

EXHIBIT NO. _____

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of)	
Ohio Power Company for an)	Case No. 20-585-EL-AIR
Increase in Electric Distribution Rates.)	
In the Matter of the Application of)	
Ohio Power Company)	Case No. 20-586-EL-ATA
for Tariff Approval.)	
In the Matter of the Application of)	
Ohio Power Company for Approval)	Case No. 20-587-EL-AAM
to Change Accounting Methods.)	

VOLUME ONE
FILING TABLE OF CONTENTS
SCHEDULES A-D
OHIO POWER COMPANY

Filed: June 1st, 2020

**Ohio Power Company (“AEP Ohio”)
Case No. 20-585-EL-AIR, et al.
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SECTION A
REVENUE REQUIREMENTS
OHIO POWER COMPANY
Case No. 20-585-EL-AIR





Test Year: Twelve Months Ended November 30, 2020

Date Certain: December 31, 2019

Schedules

A-1	Overall financial summary
A-2	Revenue conversion factor
A-3	Calculation of mirrored CWIP revenue sur-credit rider

Color coding reference:

	Calculation
	Linked
	Input
	From Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Overall Financial Summary
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule A-2, B-1, C-1 D-1

Schedule A-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
(A)	(B)	(C)	(D)
1	Rate Base as of Date Certain	B-1	\$3,105,270
2	Current Operating Income	C-1	(\$66,763)
3	Earned Rate of Return (Line 2/Line 1)		-2.15%
4	Requested Rate of Return	D-1	7.90%
5	Required Operating Income (Line 1 x Line 4)		245,316
6	Operating Income Deficiency (Line 5 - Line 2)		312,079
7	Gross Revenue Conversion Factor	A-2	1.288
8	Revenue Deficiency (Line 6 x Line 7)		402,086
9	Revenue Increase Requested Before Mirror Revenue Offset	C-1	\$ 402,086
10	Adjusted Operating Revenues	C-1	\$ 663,790
11	Revenue Requirements (Line 9 + 10)		\$ 1,065,876
12	Less: TY Revenue Impact of Change in Riders		
	Increase in ESRR Basing Point/Reduction in ESRR Rate		24,304
	Increase in DIR Basing Point/Reduction in DIR Rate		274,331
	Elimination of EE/PDR		111,856
	Shift of EE/PDR IRP Credits to EDR/Increase in EDR Rate		(15,676)
	Reduction of Tax Savings Credit Rider		(35,009)
13	Net Increase (Line 9 - Line 12)		42,281

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Computation of Gross Revenue Conversion Factor
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► **Original**___**Updated**___**Revised**
Work Paper Reference No(s):
Schedule C-2.1, WP C-2.1a, WP A-2a, WP A-2b

Schedule A-2
Page 1 of 1
Witness Responsible:
L.O. Kelso
J.J. Multer

Line No.	Description		% of Incremental Gross Revenues
(A)	(B)	(C)	(D)
1	Operating Revenues		100.000%
2			
3	Less:		
4	Uncollectible Accounts Expense	0.480%	
5	Commercial Activities Tax	0.260% [A]	
6	PUCO Annual Assessment	0.134%	
7	OCC Annual Assessment	0.022%	0.895%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.105%
10			
11	Less: State and Municipal Income Tax (0.8657% x 99.105%)		0.858%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		98.247%
14			
15	Less: Federal Income Tax (21% x 98.246737%)		20.632%
16			
17	Operating Income Percentage (Line 13- Line 15)		77.615%
18			
19	Gross Revenue Conversion Factor (100% / 77.614937%)		128.841%

State and Municipal Income Tax Rate 0.8657%
Federal Income Tax Rate 21% [A]

Notes:

[A] Statutory rate

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Calculation of Mirrored CWIP Revenue Sur-Credit Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule A-3
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Description	Schedule Reference	Test Year Jurisdiction
(A)	(B)	(C)	(D)

The Company has requested no CWIP in this filing.

SECTION B

RATE BASE

OHIO POWER COMPANY

Case No. 20-585-EL-AIR

Test Year: Twelve Months Ended November 30, 2020

Date Certain: Decemer 31, 2019

Schedules

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B-8	Steam Heating Data
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B-9	Mirrored CWIP allowances

Color coding reference:

	Calculation
	Linked
	Input
	From Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Rate Base Summary
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2, B-3, B-5 & B-6

Schedule B-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
(A)	(B)	(C)	(D)
1	Plant in service		
2	Production	B-2	\$ 0
3	Transmission	B-2	0
4	Distribution	B-2	5,132,422
5	General	B-2	430,803
6	Other: Intangible	B-2	155,976
7	Total Plant in service		<u>5,719,202</u>
8			
9	Reserve for accumulated depreciation		
10	Production	B-3	0
11	Transmission	B-3	0
12	Distribution	B-3	(1,614,327)
13	General	B-3	(99,738)
14	Other: Intangible	B-3	(73,211)
15	Total Reserve for accumulated depreciation		<u>(1,787,277)</u>
16			
17	Net plant in service (Line 7 + Line 15)		<u>3,931,925</u>
18			
19	Construction work in progress 75% complete	B-4	n/a
20			
21	Working capital allowance	B-5	15,330
22			
23	Less: Contributions in aid of construction (a)	B-6	0
24			
25	Other rate base items	B-6	<u>(841,985)</u>
26			
27	Jurisdictional rate base (17) thru (26)		<u>\$ 3,105,270</u>

(a) Contributions in Aid of Construction are credited to Construction Work in Progress & Electric Plant in Service per FERC Order No. 490.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service Summary by Major Property Groupings
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1

Schedule B-2
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Production	\$ 0	0.00 [a]	\$ 0	\$ 0	\$ 0
2	Transmission	2,683,371	0.00 [a]	0	0	0
3	Distribution	5,320,952	100.00 [b]	5,320,952	(188,530)	5,132,422
4	General	534,799	81.06 [b]	433,520	(2,716)	430,803
5	Common	0	0.00 [a]	0	0	0
6	Completed construction not classified	0	0.00 [a]	0	0	0
7	Other: Intangible	192,568	83.19 [b]	160,199	(4,223)	155,976
8	TOTAL	\$ 8,731,691		\$ 5,914,671	\$ (195,469)	\$ 5,719,202

[a] Allocation is NONDIST

[b] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service by Accounts and Subaccounts as of December 31, 2019
Production Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1a & b

Schedule B-2.1
Page 1 of 5
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Various	Production-Steam	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	Various	Production-Hydro	0	0.00% [a]	0	0	0
3	Various	Production-Other	0	0.00% [a]	0	0	0
4		Total Production Plant	\$ 0		\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service by Accounts and Subaccounts as Of December 31, 2019
Transmission Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.1a & b

Schedule B-2.1
Page 2 of 5
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Various	Transmission	\$ 2,683,371	0.00% [a]	\$ 0	\$ 0	\$ 0
2		Total Transmission Plant	\$ 2,683,371		\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service by Accounts and Subaccounts as Of December 31, 2019
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b, Schedule B-2.2

Schedule B-2.1
Page 3 of 5
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	360	Land and Land Rights	\$ 69,584	100.00% [a]	\$ 69,584		\$ 69,584
2	361	Structures and Improvements	44,738	100.00% [a]	44,738	\$ (291)	\$ 44,447
3	362	Station Equipment	887,134	100.00% [a]	887,134	\$ (25,620)	\$ 861,514
4	363	Storage Battery Equipment	5,117	100.00% [a]	5,117		\$ 5,117
5	364	Poles, Towers and Fixtures	795,852	100.00% [a]	795,852	\$ (599)	\$ 795,253
6	365	Overhead Conductors and Devices	894,823	100.00% [a]	894,823	\$ (1,825)	\$ 892,997
7	366	Underground Conduit	334,308	100.00% [a]	334,308	\$ (482)	\$ 333,826
8	367	Underground Conductors and Devices	732,263	100.00% [a]	732,263	\$ (0)	\$ 732,263
9	368	Line Transformers	849,973	100.00% [a]	849,973	\$ (1,744)	\$ 848,229
10	369	Services	345,050	100.00% [a]	345,050	\$ (1)	\$ 345,049
11	370	Meters	95,062	100.00% [a]	95,062	\$ (56)	\$ 95,007
12	370.16	AMI Meters	166,562	100.00% [a]	166,562	\$ (157,911)	\$ 8,650
13	371	Installations on Customers' Premises	59,230	100.00% [a]	59,230		\$ 59,230
14	372	Leased Property on Customer's Premises	103	100.00% [a]	103		\$ 103
15	373	Street Light and Signal Systems	41,152	100.00% [a]	41,152	\$ (0)	\$ 41,152
16		Total Distribution Plant	\$ 5,320,952		\$ 5,320,952	\$ (188,530)	\$ 5,132,422

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service by Accounts and Subaccounts as Of December 31, 2019
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated

Type of Filing: ► Original___Updated___Revised

Work Paper Reference No(s):

Schedule B-2.3, WP B-2.1a & b, Schedule B-2.2

Schedule B-2.1

Page 4 of 5

Witness Responsible:

J.M. Yoder

T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	389	Land and Land Rights	\$ 13,632	96.49% [a]	\$ 13,154	\$ 0	\$ 13,154
2	390	Structures and Improvements	311,124	80.99% [a]	251,972	0	251,972
3	391	Office Furniture and Equipment	22,954	58.71% [a]	13,478	(142)	13,335
4	392	Transportation Equipment	128	9.92% [a]	13	0	13
5	393	Stores Equipment	1,095	86.82% [a]	950	0	950
6	394	Tools, Shop and Garage Equipment	49,800	59.32% [a]	29,543	0	29,543
7	395	Laboratory Equipment	348	31.22% [a]	109	0	109
8	396	Power Operated Equipment	7	73.04% [a]	5	0	5
9	397	Communication Equipment	127,449	92.58% [a]	117,989	(1,956)	116,033
10	397.16	AMI Communication Equipment	2,853	100.00% [a]	2,853	(618)	2,235
11	398	Miscellaneous Equipment	4,631	57.89% [a]	2,681	0	2,681
12	399	Other Tangible Property	(0)	0.00% [a]	0	0	0
13	399.1	Asset Retirement Costs for General Plant	776	99.60% [a]	773	0	773
14		Total General Plant	\$ 534,799		\$ 433,520	\$ (2,716)	\$ 430,803

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Plant in Service by Accounts and Subaccounts as Of December 31, 2019
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► **Original**___**Updated**___**Revised**
Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b

Schedule B-2.1
Page 5 of 5
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	301	Organization	\$ 5	71.23% [a]	\$ 3	\$ 0	\$ 3
2	302	Franchises and Consents	641	100.00% [a]	641	0	641
3	303	Miscellaneous Intangible Plant	191,922	83.13% [a]	159,555	(4,223)	155,332
4		Total Intangible Plant	\$ 192,568		\$ 160,199	\$ (4,223)	\$ 155,976

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Plant in Service
December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
 WP B-2.2 & B-3.1 a thru s

Schedule B-2.2
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)
1					
2		Purpose and Description:			
3		Remove gridSMART capital from rate base			
4					
5					
6	303	Intangible	(\$4,223)	100% [a]	(\$4,223)
7	361	Structures and Improvements	(\$291)	100%	(\$291)
8	362	Station equipment	(\$20,879)	100%	(\$20,879)
9	362.16	Station equipment - gridsmart	(\$4,741)	100%	(\$4,741)
10	364	Poles Towers and Fixtures	(\$599)	100%	(\$599)
11	365	Overhead conductors	(\$1,825)	100%	(\$1,825)
12	366	Line Transformers	(\$482)	100%	(\$482)
13	367	Underground conduit	(\$0)	100%	(\$0)
14	368	Line Transformers	(\$1,744)	100%	(\$1,744)
15	369	Services	(\$1)	100%	(\$1)
16	370	Meters	(\$56)	100%	(\$56)
17	370.16	AMI Meters	(\$157,911)	100%	(\$157,911)
18	373	Street lighting	(\$0)	100%	(\$0)
19	391	Office furniture	(\$142)	100%	(\$142)
20	397	Communication equipment	(\$1,956)	100%	(\$1,956)
21	397.16	Communicatin equipment	(\$618)	100%	(\$618)
22	Total		(\$195,469)		(\$195,469)
23					
24					
25					
26					
27					

[a] Allocation is ALLDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2019
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge

