	0	0	0
475		AFUDC Offset - Transmission	0	0	0	0	0	0
476		AFUDC Offset - Distribution	0	0	0	0	0	0
477		AFUDC Offset - General	0	0	0	0	0	0
478		AFUDC Offset - Intangible	0	0	0	0	0	0
479		Interest On Customer Deposits	0	0	0	0	0	0
480								
481		Other Expense Items						
482		G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0
483		Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0
484		G/L Disp. Of Allowances 411.8	0	0	0	0	0	0
485		Accretion 4110005	0	232,198	0	0	0	0
486		A/R Factoring	0	0	0	0	0	0
487		Acct 4190005	0	0	0	0	0	0
488		Acct 4300003	0	0	0	0	0	0
489		431-Other Interest Expense	0	0	0	0	0	0
490		Total Other	0	232,198	0	0	0	0
491								
492								
493		Income Taxes						
494		Current/Deferred State Income Tax	0	(7,399)	(78,075)	424	0	0
495		Current Federal Income Taxes	0	(29,482)	(311,092)	1,669	0	0
496		Deferred Federal Income Taxes	0	0	0	0	(349,363)	(98,962)
497		Deferred Investment Tax Credit	0	0	0	0	0	0
498		ITC Adjustment	0	0	0	0	0	0
499		Total Income Taxes	0	(36,881)	(389,167)	2,113	(349,363)	(98,962)

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	25	26	27-32	33	34	35
No.	Description					
	0	0	0	0	2,109,351	471,246
	100.0000%	100.0000%	100.0000%	100.0000%	78.8694%	100.0000%
	#DIV/0!	24.96%	24.96%	24.96%	16.56%	21.00%
			612Y		230A, 280A	280H

Severance Related Payroll Expenses
 Normalize bad debt expense
 Total Incentive Compensation & Payroll Adjustments
 Remove Non-Reservable Business Expenses
 Amortization Depreciation/Amortization Expenses
 ARO Depreciation Expense

Schedule M Adjustment --- Addback <Deduct>
 Normalization %
 State Income Tax Rate
 Federal Income Tax Rate
 ETR

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	36	37	38	39	40	41	42	43	44	45	46	47	48
			ARO Accretion	KPSC Maintenance Assessment	KPCC AFUDC Offset	Mitchell Coal Stock	Remove Decommissioning Rider from Capitalization (N/A for Rate Base)	Surcharge Book to Bill	Book to Bill	Weg Management True Up Timing & Dist Investment	Adjust Post-Retail Revenues and Expenses	Remove Non-Ongoing Expense Related to COVID-19 Pandemic	Remove Prior Period Insurance Proceeds	Remove Rockport UPA Non-Fuel Expense, Net of Deferral	Amortization Deferred Plant Maintenance Costs
448		Regulatory Debits													
449		Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0	0
450		Total Regulatory Debits	0	0	0	0	0	0	0	0	0	0	0	0	0
451		Total Depreciation & Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
452															
453															
454															
455		Taxes Other than F.I.T.													
456		Current Payroll Taxes													
457		FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
458		Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
459		State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0
460		Total Payroll Related Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
461															
462		Real and Personal Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
463		Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0
464		P.S.C.	0	0	0	0	0	0	0	0	0	0	0	0	0
465		Sales & Use	0	0	0	0	0	0	0	0	0	0	0	0	0
466		Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0
467		State Business Occup Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
468		Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
469		Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
470		Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0
471		Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
472		Total Taxes Other than F.I.T.	0	0	0	0	0	0	0	0	0	0	0	0	0
473															
474		AFUDC Offset - Production	0	0	(4,921,688)	0	0	0	0	0	0	0	0	0	0
475		AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0
476		AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
477		AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0
478		AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0
479		Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0
480															
481		Other Expense Items													
482		G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0
483		Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0
484		G/L Disp. Of Allowances 411.8	255,569	0	0	0	0	0	0	0	0	0	0	0	0
485		Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0	0
486		A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0
487		Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0	0
488		Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0	0
489		431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
490		Total Other	255,569	0	0	0	0	0	0	0	0	0	0	0	0
491															
492															
493		Income Taxes													
494		Current/Deferred State Income Tax	(12,795)	1,457	0	0	0	(18,256)	(36,674)	0	(240)	4,166	(2,530)	1,787,990	46,626
495		Current Federal Income Taxes	(50,963)	5,807	0	0	(72,741)	(146,128)	(957)	0	16,602	(10,083)	7,124,330	185,785	
496		Deferred Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
497		Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
498		ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
499		Total Income Taxes	(63,778)	7,264	0	0	(90,997)	(182,802)	(1,197)	20,768	(12,613)	8,912,320	232,411		

SECTION V
SCHEDULE 5

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	36	37	38	39	40	41	42	43	44	45	46	47	48
	ARO Accretion	KPSC Maintenance Assessment	KPCo AFUDC Offset	Mitchell Coal Stock	Remove Decommissioning Rider from Capitalization (N/A for Rate Base)	Surcharge Book to Bill	Book to Bill	Use Management Time Training & Dist Investment	Adjust Post-Rental Revenues and Expenses	Remove Non-Ongoing Expense Related to COVID-19 Pandemic	Remove Prior Period Insurance Proceeds	Remove Rockport LPA Non-Fuel Expense, Net of Deferral	Amortization Deferred Plant Maintenance Costs
	0	100.0000%	0	0	0	0	0	0	0	0	0	0	0
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
	24.96%	24.95%	#DIV/0!	#DIV/0!	#DIV/0!	24.96%	24.96%	#DIV/0!	24.94%	24.96%	24.95%	24.96%	24.96%
	906P												

No. Description

Schedule M Adjustment --- Addback <Deduct>
Normalization %
State Income Tax Rate
Federal Income Tax Rate
ETR

