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Respond to:

Kingsport Office
Joseph B. Harvey
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April 25, 2025

KPOW-18155

VIA EMAIL (tpuc.docketroom@tn.gov) & FEDEX

David F. Jones, Chairman
c/o Ectory Lawless, Dockets & Records Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Electronically Filed in TPUC Docket
Room on April 25, 2025 at 1:50 p.m.

Re: IN RE: PETITION OF KINGSFORT POWER
COMPANY d/b/a AEP APPALACHIAN POWER
FOR JANUARY, 2024 – DECEMBER 2024 ANNUAL
RECOVERY UNDER THE TARGETED RELIABILITY
PLAN AND MAJOR STORM RIDER (“TRP&MS”),
ALTERNATIVE RATE MECHANISMS APPROVED IN
DOCKET NO. 17-00032
DOCKET NO.: 25-00022

Dear Chairman Jones:

On behalf of Kingsport Power Company d/b/a AEP Appalachian Power, we transmit herewith the following:

Kingsport Power Company d/b/a AEP Appalachian Power’s Response to Consumer Advocate’s First Discovery Request.

The original, four (4) copies, and a USB containing exhibits are being sent via Federal Express. The attachments are being provided on the IManage System in both PDF and Excel format.

Very sincerely yours,

HUNTER, SMITH & DAVIS, LLP

Joseph B. Harvey

Enclosures

David F. Jones, Chairman

Page 2

April 25, 2025

cc: Kelly Grams, General Counsel (w/enc.)
David Foster (w/enc.)
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TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
Kingsport Power Company
DOCKET NO. 25-00022
Data Requests and Requests for the Production
of Documents by the CONSUMER ADVOCATE DIVISION
CA Set 1
To Kingsport Power Company

Data Request CA 1-1:

Refer to the Direct Testimony of Jason E. Baker, starting on page 6, discussing major storm events. Provide the definitions, information, and values used to determine Major Event Days and the calculations used to exclude major events for SAIDI and SAIFI.

Response CA 1-1:

Please refer to CA 1-1 Attachment 1. Additionally, the Company takes SAIDI value and converts it to a CMI threshold value. If any calendar day storm exceeds the CMI threshold value it is excluded from the indices.

The foregoing response is made by Jason E. Baker, VP Dist Region Opers, on behalf of
Kingsport Power Company

**TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-2:

Refer to the Direct Testimony of Jason E. Baker, on page 7, and provide the SAIFI and SAIFI values for the years 2008 through 2024.

Response CA 1-2:

Please refer to CA 1-2 Attachment 1 for the requested information.

The foregoing response is made by Jason E. Baker, VP Dist Region Ops, on behalf of
Kingsport Power Company

**TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-3:

For each of the last two years (2023 and 2024) provide a list of the capital investments that Kingsport made to its system that have not been included in the TRP&MS rider.

Response CA 1-3:

The Company objects to this request on the basis that the information requested is not relevant to this proceeding. Subject to and without waiving the objection, please see CA 1-3 Attachment 1 for Kingsport's capital investments for 2023 and 2024 that have not been included in the TRP&MS rider.

The foregoing response is made by Malinda L. Dielman, Regulatory Acctg Case Mgr, on behalf of Kingsport Power Company

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-4:

The Commission's order in TPUC Docket No. 21-00107 approved a Rate Base of \$134,543,375, representing the Rate Base underlying the Company's existing base rates.¹ The Company is seeking to recover a return and depreciation on TRP Capital editions that average \$16,306,936 during 2024, and which includes a December balance of \$17,543,162, producing a "compensated" Rate Base equivalent of \$150,850,311. Provide the Company's actual Rate Base, as of December 2024, calculated consistent with the Commission's Rate Base determination in TPUC Docket No. 21-00107. Also, provide the supporting data for the 2024 Rate Base calculation.

Response CA 1-4:

The Company objects to this request on the basis that the information requested is not relevant to this proceeding. Subject to and without waiving the objection, please refer to CA 1-4 Attachment 1 and CA 1-4 Attachment 2 for the Company's 2024 Balance Sheet and 2024 Income Statement, respectively.

The foregoing response is made by Malinda L. Dielman, Regulatory Acctg Case Mgr, on behalf of Kingsport Power Company

¹ *Order Approving Stipulation And Settlement Agreement*, TPUC Docket No. 21-00107, Attachment A, Schedule 2, (October 25, 2022).

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
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CA Set 1
To Kingsport Power Company

Data Request CA 1-5:

The Commission's order in TPUC Docket No. 21-00107 approved O&M cost recovery of \$125,630,628 as set out in the table below:²

Operating and Maintenance Expenses Adopted In Docket 21-00107
Exclusive of Purchased Power
Source: Attachment A / Schedule 4

Item	Amount
Purchased Power	\$ 119,726,361
Transmission Expense	\$ -
Distribution Expense	\$ 3,263,042
Customer Accounts Expense	\$ 1,204,751
Customer Service and Information Expense	\$ 106,960
Sales Expense	\$ 5,082
Administrative and General Expense	\$ 1,136,400
Other O&M Expense	\$ 188,042
Total O&M, Exclusive of Purchased Power Costs	\$ 125,630,628

Provide the 2024 balances of the cost categories shown above, exclusive of the Monthly O&M (column a) and Monthly O&M (Major Storms, column l) as reflected in Kingsport Exhibit <KgPCo Exhibit No. 1 (MLD).xlsx>. Also provide supporting documents such as a 2024 Income Statement and/or Trial Balance supporting the amounts reflected as 2024 O&M costs.

Response CA 1-5:

The Company objects to this request on the basis that the information requested is not relevant to this proceeding. Subject to and without waiving the objection, please refer to CA 1-4 Attachment 2 for the Company's 2024 Income Statement.

The foregoing response is made by Malinda L. Dielman, Regulatory Acctg Case Mgr, on behalf of Kingsport Power Company

² *Id.* at Attachment A, Schedule 4.

**TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-6:

Provide the calculation of Kingsport's earned return on equity based upon its 2024 results of operations. Also, provide the supporting documentation for this calculation.

Response CA 1-6:

The Company objects to this request on the basis that the information requested is not relevant to this proceeding. Subject to and without waiving the objection, please refer to CA 1-6 Attachment 1 for Kingsport's 2024 earned return on equity.

The foregoing response is made by John A. Stevens, Regulatory Consultant Staff, on behalf of Kingsport Power Company

TENNESSEE PUBLIC UTILITY COMMISSION
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CA Set 1
To Kingsport Power Company

Data Request CA 1-7:

Refer to the Direct Testimony of Jason E. Baker, page 8, lines 3 – 8 and respond to the following:

- a.: Why are the Hurricane Helene Distribution costs through December 31, 2024 identified as estimates? i.: When will such costs be known?
- b.: Identify the process used by the Company to differentiate between capitalized and O&M costs incurred by “Outside Services,” presumably third party contractors. Provide any documentation provided to outside service providers to ensure the underlying accounting designation between Capital and O&M are accurate.

Response CA 1-7:

a. Storm costs are considered estimates until all invoices have been received. The process of obtaining and processing final invoices from third parties involved in storm restoration can take between 6 to 12 months. The Company will continue to accrue costs based on estimates until all invoices are finalized.

- i. Due to the magnitude of Hurricane Helene, The Company anticipates that it will take approximately 12 months for all invoices to be received and processed.

b. Please refer to CAD 1-7 Attachments 1 through 3 for the requested documentation. The Company uses historical O&M and capital splits categorized by storm type to estimate storm-related expenses and record accruals. The Company provides third parties with a Business Partner Invoicing Process sheet that contains the necessary billing information. All storm invoices are recorded under account 1860092, with funds allocated to O&M, capital, and removal in the system based on historical splits related to the storm type. Third parties do not influence the designation between O&M and capital.

Once all invoices are received and processed, the Company follows the storm work order procedure and the major storm calculation spreadsheet. This process allows the Company to determine the maximum amount that can be capitalized based on material and extraordinary costs.

The foregoing response is made by Jason E. Baker, VP Dist Region Ops, on behalf of Kingsport Power Company

TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
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Data Requests and Requests for the Production
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CA Set 1
To Kingsport Power Company

Data Request CA 1-8:

Refer to Kingsport's Exhibit <KgPCo Exhibit No. 4 (MLD).xlsx>, Tab "O&M Summary Pivots."
Respond to the following:

- a.: Provide a general discussion of the nature of the net credits recorded in the months of January and March associated with Major Storms O&M.
- b.: Provide a definition for the following cost labels: i.: Cont, Forestry Major Storm (09) vs. Cont Forestry Major Storm (07); ii.: CUA WORKORDER SPLIT; iii.: Non-Labor CU allocations; and iv.: QSI INC.

Response CA 1-8:

- a. The net credits recorded in January and March are related to the reversal and true up of estimated accruals to actual expenses.
- b.
 - i. Cont Forestry Major Storm (09) and Cont Forestry Major Storm (07) refer to major storm accruals related to the September 2024 major storm and the July 2023 major storm, respectively.
 - ii. CUA Workorder Split – CUA is an acronym for Compatible Unit Allocation. Compatible units are work management control processes to administer projects and accumulate associated costs. These costs include labor, materials, and equipment utilized for a specific task, such as the installation of a pole or transformer. Compatible unit work orders are established and maintained in the Work Management system. A clearing account (Account 1860092) is charged in conjunction with the compatible work orders. The compatible unit allocation is performed to clear the accumulated costs in Account 1860092 and distribute the work order charges to the appropriate capital, retirement and O&M accounts. The entries with this cost label are manually allocating stranded compatible unit work order charges.
 - iii. Non-Labor CU allocations – Refer to the description above for Compatible Unit Allocations. The Non-Labor CU allocation line items are entries generated as a result of the allocation of accumulated non-labor costs.
 - iv. QSI, Inc. (Quanta Services Inc.) is a third party vendor the Company uses for storm restoration. This line item refers to accruals associated with this vendor.

The foregoing response is made by Malinda L. Dielman, Regulatory Acctg Case Mgr, on behalf of Kingsport Power Company

**TENNESSEE PUBLIC UTILITY COMMISSION
PETITION OF
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DOCKET NO. 25-00022
Data Requests and Requests for the Production
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CA Set 1
To Kingsport Power Company**

Data Request CA 1-9:

Refer to Kingsport's Exhibit <KgPCo Exhibit No. 5 (MLD).xlsx>. Respond to the following:

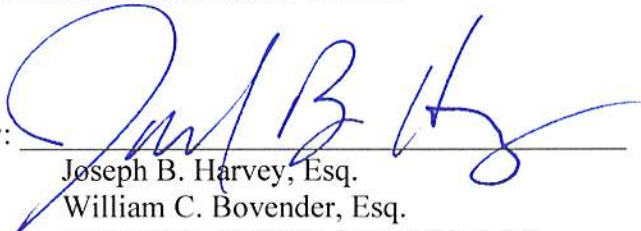
- a.: Many line items listed within this schedule are referenced as "Rec Unvoudhrd Liability Accrls". Provide a discussion as to whether these values represent cost estimates and if so, identify the manner in which the estimates were derived; and
- b.: Provide a copy of all source documentation supporting Journal ID UVLACC5388.

Response CA 1-9:

- a. Most UVLs are based on estimates derived from projected costs until final invoices are received and processed, estimated completion percentages for larger projects, and unpaid timesheets and invoices, among other factors.
- b. Refer to CA 1-9 Attachments 1 through 5 for documentation supporting Journal ID UVLACC5388.