Schedule B-2.3 Merge
Page 1 of 3
Witness Responsible:
J.M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	360	Land and Land Rights	\$ 49,605	\$ 23,402	\$ 26,882	\$ (3,396)	Refer to WP B-2.3f		\$ 69,584
2	361	Structures and Improvements	18,783	26,182	609	381	Refer to WP B-2.3f		44,738
3	362	Station Equipment	477,504	448,093	39,792	1,330	Refer to WP B-2.3f		887,134
4	363	Storage Battery Equipment	5,062	55	0	0	Refer to WP B-2.3f		5,117
5	364	Poles, Towers and Fixtures	557,278	308,194	69,450	(170)	Refer to WP B-2.3f		795,852
6	365	Overhead Conductors and Devices	522,585	478,782	105,737	(808)	Refer to WP B-2.3f		894,823
7	366	Underground Conduit	146,013	189,981	2,374	689	Refer to WP B-2.3f		334,308
8	367	Underground Conductors and Devices	465,379	311,567	44,653	(29)	Refer to WP B-2.3f		732,263
9	368	Line Transformers	622,812	354,430	128,374	1,105	Refer to WP B-2.3f		849,973
10	369	Services	271,457	97,333	23,825	85	Refer to WP B-2.3f		345,050
11	370	Meters	143,240	108,555	156,518	(215)	Refer to WP B-2.3f		95,062
12	370.2	AMI Meters	7,932	164,862	4,831	(1,400)	Refer to WP B-2.3f		166,562
13	371	Installations on Customers' Premises	48,002	26,893	15,665	0	Refer to WP B-2.3f		59,230
14	372	Leased Property on Customer's Premises	104	0	1	0	Refer to WP B-2.3f		103
15	373	Street Light and Signal Systems	33,718	15,134	7,700	0	Refer to WP B-2.3f		41,152
16		Total Distribution Plant	\$ 3,369,473	\$ 2,553,464	\$ 599,557	\$ (2,428)			\$ 5,320,952

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2019
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge

Schedule B-2.3 Merge
Page 2 of 3
Witness Responsible:
J.M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	389	Land and Land Rights	\$ 8,568	\$ 2,282	\$ 0	\$ 2,782	Refer to WP B-2.3f		\$ 13,632
2	390	Structures and Improvements	126,336	195,217	10,467	39	Refer to WP B-2.3f		311,124
3	391	Office Furniture and Equipment	8,542	16,607	1,157	(1,037)	Refer to WP B-2.3f		22,954
4	392	Transportation Equipment	78	117	6	(60)	Refer to WP B-2.3f		128
5	393	Stores Equipment	572	729	21	(184)	Refer to WP B-2.3f		1,095
6	394	Tools, Shop and Garage Equipment	26,878	25,795	2,133	(739)	Refer to WP B-2.3f		49,800
7	395	Laboratory Equipment	1,202	117	212	(759)	Refer to WP B-2.3f		348
8	396	Power Operated Equipment	634	0	15	(612)	Refer to WP B-2.3f		7
9	397	Communication Equipment	48,454	83,836	3,744	(1,097)	Refer to WP B-2.3f		127,449
10	397.16	AMI Communication Equipment	2,126	4,314	3,635	48	Refer to WP B-2.3f		2,853
11	398	Miscellaneous Equipment	3,681	2,037	290	(797)	Refer to WP B-2.3f		4,631
12	399	Other Tangible Property	14,274	(530)	13,257	(486)	Refer to WP B-2.3f		(0)
13	399.1	Asset Retirement Costs for General Plant	299	489	12	0	Refer to WP B-2.3f		776
14		Total General Plant	\$ 241,642	\$ 331,010	\$ 34,950	\$ (2,903)			\$ 534,799

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2019
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge

Schedule B-2.3 Merge
Page 3 of 3
Witness Responsible:
J.M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	301	Organization	\$ 6	\$ 0	\$ 0	\$ (1)	Refer to WP B-2.3f		\$ 5
2	302	Franchises and Consents	708	0	0	(67)	Refer to WP B-2.3f		641
3	303	Miscellaneous Intangible Plant	149,271	306,156	199,692	(63,812)	Refer to WP B-2.3f		191,922
4		Total Intangible Plant	\$ 149,984	\$ 306,156	\$ 199,692	\$ (63,880)			\$ 192,568

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP

Schedule B-2.3 CSP
Page 1 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Explanation of Transfers	Other Accts. Involved	Ending Balance
						Amount				
(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)	(J)
1	360	Land and Land Rights	\$ 28,141	\$ 820	\$ 27	\$ (1,064)		Refer to WP B-2.3d CSP		\$ 27,871
2	361	Structures and Improvements	9,781	70	21	463		Refer to WP B-2.3d CSP		10,294
3	362	Station Equipment	233,982	17,572	2,626	(739)		Refer to WP B-2.3d CSP		248,188
4	363	Storage Battery Equipment	0	0	0	0		Refer to WP B-2.3d CSP		0
5	364	Poles, Towers and Fixtures	230,994	11,685	2,171	0		Refer to WP B-2.3d CSP		240,507
6	365	Overhead Conductors and Devices	236,037	21,374	3,944	0		Refer to WP B-2.3d CSP		253,467
7	366	Underground Conduit	93,777	9,643	189	691		Refer to WP B-2.3d CSP		103,923
8	367	Underground Conductors and Devices	372,664	21,561	1,954	(51)		Refer to WP B-2.3d CSP		392,220
9	368	Line Transformers	303,656	14,845	5,553	0		Refer to WP B-2.3d CSP		312,948
10	369	Services	136,299	6,825	1,535	0		Refer to WP B-2.3d CSP		141,589
11	370	Meters	73,003	8,434	4,668	0		Refer to WP B-2.3d CSP		76,768
12	370.2	AMI Meters	7,932	1,040	0	0		Refer to WP B-2.3d CSP		8,972
13	371	Installations on Customers' Premises	25,211	672	1,034	0		Refer to WP B-2.3d CSP		24,849
14	372	Leased Property on Customer's Premises	103	0	0	0		Refer to WP B-2.3d CSP		103
15	373	Street Light and Signal Systems	12,485	154	451	0		Refer to WP B-2.3d CSP		12,189
16		Total Distribution Plant	\$ 1,764,065	\$ 114,695	\$ 24,173	\$ (700)				\$ 1,853,888

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP

Schedule B-2.3 CSP
Page 2 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	389	Land and Land Rights	\$ 3,600	\$ (353)	\$ 0	\$ 0	Refer to WP B-2.3d CSP		\$ 3,248
2	390	Structures and Improvements	59,850	397	69	0	Refer to WP B-2.3d CSP		60,178
3	391	Office Furniture and Equipment	5,314	20	507	(13)	Refer to WP B-2.3d CSP		4,814
4	392	Transportation Equipment	46	(1)	6	0	Refer to WP B-2.3d CSP		39
5	393	Stores Equipment	302	9	0	0	Refer to WP B-2.3d CSP		311
6	394	Tools, Shop and Garage Equipment	10,514	760	0	0	Refer to WP B-2.3d CSP		11,275
7	395	Laboratory Equipment	632	0	0	0	Refer to WP B-2.3d CSP		632
8	396	Power Operated Equipment	3	0	0	0	Refer to WP B-2.3d CSP		3
9	397	Communication Equipment	15,167	1,026	3,235	0	Refer to WP B-2.3d CSP		12,958
10	397.16	AMI Communication Equipment	2,126	0	0	0	Refer to WP B-2.3d CSP		2,126
11	398	Miscellaneous Equipment	1,594	221	74	(6)	Refer to WP B-2.3d CSP		1,736
12	399	Other Tangible Property	0	0	0	0	Refer to WP B-2.3d CSP		0
13	399.1	Asset Retirement Costs for General Plant	144	0	0	0	Refer to WP B-2.3d CSP		144
14		Total General Plant	\$ 99,293	\$ 2,080	\$ 3,891	\$ (19)			\$ 97,464

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP

Schedule B-2.3 CSP
Page 3 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Transfers/Reclassifications					Ending Balance
				Additions	Retirements	Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	301	Organization	\$ 1	\$ 0	\$ 0	\$ 0	Refer to WP B-2.3d CSP		\$ 1
2	302	Franchises and Consents	5	\$ 0	\$ 0	\$ 0	Refer to WP B-2.3d CSP		5
3	303	Miscellaneous Intangible Plant	62,017	\$ 9,100	\$ 4,291	\$ 0	Refer to WP B-2.3d CSP		66,826
4		Total Intangible Plant	\$ 62,023	\$ 9,100	\$ 4,291	\$ 0			\$ 66,831

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP

Schedule B-2.3 OP
Page 1 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Explanation of Transfers	Other Accts. Involved	Ending Balance
						Amount				
(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)	(J)
1	360	Land and Land Rights	\$ 21,464	\$ 399	\$ 0	\$ 25		Refer to WP B-2.3d OP		\$ 21,888
2	361	Structures and Improvements	9,002	1,155	7	(1)		Refer to WP B-2.3d OP		10,149
3	362	Station Equipment	243,521	18,017	2,747	33		Refer to WP B-2.3d OP		258,825
4	363	Storage Battery Equipment	5,062	0	0	0		Refer to WP B-2.3d OP		5,062
5	364	Poles, Towers and Fixtures	326,284	18,317	3,077	79		Refer to WP B-2.3d OP		341,604
6	365	Overhead Conductors and Devices	286,548	30,567	6,163	64		Refer to WP B-2.3d OP		311,015
7	366	Underground Conduit	52,235	2,027	55	0		Refer to WP B-2.3d OP		54,208
8	367	Underground Conductors and Devices	92,715	5,217	639	0		Refer to WP B-2.3d OP		97,293
9	368	Line Transformers	319,157	19,280	8,293	2		Refer to WP B-2.3d OP		330,146
10	369	Services	135,158	8,145	2,266	0		Refer to WP B-2.3d OP		141,037
11	370	Meters	70,237	6,163	6,376	0		Refer to WP B-2.3d OP		70,025
12	370.2	AMI Meters	0	0	0	0		Refer to WP B-2.3d OP		0
13	371	Installations on Customers' Premises	22,791	2,165	961	0		Refer to WP B-2.3d OP		23,995
14	372	Leased Property on Customer's Premises	1	0	0	0		Refer to WP B-2.3d OP		1
15	373	Street Light and Signal Systems	21,233	1,241	726	0		Refer to WP B-2.3d OP		21,749
16		Total Distribution Plant	\$ 1,605,408	\$ 112,694	\$ 31,309	\$ 203				\$ 1,686,996

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP

Schedule B-2.3 OP
Page 2 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	389	Land and Land Rights	\$ 4,967	\$ 0	\$ 0	\$ 0	Refer to WP B-2.3d OP		\$ 4,967
2	390	Structures and Improvements	66,486	1,738	261	27	Refer to WP B-2.3d OP		67,990
3	391	Office Furniture and Equipment	3,228	37	0	0	Refer to WP B-2.3d OP		3,265
4	392	Transportation Equipment	32	0	0	0	Refer to WP B-2.3d OP		32
5	393	Stores Equipment	270	38	0	0	Refer to WP B-2.3d OP		308
6	394	Tools, Shop and Garage Equipment	16,363	2,360	441	0	Refer to WP B-2.3d OP		18,282
7	395	Laboratory Equipment	570	8	0	0	Refer to WP B-2.3d OP		578
8	396	Power Operated Equipment	631	0	0	0	Refer to WP B-2.3d OP		631
9	397	Communication Equipment	33,287	1,260	2	0	Refer to WP B-2.3d OP		34,545
10	397.16	AMI Communication Equipment	0	0	0	0	Refer to WP B-2.3d OP		0
11	398	Miscellaneous Equipment	2,087	63	83	(39)	Refer to WP B-2.3d OP		2,028
12	399	Other Tangible Property	14,274	(435)	13,257	0	Refer to WP B-2.3d OP		581
13	399.1	Asset Retirement Costs for General Plant	154	0	0	0	Refer to WP B-2.3d OP		154
14		Total General Plant	\$ 142,349	\$ 5,068	\$ 14,044	\$ (12)			\$ 133,361

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Gross Additions, Retirements, and Transfers
From Beginning Balance @ 08/31/2010 To Ending Balance @ 12/31/2011
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP

Schedule B-2.3 OP
Page 3 of 3
Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	301	Organization	\$ 5	\$ 0	\$ 0	\$ 0	Refer to WP B-2.3d OP	\$ 5
2	302	Franchises and Consents	703	0	0	0	Refer to WP B-2.3d OP	703
3	303	Miscellaneous Intangible Plant	87,253	14,285	37,669	0	Refer to WP B-2.3d OP	63,868
4		Total Intangible Plant	\$ 87,961	\$ 14,285	\$ 37,669	\$ 0		\$ 64,577

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Lease Property
(Total Company)
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-2.4
Page 1 of 1
Witness Responsible:
J.M. Yoder

Identification or Reference No.	Description of Type and Use of Property	Name of Leasee	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explain Method of Capitalization	Included In Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
4224	Transportation Equipment	Citizens Asset Finance Inc -Op Co	Monthly	36,856.26	3,433,108.09	FERC	No
4228	Office Furniture, Equipment	Huntington Bank	Monthly	598.52	18,576.93	FERC	No
4228	Office Equip - Computers	Huntington Bank	Monthly	25,325.74	1,363,115.75	FERC	No
4228	Transportation Equipment	Huntington Bank	Monthly	514.33	46,148.51	FERC	No
4228	Communication Equipment	Huntington Bank	Monthly	92,242.75	5,046,380.43	FERC	No
4774	Office Equip - Computers	Banc of America Leasing	Monthly	1,031.86	2,361.98	FERC	No
4774	Transportation Equipment	Banc of America Leasing	Monthly	195,657.38	14,619,472.67	FERC	No
4774	Communication Equipment	Banc of America Leasing	Monthly	2,019.60	-	FERC	No
5987	Office Equip - Computers	Huntington Technology Finance Inc	Monthly	23,681.88	1,295,754.98	FERC	No
6167	Office Furniture, Equipment	FRANKLIN IMAGING - REPRMAX INC	Monthly	395.00	22,523.87	FERC	No
LMP1115Cap	Structures and Improvements	Smart Family Partnership	Monthly	7,000.00	650,000.66	FERC	No