SECTION V
SCHEDULE 5

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

Line	No.	Description	49	50	51	52	53	54	55	56	57	58	59	60	61	62
			Property Tax Expense Amortization	Sales and Use Tax	State Business Occupation Tax	Removal of Federal Tax Cut Rider Credits	Removal MERC Compliance Cyber Security Assets from Capitalization	Interest Sync with going level tax	Cost of Removal - DFIT	Replacement Capacity Expense	Non - FAC Eligible Cost Adj	Amortize Non FAC Eligible Fuel Costs Since Last Base Case	Removal Regulatory Asset Amort.	Removal Rockport Def. Reg. Asset net of Def. Tax from Capitalization	Cash Working Capital	Remove FIT Expenses - Excess Related to Tax Rider
		Regulatory Debits														
	448	Reg Debits - 4073000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	451	Total Regulatory Debits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	452	Total Depreciation & Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	454	Taxes Other than F.I.T.														
	456	Current Payroll Taxes														
	457	FICA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	458	Fed Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	459	State Unemployment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	460	Total Payroll Related Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	461															
	462	Real and Personal Property Tax	2,587,239	0	0	0	0	0	0	0	0	0	0	0	0	0
	463	Municipal License	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	464	P.S.C.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	465	Sales & Use (65,715)	0	(65,715)	0	0	0	0	0	0	0	0	0	0	0	0
	466	Regis Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	467	State Business Occup Taxes	0	0	4,231	0	0	0	0	0	0	0	0	0	0	0
	468	Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	469	Business Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	470	Federal Excise	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	471	Taxes on Capital Leases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	472	Total Taxes Other than F.I.T.	2,587,239	(65,715)	4,231	0	0	0	0	0	0	0	0	0	0	0
	473															
	474	AFUDC Offset - Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	475	AFUDC Offset - Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	476	AFUDC Offset - Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	477	AFUDC Offset - General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	478	AFUDC Offset - Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	479	Interest On Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	480															
	481	Other Expense Items														
	482	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	483	Loss Disp. Of Util Plant 4117000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	484	G/L Disp. Of Allowances 411.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	485	Accretion 4110005	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	486	A/R Factoring	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	487	Acct 4190005	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	488	Acct 4300003	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	489	431-Other Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	490	Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	491															
	492															
	493	Income Taxes														
	494	Current/Deferred State Income Tax	(129,530)	0	(212)	1,945,191	0	368,966	0	(20,711)	654,257	(67,088)	127,314	0	0	0
	495	Current Federal Income Taxes	(516,119)	0	(844)	7,750,704	0	1,470,163	0	(82,524)	2,606,918	(267,315)	507,290	0	0	0
	496	Deferred Federal Income Taxes	0	13,800	0	0	0	0	1,667,845	0	0	0	0	0	0	26,686,433
	497	Deferred Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	498	ITC Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	499	Total Income Taxes	(645,649)	13,800	(1,056)	9,695,895	0	1,839,129	1,667,845	(103,235)	3,261,175	(334,403)	634,604	0	0	26,686,433

SECTION V
 SCHEDULE 5

KENTUCKY POWER COMPANY
 JURISDICTIONAL COST OF SERVICE
 TEST YEAR ENDED MARCH 31, 2023

Line	49	50	51	52	53	54	55	56	57	58	59	60	61	62	
No.	Description	Property Tax Expense Annualization	Sales and Use Tax	State Business Occupation Tax	Removal of Federal Tax Cut Rider Credits	Removal MERC Compliance Cyber Security Assets from Capitalization	Interest Sync with going level tax	Cost of Removal - DFIT	Replacement Capacity Expense	Non - FAC Eligible Cost Adj	Amortize Non FAC Eligible Fuel Costs Since Last Base Case	Removal Regulatory Asset Amort.	Removal Rockport Def. Reg. Asset net Capitalization	Cash Working Capital	Remove FIT Expenses - Excess Related to Tax Rider
		0	(65,715)	0	0	0	0	0	0	0	0	0	0	0	0
		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
		24.96%	21.00%	24.96%	24.96%	#DIV/0!	#DIV/0!	24.96%	24.96%	24.96%	24.96%	24.96%	#DIV/0!	#DIV/0!	#DIV/0!
			9115												960F-XS

Schedule M Adjustment --- Addback <Deduct>
 Normalization %
 State Income Tax Rate
 Federal Income Tax Rate
 ETR

63

Line

Total ADIT
Adjustment

No.	Description	
1	Operating Revenues - Sales of Electricity	0
2	Operating Revenues - Firm Wholesale Sales of Electricit	0
3	Provision for Rate Refund	0
4	Other Electric Operating Revenues	0
5	Non-Firm Sales Revenues	0
6	Total Operating Revenues	0
7		
8	Operation and Maintenance Expenses	
9	Power Production	0
10	Transmission	0
11	Distribution	0
12	Customer Accounts	0
13	Sales Expense	0
14	Customer Service & Information	0
15	Administrative and General	0
16	Undistributed Adjustments	0
17	Total Operation and Maintenance Expense	0
18		
19	Depreciation and Amortization Expense	0
20	Taxes Other than Federal Income Taxes	0
21	State Income Tax	0
22	Interest on Customer Deposits	0
23	Other	0
24	Net Operating Income Before F.I.T.	0
25	pre-tax	0
26	Federal Income Tax	0
27	Current Federal Income Tax	0
28	Deferred Federal Income Tax	0
29	Deferred Investment Tax Credit	0
30	ITC Adjustment	0
31	Total Federal Income Taxes	0
32		
33	Operating Income	0
34	AFUDC Offset	0
35	Net Operating Income	0
36		
37	Electric Plant in Service - Original Cost	0
38	Accumulated Provision for Depreciation & Amortization	0
39	Electric Plant in Service - Net	0
40	Electric Plant Held for Future Use	0
41	Prepayments	0
42	Materials & Supplies	0
43	Cash Working Capital	0
44	Construction Work in Progress	0
45	Customer Advances & Deposits	0
46	Accumulated Deferred Income Taxes	71,103,297
47	Rate Base	71,103,297
48		