The foregoing response is made by Malinda L. Dielman, Regulatory Acctg Case Mgr, on behalf of Kingsport Power Company

**KINGSPORT POWER COMPANY d/b/a
AEP APPALACHIAN POWER**

By: 

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*Attorneys for Kingsport Power Company
d/b/a AEP Appalachian Power*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing *Kingsport Power Company d/b/a AEP Appalachian Power's Response to Consumer Advocate's First Discovery Request* has been served by emailing a copy of same to below on this the 25th day of April, 2025, as follows:

Kelly Grams, General Counsel
Tennessee Public Utility Commission
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HUNTER, SMITH & DAVIS, LLP

By: _____

Joseph B. Harvey

Kingsport Power Company**2023 & 2024 Capital Investments**

(Excludes Capital Investments Included in TRP&MS Rider)

Project ID	2023	2024
000002237	187,188	196,208
000005292	942,277	801,475
000005296	166,696	90,329
000007559	11,776	11,167
000007600	671,288	785,441
000007616	32,886	4,422
000007819	338,505	262,203
000009074	4,730	(291,910)
000025232	453,368	4,479
000025233	-	25,087
000026925	313,570	195,483
A15705113	1,639	1,579
A15705263	1,338	-
A15705C25	25,122	50,558
A15705C26	(65,157)	-
A17023001	6,951	16,829
A17023002	-	5,210
A20001407	460	501
A20001424	2,042	735
A20001425	2,076	748
A20001426	1,037	535
A20001427	2,853	367
A20045001	59,153	55,819
A20045003	(9,330)	-
A20045004	381	485
A20045005	58,627	3,591
A20045006	477	607
A20045007	225	286
A20045008	168	24,819
A20045009	140	179
A20045010	(3,113)	-
A20074002	18,961	14,874
A20074004	5,600	3,044
A20074005	17,848	5,744
A20074006	13,786	13,832
A20074009	4,724	242
A20074010	2,457	3,733
A20074025	9,457	3,505
A23025015	3,834	6,422
B230TNPCS	-	103,635
B230TNSRE	19,489	157,283
B260TNLRE	38,284	93,174
B260TNRMB	-	17,914
B260TNSRE	323,201	401,027
B260TNTEL	108,407	5,915
C24807001	-	80,565
C24807002	-	7,336
C24807003	-	9,566
C24807004	-	6,450

Kingsport Power Company**2023 & 2024 Capital Investments**

(Excludes Capital Investments Included in TRP&MS Rider)

Project ID	2023	2024
D19DS0922	38,373	31,687
D19DS0933	20,279	(26,320)
DCTSUVLKP	(254,808)	146,956
DLTKGP001	135,935	9,990
DMS21KT01	441	-
DMS22KT07	20,458	-
DMS24KT01	-	114,943
DMS24KT02	-	3,593
DP20R06A0	380,281	1,092,149
DP20R06B0	6,063,888	589,354
DP20R06B1	138,992	28,406
DP20R06B2	34	-
DP20R06L0	870	608
DP22R09C0	(4)	-
DR19R10B1	64,699	13,405
DR19R10B2	94,626	314
DR19R10B3	176,982	-
DR19R10C0	63,422	2,863
DR19R10C1	37,990	7,661
DR19R10C2	79,047	1,458
DR19R10D0	82,052	41,050
DR19R10T0	6,188	-
DR23R01L0	7,381	1,443,497
DR23R02L0	135,548	189,652
DR23R15D0	36,706	29,173
DR23R18B0	79,462	89,745
DTLM26001	-	2,549
EDN011335	399,566	199,450
EDN012371	(133,032)	797,100
EDN014653	1,438,731	1,125,930
EDN014660	141,156	120,156
EDN014696	107,584	(47,299)
EDN014703	498,983	(4,100)
EDN100035	537,133	322,910
EDN100046	327,094	273,956
EDN100168	410,035	354,683
EDN101116	38,554	2,233
EDN103176	4,508	33,390
EON011328	1,528,045	1,319,303
ETN000230	-	-
ETN000260	(557)	2,277
EVCHRG230	205,608	50,444
IT2301722	92,753	7,871
IT2301723	7	(201)
IT2301724	4,476	(16,053)
IT2301725	205,749	95,151
IT2302049	1,332	658
IT230ADMS	356,224	521,906
IT230CCIC	112,495	105,248

Kingsport Power Company**2023 & 2024 Capital Investments**

(Excludes Capital Investments Included in TRP&MS Rider)

Project ID	2023	2024
IT260BILL	23,962	27,200
IT260CCIC	20,503	12,755
ITCB23000	88,168	21,129
ITCF23000	12,234	703
ITCW23002	57,970	-
ITPCLC230	37,410	14,163
KGPCS2401	-	327,044
KGSPTSCNB	373,859	125,264
P15163009	131,748	-
P18182001	2,047,320	177,892
P18182003	21,737	-
P18182008	345,330	45,393
P18182009	274,209	11,476
P18220001	159,963	191,183
P18220004	12,375	221,629
P18220005	11,607	125,760
P19051006	141	179
P19051009	15	17
P19051010	33	36
P19293003	(120,930)	(1,134)
P19293011	186,892	485,213
P21733002	18,906	151,310
P21733003	22,776	(44,002)
P21733004	142,487	598,761
P21733009	1,433	390
P21733011	-	4,626
P21733012	-	22,401
P21733013	-	3,241
P22729011	9,641	8,818
P23008002	36,216	(50,132)
P23008004	-	184,997
P23062003	7,215	100,734
P23062009	-	977
P23062010	-	318
P23062012	-	587
TN22KI195	-	719,239
TN22KI205	-	6,102
TP1818204	150	56,176
TP1929307	92,420	30,633
X00000304	3,527	10,310
X00000315	523,852	(62,355)
XHWCAP230	-	16,540
Total	22,003,898	15,806,836

**Kingsport Power Consolidated
Income Statement
December 2024**

Kingsport Power Company
Case No. 25-00022
CA 1-4, Attachment 2
Page 1 of 5

Year-to-Date
2024

REVENUES		
4400001	Residential Sales-W/Space Htg	26,864,067
4400002	Residential Sales-W/O Space Ht	5,839,456
4400005	Residential Fuel Rev	48,957,738
	Revenue - Residential Sales	81,661,262
4420001	Commercial Sales	23,482,362
4420006	Sales to Pub Auth - Schools	151,824
4420007	Sales to Pub Auth - Ex Schools	2,712,288
4420013	Commercial Fuel Rev	22,138,933
	Revenue - Commercial Sales	48,485,407
4420005	C&I Sales - Affil Cos	102
4420019	Affiliated C&I Sales -Fuel Rev	1
	Revenue - Industrial Sales - Affiliated	103
4420002	Industrial Sales (Excl Mines)	26,355,676
4420016	Industrial Fuel Rev	46,387,275
	Revenue - Industrial Sales - NonAffiliated	72,742,950
	Revenue - Industrial Sales	72,743,053
4440000	Public Street/Highway Lighting	1,980,684
4440002	Public St & Hwy Light Fuel Rev	12,852
4450001	Oth Sales Pblc Auth (Inc Sch)	1,065,697
4450004	Oth Sales Public Auth Fuel Rev	1,757,981
	Revenue - Other Retail Sales	4,817,214
	Revenue - Retail Sales	207,706,935
4561033	PJM NITS Revenue - Affiliated	6,857,211
4561034	PJM TO Adm. Serv Rev - Aff	15,163
4561059	Affil PJM Trans Enhancmnt Rev	145,385
4561063	PROVISION RTO Rev Affiliated	(411,883)
	Revenue - Transmission-Affiliated	6,605,876
4561006	PJM Trans Owner Admin Rev	5,298
4561007	PJM Network Integ Trans Svc	1,028,639
4561029	PJM NITS Revenue Whsl Cus-NAff	230,341
4561030	PJM TO Serv Rev Whls Cus-NAff	557
4561058	NonAffil PJM Trans Enhncmt Rev	159,813
4561061	NAff PJM RTEP Rev for Whsl-FR	4,884
4561064	PROVISION RTO Rev WhslCus-NAf	(13,919)
4561065	PROVISION RTO Rev - NonAff	(57,621)
	Revenue - Transmission-NonAffiliated	1,357,992
	Revenue - Transmission	7,963,868
4540001	Rent From Elect Property - Af	229,493
	Revenue - Other Ele-Affiliated	229,493
4500000	Forfeited Discounts	380,243
4510001	Misc Service Rev - Nonaffil	73,518
4540002	Rent From Elect Property-NAC	5,500
4540005	Rent from Elec Prop-Pole Attch	1,159,435
	Revenue - Other Ele-NonAffiliated	1,618,695
	Revenue - Other Ele-NonAffiliated	1,618,695
	Revenue - Other Opr Electric	1,848,189
4210002	Misc Non-Op Inc-NonAsc-Rents	144
4210007	Misc Non-Op Inc - NonAsc - Oth	21,043
	Non-Operating Misc Income - NonAffiliated	21,187
	Non-Operating Misc Income	21,187
4560015	Other Electric Revenues - ABD	454,899
	Associated Business Development Income	454,899
	Revenue - Other Opr - Other	476,087
	Revenue - Other Operating	2,324,275
4491002	Prov Rate Refund-Nonaffiliated	(86,528)
4491003	Prov Rate Refund - Retail	(18,986)
	Provision for Rate Refund - NonAffiliated	(105,514)
4491004	Prov Rate Refund - Affiliated	(573,351)
	Provision for Rate Refund - Affiliated	(573,351)
	Provision for Rate Refund	(678,865)
	TOTAL OPERATING REVENUES	217,316,213
FUEL EXPENSES		
5550027	Purch Pwr-Non-Fuel Portion-Aff	102,333,283
5550046	Purch Power-Fuel Portion-Affil	56,213,029
	Purchased Electricity from AEP - Affiliates	158,546,312
5550003	Purchased Power - Cogeneration	20,267
5550551	Purch PWR-TN Under/Over FPPAR	7,602,966
	Purchased Electricity for Resale - NonAffiliated	7,623,233

**Kingsport Power Consolidated
Income Statement
December 2024**

Kingsport Power Company
Case No. 25-00022
CA 1-4, Attachment 2
Page 2 of 5

**Year-to-Date
2024**

Total Purchased Power		166,169,545
GROSS MARGIN		51,146,668
OPERATING EXPENSES		
5000000	Oper Supervision & Engineering	535
	Steam Generation Op Exp	535
5230000	Electric Expenses	(2)
	Nuclear Generation Op Exp	(2)
5600000	Oper Supervision & Engineering	190,454
5612000	Load Dispatch-Mntr&Op TransSys	8,255
5613000	Load Dispatch-Trans Srvcs&Sched	5
5615000	Reliability, Plng&Stds Develop	6,677
5620001	Station Expenses - Nonassoc	39,842
5630000	Overhead Line Expenses	6,963
5640000	Underground Line Expenses	1
5660000	Misc Transmission Expenses	129,399
5660011	Misc Transm Exp - Affiliate	845
	Transmission Op Exp	382,443
5800000	Oper Supervision & Engineering	574,777
5820000	Station Expenses	25,845
5830000	Overhead Line Expenses	(19,558)
5840000	Underground Line Expenses	225,323
5850000	Street Lighting & Signal Sys E	7,305
5860000	Meter Expenses	114,013
5870000	Customer Installations Exp	8,394
5880000	Miscellaneous Distribution Exp	1,549,593
5890001	Rents - Nonassociated	367,891
	Distribution Op Exp	2,853,584
9010000	Supervision - Customer Accts	5,683
9020000	Meter Reading Expenses	8,146
9020002	Meter Reading - Regular	5,948
9020003	Meter Reading - Large Power	2,282
9020004	Read-In & Read-Out Meters	2,511
9030000	Cust Records & Collection Exp	133,818
9030001	Customer Orders & Inquiries	751,242
9030002	Manual Billing	2,656
9030003	Postage - Customer Bills	157,894
9030004	Cashiering	11,644
9030005	Collection Agents Fees & Exp	231
9030006	Credit & Oth Collection Activi	84,226
9030007	Collectors	90,132
9030009	Data Processing	35,359
9030014	COVID-19 Credit Card Fees	-
9040007	Uncoll Accts - Misc Receivable	6,500
9050000	Misc Customer Accounts Exp	9,447
9070000	Supervision - Customer Service	6,571
9080000	Customer Assistance Expenses	89,537
9080009	Cust Assistance Expense - DSM	259
9100000	Misc Cust Svc&Informational Ex	112
9100001	Misc Cust Svc & Info Exp - RCS	23
	Customer Service and Information Op Exp	1,404,223
9120000	Demonstrating & Selling Exp	2,654
9120003	Demo & Selling Exp - Area Dev	19
9130001	Advertising Exp - Residential	16
	Sales Expenses	2,690
9200000	Administrative & Gen Salaries	700,391
9210001	Off Supl & Exp - Nonassociated	66,721
9210003	Office Supplies & Exp - Trnsf	21
9210005	Cellular Phones and Pagers	0
9210020	EMP RECOG - Over 100 Dollars	3
9210021	EMP TRAVEL - Airfare	16
9210022	MEALS & ENT-100 Pct DEDUCTIBLE	13
9210023	EMP TRAVEL-MILEAGE	52
9210024	EMP TRAVEL-PARKING	3
9210025	MEALS & ENT-50 Pct DEDUCTIBLE	9
9210026	EMP TRAVEL-CAR RENTAL	5
9210027	EMP TRAVEL-TAXI AND SHUTTLE	3
9210028	EMP TRAVEL-HOTEL & LODGING	58
9210030	EMP TRAVEL-OTHER	13
9210031	SAFETY EQUIPMENT AND SUPPLIES	0
9210032	FUEL	2