* If not available, an estimate shall be furnished.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Property Excluded from Rate Base
(For Reasons Other Than Rate Area Allocation)
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule B-2.5
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year			Reasons for Exclusion
							Revenue & Expense			
							Amount	Acct. No.	Description	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	

NONE

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2019
Non-Jurisdictional Electric Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge

Schedule B-3 Merge
Page 1 of 4
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Various	Production-Steam	\$ 0	N/A	N/A	[a] \$ 0		
2	Various	Production-Hydro	0	N/A	N/A	[a] 0		
3	Various	Production-Other	0	N/A	N/A	[a] 0		
4	RWIP	Prod-Retirement Work in Progress	0	N/A	N/A	[a] 0		
5	Various	Transmission	2,683,371	909,309	0.00%	[a] 0		
6	RWIP	Trans-Retirement Work in Progress	0	(46,445)	0.00%	[a] 0		
7		Total Non-Jurisdictional Electric Plant	\$ 2,683,371	\$ 862,865		\$ 0	\$ 0	\$ 0

[a] Allocation is NONDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2019
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge, Schedule B-3.1

Schedule B-3 Merge
Page 2 of 4
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain					Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total	Adjustments		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	360	Land and Land Rights	\$ 69,584	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0	
2	361	Structures and Improvements	44,738	10,811	100.00% [a]	10,811	(3)	10,809	
3	362	Station Equipment	887,134	215,145	100.00% [a]	215,145	(332)	214,813	
4	363	Storage Battery Equipment	5,117	3,897	100.00% [a]	3,897	0	3,897	
5	364	Poles, Towers and Fixtures	795,852	424,217	100.00% [a]	424,217	(14)	424,203	
6	365	Overhead Conductors and Devices	894,823	201,559	100.00% [a]	201,559	(40)	201,519	
7	366	Underground Conduit	334,308	60,001	100.00% [a]	60,001	(4)	59,997	
8	367	Underground Conductors and Devices	732,263	252,425	100.00% [a]	252,425	(0)	252,425	
9	368	Line Transformers	849,973	264,903	100.00% [a]	264,903	(33)	264,870	
10	369	Services	345,050	150,676	100.00% [a]	150,676	(0)	150,676	
11	370	Meters	95,062	(24,429)	100.00% [a]	(24,429)	2	(24,428)	
12	370.16	AMI Meters	166,562	27,399	100.00% [a]	27,399	(20,819)	6,580	
13	371	Installations on Customers' Premises	59,230	45,946	100.00% [a]	45,946	0	45,946	
14	372	Leased Property on Customer's Premises	103	77	100.00% [a]	77	0	77	
15	373	Street Light and Signal Systems	41,152	22,750	100.00% [a]	22,750	(0)	22,750	
16	RWIP	Retirement Work in Progress	0	(19,808)	100.00% [a]	(19,808)	0	(19,808)	
17		Total Distribution Plant	\$ 5,320,952	\$ 1,635,570		\$ 1,635,570	\$ (21,243)	\$ 1,614,327	

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2019
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge, Schedule B-3.1

Schedule B-3 Merge
Page 3 of 4
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	389	Land and Land Rights	\$ 13,632	\$ 0.000	0.00% [a]	\$ 0	\$ 0	\$ 0
2	390	Structures and Improvements	311,124	56,584	94.66% [a]	53,563	0	53,563
3	391	Office Furniture and Equipment	22,954	5,625	80.97% [a]	4,555	(8)	4,547
4	392	Transportation Equipment	128	87	89.88% [a]	78	0	78
5	393	Stores Equipment	1,095	349	86.91% [a]	304	0	304
6	394	Tools, Shop and Garage Equipment	49,800	18,680	76.04% [a]	14,204	0	14,204
7	395	Laboratory Equipment	348	272	95.54% [a]	260	0	260
8	396	Power Operated Equipment	7	6	78.13% [a]	4	0	4
9	397	Communication Equipment	127,449	26,756	90.03% [a]	24,090	(44)	24,046
10	397.16	AMI Communication Equipment	2,853	1,804	100.00% [a]	1,804	(47)	1,757
11	398	Miscellaneous Equipment	4,631	2,124	61.88% [a]	1,314	0	1,314
12	399	Other Tangible Property	(0)	0	0.00% [a]	0	0	0
13	399.1	Asset Retirement Costs for General Plan	776	320	99.03% [a]	317	0	317
14	RWIP	Retirement Work in Progress	0	(675)	97.16% [a]	(656)	0	(656)
15		Total General Plant	\$ 534,799	\$ 111,931.489		\$ 99,837	\$ (99)	\$ 99,738

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2019
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge

Schedule B-3 Merge
Page 4 of 4
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	301	Organization	\$ 5	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	302	Franchises and Consents	641	641	100.00% [a]	641	0	641
3	303	Miscellaneous Intangible Plant	191,922	89,911	82.00% [a]	73,724	(1,154)	72,570
4		Total Intangible Plant	\$ 192,568	\$ 90,552		\$ 74,365	\$ (1,154)	\$ 73,211

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_D, WP B-3a thru d CSP

Schedule B-3 CSP
Page 1 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain					Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total	Adjustments		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	360	Land and Land Rights	\$ 27,871	\$ (0)	100.00% [a]	\$ (0)	\$ 0	\$ (0)	
2	361	Structures and Improvements	10,294	5,367	100.00% [a]	5,367	\$ 0	5,367	
3	362	Station Equipment	248,188	84,265	100.00% [a]	84,265	\$ 0	84,265	
4	363	Storage Battery Equipment	0	0	0.00% [a]	0	\$ 0	0	
5	364	Poles, Towers and Fixtures	240,507	150,210	100.00% [a]	150,210	\$ 0	150,210	
6	365	Overhead Conductors and Devices	253,467	69,161	100.00% [a]	69,161	\$ 0	69,161	
7	366	Underground Conduit	103,923	31,101	100.00% [a]	31,101	\$ 0	31,101	
8	367	Underground Conductors and Devices	392,220	176,141	100.00% [a]	176,141	\$ 0	176,141	
9	368	Line Transformers	312,948	143,596	100.00% [a]	143,596	\$ 0	143,596	
10	369	Services	141,589	65,129	100.00% [a]	65,129	\$ 0	65,129	
11	370	Meters	76,768	32,928	100.00% [a]	32,928	\$ 0	32,928	
12	370.16	AMI Meters	8,972	3,160	100.00% [a]	3,160	\$ 0	3,160	
13	371	Installations on Customers' Premises	24,849	21,536	100.00% [a]	21,536	\$ 0	21,536	
14	372	Leased Property on Customer's Premises	103	69	100.00% [a]	69	\$ 0	69	
15	373	Street Light and Signal Systems	12,189	7,215	100.00% [a]	7,215	\$ 0	7,215	
16	RWIP	Retirement Work in Progress	0	(1,503)	100.00% [a]	(1,503)	\$ 0	(1,503)	
17		Total Distribution Plant	\$ 1,853,888	\$ 788,375		\$ 788,375	\$ 0	\$ 788,375	

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_G, WP B-3a thru d CSP

Schedule B-3 CSP
Page 2 of 3
Witness Responsible:
J. M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	389	Land and Land Rights	\$ 3,248	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	390	Structures and Improvements	60,178	28,599	99.48% [a]	\$ 28,449	0	28,449
3	391	Office Furniture and Equipment	4,814	3,296	93.12% [a]	\$ 3,069	0	3,069
4	392	Transportation Equipment	39	2	100.00% [a]	\$ 2	0	2
5	393	Stores Equipment	311	225	81.11% [a]	\$ 182	0	182
6	394	Tools, Shop and Garage Equipment	11,275	7,358	90.15% [a]	\$ 6,634	0	6,634
7	395	Laboratory Equipment	632	429	50.94% [a]	\$ 219	0	219
8	396	Power Operated Equipment	3	1	65.66% [a]	\$ 1	0	1
9	397	Communication Equipment	12,958	6,255	76.45% [a]	\$ 4,782	0	4,782
10	397.16	AMI Communication Equipment	2,126	532	100.00% [a]	\$ 532	0	532
11	398	Miscellaneous Equipment	1,736	810	73.04% [a]	\$ 592	0	592
12	399	Other Tangible Property	0	0	0.00% [a]	\$ 0	0	0
13	399.1	Asset Retirement Costs for General Plan	144	86	100.00% [a]	\$ 86	0	86
14	RWIP	Retirement Work in Progress	0	(55)	93.78% [a]	\$ (52)	0	(52)
15		Total General Plant	\$ 97,464	\$ 47,538		\$ 44,496	\$ 0	\$ 44,496

[a] Allocation is DIRECT

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_I, WP B-3a thru d CSP

Schedule B-3 CSP
Page 3 of 3
Witness Responsible:
J. M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	301	Organization	\$ 1	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	302	Franchises and Consents	5	5	100.00% [a]	\$ 5	0	5
3	303	Miscellaneous Intangible Plant	66,826	57,324	42.49% [a]	\$ 24,355	0	24,355
4		Total Intangible Plant	\$ 66,831	\$ 57,329		\$ 24,360	\$ 0	\$ 24,360

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
Distribution Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_D, WP B-3a thru d OP

Schedule B-3 OP
Page 1 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	360	Land and Land Rights	\$ 21,888	\$ (0)	100.00% [a]	\$ (0)	\$ 0	\$ (0)
2	361	Structures and Improvements	10,149	4,162	100.00% [a]	4,162	0	4,162
3	362	Station Equipment	258,825	62,796	100.00% [a]	62,796	0	62,796
4	363	Storage Battery Equipment	5,062	1,283	100.00% [a]	1,283	0	1,283
5	364	Poles, Towers and Fixtures	341,604	178,666	100.00% [a]	178,666	0	178,666
6	365	Overhead Conductors and Devices	311,015	80,483	100.00% [a]	80,483	0	80,483
7	366	Underground Conduit	54,208	15,930	100.00% [a]	15,930	0	15,930
8	367	Underground Conductors and Devices	97,293	26,387	100.00% [a]	26,387	0	26,387
9	368	Line Transformers	330,146	125,978	100.00% [a]	125,978	0	125,978
10	369	Services	141,037	51,489	100.00% [a]	51,489	0	51,489
11	370	Meters	70,025	10,420	100.00% [a]	10,420	0	10,420
12	370.16	AMI Meters	0	0	0.00% [a]	0	0	0
13	371	Installations on Customers' Premises	23,995	11,309	100.00% [a]	11,309	0	11,309
14	372	Leased Property on Customer's Premises	1	2	100.00% [a]	2	0	2
15	373	Street Light and Signal Systems	21,749	9,440	100.00% [a]	9,440	0	9,440
16	RWIP	Retirement Work in Progress	0	(3,036)	100.00% [a]	(3,036)	0	(3,036)
17		Total Distribution Plant	\$ 1,686,996	\$ 575,307		\$ 575,307	\$ 0	\$ 575,307

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
General Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_G, WP B-3a thru d OP

Schedule B-3 OP
Page 2 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	389	Land and Land Rights	\$ 4,967	\$ (0)	100.00% [a]	\$ (0)	\$ 0	\$ (0)
2	390	Structures and Improvements	67,990	32,260	95.15% [a]	30,695	0	30,695
3	391	Office Furniture and Equipment	3,265	1,776	85.17% [a]	1,512	0	1,512
4	392	Transportation Equipment	32	4	41.24% [a]	1	0	1
5	393	Stores Equipment	308	108	79.01% [a]	86	0	86
6	394	Tools, Shop and Garage Equipment	18,282	5,914	83.58% [a]	4,943	0	4,943
7	395	Laboratory Equipment	578	393	84.39% [a]	332	0	332
8	396	Power Operated Equipment	631	150	41.38% [a]	62	0	62
9	397	Communication Equipment	34,545	12,782	97.26% [a]	12,431	0	12,431
10	397.16	AMI Communication Equipment	0	0	0.00% [a]	0	0	0
11	398	Miscellaneous Equipment	2,028	545	70.07% [a]	382	0	382
12	399	Other Tangible Property	581	252	0.00% [a]	0	0	0
13	399.1	Asset Retirement Costs for General Plan	154	91	97.06% [a]	88	0	88
14	RWIP	Retirement Work in Progress	0	(486)	89.35% [a]	(434)	0	(434)
15		Total General Plant	\$ 133,361	\$ 53,788		\$ 50,098.165	\$ 0	\$ 50,098

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Reserve for Accumulated Depreciation and Amortization
As of December 31, 2011
Intangible Plant
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_I, WP B-3a thru d OP