49
50

63

Line

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

No.	Description	Total ADIT Adjustment
106	Transmission Plant	0
107	A350 Land and Land Rights	0
108	A352 Structures and Improvements TRAN	0
109	A353 Station Equipment TRAN	0
110	A352 Structures and Improvements GEN	0
111	A353 Station Equipment GEN	0
112	A354 Towers and Fixtures	0
113	A355 Poles and Fixtures	0
114	A356 O.H. Conductors & Devices	0
115	A357 Underground Conduit	0
116	A358 Underground Conductors	0
117	A359 Roads and Trails	0
118	Total Transmission Plant	0
119		
120	Distribution Plant	0
121	A360 Land and Land Rights	0
122	A361 Structures and Improvements	0
123	A362 Station Equipment	0
124	A363 Storage Battery Equipment	0
125	A364 Poles, Towers & Fixtures Primary	0
126	A365 O.H. Conductors & Devices Primary	0
127	A366 Underground Conduits Primary	0
128	A367 U.G. Conductors & Devices Primary	0
129	A368 Line Transformers Primary	0
130	A369 Services	0
131	A370 Meters	0
132	A371 Install. on Customer Prem.	0
133	A372 Leased Prop. on Cust. Premises	0
134	A373 Street Lights	0
135	A374 ARO	0
136	Total Distribution Plant	0
137		
138	General Plant	0
139	A389 Land and Land Rights	0
140	A390 Structures and Improvements	0
141	A391 Office Furniture & Equip.	0
142	A392 Transportation Equipment	0
143	A393 Stores Equipment	0
144	A394 Tools, Shop & Garage Equip.	0
145	A395 Laboratory Equipment	0
146	A396 Power Operated Equipment	0
147	A397 Communication Equipment	0
148	A398 Misc. Equipment	0
149	A399 Other Tang. Property	0
150	3991 ARO General Plant	0
151	Total General Plant	0
152		
153	Completed Construction Not Classified -Acct 106	0
154	Intangible Plant	0
155	Production Plant	0
156	Transmission Plant	0
157	Distribution Plant	0
158	General Plant	0
159	Total Completed Construction Not Classified	0
160		

Line	No.	Description	Total ADIT Adjustment
	161	Capital Leases Acct 1011001	0
	162	Accrued Capital Leases Acct 1011012	0
	163	Total Capital Leases	0
	164		
	165	Total Plant in Service	0
	166		
	167	Less: Reserve for Depreciation/RWIP - Accts 108000	
	168	Production	0
	169	Transmission	0
	170	Distribution	0
	171	General	0
	172	Total Reserve for Depreciation / RWIP	0
	173		
	174	Less Reserve for Amortization	
	175	Intangible	0
	176	Production	0
	177	Transmission Plant	0
	178	Distribution	0
	179	General	0
	180	Total Reserve for Amortization	0
	181		
	182	Prov-Leased Assets - Capital Leases 1011006	0
	183	Total Prov-Leased Assets	0
	184		
	185	Total Acc Prov Depreciation and Amortization	0
	186		
	187	Net Electric Plant in Service	0.00
	188		
	189	Construction Work in Progress - Account 107	
	190	Intangible	0
	191	AFUDC	0
	192	Total Intangible Plant	0
	193		
	194	Production	0
	195	AFUDC	0
	196	Total Production Plant	0
	197		
	198	Transmission	0
	199	AFUDC	0
	200	Total Transmission Plant	0
	201		
	202	Distribution	0
	203	AFUDC	0
	204	Total Distribution Plant	0
	205		
	206	General	0
	207	AFUDC	0
	208	Total General Plant	0
	209		
	210	Total Construction Work in Progress	0
	211		
	212	Plant Held for Future Use - Acct 105	
	213	Production	0
	214	Transmission	0
	215	Distribution	0
	216	General	0
	217	Total Plant Held for Future Use	0

KENTUCKY POWER COMPANY
JURISDICTIONAL COST OF SERVICE
TEST YEAR ENDED MARCH 31, 2023

63

Line

No.	Description	Total ADIT Adjustment
218		
219	Materials & Supplies	
220	Fuel / Allowance Inventory	0
221	Production M&S Inventory	0
222	Production M&S Inventory	0
223	Transmission M&S Inventory	0
224	Distribution M&S Inventory	0
225	Total Materials & Supplies	0
226		
227	Prepayments	
228	Prepaid Pension Benefit	0
229	Prepaid Other	0
230	Total Prepayments	0
231		
232		
233	Rate Base Additions (Deductions)	
234	Accumulated Deferred Income Taxes, other than Def.	71,103,297
235	Unallocated Deferred FIT	0
236	Deferred Investment Tax Credit	0
237	Special Deposits	0
238	Customer Advances	0
239	Customer Deposits	0
240	Other Rate Base	0
241	After Tax Effect of ARO	0
242	Total Rate Base Deductions	71,103,297
243		
244	Total Rate Base (excluding Cash Working Capital)	71,103,297
245		
246		
247	Operating Revenues - Sales of Electricity	0
248	Operating Revenues - Wholesale Sales of Electricity	0
249	Provision for Rate Refund	0
250		
251	Non-Firm Sales:	
252	Demand Related	0
253	Energy Related	0
254	Unallocated	0
255	Total Non-Firm Sales	0
256		
257	Other Operating Revenues	
258	450-Forfetted Discounts	0
259	451-Miscellaneous Service Revenues	0
260	Rent from Electric Property	
261	4541-Rent-Assoc Cos- Production	0
262	4541-Rent-Assoc Cos- Transmission	0
263	4541-Rent-Assoc Cos- Distribution	0
264	4542-Rent-Non-Assoc Cos- Production	0
265	4542-Rent-Non-Assoc Cos- Transmission	0
266	4542-Rent-Non-Assoc Cos- Distribution	0
267	4540005 Rent from Elec Prop-Pole Atch	0
268	4540004-Rent-Non-Assoc Cos-ABD Distribution	0
269	4540004-Rent-Non-Assoc Cos-ABD Transmission	0
270	Total Rent from Electric Property	0
271		