**Kingsport Power Consolidated
Income Statement
December 2024**

Kingsport Power Company
Case No. 25-00022
CA 1-4, Attachment 2
Page 3 of 5

**Year-to-Date
2024**

9210033	FOOD SERVICE-CATERING	1
9210034	In-House Training & Seminars	9
9210037	OEM/TECHNICAL TRAINING	22
9210040	DUES-BUSINESS/PROFESSIONAL	8
9210041	VEHICLE-LICENSE FEES	2
9220000	Administrative Exp Trnsf - Cr	(156,459)
9220001	Admin Exp Trnsf to Cnstrction	(136,399)
9220004	Admin Exp Trnsf to ABD	(195)
9220005	Overhead Loadings	(73,007)
9230001	Outside Svcs Empl - Nonassoc	213,267
9230003	AEPSC Billed to Client Co	16,564
9230023	SRV-TEMPORARY AGENCY LABOR	0
9230024	SRV-MAIL/MESSENGER-POSTAGE	0
9230031	SRV-OUTSIDE SERVICES (TECH)	14
9230034	SRV-SOFTWARE LICENSING	2,895
9230035	Development Project Expense	10
9230064	Def AEPSC Pension Settlement	137,397
9240000	Property Insurance	69,427
9250000	Injuries and Damages	445,011
9250002	Emp Accident Prvntion-Adm Exp	7
9250006	Wrkrs Cmpnstrn Pre&Sif Ins Prv	8,906
9250010	Frg Ben Loading - Workers Comp	(19,002)
9260000	Employee Pensions & Benefits	0
9260001	Edit & Print Empl Pub-Salaries	9
9260002	Pension & Group Ins Admin	3,341
9260003	Pension Plan	299,147
9260004	Group Life Insurance Premiums	17,838
9260005	Group Medical Ins Premiums	666,723
9260007	Group L-T Disability Ins Prem	30,765
9260009	Group Dental Insurance Prem	23,269
9260010	Training Administration Exp	373
9260012	Employee Activities	14,285
9260021	Postretirement Benefits - OPEB	19,311
9260027	Savings Plan Contributions	238,294
9260037	Supplemental Pension	12
9260050	Frg Ben Loading - Pension	(184,448)
9260051	Frg Ben Loading - Grp Ins	(451,054)
9260052	Frg Ben Loading - Savings	(134,031)
9260053	Frg Ben Loading - OPEB	(27,181)
9260055	IntercoFringeOffset- Don't Use	(241,691)
9260058	Frg Ben Loading - Accrual	(5,631)
9260060	Amort-Post Retirement Benefit	30,532
9280000	Regulatory Commission Exp	89
9280001	Regulatory Commission Exp-Adm	0
9280002	Regulatory Commission Exp-Case	89,889
9280003	Rate Case Amort	177,412
9280005	Reg Com Exp-FERC Trans Cases	1,803
9280006	State Publ Serv CommissionFees	995,658
9301000	General Advertising Expenses	500
9301001	Newspaper Advertising Space	22
9301012	Public Opinion Surveys	892
9302000	Misc General Expenses	20,212
9302003	Corporate & Fiscal Expenses	8,070
9302004	Research, Develop&Demonstr Exp	58
9310002	Rents - Personal Property	39,389
	Administration & General	2,909,648
4111005	Accretion Expense	175
	Accretion	175
9302006	Assoc Bus Dev - Materials Sold	(53)
9302007	Assoc Business Development Exp	224,970
	Associated Business Development Expenses	224,917
4010001	Operation Exp - Nonassociated	0
4265009	Factored Cust A/R Exp - Affil	951,061
4265010	Fact Cust A/R-Bad Debts-Affil	308,981
	Opr Exp and Factored A/R	1,260,042
4040007	Cloud Implement - Amort Plant	87,873
4265004	Social & Service Club Dues	59,883
4265007	Regulatory Expenses	592
	Expense of Non-Utility Operation	148,347
4210009	Misc Non-Op Exp - NonAssoc	32
	Misc NonOp Expenses - NonAssoc	32
4261000	Donations	7,943

**Kingsport Power Consolidated
Income Statement
December 2024**

Kingsport Power Company
Case No. 25-00022
CA 1-4, Attachment 2
Page 4 of 5

**Year-to-Date
2024**

	Donation Contributions	7,943
4263001	Penalties	330
4263003	Penalties - Quality of Service	379,148
	Provision for Penalties	379,478
4264000	Civic and Political Activity	55,502
4264001	Non-deduct Lobbying per IRS	5,768
	Civic & Political Activities	61,270
4265002	Other Deductions - Nonassoc	6,420
	Other Deductions	6,420
	All Other Operational Expenses	1,863,532
	Operational Expenses	9,641,744
5680000	Maint Supv & Engineering	422
5690000	Maintenance of Structures	7,749
5691000	Maint of Computer Hardware	654
5692000	Maint of Computer Software	20,660
5693000	Maint of Communication Equip	581
5700000	Maint of Station Equipment	94,810
5710000	Maintenance of Overhead Lines	121,476
5720000	Maint of Underground Lines	3,817
5730000	Maint of Misc Trnsmssn Plt	11,567
	Transmission Maintenance	261,736
5900000	Maint Supv & Engineering	1,232
5910000	Maintenance of Structures	(0)
5920000	Maint of Station Equipment	91,950
5930000	Maintenance of Overhead Lines	11,728,966
5930001	Tree and Brush Control	24
5933426	TRP&MS O/U Recovery	(7,088,854)
5940000	Maint of Underground Lines	40,172
5950000	Maint of Lne Trnf,Rglators&Dvi	5,327
5960000	Maint of Strt Lghtng & Signal S	23,621
5970000	Maintenance of Meters	12,631
5980000	Maint of Misc Distribution Plt	88,990
	Distribution Maintenance	4,904,059
9350000	Maintenance of General Plant	6,176
9350001	Maint of Structures - Owned	178,480
9350002	Maint of Structures - Leased	2,499
9350012	Maint of Data Equipment	766
9350013	Maint of Cmmncation Eq-Unall	74,248
9350015	Maint of Office Furniture & Eq	118,837
9350023	Site Communications Services	17
9350024	Maint of DA-AMI Comm Equip	239
	Administration & General Maintenance	381,263
	Maintenance Expenses	5,547,058
	Total Maintenance and Operational Expenses	15,188,802
4040001	Amort. of Plant	1,400,001
	DDA Amortization	1,400,001
	Amortization	1,400,001
4030001	Depreciation Exp	9,736,508
	DDA Depreciation	9,736,508
4031001	Depr - Asset Retirement Oblig	47,808
	DDA Asset Retirement Obligation	47,808
	Depreciation	9,784,315
	Depreciation and Amortization	11,184,316
408100820	State Franchise Taxes	(285,815)
408100821	State Franchise Taxes	(281,325)
408100822	State Franchise Taxes	(320,052)
408100823	State Franchise Taxes	(294,023)
408100824	State Franchise Taxes	274,321
	Franchise Taxes	(906,894)
408100621	State Gross Receipts Tax	285,815
408100622	State Gross Receipts Tax	281,325
408100623	State Gross Receipts Tax	2,759,110
408100624	State Gross Receipts Tax	3,323,334
408102324	Local Privilege-Franchise Tax	5,189,814
	Revenue-kWhr Taxes	11,839,398
4081002	FICA	474,861
4081003	Federal Unemployment Tax	2,379
4081007	State Unemployment Tax	38
4081033	Fringe Benefit Loading - FICA	(252,918)
4081034	Fringe Benefit Loading - FUT	(1,400)

**Kingsport Power Consolidated
Income Statement
December 2024**

Kingsport Power Company
Case No. 25-00022
CA 1-4, Attachment 2
Page 5 of 5

Year-to-Date
2024

	Payroll Taxes	222,959
408100523	Real Personal Property Taxes	(560,859)
408100524	Real Personal Property Taxes	1,423,432
	Property Taxes	862,573
408101923	State Sales and Use Taxes	179
408101924	State Sales and Use Taxes	1,188
	Miscellaneous Taxes	1,367
	Other Non-Income Taxes	1,367
	Taxes Other Than Income Taxes	12,019,403
	TOTAL OPERATING EXPENSES	38,392,521
	OPERATING INCOME	12,754,146
	NON-OPERATING INCOME / (EXPENSES)	
4190005	Interest Income - Assoc CBP	842,190
	Interest & Dividend Affiliated	842,190
	Total Interest & Dividend Income	842,190
9260042	SERP Pension - Non-Service	(5)
9260043	OPEB - Non-Service	260,743
9260062	Pension Plan - Non-Service	346,872
9260064	Def AEPSC Pension Settlement	(536,645)
	Other Components of Net Periodic Pension	70,964
4191000	Allw Oth Fnds Usd Drng Cnstr	353,873
	AFUDC	353,873
4300001	Interest Exp - Assoc Non-CBP	(3,884,900)
	Interest LTD Notes Payable - Affiliated	(3,884,900)
	Interest on Long-Term Debt	(3,884,900)
4300003	Int to Assoc Co - CBP	(576)
	Interest STD - Affil	(576)
4310007	Lines Of Credit	(68,836)
	Interest STD - NonAffil	(68,836)
	Interest on Short Term Debt	(69,412)
4310002	Interest on Customer Deposits	(304,038)
9310005	Int on Regulated Fin Leases	(12,284)
	Other Interest - NonAffil	(316,323)
4320000	Allw Brwed Fnds Used Cnstr-Cr	124,487
	AFUDC-Borrowed Funds	124,487
	Total Interest Charges	(4,146,148)
	INCOME BEFORE INCOME TAXES and EQUITY EARNINGS	9,875,026
	INCOME TAXES and EQUITY EARNINGS	
4091001	Income Taxes, UOI - Federal	818,120
4092001	Inc Tax, Oth Inc&Ded-Federal	158,817
	Federal Current Income Tax	976,937
4101001	Prov Def I/T Util Op Inc-Fed	5,907,949
4102001	Prov Def I/T Oth I&D - Federal	-
4111001	Prv Def I/T-Cr Util Op Inc-Fed	(5,462,574)
4112001	Prv Def I/T-Cr Oth I&D-Fed	(155)
	Federal Deferred Income Tax	445,220
	Federal Income Taxes	1,422,157
4091002	Income Taxes, UOI - State	(37,540)
4092002	Inc Tax, Oth Inc & Ded - State	52,534
	State Current Income Tax	14,994
4101002	Prov Def I/T Util Op Inc-State	2,447,249
4111002	Prv Def I/T-Cr UtilOpInc-State	(2,546,888)
	State Deferred Income Tax	(99,640)
	State Income Taxes	(84,645)
	Total Income Taxes	1,337,512
	INCOME AFTER INCOME TAXES and EQUITY EARNINGS	8,537,514
	NET INCOME	8,537,514