Schedule B-3 OP
Page 3 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
				(E)	(F)	(G)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(g)	(I)
1	301	Organization	\$ 5	\$ 0	0.00% [a]	\$ 0	\$ 0	\$ 0
2	302	Franchises and Consents	703	47	0.00% [a]	0	0	0
3	303	Miscellaneous Intangible Plant	87,253	49,744	35.39% [a]	17,606	0	17,606
4		Total Intangible Plant	\$ 87,961	\$ 49,791		\$ 17,606	\$ 0	\$ 17,606

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to the Reserve for
Accumulated Depreciation and Amortization
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated

Type of Filing: ► Original___Updated___Revised

Work Paper Reference No(s):

WP 3.1a

Schedule B-3.1

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Witness Responsible:

J.M. Yoder

T.A. Caudill

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)
1					
2		Purpose and Description:			
3		Remove gridSMART accumulated depreciation from rate base			
4					
5					
6	303	Intangible	(\$1,154)	100% [a] \$	(1,154)
7	361	Structures and Improvements	(\$3)	100% [a] \$	(3)
8	362	Station equipment	(\$278)	100% [a] \$	(278)
9	362.16	Station equipment - gridsmart	(\$55)	100% [a] \$	(55)
10	364	Poles Towers and Fixtures	(\$14)	100% [a] \$	(14)
11	365	Overhead conductors	(\$40)	100% [a] \$	(40)
12	366	Line Transformers	(\$4)	100% [a] \$	(4)
13	367	Underground conduit	(\$0)	100% [a] \$	(0)
14	368	Line Transformers	(\$33)	100% [a] \$	(33)
15	369	Services	(\$0)	100% [a] \$	(0)
16	370	Meters	\$2	100% [a] \$	2
17	370.16	AMI Meters	(\$20,819)	100% [a] \$	(20,819)
18	373	Street lighting	(\$0)	100% [a] \$	(0)
19	391	Office furniture	(\$8)	100% [a] \$	(8)
20	397	Communication equipment	(\$44)	100% [a] \$	(44)
21	397.16	Communicatin equipment	(\$47)	100% [a] \$	(47)
22	Total	Account 108	(\$22,495)		(\$22,495)
23					
24					
25					
26					
27					

[a] Allocation is ALLDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 2019
Distribution Plant

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3 Merge, WP B-3.2a Merge

Schedule B-3.2
Page 1 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill
J.A. Cash

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*	Proposed Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
			Plant Investment	Reserve Balance										
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)	(K)	(L)=(D)x(K)	(M)	(N)	(O)
1	360	Land and Land Rights	\$ 69,584	\$ 0	0.00%	\$ 0	(a)	(a)	(a)	0.00%	\$ 0	(a)	(a)	(a)
2	361	Structures and Improvements	44,447	10,809	1.77%	787	-15%	65	R3.0	1.74%	775	-22%	70	R2.0
3	362	Station Equipment	861,514	214,813	2.47%	21,279	-11%	45	R1.0	2.05%	17,700	-13%	55	L0.0
4	363	Storage Battery Equipment	5,117	3,897	6.67%	341	0.00	15	SQ	6.67%	341	0%	15	SQ
5	364	Poles, Towers and Fixtures	795,253	424,203	5.19%	41,274	-87%	36	R0.5	4.92%	39,135	-87%	38	R0.5
6	365	Overhead Conductors and Devices	892,997	201,519	3.63%	32,416	-16%	32	L0.0	3.69%	32,929	-18%	32	L0.0
7	366	Underground Conduit	333,826	59,997	1.56%	5,208	0%	64	R2.5	1.67%	5,564	0%	60	R3.0
8	367	Underground Conductors and Devices	732,263	252,425	2.60%	19,039	-12%	43	R2.0	2.26%	16,549	-13%	50	R1.5
9	368	Line Transformers	848,229	264,870	3.80%	32,233	-14%	30	L0.0	3.63%	30,748	-16%	32	L0.0
10	369	Services	345,049	150,676	3.27%	11,283	-34%	41	R0.5	3.12%	10,753	-34%	43	R0.5
11	370	Meters	95,007	(24,428)	4.07%	3,867	-10%	27	S1.0	9.82%	9,328	-8%	11	L1.5
12	370.16	AMI Meters	8,650	6,580	7.33%	634	-10%	15	SQ	7.20%	623	-8%	15	S0.5
13	371	Installations on Customers' Premises	59,230	45,946	9.14%	5,414	-28%	14	L0.0	8.53%	5,054	-28%	15	L0.0
14	372	Leased Property on Customer's Premises	103	77	2.50%	3	0%	40	R0.5	2.27%	2	0%	44	R0.5
15	373	Street Light and Signal Systems	41,152	22,750	6.20%	2,551	-24%	20	L0.0	5.64%	2,319	-24%	22	L0.0
16		Total Distribution Plant	\$ 5,132,422	\$ 1,634,135		\$ 176,328					\$ 171,821			

Notes:

(a) Account 360 Land and Land Rights are not depreciable in Ohio.

*Columns (F), and (H) through (J) shall represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnote.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 2019
General Plant

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3 Merge, WP B-3.2a Merge

Schedule B-3.2
Page 2 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill
J.A. Cash

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*	Proposed Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
			Plant Investment	Reserve Balance										
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)	(K)	(L)=(D)x(K)	(M)	(N)	(O)
1	389	Land and Land Rights	\$ 13,154	\$ 0	0.00%	\$ 0	(a)	(a)	(a)	0.00%	\$ 0	(a)	(a)	(a)
2	390	Structures and Improvements	251,972	53,563	2.17%	5,468	-2%	47	L0.0	2.10%	5,291	-5%	50	S0.0
3	391	Office Furniture and Equipment	13,335	4,547	3.33%	444	0%	30	SQ	3.33%	445	0%	30	SQ
4	392	Transportation Equipment	13	78	2.00%	0	0%	50	SQ	2.00%	0	0%	50	SQ
5	393	Stores Equipment	950	304	2.94%	28	0%	34	SQ	2.94%	28	0%	34	SQ
6	394	Tools, Shop and Garage Equipment	29,543	14,204	3.53%	1,043	-6%	30	SQ	3.53%	1,044	-6%	30	SQ
7	395	Laboratory Equipment	109	260	3.57%	4	0%	28	SQ	3.57%	4	0%	28	SQ
8	396	Power Operated Equipment	5	4	3.85%	0	0%	26	SQ	3.85%	0	0%	26	SQ
9	397	Communication Equipment	116,033	24,046	2.86%	3,319	0%	35	SQ	3.00%	3,481	-5%	35	SQ
10	397.16	AMI Communication Equipment			6.67%	0	0%	15	SQ	7.00%	0	-5%	15	SQ
11	398	Miscellaneous Equipment	2,681	1,314	4.00%	107	0%	25	SQ	4.00%	107	0%	25	SQ
12	399	Other Tangible Property	0	0	0.00%	0	N/A	N/A	N/A	0.00%	0	N/A	N/A	N/A
13	399.1	Asset Retirement Costs for General Plant	773	317	0.00%	0	(b)	(b)	(b)	0.00%	0	(b)	(b)	(b)
14		Total General Plant	\$ 428,568	\$ 98,637		\$ 10,413					\$ 10,400			

Notes:

(a) Account 389 Land and Land Rights are not depreciable in Ohio.

(b) There was no balance or rate approved for this account in the Company's last rate case. Asset Retirement Obligations (ARO) in this account represent asbestos at general building locations. The ARO are depreciated over the life of the related asset per FERC Order No. 631 and the rate shown above represents an average rate for the obligations.

*Columns (F), and (H) through (J) shall represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shall so indicate on schedule by footnote.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Accrual Rates and
Jurisdictional Reserve Balances by Accounts
As of December 31, 2019
Intangible Plant

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, Schedule B-3 Merge

Schedule B-3.2
Page 3 of 3
Witness Responsible:
J.M. Yoder
T.A. Caudill
J.A. Cash

Line No.	Acct. No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate*	Calculated Depreciation Expense	% Net Salvage*	Average Service Life*	Curve Form*
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(D)x(F)	(H)	(I)	(J)
1	301	Organization	\$ 3	\$ 0	0.00%	\$ 0	(a)	(a)	(a)
2	302	Franchises and Consents	641	641	0.00%	0	(b)	(b)	(b)
3	303	Miscellaneous Intangible Plant	155,332	72,570	15.23%	23,657	(c)	(c)	(c)
4		Total Intangible Plant	\$ 155,976	\$ 73,211		\$ 23,657			

Notes:

- (a) This account is not currently being amortized and the Company is not requesting that it be amortized in this rate proceeding.
- (b) This account is fully amortized and the Company is not requesting any further amortization in this rate
- (c) Most of the balance in account 303 is represented by capital software that is being amortized over an estimated 5 year life at 20%. Since some of the capital software will soon be fully depreciated, the rate provided above is an average rate calculated using an average asset balance from January 2019 and December 2019 and amortization expense for the twelve months ended December 2019. The capital software amortization rate has not been prescribed by this commission.

*Columns (F), and (H) through (J) shall represent depreciation values as prescribed by this commission for booking purposes. If such values have not been prescribed by this commission, the utility shallso indicate on schedule by footnote.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Distribution Plant
From 08/31/2010 to 12/31/2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge

Schedule B-3.3 Merge
Page 1 of 3
Witness Responsible:
J.M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	360	Land and Land Rights	\$ (3)	\$ 0	\$ 52	\$ 2,706	\$ (2,445)	\$ 212		Refer to WP B-3.3h Merge	\$ 0
2	361	Structures and Improvements	8,852	2,674	4	609	229	119		Refer to WP B-3.3h Merge	10,811
3	362	Station Equipment	133,258	128,703	4,287	39,792	11,135	(176)		Refer to WP B-3.3h Merge	215,145
4	363	Storage Battery Equipment	832	3,065	0	0	0	0		Refer to WP B-3.3h Merge	3,897
5	364	Poles, Towers and Fixtures	280,333	264,008	2,269	69,450	79,608	26,665		Refer to WP B-3.3h Merge	424,217
6	365	Overhead Conductors and Devices	136,357	196,388	12,026	105,737	37,590	115		Refer to WP B-3.3h Merge	201,559
7	366	Underground Conduit	43,882	25,973	426	2,374	7,841	(66)		Refer to WP B-3.3h Merge	60,001
8	367	Underground Conductors and Devices	187,503	121,461	1,354	44,653	13,226	(13)		Refer to WP B-3.3h Merge	252,425
9	368	Line Transformers	254,228	164,411	11,757	128,374	37,376	257		Refer to WP B-3.3h Merge	264,903
10	369	Services	100,883	84,561	597	23,825	11,615	75		Refer to WP B-3.3h Merge	150,676
11	370	Meters	70,264	82,288	13,195	156,518	25,115	(8,543)		Refer to WP B-3.3h Merge	(24,429)
12	370.16	AMI Meters	1,542	31,369	(372)	4,831	2,011	1,701		Refer to WP B-3.3h Merge	27,399
13	371	Installations on Customers' Premises	28,724	37,286	894	15,665	5,292	0		Refer to WP B-3.3h Merge	45,946
14	372	Leased Property on Customer's Premises	16	13	0	1	0	49		Refer to WP B-3.3h Merge	77
15	373	Street Light and Signal Systems	15,571	16,824	453	7,700	2,399	0		Refer to WP B-3.3h Merge	22,750
16		Total Distribution Plant	\$ 1,262,241	\$ 1,159,027	\$ 46,941	\$ 602,236	\$ 230,991	\$ 20,397			\$ 1,655,378

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
General Plant
From 08/31/2010 to 12/31/2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge

Schedule B-3.3 Merge
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Witness Responsible:
J.M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	389	Land and Land Rights	\$ 2	\$ 0	\$ (2)	\$ 0	\$ (236)	\$ (236)	Refer to WP B-3.3h Merge		\$ 0
2	390	Structures and Improvements	57,333	11,936	0	10,467	2,589	351	Refer to WP B-3.3h Merge		56,564
3	391	Office Furniture and Equipment	5,155	1,609	0	1,157	0	18	Refer to WP B-3.3h Merge		5,625
4	392	Transportation Equipment	11	154	0	6	0	(72)	Refer to WP B-3.3h Merge		87
5	393	Stores Equipment	309	102	0	21	2	(38)	Refer to WP B-3.3h Merge		349
6	394	Tools, Shop and Garage Equipment	12,350	8,375	6	2,133	79	162	Refer to WP B-3.3h Merge		18,680
7	395	Laboratory Equipment	756	389	0	212	0	(661)	Refer to WP B-3.3h Merge		272
8	396	Power Operated Equipment	8,493	381	0	3,156	0	(5,713)	Refer to WP B-3.3h Merge		6
9	397	Communication Equipment	11,482	13,071	1	603	2,398	5,204	Refer to WP B-3.3h Merge		26,756
10	397.16	AMI Communication Equipment	127	5,309	0	3,635	0	4	Refer to WP B-3.3h Merge		1,804
11	398	Miscellaneous Equipment	1,287	1,276	0	290	(24)	(173)	Refer to WP B-3.3h Merge		2,124
12	399	Other Tangible Property	13,675	162	0	13,269	0	(247)	Refer to WP B-3.3h Merge		320
13	399.1	Asset Retirement Costs for General Plant	0	0	0	0	0	0	Refer to WP B-3.3h Merge		0
14	RWIP	Retirement Work in Progress	(5,242)	0	81,777	0	145,659	2,196	Refer to WP B-3.3h Merge		(66,928)
15		Total General Plant	\$ 105,736	\$ 42,764	\$ 81,781	\$ 34,950	\$ 150,467	\$ 795			\$ 45,659