Total ADIT
 Adjustment

No.	Description	
272	Other Electric Revenues	0
273	456-Other Electric Production	0
274	456-Other Electric Revenues DSM	0
275	456-Other Electric Transmission EKPC	0
276	456-Other Electric LSE Charge - Retail Demand	0
277	456-Other Electric LSE Charge - Retail Energy	0
278	456-Other Electric TO Revenues	0
279	456-Other Electric Non-Juris	0
280	456-Other Electric Transmission ABD	0
281	456-Other Electric Distribution ABD	0
282	Total Other Electric Revenues	0
283		
284	Total Other Operating Revenues	0
285		
286	Total Operating Revenues	0
287		
288	Power Production Expenses	
289	Steam Generation Expenses	
290	500-Supervision & Engineering	0
291	501-Fuel Delivered and Consumed	0
292	501-Gas Reservation Fee	0
293	501-Fuel Other	0
294	5010005-Def Fuel	0
295	502-Steam / Consumables	0
296	503-Steam other Sources	0
297	504-Steam Transferred Credit	0
298	505-Electric	0
299	506-Misc. Steam Power Expenses	0
300	507-Rents	0
301	508-IPP Operations	0
302	509-Allowances	0
303	Total Steam Operation	0
304		
305	510-Supervision & Engineering	0
306	511-Structures	0
307	512-Boiler Plant	0
308	513-Electric Plant	0
309	514-Misc Steam Plant	0
310	Total Steam Maintenance	0
311		
312	Total Steam Generation Expense	0
313		
314	Other Power Supply Expense	
315	549&550-Misc Other Power Generation Expense	0
316	555-Purchased Power Expense Demand	0
317	555-Purchased Power Expense Energy	0
318	556-Sys Control & Load Dispatching	0
319	557- Other Expenses	0
320	Total Other Power Supply Expense	0
321		
322	Total Production O&M Expense	0
323		
324	Transmission Expense	
325	560-Supervision & Engineering	0
326	561-Load Dispatching	0
327	561-Load Dispatching-PJM	0
328	562-Station Equipment	0
329	563-Overhead Lines	0
330	564-Underground Lines	0
331	565 LSE Transmission Purchases - Retail Demand	0
332	565 LSE Transmission Purchases - Retail Energy	0
333	565 Transmission by Others	0
334	565 Transmission Purchases - Non-Juris	0
335	566-Misc Transmission	0

63

Line

No.	Description	Total ADIT Adjustment
335	567-Rents	0
336	Total Transmission Operation Expense	0
337		
338	Transmission Maintenance	
339	568-Supervision & Engineering	0
340	569-Structures	0
341	570-Station Equipment	0
342	571-Overhead Lines	0
343	572-Underground Lines	0
344	573-Misc Transmission Expenses	0
345	575-PJM Admin	0
346	Total Transmission Maintenance Expense	0
347		
348	Total Transmission O&M Expense	0
349		
350	Distribution Expense	
351	580-Supervision & Engineering	0
352	581-Load Dispatching	0
353	582-Station Equipment	0
354	583-Overhead Lines	0
355	584-Underground Lines	0
356	585-Street & Area Lighting	0
357	586-Meters	0
358	587-Customer Installations	0
359	588-Misc Distribution	0
360	589-Rents	0
361	Total Distribution Operation	0
362		
363	590-Supervision & Engineering	0
364	591-Structures	0
365	592-Station Equipment	0
366	593-Overhead Lines	0
367	5930010 Storm Expense Amortization	0
368	593-Forestry Direct Assigned	0
369	594-Underground Lines	0
370	595-Line Transformers	0
371	596-Street & Area Lighting	0
372	597-Meters	0
373	598-Misc Distribution Plant	0
374	Total Distribution Maintenance	0
375		
376	Total Distribution Expense	0
377		
378	Customer Accounts Expense	
379	901-Supervision & Engineering	0
380	902-Meter Reading	0
381	903-Customer Records & Collection Expense	0
382	9040000-Uncollectible Accounts	0
383	9040007-Uncollectible Misc Receivables	0
384	905-Misc Customer Accounts	0
385	Total Customer Accounts	0
386		

Total ADIT
 Adjustment

No.	Description	
387	Customer Information Expense	0
388	907-Supervision	0
389	908-Customer Assistance	0
390	909-Information & Instruction	0
391	910-Misc Customer Service	0
392	Total Customer Information	0
393		
394	Customer Service	0
395	911-Supervision	0
396	912-Demo & Selling	0
397	913-Advertising	0
398	916-Misc SALES Expense	0
399	Total Customer Service	0
400		
401	Administrative & General Expense	0
402	920-Salaries	0
403	921-Office Supplies	0
404	922-Administrative Expense Transferred	0
405	923-Outside Services	0
406	924-Property Insurance	0
407	925-Injuries & Damages	0
408	926-Employee Pension & Benefits	0
409	9260057 Post Ret Medicare Subsidy Direct	0
410	927-Franchise Requirements	0
411	928-Regulatory Commission Expense Allocated	0
412	928- Rate Case Expense	0
413	930.1-General Advertising Expense	0
414	930.2-Misc General Expense	0
415	931-Rent	0
416	Total Admin & General Operation	0
417		
418	935-Admin & General Maintenance	0
419	9350015 - Software License Deferral	0
420	Total Admin & General Expense	0
421		
422	Total Operation & Maint Exp	0
423		
424	Cash Working Capital	
425	Total Power Production	
426	Transmission Expense	
427	Total Distribution Expense	
428	Total Customer Related Expense	
429	Total A&G Expense	
430	Subtotal	0
431	Total Cash Working Capital	-
432		
433	Depreciation Expense	
434	Production	0
435	Transmission Excl. GSU's	0
436	Transmission - GSU's	0
437	Distribution	0
438	General	0
439	Total Depreciation Expense	0
440		
441	Amortization Expense	
442	Intangible Plant	0
443	Production Plant	0
444	Transmission Plant	0
445	Distribution Plant	0
446	General Plant	0
447	Total Amortization Expense	0