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
ASSETS			
1310000	Cash	167,999	174,192
	Cash Balances	167,999	174,192
	Cash and Cash Equivalents	167,999	174,192
1340053	Deposits - Flexible Spending	2,529	5,236
	Special Deposits	2,529	5,236
	Other Cash Deposits	2,529	5,236
1420006	A/R-Customer Assistance	1,606	185
1420044	Customer A/R - Estimated	2,267,270	2,536,306
1420050	PJM AR Accrual	0	0
1420058	Cust A/R-Contra-Home Warranty	(71,401)	(71,175)
1420059	AR PS Bill-Cust Home Warranty	12,191	12,234
1420060	PJM Trans Enhancement Refund	230,552	208,026
1420101	Other Accounts Rec - Cust	272,346	-
1420102	AR Peoplesoft Billing - Cust	220,933	571,130
1720000	Rents Receivable	457,279	397,371
	Customer Receivables - Other	3,390,776	3,654,075
1420022	Cust A/R - Factored	(18,611,491)	(20,197,754)
	Customer Receivables - Factored	(18,611,491)	(20,197,754)
1420001	Customer A/R - Electric	16,982,802	18,069,503
	Customer Receivables - Electric	16,982,802	18,069,503
	Customers	1,762,088	1,525,824
1730000	Accrued Utility Revenues	675,057	778,057
	Accrued Utility Revenue	675,057	778,057
1730002	Acrd Utility Rev-Factored-Assc	(674,918)	(778,057)
	Accrued Utility Revenue - Factored	(674,918)	(778,057)
	Accrued Unbilled Revenues	139	-
1460023	Factored A/R - Unbilled	(0)	(0)
	Factored AR - Unbilled	(0)	(0)
1460001	A/R Assoc Co - InterUnit G/L	1,143,306	601,220
1460006	A/R Assoc Co - Intercompany	336,669	322,099
1460009	A/R Assoc Co - InterUnit A/P	93	-
1460011	A/R Assoc Co - Multi Pmts	12,862	1,659,178
1460025	Fleet - M4 - A/R	20,466	20,353
1860077	Agency Fees - Factored A/R	385,728	419,516
	AR Assoc Co - Other	1,899,124	3,022,365
	Associated Companies	1,899,124	3,022,365
1430022	2001 Employee Biweekly Pay Cnv	2,433	4,791
1430081	Damage Recovery - Third Party	5,355	3,127
1430083	Damage Recovery Offset Demand	(3,127)	(3,127)
1430102	AR Peoplesoft Billing - Misc	-	1,169
	Misc AR - Other Revenue	4,661	5,960
	Miscellaneous A/R	4,661	5,960
	Miscellaneous Accounts Receivable	1,903,786	3,028,326
1440002	Uncoll Accts-Other Receivables	(138)	(6)
	Allowances for Uncollectible Accounts	(138)	(6)
	Accounts Receivable	3,665,875	4,554,144
1450000	Corp Borrow Prg (NR-Assoc)	18,104,868	6,282,586
	Advances to Affiliates	18,104,868	6,282,586
1540001	M&S - Regular	617,639	841,471
1540003	Material in Transit	-	187
1540013	Transportation Inventory	71,695	74,726
	Other Materials and Supplies	689,333	916,384
	Material and Supplies	689,333	916,384
	Fuel, Materials and Supplies	689,333	916,384
1340048	Spec Deposits-Trading Contra	(38,594)	(5,842)
1340051	Spec Deposit RBC	94,853	12,872
	Margin Deposits	56,259	7,030
1650001	Prepaid Insurance	141,749	60,152
1650009	Prepaid Carry Cost-Factored AR	38,706	36,661
1650021	Prepaid Insurance - EIS	131,180	91,432
1650023	Prepaid Lease	-	5
	Prepayments - O&M	311,636	188,250
165000223	Prepaid Taxes	-	2,439,058
165000224	Prepaid Taxes	3,323,334	94,677
	Prepayments - Tax Payments	3,323,334	2,533,735
	Prepayments	3,634,970	2,721,985

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
1860007	Billings and Deferred Projects	232,678	192,601
	Billings and Deferred Projects	232,678	192,601
1860160	Deferred Expenses - Current	2,819	-
1860166	Def Lease Assets - Non Taxable	-	8,408
	Current Assets - Other	2,819	8,408
	Other Current Assets	235,497	201,010
	Prepayments and Other Current Assets	3,870,467	2,922,995
	TOTAL CURRENT ASSETS	26,557,330	14,862,566
1010002	Plant In Service-Transmission	60,963,387	49,185,251
1060002	Const Not Classifd-Transmissn	1,878,225	12,896,762
	Electric Transmission	62,841,612	62,082,013
1010003	Plant In Service-Distribution	227,371,813	216,563,525
1060003	Const Not Classifd-Distributio	33,736,702	29,595,444
	Electric Distribution	261,108,515	246,158,969
1210001	Nonutility Property - Owned	78,622	78,622
	Non-Utility Property	78,622	78,622
1010004	Plant In Service - Gen & Misc	21,586,913	20,553,083
1011004	Capital Leases - Gen & Misc	1,022,691	1,042,458
1060004	Const Not Classifd-Gen&Misc	244,197	1,192,070
	Other PPE	22,853,801	22,787,611
	Other PPE (Gas, Mines, Nuclear Fuel)	22,853,801	22,787,611
	General Property, Plant and Equipment	22,932,423	22,866,233
1070000	Construction Work In Progress	0	0
1070001	CWIP - Project	13,060,090	10,410,899
	Construction Work-in-Progress	13,060,090	10,410,899
	TOTAL PROPERTY, PLANT and EQUIPMENT	359,942,640	341,518,113
1011006	Prov-Leased Assets	(485,091)	(513,313)
1080001	A/P for Deprec of Plt	(92,802,638)	(88,056,191)
1080005	RWIP - Project Detail	5,439,051	4,572,800
1110001	A/P for Amort of Plt	(4,168,821)	(3,926,000)
	Accumulated Depreciation and Amortization - Utility	(92,017,498)	(87,922,704)
	less: Accumulated Depreciation and Amortization	(92,017,498)	(87,922,704)
	NET PROPERTY, PLANT and EQUIPMENT	267,925,142	253,595,409
2544001	SFAS 109 Exces Deferred FIT	(7,198,283)	(7,442,495)
	FAS109 Reclass	(7,198,283)	(7,442,495)
1823301	SFAS 109 Flow Thru Defrd FIT	2,654,377	1,935,240
1823302	SFAS 109 Flow Thru Defrd SIT	9,145,095	8,279,745
1823671	Accum Deferred FIT-TBBS	1,290,157	1,287,793
	FAS109 Flow Thru	13,089,629	11,502,778
	FAS109	5,891,347	4,060,284
1823165	REG ASSET FAS 158 QUAL PLAN	4,339,951	4,495,970
1823166	REG ASSET FAS 158 OPEB PLAN	(797,241)	182,111
1823167	REG Asset FAS 158 SERP Plan	3,178	-
	FAS158 Pension and OPEB	3,545,888	4,678,081
1823007	SFAS 112 Postemployment Benef	183,999	191,248
	Other Retirement Benefits	183,999	191,248
	Retirement Benefits	3,729,887	4,869,329
1823426	TRP&MS Under Recovery	13,006,130	5,917,276
	Storm Damages	13,006,130	5,917,276
1823077	Unreal Loss on Fwd Commitments	38,594	5,842
1823108	Reg Asset - Rate Case Expenses	427,265	595,765
1823299	SFAS 106 Medicare Subsidy	-	30,532
182332822	FERC Formula Rates Under Recvr	-	42,050
182332823	FERC Formula Rates Under Recvr	13,111	42,596
1823551	TN Under-Recovery FPPA Rider	-	6,961,542
1823587	COVID-19 Deferred Expense	56,578	76,238
	Miscellaneous Regulatory Assets	535,548	7,754,566
	Regulatory Assets NonFuel	23,162,912	22,601,454
	Net Regulatory Assets	23,162,912	22,601,454
1290001	Non-UMWA PRW Funded Position	4,345,853	3,125,805
1650010	Prepaid Pension Benefits	3,263,063	3,754,802
1650014	FAS 158 Qual Contra Asset	(3,263,063)	(3,754,802)
1650035	PRW Without MED-D Benefits	3,548,612	3,307,916
1650037	FAS158 Contra-PRW Exclud Med-D	(3,548,612)	(3,307,916)
	Employee Benefits and Pension Assets	4,345,853	3,125,805
1240002	Oth Investments-Nonassociated	3	3
	Other Investments - General	3	3
1011031	Operating Lease	3,124,625	3,178,409

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
1011036	Prov - Operating Lease Assets	(1,406,830)	(1,241,208)
	Operating Leases	1,717,795	1,937,201
1010008	Cloud Implement - PIS	582,006	322,765
1060007	Cloud Implement - CCNC	-	133,366
1070007	Cloud Implementation Costs	535,011	455,457
1110007	Cloud Implement - A/P Amrt Plt	(205,442)	(117,569)
1420103	AR Long-Term-Customer	-	241,026
1860153	Unamortized Credit Line Fees	60,336	33,229
1860185	Long Term Assoc AR	2,791,677	3,803,341
1860192	Trnsrce OU Acctg for Def Asset	10,148	5,570
	Other Defd Debits - Other	3,773,736	4,877,186
	Other Deferred Debits (less PSDR)	3,773,736	4,877,186
	Other Non Current Assets	5,491,534	6,814,390
	TOTAL OTHER NON-CURRENT ASSETS	33,000,299	32,541,649
	TOTAL ASSETS	327,482,771	300,999,625
LIABILITIES			
2320001	Accounts Payable - Regular	943,828	1,118,305
	Acct Payable - Regular	943,828	1,118,305
2320003	Retention	122,215	64,493
2320076	Corporate Credit Card Liab	7,907	40,805
2320077	INDUS Unvouchered Liabilities	630,703	594,082
2320083	PJM Net AP Accrual	25,913	10,988
2320095	Home Warranty Payables	55,431	49,796
	Acct Payable - Other	842,169	760,165
2320002	Unvouchered Invoices	10,692,863	2,496,775
	Acct Payable - Unvouchered Invoices	10,692,863	2,496,775
	General Accounts Payable	12,478,861	4,375,245
2340001	A/P Assoc Co - InterUnit G/L	18,520,700	14,756,151
2340025	A/P Assoc Co - CM Bills	-	-
2340027	A/P Assoc Co - Intercompany	101,767	227,914
2340029	A/P Assoc Co - AEPSC Bills	806,143	571,810
2340030	A/P Assoc Co - InterUnit A/P	2,907	5,388
2340032	A/P Assoc Co - Multi Pmts	79	-
2340035	Fleet - M4 - A/P	4,555	92
	Affiliated Accounts Payable	19,436,150	15,561,355
	Associated Companies Accounts Payable	19,436,150	15,561,355
	Accounts Payable	31,915,011	19,936,601
2440001	Curr. Unreal Losses - NonAffil	38,594	5,842
2440021	S/T Liability MTM Collateral	(38,594)	(5,842)
	Risk Management Liabilities - MTM	-	-
	Risk Management Liabilities	-	-
2360001	Federal Income Tax	179,785	(238,531)
	Taxes Accrued Federal Income	179,785	(238,531)
2360002	State Income Taxes	(16,673)	-
236000217	State Income Taxes	-	0
236000218	State Income Taxes	-	3
236000219	State Income Taxes	-	63,135
236000220	State Income Taxes	-	(77,636)
236000221	State Income Taxes	-	14,073
236000222	State Income Taxes	-	(3,255)
236000223	State Income Taxes	(0)	(27,989)
	Taxes Accrued State Income	(16,673)	(31,667)
2360003	Local Income Tax	(4,213)	-
236000319	Local Income Tax	-	(4,213)
	Taxes Accrued Local Income	(4,213)	(4,213)
2360004	FICA	9,924	10,359
2360037	FICA - Incentive accrual	12,511	15,471
	Taxes Accrued FICA	22,435	25,830
2360005	Federal Unemployment Tax	778	753
	Taxes Accrued Federal Unemploy	778	753
2360006	State Unemployment Tax	13	13
	Taxes Accrued State Unemploy	13	13
236000723	State Sales and Use Taxes	-	1,577
236000724	State Sales and Use Taxes	4,910	-
	Taxes Accrued State Sales Use	4,910	1,577
236001217	State Franchise Taxes	(26,037)	(26,037)
236001218	State Franchise Taxes	(25,342)	(25,342)
236001219	State Franchise Taxes	(11,466)	(11,466)