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Intangible Plant
From 08/31/2010 to 12/31/2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge

Schedule B-3.3 Merge
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Witness Responsible:
J.M. Yoder

Line No. (A)	Acct. No. (B)	Account Title (C)	Beginning Balance (D)	Accruals (E)	Salvage (F)	Retirements (G)	Cost of Removal (H)	Transfers/Reclassifications			Ending Balance (L)
								Amount (I)	Explanation of Transfers (J)	Other Accts. Involved (K)	
1	301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3h Merge		\$ 0
2	302	Franchises and Consents	582	109	0	0	0	(50)	Refer to WP B-3.3h Merge		578
3	303	Miscellaneous Intangible Plant	117,894	223,257	0	199,692	0	(51,548)	Refer to WP B-3.3h Merge		69,708
4		Total Intangible Plant	\$ 118,476	\$ 223,366	\$ 0	\$ 199,692	\$ 0	\$ (51,598)			\$ 70,286

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Distribution Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP

Schedule B-3.3 CSP
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Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	360	Land and Land Rights	\$ (0)	\$ 0	\$ 27	\$ 166	\$ (139)	\$ 0		Refer to WP B-3.3d CSP	\$ (0)
2	361	Structures and Improvements	4,931	341	0	21	0	116		Refer to WP B-3.3d CSP	5,367
3	362	Station Equipment	77,977	8,790	562	2,626	237	(200)		Refer to WP B-3.3d CSP	84,265
4	363	Storage Battery Equipment	0	0	0	0	0	0		Refer to WP B-3.3d CSP	0
5	364	Poles, Towers and Fixtures	141,873	12,578	575	2,171	2,645	0		Refer to WP B-3.3d CSP	150,210
6	365	Overhead Conductors and Devices	64,324	9,467	560	3,944	1,246	0		Refer to WP B-3.3d CSP	69,161
7	366	Underground Conduit	29,240	2,527	1	189	412	(66)		Refer to WP B-3.3d CSP	31,101
8	367	Underground Conductors and Devices	164,721	13,936	6	1,954	555	(12)		Refer to WP B-3.3d CSP	176,141
9	368	Line Transformers	135,225	14,517	974	5,553	1,566	0		Refer to WP B-3.3d CSP	143,596
10	369	Services	54,775	12,474	36	1,535	621	0		Refer to WP B-3.3d CSP	65,129
11	370	Meters	34,589	4,006	787	4,668	1,804	18		Refer to WP B-3.3d CSP	32,928
12	370.16	AMI Meters	1,542	1,618	0	0	0	0		Refer to WP B-3.3d CSP	3,160
13	371	Installations on Customers' Premises	19,259	3,584	35	1,034	308	0		Refer to WP B-3.3d CSP	21,536
14	372	Leased Property on Customer's Premises	14	5	0	0	0	49		Refer to WP B-3.3d CSP	69
15	373	Street Light and Signal Systems	6,845	882	34	451	95	0		Refer to WP B-3.3d CSP	7,215
15		Total Distribution Plant	\$ 735,315	\$ 84,724	\$ 3,597	\$ 24,313	\$ 9,350	\$ (95)			\$ 789,878

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
General Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP

Schedule B-3.3 CSP
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Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	389	Land and Land Rights	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d CSP		\$ 0
2	390	Structures and Improvements	26,895	1,799	0	69	27	(0)	Refer to WP B-3.3d CSP		28,599
3	391	Office Furniture and Equipment	3,482	322	0	507	0	(1)	Refer to WP B-3.3d CSP		3,296
4	392	Transportation Equipment	8	0	0	6	0	0	Refer to WP B-3.3d CSP		2
5	393	Stores Equipment	213	12	0	0	0	0	Refer to WP B-3.3d CSP		225
6	394	Tools, Shop and Garage Equipment	6,896	471	0	0	8	0	Refer to WP B-3.3d CSP		7,358
7	395	Laboratory Equipment	380	50	0	0	0	0	Refer to WP B-3.3d CSP		429
8	396	Power Operated Equipment	8,371	324	0	3,141	0	(5,553)	Refer to WP B-3.3d CSP		1
9	397	Communication Equipment	9	853	0	94	47	5,535	Refer to WP B-3.3d CSP		6,255
10	397.16	AMI Communication Equipment	127	405	0	0	0	0	Refer to WP B-3.3d CSP		532
11	398	Miscellaneous Equipment	767	117	0	74	0	(0)	Refer to WP B-3.3d CSP		810
12	399	Other Tangible Property	81	5	0	0	0	0	Refer to WP B-3.3d CSP		86
13	399.1	Asset Retirement Costs for General Plant	(1,570)	0	14,426	0	20,839	5,533	Refer to WP B-3.3d CSP		(2,450)
14	RWIP	Retirement Work in Progress	0	0	0	0	0	0	Refer to WP B-3.3d CSP		0
15		Total General Plant	\$ 45,659	\$ 4,357	\$ 14,426	\$ 3,891	\$ 20,921	\$ 5,514			\$ 45,144

COLUMBUS SOUTHERN POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Intangible Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒Original___Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP

Schedule B-3.3 CSP
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Witness Responsible:
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Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d CSP		\$ 0
2	302	Franchises and Consents	5	0	0	0	0	0	Refer to WP B-3.3d CSP		5
3	303	Miscellaneous Intangible Plant	48,186	13,430	0	4,291	0	0	Refer to WP B-3.3d CSP		57,324
4		Total Intangible Plant	\$ 48,190	\$ 13,430	\$ 0	\$ 4,291	\$ 0	\$ 0			\$ 57,329

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Distribution Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
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Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	360	Land and Land Rights	\$ (3)	\$ 0	\$ 3	\$ 285	\$ (285)	\$ 0		Refer to WP B-3.3d OP	\$ (0)
2	361	Structures and Improvements	3,921	250	0	7	0	(1)		Refer to WP B-3.3d OP	4,162
3	362	Station Equipment	55,282	9,556	1,053	2,747	365	18		Refer to WP B-3.3d OP	62,796
4	363	Storage Battery Equipment	832	450	0	0	0	0		Refer to WP B-3.3d OP	1,283
5	364	Poles, Towers and Fixtures	138,460	21,561	(303)	3,077	4,748	26,773		Refer to WP B-3.3d OP	178,666
6	365	Overhead Conductors and Devices	72,032	16,062	523	6,163	2,027	55		Refer to WP B-3.3d OP	80,483
7	366	Underground Conduit	14,642	1,419	10	55	86	0		Refer to WP B-3.3d OP	15,930
8	367	Underground Conductors and Devices	22,782	4,222	6	639	(16)	(0)		Refer to WP B-3.3d OP	26,387
9	368	Line Transformers	119,003	15,728	1,968	8,293	2,428	0		Refer to WP B-3.3d OP	125,978
10	369	Services	46,108	8,362	19	2,266	734	0		Refer to WP B-3.3d OP	51,489
11	370	Meters	35,675	3,650	7,419	6,376	3,255	(26,693)		Refer to WP B-3.3d OP	10,420
12	370.16	AMI Meters	0	0	0	0	0	0		Refer to WP B-3.3d OP	0
13	371	Installations on Customers' Premises	9,465	3,112	14	961	321	0		Refer to WP B-3.3d OP	11,309
14	372	Leased Property on Customer's Premises	1	0	0	0	0	0		Refer to WP B-3.3d OP	2
15	373	Street Light and Signal Systems	8,726	1,648	55	726	263	0		Refer to WP B-3.3d OP	9,440
16		Total Distribution Plant	\$ 526,927	\$ 86,019	\$ 10,767	\$ 31,594	\$ 13,926	\$ 151			\$ 578,343

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
General Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
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Schedule B-3.3 OP
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Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	389	Land and Land Rights	\$ 1.96	\$ (0.00)	\$ (2.46)	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		\$ (1)
2	390	Structures and Improvements	\$ 30,437.16	\$ 2,318.06	\$ 0	\$ 260.50	\$ 207.53	\$ 10.86	Refer to WP B-3.3d OP		32,298
3	391	Office Furniture and Equipment	\$ 1,673.22	\$ 87.43	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		1,761
4	392	Transportation Equipment	\$ 2.81	\$ 0.80	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		4
5	393	Stores Equipment	\$ 96.14	\$ 12.15	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		108
6	394	Tools, Shop and Garage Equipment	\$ 5,454.27	\$ 901.58	\$ 0	\$ 441.41	\$ 0	\$ 0	Refer to WP B-3.3d OP		5,914
7	395	Laboratory Equipment	\$ 376.05	\$ 17.17	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		393
8	396	Power Operated Equipment	\$ 121.36	\$ 28.63	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		150
9	397	Communication Equipment	\$ 11,472.83	\$ 1,310.99	\$ 0	\$ 2.28	\$ 0	\$ 0	Refer to WP B-3.3d OP		12,782
10	397.16	AMI Communication Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		0
11	398	Miscellaneous Equipment	\$ 519.18	\$ 109.96	\$ 0	\$ 82.71	\$ 0.06	\$ (0.98)	Refer to WP B-3.3d OP		545
12	399	Other Tangible Property	\$ 13,593.44	\$ 5.74	\$ 0	\$ 13,256.78	\$ 0	\$ 0	Refer to WP B-3.3d OP		342
13	399.1	Asset Retirement Costs for General Plant	\$ (3,671.64)	\$ 0	\$ 30,249.95	\$ 0	\$ 24,700.56	\$ (1,646.65)	Refer to WP B-3.3d OP		231
14	RWIP	Retirement Work in Progress	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		0
15		Total General Plant	\$ 60,077	\$ 4,792	\$ 30,247	\$ 14,044	\$ 24,908	\$ (1,637)			\$ 54,528

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve Accruals, Retirements, and Transfers
Intangible Plant
From 08/31/2010 to 12/31/2011
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒Original___Updated___Revised
Work Paper Reference No(s):
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Witness Responsible:
J. M. Yoder

Line No.	Acct. No.	Account Title	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfers	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	301	Organization	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	Refer to WP B-3.3d OP		\$ 0
2	302	Franchises and Consents	578	19	0	0	0	0	Refer to WP B-3.3d OP		597
3	303	Miscellaneous Intangible Plant	69,708	17,706	0	37,669	0	0	Refer to WP B-3.3d OP		49,744
4		Total Intangible Plant	\$ 70,286	\$ 17,725	\$ 0	\$ 37,669	\$ 0	\$ 0			\$ 50,341

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Reserve and Expense for Lease Property
(Total Company)
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-3.4

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Witness Responsible:

J.M. Yoder

Identification or Reference Number	Account No.	Account Title	Dollar* Value of Plant Investment	August 2010 Amortization Reserve	Accrual Rate/ Amortization Period	December 2019 Amortization Expense/	Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Banc of America Leasing	39111	Office Equip - Computers	2,361.98	(2,190.95)	Various	495.55	FERC	NO
Banc of America Leasing	39200	Transportation Equipment	14,619,472.67	(2,072,741.63)	Various	149,828.46	FERC	NO
Banc of America Leasing	39700	Communication Equipment	-	-	Various	997.30	FERC	NO
Citizens Asset Finance Inc -Op Co	39200	Transportation Equipment	3,433,108.09	(2,068,706.11)	Various	31,712.49	FERC	NO
FRANKLIN IMAGING - REPRMAX INC	39100	Office Furniture, Equipment	22,523.87	(357.07)	Various	53.56	FERC	NO
Huntington Bank	39100	Office Furniture, Equipment	18,576.93	(9,275.61)	Various	568.13	FERC	NO
Huntington Bank	39111	Office Equip - Computers	1,363,115.75	(705,544.01)	Various	11,591.72	FERC	NO
Huntington Bank	39200	Transportation Equipment	46,148.51	(39,693.60)	Various	479.15	FERC	NO
Huntington Bank	39700	Communication Equipment	5,046,380.43	(2,080,721.16)	Various	43,716.80	FERC	NO
Huntington Technology Finance Inc	39111	Office Equip - Computers	1,295,754.98	(62,650.98)	Various	9,917.12	FERC	NO
Smart Family Partnership	39000	Structures and Improvements	650,000.66	(136,213.26)	Various	4,162.33	FERC	NO

*If not available, an estimate shall be furnished

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Construction Work in Progress
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-4
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Project No.	Description of Project	Accumulated Costs			Allocation %	Total Jurisdictional Cost at Date Certain	Estimated Physical Percent Completion
			Construction Dollars	AFDC Capitalized	Total Cost			
(A)	(B)	(C)	(D)	(E)	(F)=(D)+(E)	(G)	(H)	(I)

Pollution Control Projects

Total Pollution Control Projects

\$0.00

Other Projects

Total Other Projects

\$0.00

TOTAL CWIP PROJECTS

\$0.00

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Construction Work in Progress - Percent Complete (Time)
As of December 31, 2019

Data: 1 MOS Actual & 11MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-4.1
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Elapsed Days: Beginning to Date Certain	Elapsed Days: Beginning to Estimated Completion	Date Certain % Completion
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(E)/(F)

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Construction Work in Progress - Percent Complete (Dollars)
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-4.2
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Project No.	Most Recent Budget Estimate				Project Expenditures As of Date Certain*		Date Certain % Completion	
		Construction Dollars	AFUDC	Total	Construction Dollars Trended**	Construction Dollars	Construction Dollars Trended**	Construction Dollars	Construction Dollars Trended
(A)	(B)	(C)	(D)	(E)=(C)+(D)	(F)	(G)	(H)	(I)=(G)/(C)	(J)=(H)/(F)

*All figures except (D) and (E) shall exclude AFUDC.