63

Line

No.	Description	Total ADIT Adjustment
448	Regulatory Debits	
449	Reg Debits - 4073000	0
451	Total Regulatory Debits	0
452		
453	Total Depreciation & Amortization Expense	0
454		
455	Taxes Other than F.I.T.	
456	Current Payroll Taxes	
457	FICA	0
458	Fed Unemployment	0
459	State Unemployment	0
460	Total Payroll Related Tax	0
461		
462	Real and Personal Property Tax	0
463	Municipal License	0
464	P.S.C.	0
465	Sales & Use	0
466	Regis Fee	0
467	State Business Occup Taxes	0
468	Gross Receipts Tax	0
469	Business Franchise Taxes	0
470	Federal Excise	0
471	Taxes on Capital Leases	0
472	Total Taxes Other than F.I.T.	0
473		
474	AFUDC Offset - Production	0
475	AFUDC Offset - Transmission	0
476	AFUDC Offset - Distribution	0
477	AFUDC Offset - General	0
478	AFUDC Offset - Intangible	0
479	Interest On Customer Deposits	0
480		
481	Other Expense Items	
482	G/L Disp. Of Util Plant Gain Disp. Of Util Plant 4116000	0
483	Loss Disp. Of Util Plant 4117000	0
484	G/L Disp. Of Allowances 411.8	0
485	Accretion 4110005	0
486	A/R Factoring	0
487	Acct 4190005	0
488	Acct 4300003	0
489	431-Other Interest Expense	0
490	Total Other	0
491		
492		
493	Income Taxes	
494	Current/Deferred State Income Tax	0
495	Current Federal Income Taxes	0
496	Deferred Federal Income Taxes	0
497	Deferred Investment Tax Credit	0
498	ITC Adjustment	0
499	Total Income Taxes	0

Line	63	Total ADIT Adjustment
No.	Description	
	Schedule M Adjustment --- Addback <Deduct>	0
	Normalization %	100.0000%
	State Income Tax Rate	
	Federal Income Tax Rate	
	ETR	#DIV/0!

KENTUCKY POWER COMPANY
ELECTRIC OPERATION & MAINTENANCE EXPENSE
TEST YEAR ENDED MARCH 31, 2023

Acct No.	Expense	Total KPCo O&M Expense Per Books	Total O&M Payroll	A&G Excluding Regulation	Restated Expense	Demand	Energy	
<u>Power Production Expenses</u>								
<u>Steam Generation Expenses</u>								
500	Supervision & Engineering	5,717,096	3,478,107	1,629,731	7,346,827	7,346,827		PDAF
501	Fuel	95,948,483	2,628,242	1,231,511	97,179,994		97,179,994	EAF
5010005	Fuel Expense Deferred	10,086,012	-	-	10,086,012		10,086,012	EAF
502	Steam Expense	5,662,988	1,597,832	748,694	6,411,682	2,179,972	4,231,710	PDAF/EAF
505	Electric Expense	94,884	102,018	47,802	142,686	48,513	94,172	PDAF/EAF
506	Misc Steam Power Expense	5,904,894	1,804,294	845,435	6,750,329	6,750,329		0 PDAF
507	Rents	-	-	-	-	-		0 PDAF
	Other Power Supply Expense	1,021,271	609,307	285,502	1,306,773		1,306,773	EAF
Total Steam Operation		124,435,627	10,219,799	4,788,675	129,224,302	16,325,640	112,898,661	
<u>Steam Generation Maintenance</u>								
510	Supervision & Engineering	1,615,370	1,425,055	667,736	2,283,106	2,283,106		PDAF
511	Maintenance of Structures	2,131,947	183,664	86,059	2,218,006	2,218,006		PDAF
512	Maintenance of Boiler Plant	13,808,554	2,002,263	938,197	14,746,751	5,013,895	9,732,855	PDAF/EAF
513	Maintenance of Electric Plant	4,686,151	1,141,172	534,717	5,220,868	5,220,868		PDAF
514 & 515	Maintenance of Miscellaneous Steam	1,230,364	436,561	204,559	1,434,923	1,434,923		PDAF
Total Steam Generation - Maintenance		23,472,386	5,188,716	2,431,268	25,903,654	16,170,798	9,732,855	
Total Steam Power O & M		147,908,012	15,408,514	7,219,943	155,127,955	32,496,438	122,631,517	
Transmission Owner PJM Revenue		(86,296,748)	-	-	(86,296,748)	(86,296,748)		SPECIFIC
565	Trans by Others	117,965			117,965	117,965		GP-TRANS
LSE OATT Charges - Retail Demand 565&456		122,288,879			122,288,879	122,288,879		SPECIFIC
LSE OATT Charges - Retail Energy 565&456		(144,929)			(144,929)		(144,929)	SPECIFIC
Trans COS - Demand		6,537,711	3,562,296	1,669,179	8,206,890	8,206,890		GP-TRANS
Non-Jurisdictional		(75,361)			(75,361)			Non-KY P.S.C. Juris
Transmission Expense		128,724,265	3,562,296	1,669,179	130,393,444	130,613,734	(144,929)	
Regional Market Expenses		960,415	0	-	960,415	960,415		GP-TRANS
Distribution Operations Expense		7,805,598	3,859,801	1,808,581	9,614,179	7,805,598		GP-DIST
Distribution Maintenance Expense		35,881,083	6,326,385	2,964,344	38,845,427	35,881,083		GP-DIST
Customer Account Expense		8,412,291	2,909,803	1,363,442	9,775,733	8,412,291		CUST
Customer Services		1,446,713	191,820	89,881	1,536,594	1,446,713		CUST
Sales Expense		47,430	71	33	47,463	47,430		CUST
A & G Regulatory		2,677,891	244,706	114,662	2,792,553	2,677,891		SPECIFIC
A & G Other		15,230,064	8,938,170	(15,230,064)	-			Non-KY P.S.C. Juris
Total Operating & Maintenance Expense		262,797,013	41,441,566	1	262,797,014	134,044,844	122,486,588	
A&G Allocators						0.523	0.477	1.000
		Transmission Expense						
		Operations	2,660,956	1,246,840				
		Maintenance	901,340	422,339				
			3,562,295	1,669,179				