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
236001220	State Franchise Taxes	(11,916)	(11,916)
236001221	State Franchise Taxes	(64,417)	(64,417)
236001222	State Franchise Taxes	81,444	81,444
236001223	State Franchise Taxes	(414,979)	7,344
236001224	State Franchise Taxes	244,421	-
	Taxes Accrued State Franchise	(228,292)	(50,390)
236002523	Local Franchise Tax	-	470,772
236002524	Local Franchise Tax	504,813	-
	Taxes Accrued Local Franchise	504,813	470,772
236000823	Real Personal Property Taxes	-	1,763,728
236000824	Real Personal Property Taxes	1,449,685	-
	Taxes Accrued Property	1,449,685	1,763,728
	Accrued Taxes	1,913,241	1,937,872
236000823	Real Personal Property Taxes	-	1,763,728
236000824	Real Personal Property Taxes	1,449,685	-
	Memo: Property Taxes	1,449,685	1,763,728
2370007	Interest Accrd-Customer Depsts	1,688,399	1,568,074
	Interested Accrued - General	1,688,399	1,568,074
2340037	A/P Assoc-Global Borrowing Int	1,928,642	1,928,642
	Interested Accrued - Affiliated	1,928,642	1,928,642
	Accrued Interest	3,617,041	3,496,716
2350001	Customer Deposits-Active	5,204,283	4,882,842
	Utility Customer Deposits	5,204,283	4,882,842
	Deposits - Customer and Collateral	5,204,283	4,882,842
2430001	Oblig Under Cap Leases - Curr	137,139	139,671
2430003	Accrued Cur Lease Oblig	-	-
	Obligations under Capital Leases - Current	137,139	139,671
2430031	Oblig undr Oper Lease -Current	373,810	386,794
	Obligations under Operating Leases - Current	373,810	386,794
2410003	Local Income Tax Withheld	7,823	-
2410004	State Sales Tax Collected	444,178	396,358
2410005	FICA Tax Withheld	0	-
	Tax Collections Payable	452,001	396,358
2420514	Revenue Refunds Accrued	48,190	(5)
	Revenue Refunds - Accrued	48,190	(5)
2420618	Accrued Payroll	107,418	93,523
	Accrued - Payroll	107,418	93,523
2420504	Accrued Lease Expense	315	-
	Accrued Rents	315	-
2420076	P/R Savings Plan - Incentive	5,791	7,686
2420623	Distr, Cust Ops & Reg Svcs ICP	200,436	185,100
2420624	Corp & Shrd Srv Incentive Plan	14,928	14,164
2420660	AEP Transmission ICP	5,345	3,372
	Accrued ICP	226,499	210,321
2420021	Vacation Pay - Next Year	364,318	453,862
	Accrued Vacations	364,318	453,862
2420027	FAS 112 CURRENT LIAB	39,641	36,557
2420051	Non-Productive Payroll	17,332	2,966
	Misc Employee Benefits	56,973	39,522
2420002	P/R Ded - Medical Insurance	13,712	15,899
2420003	P/R Ded - Dental Insurance	1,413	1,703
2420013	P/R Ded - LTD Ins Premiums	332	482
2420071	P/R Ded - Vision Plan	520	613
	Payroll Deductions	15,977	18,697
2420532	Adm Liab-Cur-S/Ins-W/C	2,650	50,985
	Accrued Workers Compensation	2,650	50,985
2530022	Customer Advance Receipts	802,879	543,401
	Customer Advance	802,879	543,401
2420511	Control Cash Disburse Account	1,765,997	1,100,075
	Control Cash Disbursement Account	1,765,997	1,100,075
2420039	Cur Prov Rate Ref - Exc Protec	(0)	(0)
2420083	Active Med and Dental IBNR	38,435	-
2420512	Unclaimed Funds	771	5,130
2420643	Accrued Audit Fees	(1,463)	18,876
2420665	Dollar Energy Assistance Pgm	505	351
2420700	Quality of Service	380,000	(0)
2530050	Deferred Rev -Pole Attachments	157,944	158,228
2530112	Other Deferred Credits-Curr	801	4,996
2530124	Contr In Aid of Constr Advance	302,007	220,295
	Misc Current and Accrued Liabilities	879,000	407,877

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
	Current Other and Accrued Liabilities	4,722,217	3,314,615
	Other Current Liabilities	5,233,166	3,841,080
	TOTAL CURRENT LIABILITIES	47,882,742	34,095,111
2230000	Advances from Associated Co	105,000,000	105,000,000
	Long-Term Debt - Affiliated	105,000,000	105,000,000
1901001	Accum Deferred FIT - Other	(548,590)	(961,463)
1901002	Accum Deferred SIT - Other	(2,686,313)	(2,586,673)
1903001	Acc Dfd FIT - FAS109 Flow Thru	(1,936,833)	(1,756,120)
1904001	Accum Dfd FIT - FAS 109 Excess	(1,881,050)	(1,934,778)
1906001	Accum Deferred FIT-TBBS	337,143	334,779
	DFIT & DSIT Reclass (A/C 190)	(6,715,643)	(6,904,255)
2821001	Accum Dfd FIT - Utility Prop	30,066,846	29,573,430
2822001	Accum Dfd FIT - Other Prop	(0)	155
2823001	Acc Dfd FIT FAS 109 Flow Thru	2,113,322	1,546,014
2824001	Acc Dfd FIT - SFAS 109 Excess	(5,658,122)	(5,866,262)
2826001	Accum Dfd Property FIT - TBBS	1,016,076	1,016,076
2831001	Accum Deferred FIT - Other	2,993,166	3,454,080
2833001	Acc Dfd FIT FAS 109 Flow Thru	2,477,889	2,145,346
2833002	Acc Dfd SIT FAS 109 Flow Thru	9,145,095	8,279,745
2834001	Acc Dfd FIT - SFAS 109 Excess	340,888	358,544
2836001	Accum Dfd Other FIT-TBBS	(63,062)	(63,062)
	Accum Deferred Income Tax Credit	42,432,098	40,444,065
	Deferred Income Taxes	35,716,454	33,539,810
1080011	Cost of Removal Reserve	11,965,268	11,769,705
	Cost of Removal Reserve	11,965,268	11,769,705
2540230	PJM trans enhancement reg liab	230,552	449,052
2543551	TN Over-Recovery FPPA Rider	641,423	-
2543572	TN Over Recovery FTRAR Credits	173,282	173,282
2543710	TENN Admin Cost Rider	33,341	24,429
2543734	LSE Formula Rate Deferral	3,069,593	2,283,592
	All Other Regulatory Liabilities	4,148,191	2,930,355
	Regulatory Liabilities and Deferred Credits	16,113,459	14,700,060
2300001	Asset Retirement Obligations	3,104	2,928
	Asset Retirement Obligation	3,104	2,928
2283015	FAS 158 SERP Payable Long Term	3,178	-
2283016	FAS 158 Qual Payable Long Term	1,076,888	741,168
	FAS 158	1,080,066	741,168
2283000	Accm Prv for Pensions&Benefits	17	-
2283005	SFAS 112 Postemployment Benef	144,358	154,691
2420558	Admitted Liab NC-Self/Ins-W/C	75,134	30,792
	Employee Benefits and Pension	219,509	185,484
	Employee Benefits and Pension Obligations	1,299,575	926,652
2270001	Obligatns Undr Cap Lse-Noncurr	400,462	389,474
	Obligations Under Capital Leases	400,462	389,474
2270031	Oblig undr Oper Lease-Non Curr	1,343,383	1,560,404
	Obligations Under Operating Leases	1,343,383	1,560,404
2530000	Other Deferred Credits	0	0
2530101	MACSS Unidentified EDI Cash	122	835
2530185	O/U Accounting of ExpensesT	1,358	2,516
2530188	Long Term Assoc AP	1,135,693	824,506
2530190	QUAL OF SVC PENALTIES - LT	5,289	6,141
	Def Credits - Other	1,142,462	833,998
	Total Other Deferred Credits	1,142,462	833,998
2290002	Acc Prv Rate Refnds-Nonassoc	207,343	150,019
	Accumulated Provisions - Rate Refund	207,343	150,019
	Other Non-Current Liabilities	3,093,650	2,933,894
	TOTAL NON-CURRENT LIABILITIES	161,226,241	157,103,344
	TOTAL LIABILITIES	209,108,983	191,198,455
	COMMON SHAREHOLDERS' EQUITY		
2010001	Common Stock Issued-Affiliated	4,100,000	4,100,000
	Common Stock	4,100,000	4,100,000
2080000	Donations Recvd from Stckhldrs	55,800,000	55,800,000
2110000	Miscellaneous Paid-In Capital	759,190	724,087
	Paid In Capital	56,559,190	56,524,087
	Net Income	8,537,514	9,753,292

**Kingsport Power Consolidated
Balance Sheet**

		Year End December 2024	Year End December 2023
	Earnings before Preferred Stock	8,537,514	9,753,292
2160001	Unapprp Retnd Emgs-Unrstrictd	49,177,083	39,423,791
	Retained Earnings w/o Net Income	49,177,083	39,423,791
	Retained Earnings	57,714,597	49,177,083
	TOTAL SHAREHOLDERS' EQUITY	118,373,787	109,801,170
	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	327,482,771	300,999,625

APCo Storm Invoicing Process

Please follow the billing process below as outlined. If you have questions or concerns, please contact:

APCo_Storm_Invoices@aep.com

Invoicing Through Right-of-Entry Agreements

1. **Please submit your invoice and timesheets within 30 days of your event release date**
2. Send invoice, signed time sheets, receipts and other supporting documentation to APCo_Storm_Invoices@aep.com
3. Supporting documentation must include:
 - a. Signed time sheets (must have been approved by an APCo representative)
 - b. Receipts for lodging
 - c. Meals
 - i. If using actual cost – need actual receipt with AEP approval
 - ii. If using meal per diem – need proof of AEP approval
4. Please include the following information on your invoices and timesheets:
 - a. Your AEP contract number and jurisdictional PO number
 - b. The applicable union local number if your workers are represented
5. Please submit payroll records or home utility timesheets as supporting documentation when billing overtime when straight time hours are less than 40 hours during week one
6. Use the proper jurisdictional accounting information specific to the **September 27, 2024, Hurricane Helene**

Reminders

1. Timesheets must include each employee's name, job classification (as shown in your contract with AEP), contract number and the work order being charged
2. Meal and lodging receipts must contain the names of employee(s)
3. Be sure dates, work order and the start and stop times are provided on each timesheet and that entire timesheet is legible
4. For union vendors, please submit verification on IBEW letterhead with coverage dates for your company

State	PCBU	Project	Work Order	Work Request	Account	Activity	Work Type
WV	DISTR	DMS24AW07	DAP0401955	88289758	1860092	228	D228
TN	DISTR	DMS24KT03	DKP0044010	882895298	1860092	228	D228
VA	DISTR	DMS24AV09	DAP0401954	88289662	1860092	228	D228

IEEE Std 1366-2012
IEEE Guide for Electric Power Distribution Reliability Indices

3.5 Major Event Day classification

The following process—Beta Method—is used to identify Major Event Days (MED), provided that the natural log transformation of the data results closely resembles a Gaussian (normal) distribution. Its purpose is to allow major events to be studied separately from daily operation, and in the process, to better reveal trends in daily operation that would be hidden by the large statistical effect of major events. For more technical detail on derivation of the methodology, refer to Annex B.