**Trended to reflect purchasing power as of date certain.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Allowance for Working Capital
As of Thirteen Months Ending December 31, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-5.1

Schedule B-5
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Working Paper Reference No.	Total Company	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Revenue/Expense Lag	None Requested		\$ -		\$ -
2						
3	<u>Working Capital - Non Cash:</u>					
4						
5	M&S Held for Normal Operations	13 month average balance	B-5.1	4,501	58.78% [c]	2,646
6		less allowance for new				
7		construction				
8						
9	PIP Uncollectibles Balance	13 month average balance	B-5.1	0	100.00% [b]	0
10						
11	Other (Specify & List)					
12	Uncollectibles Balance	13 month average balance	B-5.1	863	0.00% [c]	0
13						
14	Prepayments	13 month average balance	B-5.1	13,332	95.14% [c]	12,684
15						
16	Total Working Capital			<u>\$ 18,696</u>		<u>\$ 15,330</u>

[a] Allocation is NONDIST

[b] Allocation is DIRECT

[c] Allocation is ALLDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Miscellaneous Working Capital Items
As of Thirteen Months Ending December 31, 2020 and as of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original ___ Updated ___ Revised
Work Paper Reference No(s):
 WP B-5.1a, WP B-5.1b, Supplemental Schedule C-13

Schedule B-5.1
Page 1 of 1
Witness Responsible:
J.M.Yoder
L.O. Kelso
T.A. Caudill

Line No.	Description	13 Month Average for Test Year			Date Certain Balance		
		Total Company	Allocation %	Jurisdiction	Total Company	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Cash Working Capital:</u>						
2	Revenue Lag	None requested					
3	Total	\$ 0		\$ 0	\$ 0		\$ 0
4							
5	Expense Lag	None requested					
6	Total	\$ 0		\$ 0	\$ 0		\$ 0
7							
8	<u>Working Capital - Non Cash:</u>						
9							
10	Plant Materials & Operating Supplies:						
11	Transmission	19,506	0.00% [a]	0	22,200	0.00% [a]	0
12	Distribution	27,816	100.00% [a]	27,816	30,061	100.00% [a]	30,061
13	Other	0	0.00% [b]	0	0	0.00% [b]	0
14	Total Plant M&S	47,322		27,816	52,261		30,061
15	Less:						
16	M & S Held for Construction, Additions, and Extensions [Line 18 x 90.49%]	42,821		25,170	47,290		27,201
17							
18							
19	M&S Held for Normal Operations	4,501	58.78% [c]	2,646	4,971	57.52% [b]	2,859
20	Line 18 - Line 21						
21							
22	PIP Uncollectibles Balance	0	100.00% [b]	0	0	100.00% [b]	0
23	(By Account)						
24							
25	Other (Specify & List)						
26	Uncollectibles Balance	863	0.00% [c]	0	603	0.00% [b]	0
27							
28	Prepayments						
29	Transmission	648	0.00% [a]	0	363	0.00% [a]	0
30	Distribution	12,684	100.00% [b]	12,684	6,908	100.00% [b]	6,908
31	Total Plant Prepayments	13,332		12,684	7,270		6,908
32							
33	Total Non-Cash Working Capital	\$ 18,696		\$ 15,330	\$ 12,844		\$ 9,767

¹ To be consistent with offsetting working capital allowance with customers' deposit, the interest expense is associated with these deposits is added to operating expense. (See Schedule C-3.14)

[a] Allocation is NONDIST

[b] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Other Rate Base Items Summary
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-6a thru d, WP B-6e

Schedule B-6
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.J. Multer
T.A. Caudill

Line No.	Account No.	Description	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1		Contributions in Aid of Construction (Note 1)	\$ 0	0.00%	\$ 0	\$ 0	\$ 0
2							
3		<u>OTHER RATE BASE ITEMS</u>					
4	235	Customers' Deposits	(55,112)	100.00% [a]	(55,112)	0	(55,112)
5							
6	252	Customers' Advances for Construction	0	0.00% [a]	0	0	0
7							
8	255	Investment Tax Credits: (Note 2)					
9		Pre-1971 3% Credit					
10		1971 4% Credit					
11		1975 6% Add'l Credit					
12		1981 10% Credit on Recovery Property	(1)				
13		ITC Tax Benefits Sold					
14		Other (Specify and list separately)					
15		TOTAL Investment Tax Credits	(1)	104.18% [a]	(1)	0	(1)
16							
17		Deferred Income Taxes:					
18	190	Debits	87,048	3	81.63% [a]	71,055	71,055
19	281	Accel Amort Prop	0	0.00% [a]	0	0	0
20	282	Utility Prop	(1,323,620)	3	68.59% [a]	(907,826)	(907,826)
21	283	Credits	(138,512)	83.21% [a]	(115,262)		(115,262)
22		TOTAL Deferred Income Taxes	(1,375,084)		(952,033)	0	(952,033)
23							
24		<u>Other (Specify and list separately)</u>					
25							
26	1650010	Prepaid Pension	190,089	86.89% [a]	165,161	0	165,161
27							
28		TOTAL Other Rate Base Items	\$ (1,240,108)		\$ (841,985)	\$ 0	\$ (841,985)

Notes:

- 1 Contributions in Aid of construction are credited to Construction Work In Progress & Electric Plant In Service per FERC Order 490
- 2 Steam Utilities shall list separately and show 7% credit, and 10% credit.
- 3 Presentation difference between balance sheet and tax system.

[a] Allocation is DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjustments to Other Rate Base Items
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-6.1
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)

Adjustment Title

Total Adjustment

NONE

Description and Purpose of Adjustment

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Contributions in Aid of Construction by Accounts and Subaccounts
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-6.2
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Account No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Netted against gross plant per FPC Order No. 490							
TOTAL			\$0.00		\$0.00	\$0.00	\$0.00

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7.1

Schedule B-7
Page 1 of 2
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Account No.	Account Title	Allocation Code/Description	Jurisdictional Allocation Factor	Description of Factors and / or Method of Allocation
(A)	(B)	(C)	(D)	(E)	(F)
<u>Rate Base</u>					
1	Various	100% Jurisdictional Items	ALLDIST	100.0000%	
2	Various	Non-Jurisdictional Items	NONDIST	0.0000%	
3	Various	Based upon the relationship reflected in the Functional books and records	DIRECT		
<u>Operating Income</u>					
1	Various	100% Jurisdictional Items	ALLDIST	100.0000%	
2	Various	Non-Jurisdictional Items	NONDIST	0.0000%	
3	403	Depreciation - Distribution Plant	DEPR1	100.0000%	[A]
4	403	Depreciation - General Plant	DEPR2	74.5330%	[A]
5	404	Amortization - General Plant	AMORT1	100.0000%	[A]
6	404	Amortization - Intangible Plant	AMORT2	88.8095%	[A]
7	408.1	Franchise Tax	OTHTAX1	100.0000%	[A]
8	408.1	Commercial Activity Taxes	OTHTAX2	99.9103%	[A]
9	408.1	Payroll Taxes	OTHTAX3	99.9822%	[A]
10	408.1	Property Taxes	OTHTAX4	70.0425%	[A]
11	408.1	Regulatory Fees	OTHTAX5	100.0000%	[A]
12	408.1	Miscellaneous Taxes	OTHTAX6	100.0000%	[A]
13	408.1	Revenue-kwhr Taxes	OTHTAX7	100.0000%	[A]
14	451	Misc. Service Revenues	OTHREV1	98.8092%	[A]
15	454.1	Rent from Electric Property - Assoc.	OTHREV2	64.8278%	[A]
16	454.2	Rent from Electric Property - Non Assoc.	OTHREV3	3.6665%	[A]
17	454.4	Rent from Electric Property - ABD	OTHREV4	25.5366%	[A]
18	454.5	Rent from Electric Property - Pole Attach.	OTHREV5	98.8029%	[A]
19	456.0001, 456.0012	4560001+4560012 Other Electric Rev - Distribution	OTHREV6	100.0000%	[A]
20	4560007	4560007 Other Electric Rev - DSM Program	OTHREV7	100.0000%	[A]
21	4560015	4560015 Other Electric Rev - ABD	OTHREV8	83.4832%	[A]
22	4560041	4560041 Misc Rev - NonAffiliated	OTHREV9	0.8333%	[A]
23	4561027	4561027 PJM Tranms Dist/Meter - NonAff	OTHREV10	100.0000%	[A]
24	580	Operation Supervision and Engineering	ALLDIST	100.0000%	100% Jurisdictional Items
25	581	Load Dispatching	ALLDIST	100.0000%	100% Jurisdictional Items
26	582	Station Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
27	583	Overhead Line Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
28	584	Underground Line Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
29	585	Street Lighting and Signal System Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
30	586	Meter Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
31	587	Customer Installations Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
32	588	Miscellaneous Distribution Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
33	589	Rents	ALLDIST	100.0000%	100% Jurisdictional Items
34	590	Maintenance Supervision and Engineering	ALLDIST	100.0000%	100% Jurisdictional Items
35	591	Maintenance of Structures	ALLDIST	100.0000%	100% Jurisdictional Items
36	592	Maintenance of Station Equipment	ALLDIST	100.0000%	100% Jurisdictional Items
37	593	Maintenance of Overhead Lines (excl. 593.0009)	ALLDIST	100.0000%	100% Jurisdictional Items
38	594	Maintenance of Underground Lines	ALLDIST	100.0000%	100% Jurisdictional Items
39	595	Maintenance of Line Transformers	ALLDIST	100.0000%	100% Jurisdictional Items
40	596	Maintenance of Street Lighting and Signal Systems	ALLDIST	100.0000%	100% Jurisdictional Items
41	597	Maintenance of Meters	ALLDIST	100.0000%	100% Jurisdictional Items
42	598	Maintenance of Miscellaneous Distribution Plant	ALLDIST	100.0000%	100% Jurisdictional Items

[A] Based upon the relationship reflected in the Functional books and records for the twelve months ended December 31, 2019.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-7
Page 2 of 2
Witness Responsible:
T.A. Caudill

Line No.	Account No.	Account Title	Allocation Code/Description	Jurisdictional Allocation Factor	Description of Factors and / or Method of Allocation
(A)	(B)	(C)	(D)	(E)	(F)
43	901	Supervision	ALLDIST	100.0000%	100% Jurisdictional Items
44	902	Meter Reading Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
45	903	Customer Records and Collection Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
46	904	Uncollectible Accounts	ALLDIST	100.0000%	100% Jurisdictional Items
47	905	Miscellaneous Customer Accounts Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
48	907	Customer Assistance Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
49	909	Informational and Instructional Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
50	910	Misc. Customer Service and Informational Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
51	911	Supervision	ALLDIST	100.0000%	100% Jurisdictional Items
52	912	Demonstrating and Selling Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
53	913	Advertising Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
54	916	Miscellaneous Sales Expenses	ALLDIST	100.0000%	100% Jurisdictional Items
55	920	920 Administrative and General Salaries	A&G1	83.2526%	[A]
56	921	921 Office Supplies and Expenses	A&G2	93.2887%	[A]
57	922	922 Administrative Expenses Transferred-Cr.	A&G3	99.4242%	[A]
58	923.00xx	923.00xx Outside Svcs	A&G4	98.6059%	[A]
59	923.0001	9230001 Outside Svcs Empl - Nonassoc	A&G5	81.9317%	[A]
60	923.0003	9230003 AEPSC Billed to Client Co	A&G6	69.1931%	[A]
61	924	924 Property Insurance	A&G7	74.3995%	[A]
62	925	925 Injuries and Damages	A&G8	96.1338%	[A]
63	926 all other	92600xx Other Employee Benefits excluding Pension & OPEB	A&G9	99.5244%	[A]
64	926.0036,43,51,52,55,58,62	9260036,43,51,52,55,58,62 Employee Benefits	A&G10	94.3823%	[A]
65	926.0003, 37	9260003 & 9260037 Pension Plan	A&G11	99.8699%	[A]
66	926.0050	9260050 Pension Plan Fringe Loading Offset	A&G12	99.7648%	[A]
67	926.0021, 57	9260021 & 9260057 OPEB	A&G13	99.8732%	[A]
68	926.0053	9260053 OPEB Fringe Loading Offset	A&G14	99.7906%	[A]
69	926.0060	9260060 Amort-Post Retirement Benefit	A&G15	86.8305%	[A]
70	928	928 Regulatory Commission Expenses	A&G16	95.5656%	[A]
71	930.1000	9301000 General Advertising Expenses	A&G17	99.9565%	[A]
72	930.2 all other	9302000 Miscellaneous General Expenses	A&G18	85.2696%	[A]
73	930.2007	9302007 Associated Business Development Expenses	A&G19	76.0345%	[A]
74	931	931 Rents	A&G20	91.7574%	[A]
75	935	935 Maintenance of General Plant	A&G21	91.6423%	[A]