SECTION V
SCHEDULE 7

KENTUCKY POWER COMPANY
ENERGY & CAPACITY CHARGES
TEST YEAR ENDED MARCH 31, 2023

<u>Purchased Power</u>	<u>Energy</u>	<u>Capacity</u>	<u>Total</u>
Purchased	\$234,295,960	\$48,791,584	\$283,087,544
System Pool	0	868,680	\$868,680
Total Purchased Power	\$234,295,960	\$49,660,264	\$283,956,224
Less:			
System Sales / Resale	50,929,678	4,649,282	55,578,960
Exclude FERC RQ	(4,487,356)	(2,908,255)	(7,395,611)
System Sales/Resale's - Associated Companies	0	0	0
Transmission Charges	0	0	0
System Sales Clause	(1,515,012)	0	(1,515,012)
Total System Sales	44,927,311	1,741,027	46,668,337
Backup Energy	0	0	0
Total	\$189,368,650	\$47,919,237	\$237,287,887
	EAF	PDAF	
Allocated	186,717,489	47,200,449	233,917,938
System Sales Adjusted	44,298,328	1,714,911	
	EAF	PDAF	

SECTION V
SCHEDULE 8

KENTUCKY POWER COMPANY
TEST YEAR ENDED MARCH 31, 2023

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

LINE NO. (1)	MONTH (2)	Production			Transmission			Distribution			General Plant			Intangible Plant			Total			Total AFUDC (15)	Monthly Debt Rate Applicable (16)	Monthly Equity Rate Applicable (17)
		432 Borrowed (3)	419 Other (4)	432 Borrowed (5)	419 Other (6)	432 Borrowed (7)	419 Other (8)	432 Borrowed (9)	419 Other (10)	432 Borrowed (11)	419 Other (12)	432 Borrowed (13)	419 Other (14)									
1	April	11,663.44	6,121.16	24,478.37	8,197.71	15,114.68	9,146.09	(17,658.84)	736.89	446.91	\$47,962	\$6,253	\$54,215	0.081712%	0.049558%							
2	May	15,697.82	2,867.41	34,878.52	6,765.67	15,818.74	1,266.16	1,976.49	873.25	179.50	\$76,885	\$13,055	\$89,940	0.090608%	0.018625%							
3	June	19,830.28	599.69	42,173.85	1,406.48	21,889.74	712.30	(1,088.82)	1,030.98	34.65	\$95,087	\$1,684	\$96,772	0.099976%	0.003361%							
4	July	25,467.15	547.05	59,187.18	6,751.06	29,740.95	3,297.27	2,325.10	1,467.76	170.66	\$125,292	\$13,091	\$138,383	0.134517%	0.015640%							
5	August	29,680.31	(1,541.70)	85,106.42	15,988.56	37,978.56	6,730.24	2,007.72	2,024.56	380.30	\$164,700	\$23,565	\$188,265	0.174614%	0.032801%							
6	September	13,674.99	18,331.74	92,940.45	124,417.32	39,231.05	52,570.38	13,430.53	2,114.04	2,831.14	\$157,533	\$211,581	\$369,114	0.169477%	0.226964%							
7	October	31,953.41	38,325.81	106,115.87	127,292.31	43,669.07	52,439.61	6,677.51	2,412.54	2,863.67	\$190,828	\$230,566	\$421,394	0.181849%	0.218114%							
8	November	42,283.98	31,804.31	137,066.10	103,504.95	56,132.33	42,096.63	3,347.26	3,194.63	2,421.08	\$242,024	\$180,117	\$422,141	0.229376%	0.173835%							
9	December	60,348.90	25,280.21	170,757.34	72,190.77	76,976.50	32,581.84	4,167.52	4,368.87	1,852.59	\$322,923	\$136,073	\$458,996	0.291559%	0.123549%							
10	January	52,621.33	13,761.84	197,790.98	55,008.97	99,983.18	28,370.10	3,575.82	5,813.63	1,649.91	\$369,026	\$102,367	\$471,393	0.349254%	0.099119%							
11	February	54,820.97	6,530.46	241,181.48	35,698.33	122,182.16	18,002.65	2,253.05	6,533.54	982.32	\$440,033	\$63,467	\$503,500	0.379263%	0.056162%							
12	March	34,735.36	6,786.40	244,186.73	52,440.80	122,930.04	26,356.44	3,051.34	6,977.71	1,494.54	\$423,056	\$90,130	\$513,185	0.374669%	0.080250%							
13	TOTAL	\$392,778	\$149,414	\$1,435,863	\$609,663	\$881,647	\$273,570	\$23,964	\$37,648	\$15,337.27	\$2,695,350	\$1,071,949	\$3,727,299									