A MED is a day in which the daily system SAIDI exceeds a threshold value, T_{MED} . The SAIDI index is used as the basis of this definition since it leads to consistent results regardless of utility size, and because SAIDI is a good indicator of operational and design stress. Even though SAIDI is used to determine the MEDs, all indices should be calculated based on removal of the identified days.

In calculating daily system SAIDI, any interruption that spans multiple days is accrued to the day on which the interruption begins.

The MED identification T_{MED} value is calculated at the end of each reporting period (typically one year) for use during the next reporting period, as follows:

- a) Collect values of daily SAIDI for five sequential years, ending on the last day of the last complete reporting period. If fewer than five years of historical data are available, use all available historical data until five years of historical data are available.
- b) Only those days that have a SAIDI/Day value will be used to calculate T_{MED} (do not include days that did not have any interruptions).
- c) Take the natural logarithm (\ln) of each daily SAIDI value in the data set.
- d) Find α (Alpha), the average of the logarithms (also known as the log-average) of the data set.
- e) Find β (Beta), the standard deviation of the logarithms (also known as the log-standard deviation) of the data set.
- f) Compute the MED threshold, T_{MED} , using Eq. (29).

$$T_{MED} = e^{(\alpha + 2.5\beta)} \quad (29)$$

- g) Any day with daily SAIDI greater than the threshold value T_{MED} that occurs during the subsequent reporting period is classified as a MED.

Activities that occur on days classified as MEDs should be separately analyzed and reported.

KINGSPORT POWER COMPANY
TRP&MS O&M EXPENSES
JANUARY 2024 - DECEMBER 2024

Unit	Journal ID	Date	Year	Period	Account	Dept	Line Descr	Amount	Long Descr	W/O	Cost Cd	Project	Backup Identification	Backup Location
230	UVLACCS388	2024-10-31	2024	10	5930000	12359	ASPLUNDH TREE EXPERT LLC	3,866.20	Rec Unvouchrd Liability Acrls	DKPM041787	9AA	EDN014682	1-9 - Row 1	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	11864	ASPLUNDH TREE EXPERT LLC	1,518.30	Rec Unvouchrd Liability Acrls	G0000230	9AA	KGRWMMAINT	1-9 - Row 2	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	10309	DRG	5,000.00	Rec Unvouchrd Liability Acrls	G0000230	9AA	000009172	1-9 - Row 3	CA 1-9 Attachment 3 (October 2024 Accrual Data--VA and TN)
230	UVLACCS388	2024-10-31	2024	10	5930000	12359	ASPLUNDH TREE EXPERT LLC	20,351.34	Rec Unvouchrd Liability Acrls	G0000230	9AA	000009172	1-9 - Row 4	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	12359	ASPLUNDH TREE EXPERT LLC	3,126.64	Rec Unvouchrd Liability Acrls	G0000230	9AA	KGRWMMAINT	1-9 - Row 5	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	12359	DAVEY TREE EXPERT COMPANY	1,757.76	Rec Unvouchrd Liability Acrls	G0000230	9AA	000009172	1-9 - Row 6	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	10309	ASPLUNDH TREE EXPERT LLC	336,887.21	Rec Unvouchrd Liability Acrls	G0000230	9AA	000009172	1-9 - Row 7	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)
														CA 1-9 Attachment 4 (Unvouchered Worksheet October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	11864	Davis H Elliot	14,347.68	Rec Unvouchrd Liability Acrls	DKPM040224	9AA	DX22R01A0	1-9 - Row 8	Project 100% complete - accrued \$105,264 (14% to O&M)
230	UVLACCS388	2024-10-31	2024	10	5930000	11864	Cont, Forestry, Major Storm 09	3,564,979.00	Rec Unvouchrd Liability Acrls	DKPM044010	9AA	DMS24KT03	1-9 - Row 9	CA 1-9 Attachment 5 (Storm Accrual for APCo Helene Storm October 2024)
230	UVLACCS388	2024-10-31	2024	10	5930000	10309	Asplundh	2,620,000.00	Rec Unvouchrd Liability Acrls	G0000230	9AA	000009172	1-9 - Row 10	CA 1-9 Attachment 3 (October 2024 Accrual Data--VA and TN)
230	UVLACCS388	2024-10-31	2024	10	5930000	11864	ASPLUNDH TREE EXPERT LLC	1,618.85	Rec Unvouchrd Liability Acrls	DKPM043901	9AA	EDN014682	1-9 - Row 11	CA 1-9 Attachment 2 (Forestry Accrual Detail Report October 2024)



Policy/Procedure Title	Storm Work Order Procedure – Field Review	Date	01/01/2024
Policy Approved By:	Jeff Hoersdig	Status: (Draft, Under Review, Approved)	Approved
Policy Authored By:	Jason Cash/Tom Sulhan		

Purpose

The purpose of this procedure is to detail field review and documentation for Distribution Storm Work Orders for the AEP System. This procedure is intended for storms with total capital and removal expenditures over \$1M (referred to throughout this document as “major” or “major storm”). Although this policy focuses on the outages that typically result from “storms”, any non-storm event or outage with total capital and removal expenditures over \$1M will also adhere to this policy. Transmission is excluded from this procedure since the transmission group issues specific or defined scope work orders for repairing storm damage.

Policy

Storm Work Order Review

The storm restoration process has always presented a challenge to identify costs as capital or expense. During an emergency situation, such as storm restoration, the priority has always been restoring power to our customers. Work orders need to be issued quickly to track costs, but the split between capital, removal and expense is not known until well after the storm restoration work is completed.

Since the split between capital and expense is not immediately known, a review of storm related work orders is required to verify the appropriate classification of expenditures between expense and capital.

To support this process and help ensure consistent treatment of storm costs, the Accounting Department and Business Tech Optimization develop standard procedures for reviewing and tracking major storm costs. Business Tech Optimization issues instructions that include the definition of a major storm event and establish a standard cost reporting and tracking system.

Establishing Work Orders

Business Tech Optimization issues instructions regarding the establishment of work orders and a Budget Project Number for each Major Storm. Accounting Services recommends that each Distribution Operating Company establish at least three Budget Project Numbers in advance to quickly facilitate capturing charges when a major storm occurs.



When a major storm occurs in a region that encompasses multiple states or jurisdictions, it is necessary to initiate separate major storm work orders and projects for each state or jurisdiction affected. Major storm costs may be included in rate filings with state commissions, so it is essential that all major storm costs are reported on the appropriate major storm work order, by state or jurisdiction.

These storm work orders should be established in Distribution Work Management System (DWMS) using estimate percentages provided by Business Tech Optimization.

When initially establishing a work order in DWMS for storm restoration, each operating company will use historical storm data that is specific to each respective operating company. Each operating company will use the historical storm data as a *guideline* when initially establishing a work order in DWMS for storm restoration. **As information on the storm restoration becomes more readily available, the Operating Company may elect to utilize a more specific percentage to reflect the restoration work activities performed based on the type of damage incurred** (replacing broken poles vs. re-stringing conductor). Any changes to the initial percentage used must be approved by the Vice President of Distribution Region Operations **prior to the recordation of the initial storm accrual cost estimate and** updating DWMS.

The percentages used in by each operating company should be reviewed and updated as needed or at least every third year to validate that the percentages continue to reflect actual experience. When the percentages are revised for this procedure, the work order templates in DWMS that utilize these percentages for allocating storm costs between capital, removal, and O&M also need to be revised by Business Tech Optimization. Business Tech Optimization will run a report upon request which shows, by operating company, when work order templates were last updated in STORMS. Each operating company will be responsible for retaining evidence of its last review in the event the operating company chose to not update the work order templates in STORMS.

Once the work order has been established, notification of the work order and work request numbers should be issued to all appropriate Distribution and Storeroom personnel. When the work order is completed, the as-built estimates (pole sheets) should be provided to identify all major items that were installed and removed. (It is not necessary to provide the construction units for O&M material items.)

The Storm Work Order should be reported in-service when all restoration activities which are the responsibility of the utility have been completed.



Storm Work Order Charges

All material (used for the restoration of the storm) must be accounted for in the capital or maintenance work order section. Material should never be charged to the “0” control of the work order. It should be charged to either the 7 control (capital) or the M control (maintenance). If material from the “Quick Pick” area or truck stock is used during the storm restoration effort, the storm work order (control 7 or M) should be charged, when replenishing the Quick Pick area or truck stock.

The work request number should be used for labor that is entered into Spectrum or DWMS. Labor entered directly into PeopleSoft, Maximo or Workday should be charged to the “0” control of the work order. Contract labor invoices, excluding contract tree crews, should be charged to the “0” control of the work order. Invoices for contract tree crews should be charged in accordance with AEP Accounting Bulletin No. 2, which provides that clearing or trimming that is performed as a result of service restoration should be charged to maintenance unless the work meets the conditions for capitalization as stated in the policy.

Monitoring Major Storm Work Orders

All distribution storm work orders that have accumulated total capital and removal costs of \$1,000,000 or more should be analyzed for reasonableness (as presented below) to determine if costs are appropriately capitalized. [FA.OA.AOA10.CO4.R32.CA4.14]. Additionally, all major storm work orders for storms occurring in a region that encompasses multiple states or jurisdictions should be reviewed to ensure that all costs incurred are recorded appropriately. It is essential that all major storm costs are recorded on the appropriate major storm work order, by state or jurisdiction. The JE Classification Correction process should be utilized for any reclassifications that may be required to move charges to the correct state or jurisdiction because of this review.

All storm restoration work activities, including clean-up, must be completed within 60 days after all services have been restored. Exceptions to the 60-day limit will be made for catastrophic damage to the distribution system. The work order may remain open for up to 6-months to allow for final contractor invoices and resolution of disputes. Work orders may remain open more than six months for final payment of invoices if approved by the Vice President of Distribution Region Operations and managed and maintained by Business Operations Support.

Business Tech Optimization will generate a report that should be used to select the proper storm work orders to determine if all charges in the work order are appropriate. All material, labor and other costs should be reviewed to determine that they have been properly classified between capital and O&M. The amount of retirement unit material charged to the capital work order should be sufficient to support the total cost charged to capital. If it does not support the total cost charged to capital, then a reclassification between capital, removal and O&M may be needed. The JE Classification Correction process should be used for any reclassification that may be required as a result of the review.



The amount that should remain in the capital work order can be determined by using the Calculated Capital Costs Based on Retirement Unit Materials spreadsheet (See page 7). The average installed cost will be provided by Property Accounting and labor percentages will be provided by Business Tech Optimization for each operating company on an annual basis. The areas of the spreadsheet shaded in gray will require user input. As-built quantities that are entered on the spreadsheet are multiplied by the average installed cost. That cost is then allocated between Labor and Material/Transportation costs using the labor percentage provided by Business Tech Optimization. The labor component is multiplied by a **Standard Multiplier of 1.75**.