[A] Based upon the relationship reflected in the Functional books and records for the twelve months ended December 31, 2019.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP B-7.1a - e, WP B-2.1b

Schedule B-7.1
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Allocation Factor & Description	Statistic Total Company	Adjustment to Total Company Statistic	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation Factor
(A)	(B)	(C)	(D)	(E)=(C)+(D)	(F)	(G)=(F)/(E)
1	ALLDIST	100% Jurisdictional Items				100.0000%
2	NONDIST	Non-Jurisdictional Items				0.0000%
3	DIRECT	Based upon the relationship reflected in the Functional books and records				
4	DEPR1 Depreciation - Distribution Plant	162,144,990	-	162,144,990	162,144,990	100.0000%
5	DEPR2 Depreciation - General Plant	6,731,145	-	6,731,145	5,016,921	74.5330%
6	DEPRDIR Depreciation - gridSMART Over/Under	(5,615,504)	-	(5,615,504)	(5,615,504)	100.0000%
7	DEPRGSMT Depreciation - DIR	(18,669,867)	-	(18,669,867)	(18,669,867)	100.0000%
8	AMORT1 Amortization - General Plant	667,710	-	667,710	667,710	100.0000%
9	AMORT2 Amortization - Intangible Plant	25,413,520	-	25,413,520	22,569,610	88.8095%
10	OTHTAX1 Franchise Tax	3,030	-	3,030	3,030	100.0000%
11	OTHTAX2 Commercial Activity Taxes	6,965,721	-	6,965,721	6,959,475	99.9103%
12	OTHTAX3 Payroll Taxes	6,873,858	-	6,873,858	6,872,637	99.9822%
13	OTHTAX4 Property Taxes	269,485,031	-	269,485,031	188,754,122	70.0425%
14	OTHTAX5 Regulatory Fees	4,720,980	-	4,720,980	4,720,980	100.0000%
15	OTHTAX6 Miscellaneous Taxes	52	-	52	52	100.0000%
16	OTHTAX7 Revenue-kwhr Taxes	146,777,477	-	146,777,477	146,777,477	100.0000%
17	OTHREV1 Misc. Service Revenues	10,115,749	-	10,115,749	9,995,291	98.8092%
18	OTHREV2 Rent from Electric Property - Assoc.	18,729,725	-	18,729,725	12,142,059	64.8278%
19	OTHREV3 Rent from Electric Property - Non Assoc.	1,212,642	-	1,212,642	44,461	3.6665%
20	OTHREV4 Rent from Electric Property - ABD	1,075,212	-	1,075,212	274,573	25.5366%
21	OTHREV5 Rent from Electric Property - Pole Attach.	19,938,616	-	19,938,616	19,699,939	98.8029%
22	OTHREV6 4560001+4560012 Other Electric Rev - Distribution	958,707	-	958,707	958,707	100.0000%
23	OTHREV7 4560007 Other Electric Rev - DSM Program	104,213	-	104,213	104,213	100.0000%
24	OTHREV8 4560015 Other Electric Rev - ABD	3,964,185	-	3,964,185	3,309,429	83.4832%
25	OTHREV9 4560041 Misc Rev - NonAffiliated	102,011	-	102,011	850	0.8333%
26	OTHREV10 4561027 PJM Tranms Dist/Meter - NonAff	1,373,619	-	1,373,619	1,373,619	100.0000%
27	A&G1 920 Administrative and General Salaries	35,728,385	-	35,728,385	29,744,812	83.2526%
28	A&G2 921 Office Supplies and Expenses	4,648,874	-	4,648,874	4,336,873	93.2887%
29	A&G3 922 Administrative Expenses Transferred-Cr.	(9,280,100)	-	(9,280,100)	(9,226,661)	99.4242%
30	A&G4 923.00xx Outside Svcs	17,682	-	17,682	17,435	98.6059%
31	A&G5 9230001 Outside Svcs Empl - Nonassoc	7,989,192	-	7,989,192	6,545,683	81.9317%
32	A&G6 9230003 AEPSC Billed to Client Co	(3,455,634)	-	(3,455,634)	(2,391,061)	69.1931%
33	A&G7 924 Property Insurance	2,201,442	-	2,201,442	1,637,863	74.3995%
34	A&G8 925 Injuries and Damages	5,942,545	-	5,942,545	5,712,796	96.1338%
35	A&G9 92600xx Other Employee Benefits excluding Pension i	27,353,957	-	27,353,957	27,223,859	99.5244%
36	A&G10 9260036,43,51,52,55,58,62 Employee Benefits	(28,075,949)	-	(28,075,949)	(26,498,725)	94.3823%
37	A&G11 9260003 & 9260037 Pension Plan	7,915,803	-	7,915,803	7,905,503	99.8699%
38	A&G12 9260050 Pension Plan Fringe Loading Offset	(3,859,207)	-	(3,859,207)	(3,850,130)	99.7648%
39	A&G13 9260021 & 9260057 OPEB	788,641	-	788,641	787,641	99.8732%
40	A&G14 9260053 OPEB Fringe Loading Offset	(827,103)	-	(827,103)	(825,372)	99.7906%
41	A&G15 9260060 Amort-Post Retirement Benefit	1,032,204	-	1,032,204	896,267	86.8305%
42	A&G16 928 Regulatory Commission Expenses	1,992,399	-	1,992,399	1,904,048	95.5656%
43	A&G17 9301000 General Advertising Expenses	4,631,687	-	4,631,687	4,629,672	99.9565%
44	A&G18 9302000 Miscellaneous General Expenses	2,357,579	-	2,357,579	2,010,297	85.2696%
45	A&G19 9302007 Associated Business Development Expense:	1,938,344	-	1,938,344	1,473,810	76.0345%
46	A&G20 931 Rents	1,102,097	-	1,102,097	1,011,255	91.7574%
47	A&G21 935 Maintenance of General Plant	15,236,818	-	15,236,818	13,963,377	91.6423%

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Explanation of Changes in Allocation Procedures
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-7.2
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Account No.	Description	Procedures Approved in Prior Case	Rationale for Change
(A)	(B)	(C)	(D)	(E)

Refer to the direct testimony of T. A. Caudill for discussion of jurisdictional allocation factors.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Steam Heating Data*
As of December 31, 2019

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-8
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Description	M LBS.
(A)	(B)	(C)
(1)	Annual Maximum Production Capacity	
(2)	Steam Sales	
(3)	Steam Production	

*This schedule applies to steam utilities only.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Mirrored CWIP Allowances
As of December 31, 2019
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule B-9
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Project No.	Description of Project	Prior Case Reference(s)	Effective Date Of Rates Including CWIP	In Service Date of Project	Allowance Included In Rates
(A)	(B)	(C)	(D)	(E)	(F)	(G)

Total CWIP allowances to be mirrored.

\$0.00

SECTION C

OPERATING INCOME

OHIO POWER COMPANY

Case No. 20-585-EL-AIR





Test Year: Twelve Months Ended November 30, 2020

Date Certain: Decemer 31, 2019

Schedules

C-1	Jurisdictional proforma income statement
C-2	Adjusted test year operating income
C-2.1	Operating revenue and expenses by accounts - jurisdictional allocation
C-3	Summary of jurisdictional adjustments to test year operating income
C-3.1	Detailed adjustments
C-4	Adjusted jurisdictional income taxes
C-4.1	Development of jurisdictional income taxes before adjustments
C-5	Social and service club dues
C-6	Charitable contributions
C-7	Customer service and informational, sales, and general advertising expense
C-8	Rate Case expense (jurisdiction)
C-9	Operation and maintenance payroll costs
C-9.1	Total Company Payroll analysis by employee classifications/payroll distribution
C-10.1	Comparative balance sheet for the most recent five calendar years
C-10.2	Comparative income statement for the most recent five calendar years
C-11.1	Revenue Statistics - Total Company
C-11.2	Revenue Statistics - Jurisdictional
C-11.3	Sales Statistics - Total Company
C-11.4	Sales Statistics - Jurisdictional
C-12	Analysis of reserve for uncollectible accounts

Color coding reference:

	Calculation
	Linked
	Input
	From Forecast Model

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Proforma Income Statement
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► **Original**___**Updated**___**Revised**
Work Paper Reference No(s):
Schedule A-1, A-2, C-2,C-4

Schedule C-1
Page 1 of 1
Witness Responsible:
T.A. Caudill

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	\$ 663,790	\$402,086	\$1,065,876
2				
3	Operating Expenses			
4	Operation & Maintenance	366,909	1,929	368,837
5	Depreciation and Amortization Expenses	187,685		187,685
6	Taxes - Other	219,263	1,671	220,935
7	Operating Expenses before Income Taxes	773,857	3,600	777,457
8				
9	NEOI before Income Taxes	(110,067)	398,486	288,419
10				
11	State Income taxes	(2,468)	3,450	982
12	Federal Income taxes	(40,837)	82,958	42,121
13	Total Income Taxes	(43,305)	86,407	43,103
14				
15	Total Operating Expenses	730,553	90,007	820,560
16				
17	Net Operating Income	\$ (66,763)	\$ 312,079	\$ 245,316
18				
19	Rate Base	\$ 3,105,270		\$ 3,105,270
20				
21	Rate of Return	-2.15%		7.90%

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Adjusted Test Year Net Electric Operating Income (NEOI)
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-2.1, C-3, C-4

Schedule C-2
Page 1 of 2
Witness Responsible:
T.A. Caudill

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	OPERATING REVENUES			
2	Base Revenues	\$ 1,202,601	\$ (586,894)	\$ 615,707
3	Fuel Revenues	0	0	\$ 0
4	Other Operating Revenues	48,094	(11)	\$ 48,083
5	Total Operating Revenues	<u>1,250,695</u>	<u>(586,905)</u>	<u>\$ 663,790</u>
6				
7	OPERATING EXPENSES			
8	Operation and Maintenance Expenses			
9	Production Expenses			
10	Fuel and Purchased Power	0	0	\$ 0
11	Other	0		\$ 0
12	Total Production Expenses	<u>0</u>	<u>0</u>	<u>\$ 0</u>
13	Transmission Expense	0		\$ 0
14	Distribution Expense	183,110	(20,977.884)	\$ 162,132
15	Customer Accounts Expenses	178,753	(102,271)	\$ 76,482
16	Customer Service & Information Expense	105,086	(53,030)	\$ 52,056
17	Sales Expense	684	(18)	\$ 667
18	Administrative & General Expense	76,081	(510)	\$ 75,571
19	Total Operating and Maintenance Expense	<u>543,715</u>	<u>(176,806)</u>	<u>\$ 366,909</u>
20	Depreciation and Amortization Expenses			
21	Depreciation	185,553	(27,615)	\$ 157,938
22	Amort. & Depl. of Utility Plant	28,213	1,534	\$ 29,748
23	Amort. of Utility Plant Acq. Adj.	0	0	\$ 0
24	Net Amortization of Regulatory Credits/Debits	(114)	114	\$ (0)
25	Total Depreciation and Amtz. Expenses	<u>213,652</u>	<u>(25,967)</u>	<u>\$ 187,685</u>
26	Taxes Other Than Income Taxes	370,166	(150,903)	\$ 219,263
27				
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	<u>1,127,534</u>	<u>(353,676)</u>	<u>\$ 773,857</u>

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjusted Test Year Net Electric Operating Income (NEOI)
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule C-2
Page 2 of 2
Witness Responsible:
T.A. Caudill

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	NEOI BEFORE INCOME TAXES	123,161	(233,229)	(110,067)
2				
3	Income Taxes-State and Local			
4	Current	(71)	(2,658)	(2,730)
5	Provision for Deferred Income Taxes	262	0	262
6	Total State & Local Income Taxes	191	(2,658)	(2,468)
7	Income Taxes-Federal			
8	Current	(2,293)	(63,934)	(66,227)
9	Provision for Deferred Income Taxes	25,394	0	25,394
10	Deferred Investment Tax Credit	(3)	0	(3)
11	Total Federal Income Taxes	23,098	(63,934)	(40,837)
12				
13	Total Operating Expenses	1,150,822	(420,269)	730,553
14				
15	Net Electric Operating Income	\$ 99,873	\$ (166,636)	\$ (66,763)

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-2.1, Schedule B-7, WP A-1e thru o