KENTUCKY POWER COMPANY
TEST YEAR ENDED MARCH 31, 2023

SECTION V
SCHEDULE 9

KPCO DEMAND ALLOCATION FACTORS

LINE NO.	DESCRIPTION	(A) APR 20, 2022	(B) MAY 31, 2022	(C) JUN 16, 2022	(D) JUL 12, 2022	(E) AUG 9, 2022	(F) SEP 21, 2022	(G) OCT 20, 2022	(H) NOV 21, 2022	(I) DEC 23, 2022	(J) JAN 15, 2023	(K) FEB 4, 2023	(L) MAR 20, 2023	(M) TOTAL / AVERAGE
1	Date of MW Peak	0700	1500	1500	1500	1400	1600	0800	0800	2100	0900	0800	0700	
2	Hour of MW Peak													
3	Kentucky Peaks - Max. Load (MW) *	813.000	897.000	996.000	939.000	935.000	880.000	863.000	1,037.000	1,358.000	988.000	1,063.000	1,085.000	11,854.000
4														987.833
5	System Sales Excluding Losses	0.000	317.000	180.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	497.000
6	Loss %	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341
7	System Sales Including Losses	0.000	327.818	186.143	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	513.961
8	Kentucky Internal Peak Load	813.000	886.182	989.857	939.000	935.000	880.000	863.000	1,037.000	1,358.000	988.000	1,063.000	1,085.000	11,837.039
9														986.420
	<u>Municipals (FERC Jurisdiction)</u>													
10	Olive Hill, Excluding Losses	3.203	3.743	4.562	4.376	4.334	3.707	3.197	4.313	6.447	4.293	4.506	4.198	50.877
11	Loss %	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552	1.0552
12	Olive Hill, Including Losses	3.379	3.949	4.814	4.618	4.574	3.911	3.373	4.551	6.803	4.530	4.754	4.429	53.685
13														4.474
14	Vanceburg, Excluding Losses	8.587	9.471	10.937	10.373	10.309	9.323	8.262	10.511	13.147	9.964	10.020	9.824	120.728
15	Loss %	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341	1.0341
16	Vanceburg, Including Losses	8.880	9.794	11.310	10.727	10.661	9.641	8.544	10.870	13.596	10.304	10.362	10.159	124.848
17														10.404
18	Total Municipals Including Losses	12.26	13.74	16.12	15.35	15.24	13.55	11.92	15.42	20.40	14.83	15.12	14.59	178.533
19														14.878
20	<u>Allocation Factor (FERC Jurisdictional)</u>		14.878	/	986.420	=	0.015							
21	Retail (KY Jurisdictional) Load	800.74	872.44	973.73	923.66	919.77	866.45	851.08	1,021.58	1,337.60	973.17	1,047.88	1,070.41	11,658.506
22														971.542
23	<u>Allocation Factor (KPSC Jurisdictional)</u>		971.54	/	986.42	=	0.985							

* Kentucky Power Company Internal Load plus System Sales at time of Internal Peak.

KPCO ENERGY ALLOCATION FACTORS

LINE NO. (1)	ENERGY LOSS CALCULATIONS (2)	MWH (3)	% LOSS FACTOR (4)	MWH LOSSES (5)	MWH W / LOSSES (6)	CITY OF VANCEBURG (7)	CITY OF HAMILTON (8)	TOTAL Non Retail Jurisdiction (9)	TOTAL RETAIL (10)
1	Transmission - Sales for Resale	494,230	3.41%	16,853	511,083				
2	Firm Sales - Vanceburg	54,493	3.41%	1,858	56,351				
3	Distribution - Firm Sales - Olive Hill	21,306	5.55%	1,183	22,489				
4	Sources of Energy Generation	2,413,964	0	2,413,964					
5	Purchases	3,744,759	0	3,744,759					
6	Net interchange	0	0	0					
7	Total Sources	6,158,723	0	6,158,723					
8	Disposition of Energy Sales / Ultimate Customers	5,300,897	0	5,300,897	0	0	0	0	5,300,897
9	Sales for Resale	494,230	494,230	0	0	0	0	0	0
10	Firm Sales (Mun.) - Olive Hill	21,306	0	21,306	21,306	0	0	21,306	0
11	Firm Sales (Mun.) - Vanceburg	54,493	0	54,493	0	54,493	0	54,493	0
12	Total Sales / Resale (LINES 10+11+12)	570,029	494,230	75,799	21,306	54,493	0	75,799	0
13	Energy Losses	308,781	16,853	291,928	1,183	1,858	0	3,041	288,887
14	Total Disposition (LINES 8+9+13+14)	6,179,707	511,083	5,668,624	22,489	56,351	0	78,840	5,589,784
15	Allocation Factor			1,000				0.014	0.986

KENTUCKY POWER COMPANY
TEST YEAR ENDED MARCH 31, 2023

SECTION V
WORKPAPER

KPCO JURISDICTIONAL ALLOCATION FACTORS

LINE NO. (1)	<u>DESCRIPTION</u> (2)	<u>FACTOR</u> (3)	<u>RETAIL</u> (4)	<u>SOURCE</u> (5)
1	Production Demand	PDAF	0.985	Sch 9
2	Transmission Demand	TDAF	0.985	Sch 9
3	Energy	EAF	0.986	Sch 10
4	Gross Plant Transmission	GP-TRANS	0.985	Sch 4, Line 167
5	Gross Plant Distribution	GP-DIST	0.999	Sch 4, Line 169
6	Gross Plant - T&D	GP-T&D	0.993	Sch 4, Line 171
7	Gross Plant - PTD	GP-PTD	0.986	Sch 4, Line 175
8	Gross Plant - Total	GP-TOT	0.986	Sch 4, Line 173
9	Net Plant	NP	0.987	Sch 4, Line 39
10	O&M Expense	O&M	0.989	Sch 4, Line 423
11	O&M Labor	OML	0.991	Sch 4, Line 425
12	Operating Revenue	OP-REV	0.991	Sch 4, Line 287
13	SPECIFIC	SPECIFIC	1.000	N/A
14	Customers	CUST.	1.000	N/A
15	A&G	A&G	0.985	Schedules 6, 9 and 10
15	PDAF/EAF	PDAF/EAF	0.986	Schedules 9 and 10