Note: *the standard multiplier being applied is attributed to the premium labor (overtime) that has been experienced during major storms.*

Extraordinary costs incurred during major events (as defined in the section below) should be accurately identified and consistently segregated from the Calculated Capital Costs Based on Retirement Unit Materials spreadsheet which determines the percentage of capital and removal that should result from the total storm costs. Once the final percentage of capital, removal and O&M is calculated, the same percentages will be applied to these extraordinary costs, as these costs are incurred in support of all restoration activities.

Extraordinary Costs Incurred During a Major Storm

During a major event, certain types of costs may be incurred that are exclusive and unique to the major event when compared to the jobs that are performed normally on a daily basis. The types of costs that are deemed to be extraordinary as it relates to major storms or events are as follows:

- Premium Contract Labor
- Non-Distribution Internal Labor
 - MRO
 - Meter Electricians
 - Customer Service and Marketing
- Hotels/Alternative Lodging
- Meals/Food Services
- Base Camps and other Facility Costs
 - Laundry Services
 - Fueling Services
 - Security Services
 - Disposal/Bio Services
 - Mobilization/De-Mobilization
 - Other Base Camp and Facility Costs
- Specialty Equipment
 - Bulldozers
 - Cranes
 - Aerial Support
 - Other Specialty Equipment
- Assessment Teams
- Advertising/Marketing Public Relations Services



Any additions to this list of extraordinary costs must be supported and approved by the Vice President of Regulatory & Finance prior to final reconciliation of the storm work order. Each operating company will be responsible for retaining and supporting all extraordinary cost detail and associated approvals (if applicable).

The difference between the total construction and removal costs charged to the storm work order and the calculated construction and removal costs should be reclassified to either O&M or capital, depending on whether the difference is positive or negative. You cannot reclassify more than what was actually charged to capital or O&M. A copy of the Calculated Capital Costs Based on Retirement Unit Materials spreadsheet should be retained by the business unit for 2 years.

A storm that is deemed to be catastrophic by Operating Company Executive Management will work with Corporate Accounting, Regulatory Accounting Services, and Operating Company Regulatory to determine if any modifications should be made to the final cost calculations that will produce a more accurate result of the activity that occurred during the storm.

If a storm is categorized as major and the company intends to pursue a separate rate recovery mechanism for storm related costs, the Business Operations Support Organization will track the quantities of meters and line transformers replaced as a result of the storm. Business Operations Support will multiply the quantities of meters and line transformers replaced by a standard labor factor (obtained from Property Accounting) to calculate the replacement labor cost. A journal entry will be prepared by Business Operations Support to reclassify the calculated replacement labor cost from the M control of the storm work order to account 5860000 for meters and account 5830000 for line transformers using work order G0000BU#.

Storm retirement work orders should also be reviewed to ensure all retirement unit items that were removed are included in the estimate. The amount of removal labor charged to the storm work order should also be reviewed. The removal labor should be compared to the compatible unit labor standards for removal of retirement unit items.

Typically, review of storm work orders should begin 60 days following the storm. At that time, all relevant data and information related to the storm should be obtained and reviewed in order to enter as built information into DWMS for all major units installed and removed during the storm if all labor and contractor invoices have been booked. **If there are still outstanding contract labor invoices to be paid, do not enter the as built estimates until they are paid.**

In addition, the Business Operations Support Organization will monitor major storm work orders to ensure these procedures are being followed and work orders are closed in a timely fashion.

Closing Storm Work Orders

The retirement units (major) installed and removed are the only units required for the as built estimate. Once this data has been entered into DWMS, the storm work order should be closed.



References

1. Event Work Order Checklist.xlsx
2. Major Storm Cost Calculation Spreadsheet.xlsx (see instruction tabs within file)



= Input Cells Below		CALCULATED CAPITAL COSTS BASED ON RETIREMENT UNIT MATERIALS											
TOTAL STORM WO COSTS		\$0.00	<==== Cognos Report										
TOTAL EXTRAORDINARY COSTS		\$0.00	<==== Provide Support										
TOTAL STORM WO COSTS LESS EXTRAORDINARY		\$0.00											
				Extraordinary Item Allocation									
TOTAL CONSTRUCTION MATERIAL \$			<==== Cognos or Powerplan Report	Capital	Removal	O&M	Other	Total					<==== Cognos Report
TOTAL CONSTRUCTION COSTS (107)			<==== Powerplan	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						
TOTAL EXTRAORDINARY COSTS (107)			<==== Allocated EE										
TOTAL CONSTRUCTION COSTS LESS EXTRAORDINARY (107)												EXTRAORDINARY EXPENSES (EE)	\$ -
				Allocated Extraordinary Expenses (EE)									
TOTAL REMOVAL COSTS (108)			<==== Powerplan	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
TOTAL EXTRAORDINARY REMOVAL COSTS (108)			<==== Allocated EE										
TOTAL REMOVAL COSTS LESS EXTRAORDINARY (108)													
Work Order Number		W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#	W.O.#
				<==== WO information from any system									
								1.75 <==== Standard Major Storm Multiplier (DO NOT C					
Retirement Unit Description	Installed Cost Year	Average Installed Cost	Quantity/UOM	Total Avg Install Cost	Labor %	Labor	Material and Trans	Multiplier	Calculated Capital Costs				
364 - Crossarm Total - EA	2024			\$0	37.42%	\$0.00	\$0.00	1.75	\$0.00				
364 - Platform Total - EA	2024			\$0	39.26%	\$0.00	\$0.00	1.75	\$0.00				
364 - Pole, Concrete Total - EA	2024			\$0	84.19%	\$0.00	\$0.00	1.75	\$0.00				
364 - Pole, Fiberglass Total - EA	2024			\$0	31.27%	\$0.00	\$0.00	1.75	\$0.00				
364 - Pole, Steel or Iron Total - EA	2024			\$0	43.21%	\$0.00	\$0.00	1.75	\$0.00				
364 - Pole, Wood Total - EA	2024			\$0	54.78%	\$0.00	\$0.00	1.75	\$0.00				
364 - Reinforcement, Pole Total - EA	2024			\$0	94.07%	\$0.00	\$0.00	1.75	\$0.00				
365 - Arrester Total - EA	2024			\$0	63.13%	\$0.00	\$0.00	1.75	\$0.00				
365 - Conductor Total - Feet	2024			\$0	68.46%	\$0.00	\$0.00	1.75	\$0.00				
365 - Cutout or Fuse Mounting Total - EA	2024			\$0	49.98%	\$0.00	\$0.00	1.75	\$0.00				
365 - Grounding - Complete Total - EA	2024			\$0	46.82%	\$0.00	\$0.00	1.75	\$0.00				
365 - Line Monitor Total - EA	2024			\$0	17.99%	\$0.00	\$0.00	1.75	\$0.00				
365 - Recloser Total - EA	2024			\$0	16.41%	\$0.00	\$0.00	1.75	\$0.00				
365 - Sectionalizer Total - EA	2024			\$0	21.06%	\$0.00	\$0.00	1.75	\$0.00				
365 - Switch (All Types) Total - EA	2024			\$0	31.70%	\$0.00	\$0.00	1.75	\$0.00				
366 - Conduit - All Sizes and Types Total - Feet	2024			\$0	53.12%	\$0.00	\$0.00	1.75	\$0.00				
366 - Manhole Total - EA	2024			\$0	76.51%	\$0.00	\$0.00	1.75	\$0.00				
366 - Manhole Top Total - EA	2024			\$0	84.32%	\$0.00	\$0.00	1.75	\$0.00				
366 - Vault Total - EA	2024			\$0	68.88%	\$0.00	\$0.00	1.75	\$0.00				
366 - Vault Top Total - EA	2024			\$0	84.32%	\$0.00	\$0.00	1.75	\$0.00				
367 - Arrester Total - EA	2024			\$0	99.73%	\$0.00	\$0.00	1.75	\$0.00				
367 - Arrester/Cutout Combination Total - EA	2024			\$0	40.09%	\$0.00	\$0.00	1.75	\$0.00				
367 - Conductor Total - Feet	2024			\$0	30.27%	\$0.00	\$0.00	1.75	\$0.00				
367 - Enclosure, Cabinet Total - EA	2024			\$0	33.24%	\$0.00	\$0.00	1.75	\$0.00				
367 - Enclosure, Pedestal Total - EA	2024			\$0	47.94%	\$0.00	\$0.00	1.75	\$0.00				
367 - Grounding - Complete Total - EA	2024			\$0	62.45%	\$0.00	\$0.00	1.75	\$0.00				
367 - Switch (All Types) - Each Total - EA	2024			\$0	15.79%	\$0.00	\$0.00	1.75	\$0.00				
367 - Termination, Single/Multiple Cond Total - EA	2024			\$0	71.82%	\$0.00	\$0.00	1.75	\$0.00				
368 - Capacitor Switch Total - EA	2024			\$0	19.29%	\$0.00	\$0.00	1.75	\$0.00				
368 - Capacitor, Unit or Bank Total - EA	2024			\$0	22.39%	\$0.00	\$0.00	1.75	\$0.00				
368 - Controller, Capacitor Total - EA	2024			\$0	19.65%	\$0.00	\$0.00	1.75	\$0.00				
368 - Cutout or Fuse Mounting Total - EA	2024			\$0	40.55%	\$0.00	\$0.00	1.75	\$0.00				
368 - External Link Box Total - EA	2024			\$0	58.45%	\$0.00	\$0.00	1.75	\$0.00				
368 - Nework Data Concentrator Total - EA	2024			\$0	18.79%	\$0.00	\$0.00	1.75	\$0.00				
368 - Nework Data Hub Total - EA	2024			\$0	21.66%	\$0.00	\$0.00	1.75	\$0.00				
368 - Nework Sensor Total - EA	2024			\$0	23.28%	\$0.00	\$0.00	1.75	\$0.00				
368 - Protector Total - EA	2024			\$0	16.99%	\$0.00	\$0.00	1.75	\$0.00				
368 - Regulator Total - EA	2024			\$0	19.41%	\$0.00	\$0.00	1.75	\$0.00				
368 - Regulator Controller Total - EA	2024			\$0	15.56%	\$0.00	\$0.00	1.75	\$0.00				
368 - Remote Racking Unit Total - EA	2024			\$0	71.82%	\$0.00	\$0.00	1.75	\$0.00				
369 - Service Total - EA	2024			\$0	71.50%	\$0.00	\$0.00	1.75	\$0.00				
371 - Lighting Assembly, Complete Total - EA	2024			\$0	33.16%	\$0.00	\$0.00	1.75	\$0.00				
371 - Pole - Fiberglass Total - EA	2024			\$0	56.35%	\$0.00	\$0.00	1.75	\$0.00				
373 - Conductor Total - Feet	2024			\$0	59.25%	\$0.00	\$0.00	1.75	\$0.00				
373 - Grounding - Complete Total - EA	2024			\$0	59.65%	\$0.00	\$0.00	1.75	\$0.00				
373 - Lighting Assembly, Complete Total - EA	2024			\$0	37.62%	\$0.00	\$0.00	1.75	\$0.00				
373 - Pole - Concrete Total - EA	2024			\$0	55.81%	\$0.00	\$0.00	1.75	\$0.00				
373 - Pole - Fiberglass Total - EA	2024			\$0	56.71%	\$0.00	\$0.00	1.75	\$0.00				
Calculated Construction Costs									\$0.00				
REMOVAL COST (108) CALCULATION:													
Labor/Overheads													
Estimated Removal Cost				<==== \$ From As Built Report									
Calculated Removal Cost				Multiplier for Removal ==>	1.75				\$0				
Total Calculated Costs									\$0	Total Removal Cost			
				CONSTRUCTION	REMOVAL								
Total Charges in work order		\$0.00		\$0.00									
Known Required Transfers													
Total Cost		\$0.00		\$0.00									
Less Calculated Capital Costs		\$0.00		\$0.00									
Less Extraordinary Costs		#DIV/0!		#DIV/0!									
Amount Over/(Under) Capitalized		#DIV/0!		#DIV/0!									
Less Construction Overheads		#DIV/0!		#DIV/0!									
Amount to Transfer (From)/To O&M		#DIV/0!		#DIV/0!									
Dept ID For Use on Adjusting JE													
<==== Department ID to be used on Journal Entry													
Overhead Calculation													
Total Cost		\$0.00		\$0.00									
Overhead Charges													
Average Overhead Rate		#DIV/0!		#DIV/0!						% of Overheads to Total Cost			
Overheads to remaining costs		#DIV/0!		#DIV/0!									
Extraordinary Cost Split													
Total Storm WO Costs Less Extraordinary Items		\$0.00		\$0.00									
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% to Capital and Removal		#DIV/0!		#DIV/0!									
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3.