Kentucky Power Company
Twelve Months Ended 03/31/2023

KPCo Losses based on Test Year ended March 31, 2023

Line No.	Month	Year	City of Olive Hill		City of Vanceburg		Loss Factors by System	% Demand	% Energy
			CP Demand	Energy	CP Demand	Energy			
1	April	2022	3,203	1,476,261	8,587	4,101,120			
2	May	2022	3,743	1,492,056	9,471	4,102,808			
3	June	2022	4,562	1,787,149	10,937	4,623,113			
4	July	2022	4,376	2,030,168	10,373	5,004,781			
5	August	2022	4,334	1,912,715	10,309	4,958,752			
6	September	2022	3,707	1,522,914	9,323	4,056,377			
7	October	2022	3,197	1,472,361	8,262	3,916,711			
8	November	2022	4,313	1,768,018	10,511	4,441,940			
9	December	2022	6,447	2,308,915	13,147	5,328,101			
10	January	2023	4,293	2,075,885	9,964	5,160,717			
11	February	2023	4,506	1,686,891	10,020	4,324,504			
12	March	2023	4,198	1,773,130	9,824	4,473,719			
13	Total		50,877	21,306,462	120,728	54,492,643			
							Transmission		
							Subtransmission		
							Distribution Substation Trxfirs - 69KV (1)		
							System	Loss	Loss
							3.410%	3.410%	3.410%
							5.552%	5.552%	5.552%
							5.552%	5.552%	5.552%
									Schedule 10 (Vanceburg)
									Schedule 10 (Olive Hill)

Notes:
(1) Composite Loss Factors are applicable to load metered at respective delivery point to determine losses back to the generator.

Line No.	Month	Year	CP Demand	Energy	CP Demand	Energy	Loss Factors by System	% Demand	% Energy
14	Composite Loss		5.55%	5.55%	3.41%	3.41%			
			=====	=====	=====	=====			
			Schedule 9	Schedule 10	Schedule 9	Schedule 10			

Kentucky Power Company
Cash Working Capital
Test Year Ended March 31, 2023
W61

Line No.	Description (a)	Adjusted Test Year Amount (b)	Prepayments (c)	Cash Working Capital Amount (d)	Avg. Daily Expense (e)	Revenue Lag Days (f)	Expense Lead Days (g)	Net (Lead)/Lag (h)	Working Capital Requirement (i)
1	Fuel Expense	94,599,256	-	94,599,256	\$ 259,176	51.49	(23.00)	28.49	\$ 7,383,925
2									
3	Purchased Power	244,724,183	-	244,724,183	670,477	51.49	(27.92)	23.57	15,803,148
4									
5	Operation & Maintenance Expense	175,223,920	2,131,433	173,092,487	474,226	51.49	(58.44)	(6.95)	(3,295,871)
6									
7									
8	Payroll	26,836,561	-	26,836,561	73,525	51.49	(13.82)	37.67	2,769,680
9	Depreciation	102,854,473	-	102,854,473	281,793	—	—	—	—
10									
11	Federal Excise Taxes	5,698	-	5,698	16	51.49	(76.42)	(24.93)	(389)
12									
13	Kentucky Sales and Use Tax - Energy Exemption Annual Return	39,162	-	39,162	107	51.49	(59.42)	(7.93)	(851)
14									
15	Local Street Lighting Fee	137,624	-	137,624	377	51.49	(207.23)	(155.74)	(58,722)
16									
17	Property / Real Estate Tax	21,165,018	-	21,165,018	57,986	51.49	(264.85)	(213.36)	(12,371,968)
18									
19	Federal Unemployment Taxes	13,073	-	13,073	36	51.49	-75.24	(23.75)	(851)
20									
21	State Unemployment Taxes - Kentucky	3,246	-	3,246	9	51.49	-75.21	(23.72)	(211)
22									
23	State Unemployment Taxes - West Virginia	19,254	-	19,254	53	51.49	-75.31	(23.82)	(1,257)
24									
25	Federal Income Taxes								
26	Current	12,750,804	-	12,750,804	34,934	51.49	(37.88)	13.61	475,448
27	Deferred	(8,715,252)	-	(8,715,252)	(23,877)	—	—	—	—
28	Total FIT	4,035,552	-	4,035,552					475,448
29									
30	State Income Taxes								
31	Current	2,627,349	-	2,627,349	7,198	51.49	(37.88)	13.61	97,967.73
32	Deferred	223,187	-	223,187	611	—	—	—	—
33		2,850,536	-	2,850,536					97,967.73
34									
35	Interest on Long Term Debt	50,397,009	-	50,397,009	138,074	51.49	(82.05)	(30.56)	(4,219,541)
36									
37	Return	73,891,700	-	73,891,700	202,443	—	—	—	—
38									
39	Subtotal	\$796,796,264	\$2,131,433	\$794,664,831					\$6,580,509
40									
41	Working Funds and Other								\$ 1,105,953
42									
43									\$ 7,686,462

Deferred SIT from Tax Schedule

Witness: H.M. Whitney