Prepared By

Jason Cash, Director Regulatory Accounting Services

DocuSigned by: 12/18/2023 | 10:52 AM EST

Jason Cash

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Reviewed By

Thomas Sulhan, Property Accounting Manager
Cassie Koehler, Property Accounting Manager

DocuSigned by: 12/18/2023 | 11:19 AM EST

Thomas J Sulhan Jr

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DocuSigned by: 12/18/2023 | 11:48 AM EST

Cassie Koehler

Approved By

Jack Kincaid, Director Accounting

DocuSigned by: 12/20/2023 | 10:44 AM EST

Jack L Kincaid

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Jeff Hoersdig Asst. Controller

DocuSigned by: 12/20/2023 | 1:33 PM PST

Jeff Hoersdig

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Edit History

Rev.1 Effective 2/01/2011 - Changes made by this revision include:

- The threshold for applying the procedure has been revised from major storms costing over \$100K to major storms costing over \$1M.
- The approver for deviations from the percentage splits listed in the table has been changed from the Assistant Controller to the VP of Distribution Region Operations.
- The percentage splits between O&M, capital and removal have been updated in the table to reflect current experience.

Rev.2 Effective 2/08/2016 – Changes made by this revision include:

- Added language that mentions when a major storm occurs in a region that encompasses multiple states or jurisdictions, separate major storm work orders and projects are set up for each state or jurisdiction affected.
- Updated Storm Type charge allocation percentages.

Rev.3 Effective 4/20/2016 – Changes made by this revision include:

- Added language to indicate that work orders may remain open for more than 6 months if approved by Vice President of Distribution Region Operations.
- Added language to note that as-builts should not be entered until all labor and contractor invoices have been booked.

Rev.4 Effective 1/28/2019 – Changes made by this revision include:

- Added language to indicate when the storm type allocation percentages are revised in this procedure that the work order templates in DWMS also need to be revised.
- Added language to indicate the labor for contract tree trimming crews should not be charged to the “0” control of the work order but instead should be charged in accordance with AEP Accounting Bulletin No. 2.
- Added language pertaining to the accounting for meter and line transformer replacement labor costs for major storms that have separate rate recovery mechanisms for storm related costs.

Rev.5 Effective 11/30/2021 – Changes made by this revision include:

- Overall
 - Performance Management and Meter Services Support Organization changed to Business Tech Optimization
 - Minor wording edits
- Purpose section:
 - Clarified the definition of a major storm and how the word major is used throughout the document
 - Added that all non-storm events and outages exceeding \$1M also fall under the scope of this policy
- Updated table shown on page 2 and added Other Event split and explanation
- Updated Exhibit 1 to show example of new Storm Cost Calculation Spreadsheet



- ® • Added references to page 5

Rev.6 Effective 01/01/2024 – Changes made by this revision include:

- Overall
 - Allows each operating company to develop initial work order estimates that are specific to the types of storms that often occur in their jurisdiction. OPCO specific templates will be available in STORMS and can be modified at the OPCO discretion but must be reviewed at least every 3 years.
- Updates the Major Storm Calculation Spreadsheet
 - Establishes 1 Standard Multiplier (1.75) and eliminates the use of any other multipliers that were previously used for various levels of storms.
 - Establishes a list of extraordinary costs that arise during a major storm. Other costs deemed extraordinary can be identified and approved as needed. Extraordinary Costs are identified and removed from the final cost calculation that determines a capital/O&M/removal split which is more comparable to day-to-day activity. When the final capital/O&M/removal split is calculated, those same capital/O&M/removal split percentages are then applied to the extraordinary costs that were identified during the storm to arrive at the final splits for all costs.

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Kevin Thayer

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700 Morrison Road

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Gahanna, OH 43230

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kjthayer@aep.com

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kjthayer@aep.com

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Jason Cash

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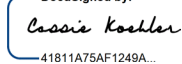
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(None)

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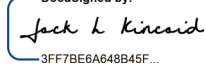
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Jack L Kincaid

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Director Corporate Accounting

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(None)

DocuSigned by:

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Signature Adoption: Pre-selected Style


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Signer Events	Signature	Timestamp
Jeff Hoersdig jwhoersdig@aep.com Assistant Controller American Electric Power Security Level: Email, Account Authentication (None)	 Signature Adoption: Pre-selected Style Using IP Address: 167.239.221.104	Sent: 12/20/2023 10:44:23 AM Viewed: 12/20/2023 4:33:19 PM Signed: 12/20/2023 4:33:32 PM

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Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
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Completed	Security Checked	12/20/2023 4:33:32 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means any electronic sound, symbol or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record.

Please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Total Contractor Estimate

Payments or Adjustments

Net Accrual Amounts

	Cap	Rem	O&M	
Assumed	27%	3%	70%	Thunderstorm - Splits from Michele

Kingsport Power Company
Return on Equity
13 Months Ending December 31, 2024

Return on Equity (\$ 000's)	
GAAP Earnings (12 Mos)	8,538
Average GAAP Equity (13 Mos)	114,891
Return on Equity	7.43%

Kingsport Power Company

GAAP Equity (\$ 000's)	
Month Ending 12 Dec 2024	118,374
Month Ending 11 Nov 2024	117,717
Month Ending 10 Oct 2024	117,588
Month Ending 09 Sep 2024	117,130
Month Ending 08 Aug 2024	116,767
Month Ending 07 Jul 2024	116,670
Month Ending 06 Jun 2024	116,084
Month Ending 05 May 2024	114,577
Month Ending 04 Apr 2024	113,756
Month Ending 03 Mar 2024	112,824
Month Ending 02 Feb 2024	111,855
Month Ending 01 Jan 2024	110,436
Month Ending 12 Dec 2023	109,801
Number of Periods: 13	
Total Equity	1,493,579
Average Equity	114,891

Kingsport Power Company

GAAP Earnings (\$ 000's)	
One Month Ending 12 Dec 2024	827
One Month Ending 11 Nov 2024	26
One Month Ending 10 Oct 2024	458
One Month Ending 09 Sep 2024	440
One Month Ending 08 Aug 2024	97
One Month Ending 07 Jul 2024	586
One Month Ending 06 Jun 2024	1,395
One Month Ending 05 May 2024	821
One Month Ending 04 Apr 2024	866
One Month Ending 03 Mar 2024	969
One Month Ending 02 Feb 2024	1,419
One Month Ending 01 Jan 2024	635
Number of Periods: 12	
Operating Earnings	8,538

Vendors/Contractor	PO Number/Contract #	Monetary Amount	Business Unit	Department	Work Order #	Project #	Account #	Cost Component	ABM Activity	Comments	DMD Comments
Asplundh	20006942	\$2,620,000	230	10309	G0000230	000009172	5930000	210	230	DMC--CPM	CA 1-9 Row 10 - Cost Per Mile (CPM) mileage completed by Asplundh through October, but was not placed on an invoice in CAA yet.
Asplundh	20006942	\$3,139,560	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC--Lump Sum--one circuit	
Asplundh	20006942	\$4,900,000	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC-LUMP SUM--two circuits	
Asplundh	20006942	\$210,000	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC-LUMP SUM--two circuits	
Asplundh	20006942	\$1,446,020	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC--Lump Sum--one circuit	
Asplundh	20006942	\$1,599,400	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC-LUMP SUM--two circuits	
Asplundh	20006942	\$2,117,940	140	10309	G0000140	VAVEGWPEO	5930000	210	230	DMC-LUMP SUM--two circuits	
DRG	20005152	\$5,000	230	10309	G0000230	000009172	5930000	210	230		CA 1-9 Row 3 - Davey Resource Group - Contracted forester accrual
DRG	20005152	\$1,000	230	10309	W003467001	000009172	1070001	210	230		
DRG	20005152	\$3,000	140	10309	G0000140	000009163	5930000	210	230		
DRG	20005152	\$27,000	140	10309	W003466401	000009163	1070001	210	230		
CNUC	20004999	\$5,000	140	10309	G0000140	000009163	5930000	210	230		
CNUC	20004999	\$35,000	140	10309	W003466401	000009163	1070001	210	230		
Asplundh	20006942		140	10309	G0000140	000009163	5930000	210	230	T&M Aerial Saw	
Asplundh	20006942	\$1,627,278	140	10309	G0000140	000009163	5930000	210	230	Progressive Spray unable to be entered into CAA	
Appalachian Trees	20007751	\$40,000	140	10309	W003466401	000009163	1070001	210	230	Tree Replacement	

Work Order Status	(Multiple Items)
-------------------	------------------

[illegible]

Vendor	Contract Number	Invoice Number	GLBU 1	Dept ID 3	Workorder 3	PC BUS UNIT	Project Number	Account 1	ABMS Activity	Timesheet Number	Days (Week End Date)	Sum of Amount
ASPLUNDH TREE EXPERT LLC	20006942	127843	230	11864	G0000230	DISTR	KGRWMaint	5930000	230	183893	14-Sep	\$ 1,518.30

[illegible]

Work Order Status	(Multiple Items)
-------------------	------------------

[illegible]

Work Order Status	(Multiple Items)
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[illegible]

Vendor	Contract Number	Invoice Number	GLBU 1	Dept ID 3	Workorder 3	PC BUS UNIT	Project Number	Account 1	ABMS Activity	Timesheet Number	Days (Week End Date)	Sum of Amount
ASPLUNDH TREE EXPERT LLC	20006942	138180	230	10309	G0000230	DISTR	000009172	5930000	230	210217	12-Oct	\$ 336,887.21

Vendor	Contract Number	Invoice Number	GLBU 1	Dept ID 3	Workorder 3	PC BUS UNIT	Project Number	Account 1	ABMS Activity	Timesheet Number	Days (Week End Date)	Sum of Amount
ASPLUNDH TREE EXPERT LLC	20006942	138869	230	11864	DKPM043901	DISTR	EDN014682	5930000	230	186221	21-Sep	\$ 1,618.85

Kingsport SAIDI and SAIFI (2008-2024)

MthEndDt	SAIDI	SAIFI
12/31/08	141.75	1.42
12/31/09	165.50	1.39
12/31/10	165.38	1.41
12/31/11	200.57	1.52
12/31/12	207.19	1.53
12/31/13	221.29	1.62
12/31/14	215.80	1.49
12/31/15	199.81	1.38
12/31/16	266.90	1.93
12/31/17	230.63	1.35
12/31/18	303.07	1.94
12/31/19	262.04	1.65
12/31/20	264.07	1.50
12/31/21	225.86	1.29
12/31/22	290.59	1.62
12/31/23	191.51	1.44
12/31/24	164.69	1.19