Schedule C-2.1
Page 1 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING REVENUES				
2	440-445	Base Revenues	\$ 2,075,032	57.9558%	\$ 1,202,601	DIRECT
3	440-445	Fuel Revenues	553,581	0.0000%	0	NONDIST
4	449	Provision Rate Refund	(4,388)	0.0000%	0	NONDIST
5		TOTAL Sales to Ultimate Customers	2,624,225		1,202,601	
6	447	Sales for Resale	103,490	0.0000%	0	NONDIST
7		Sales of Electricity	2,727,715		1,202,601	
8	450	Forfeited Discounts	2,697	100.0000%	2,697	ALLDIST
9	451	Misc. Service Revenues	8,364	98.8092%	8,264	OTHREV1
10	454.1	Rent from Electric Property - Assoc.	22,231	64.8278%	14,412	OTHREV2
11	454.2	Rent from Electric Property - Non Assoc.	1,220	3.6665%	45	OTHREV3
12	454.4	Rent from Electric Property - ABD	895	25.5366%	229	OTHREV4
13	454.5	Rent from Electric Property - Pole Attch.	18,266	98.8029%	18,048	OTHREV5
14	456.0001, 0012	Other Electric Revenues Distribution	67	100.0000%	67	OTHREV6
15	456.0007	Other Electric Revenues DSM Programs	11	100.0000%	11	OTHREV7
16	456.0015	Other Electric Revenues Revenues from ABD	3,533	83.4832%	2,949	OTHREV8
17	456.0041	Other Electric Revenues Misc Rev Nonaffiliated	26	0.83325%	0	OTHREV9
18	456.1027	Other Electric Revenues PJM Transm Dis/Meter - Non Affil.	1,374	100.0000%	1,374	OTHREV10
19	456 all other	Other Electric Revenues Non Distribution	70,713	0.0000%	0	NONDIST
20		Other Operating Revenues	129,395		48,094	
21		Total Electric Operating Revenues	2,857,110		1,250,695	

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP C-2.1, Schedule B-7.1a

Schedule C-2.1
Page 2 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING EXPENSES				
2						
3	555, 557	All Other Production Expenses	\$ 770,973	0.0000%	\$ 0	NONDIST
4	555.0110	Purchased Power - Discounts	\$ 0	100.0000%	\$ 0	ALLDIST
5		POWER PRODUCTION EXPENSES	<u>\$ 770,973</u>		<u>\$ 0</u>	
6						
7		TRANSMISSION EXPENSES	<u>\$ 428,256</u>	0.0000%	<u>\$ 0</u>	NONDIST
8						
9		DISTRIBUTION EXPENSES				
10		Operation				
11	580	Operation Supervision and Engineering	\$ 40,070	100.0000%	\$ 40,070	ALLDIST
12	581	Load Dispatching	\$ 0	100.0000%	\$ 0	ALLDIST
13	582	Station Expenses	\$ 243	100.0000%	\$ 243	ALLDIST
14	583	Overhead Line Expenses	\$ (375)	100.0000%	\$ (375)	ALLDIST
15	584	Underground Line Expenses	\$ 1,009	100.0000%	\$ 1,009	ALLDIST
16	585	Street Lighting and Signal System Expenses	\$ 21	100.0000%	\$ 21	ALLDIST
17	586	Meter Expenses	\$ 2,907	100.0000%	\$ 2,907	ALLDIST
18	587	Customer Installations Expenses	\$ 44	100.0000%	\$ 44	ALLDIST
19	588	Miscellaneous Distribution Expenses	\$ 18,821	100.0000%	\$ 18,821	ALLDIST
20	589	Rents	\$ 6,996	100.0000%	\$ 6,996	ALLDIST
21		TOTAL Operation	<u>\$ 69,734</u>		<u>\$ 69,734</u>	
22		Maintenance				
23	590	Maintenance Supervision and Engineering	\$ 252	100.0000%	\$ 252	ALLDIST
24	591	Maintenance of Structures	\$ 3	100.0000%	\$ 3	ALLDIST
25	592	Maintenance of Station Equipment	\$ 3,937	100.0000%	\$ 3,937	ALLDIST
26	593	Maintenance of Overhead Lines (excl. 593.0009)	\$ 98,051	100.0000%	\$ 98,051	ALLDIST
27	593.0009	Maintenance of Overhead Lines ESRP	\$ 6,562	100.0000%	\$ 6,562	ALLDIST
28	594	Maintenance of Underground Lines	\$ 3,752	100.0000%	\$ 3,752	ALLDIST
29	595	Maintenance of Line Transformers	\$ 244	100.0000%	\$ 244	ALLDIST
30	596	Maintenance of Street Lighting and Signal Systems	\$ 72	100.0000%	\$ 72	ALLDIST
31	597	Maintenance of Meters	\$ 66	100.0000%	\$ 66	ALLDIST
32	598	Maintenance of Miscellaneous Distribution Plant	\$ 438	100.0000%	\$ 438	ALLDIST
33		TOTAL Maintenance	<u>\$ 113,376</u>		<u>\$ 113,376</u>	
34		TOTAL Distribution Expenses	<u>\$ 183,110</u>		<u>\$ 183,110</u>	
35						
36		CUSTOMER ACCOUNTS EXPENSES				
37		Operation				
38	901	Supervision	\$ 298	100.0000%	\$ 298	ALLDIST
39	902	Meter Reading Expenses	\$ 4,822	100.0000%	\$ 4,822	ALLDIST
40	903	Customer Records and Collection Expenses	\$ 36,388	100.0000%	\$ 36,388	ALLDIST
41	904	Uncollectible Accounts	\$ 105,342	100.0000%	\$ 105,342	ALLDIST
42	431.0002	Interest on Customer Deposits	\$ 1,759	100.0000%	\$ 1,759	ALLDIST
43	426.5009,10	Factored Customer Accounts Receivable	\$ 29,771	100.0000%	\$ 29,771	ALLDIST
44	905	Miscellaneous Customer Accounts Expenses	\$ 373	100.0000%	\$ 373	ALLDIST
45		TOTAL Customer Accounts Expenses	<u>\$ 178,753</u>		<u>\$ 178,753</u>	

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-2.1, Schedule B-7

Schedule C-2.1
Page 3 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING EXPENSES				
2						
3		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
4		Operation				
5	907	Supervision	\$ 3,947	100.0000%	\$ 3,947	ALLDIST
6	908	Customer Assistance Expenses	\$ 3,119	100.0000%	3,119	ALLDIST
7	908.0009,14	Customer Assistance Expenses - DSM	\$ 97,996	100.0000%	97,996	ALLDIST
8	909	Informational and Instructional Expenses	\$ (0)	100.0000%	(0)	ALLDIST
9	910	Misc. Customer Service and Informational Expenses	\$ 25	100.0000%	25	ALLDIST
10		TOTAL Customer Serv. & Info. Exp.	<u>\$ 105,086</u>		<u>\$ 105,086</u>	
11						
12		SALES EXPENSE				
13		Operation				
14	911	Supervision	\$ 178	100.0000%	\$ 178	ALLDIST
15	912	Demonstrating and Selling Expenses	507	100.0000%	507	ALLDIST
16	913	Advertising Expenses	0	100.0000%	0	ALLDIST
17	916	Miscellaneous Sales Expenses	0	100.0000%	0	ALLDIST
18		TOTAL Sales Expenses	<u>\$ 684</u>		<u>\$ 684</u>	
19						
20		ADMINISTRATIVE AND GENERAL EXPENSES				
21		Operation				
22	920	Administrative and General Salaries	\$ 43,316	83.2526%	\$ 36,062	A&G1
23	921	Office Supplies and Expenses	\$ 3,714	93.2887%	\$ 3,465	A&G2
24	922	Administrative Expenses Transferred-Cr.	\$ (8,000)	99.4242%	\$ (7,954)	A&G3
25	923.0001	Outside Svcs Empl - Nonassoc	\$ 7,073	81.9317%	\$ 5,795	A&G5
26	923.0003	AEPSC Billed to Client Co	\$ 3,685	69.1931%	\$ 2,550	A&G6
27	923 all other	Other Outside Svcs	\$ 9	98.6059%	\$ 8	A&G4
28	924	Property Insurance	\$ 1,882	74.3995%	\$ 1,400	A&G7
29	925	Injuries and Damages	\$ 5,860	96.1338%	\$ 5,634	A&G8
30	926 all other	Other Employee Benefits	\$ 27,444	99.5244%	\$ 27,313	A&G9
31	9260036,43,51,52,55,58,62	Employee Benefits	\$ (24,846)	94.3823%	\$ (23,450)	A&G10
32	926.0003, 37	Pension Plan	\$ 8,955	99.8699%	\$ 8,943	A&G11
33	926.0050	Pension Plan Fringe Loading Offset	\$ (4,376)	99.7648%	\$ (4,366)	A&G12
34	926.0021	OPEB	\$ 929	99.8732%	\$ 928	A&G13
35	926.0053	OPEB Fringe Loading Offset	\$ (996)	99.7906%	\$ (994)	A&G14
36	9260060	Amort-Post Retirement Benefit	\$ 1,032	86.8305%	\$ 896	A&G15
37	927	Franchise Requirements	\$ 0	0.0000%	\$ 0	
38	928	Regulatory Commission Expenses	\$ 1,118	95.5656%	\$ 1,068	A&G16
39	929	Duplicate Charges-Cr.	\$ 0	0.0000%	\$ 0	
40	930.1000	General Advertising Expenses	\$ 605	99.9565%	\$ 605	A&G17
41	930.2 all other	Miscellaneous General Expenses	\$ 5,446	85.2696%	\$ 4,643	A&G18
42	930.2007	Associated Business Development Expenses	\$ 2,038	76.0345%	\$ 1,550	A&G19
43	931	Rents	\$ 2,471	91.7574%	\$ 2,267	A&G20
44		TOTAL Operation	<u>\$ 77,359</u>		<u>\$ 66,364</u>	
45		Maintenance				
46	935	Maintenance of General Plant	\$ 10,603	91.6423%	\$ 9,717	A&G21
47		TOTAL Administrative and General Expenses	<u>\$ 87,962</u>		<u>\$ 76,081</u>	

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-2.1, Schedule B-7

Schedule C-2.1
Page 4 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		DEPRECIATION & AMORTIZATION EXPENSES				
2						
3		DEPRECIATION EXPENSE				
4	403	Production	\$ (5,680)	0.0000%	\$ 0	NONDIST
5	403	Transmission	60,709	0.0000%	0	NONDIST
6	403	Distribution	175,001	100.0000%	175,001	DEPR1
7	403	General	14,157	74.5330%	10,551	DEPR2
8		TOTAL Depreciation Expense	<u>\$ 249,861</u>		<u>\$ 185,553</u>	
9						
10		AMORTIZATION OF UTILITY PLANT				
11	404	General	537	100.0000%	\$ 537	AMORT1
12	404	Intangible Plant	31,164	88.8095%	27,677	AMORT2
13		TOTAL Amortization Expense	<u>\$ 31,701</u>		<u>\$ 28,213</u>	
14						
15		AMORTIZATION OF PLANT ACQ ADJ				
16	406	Distribution	<u>\$ 0</u>		<u>\$ 0</u>	
17						
18		AMTZ. OF REGULATORY DEBITS (407.3) /CREDITS (407.4)				
19		Amtz. Of Regulatory Debits (407.3)				
20	407.3	Regulatory Debits Transmission	\$ 781	0.0000%	\$ 0	NONDIST
21	407.3	Regulatory Debits Distribution	\$ 25	100.0000%	25	ALLDIST
22		TOTAL Account 407.3	<u>805</u>		<u>25</u>	
23						
24		Amtz. Of Regulatory Credits (407.4)				
25	407.4	Regulatory Credits	<u>(138)</u>	100.0000%	<u>(138)</u>	ALLDIST
26		NET Amtz. of Reg. Credits/Debits	<u>\$ 667</u>		<u>\$ (114)</u>	

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MO Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-2.1, Schedule B-7

Schedule C-2.1
Page 5 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
J.J. Multer

Line No.	Acct. No.	Account Title	Unadjusted Total Utility	Alloc. %	Unadjusted Jurisdiction	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		TAXES OTHER THAN INCOME TAXES				
2						
3	408.1x	Franchise Tax	\$ 2	100.0000%	\$ 2	OTHTAX1
4	408.1x	Commercial Activity Taxes	\$ 7,243	99.9103%	7,236	OTHTAX2
5	408.1x	Revenue-kWhr Taxes	\$ 145,073	100.0000%	145,073	OTHTAX7
6	408.1x	Payroll Taxes	\$ 6,621	99.9822%	6,620	OTHTAX3
7	408.1x	Capacity Taxes	\$ 0	0.0000%	0	NONDIST
8	408.1x	Property Taxes	\$ 296,861	70.0425%	207,929	OTHTAX4
9	408.1x	Regulatory Fees	\$ 3,306	100.0000%	3,306	OTHTAX5
10	408.1x	Production Taxes	\$ 0	0.0000%	0	NONDIST
11	408.1x	Miscellaneous Taxes	\$ 0	100.0000%	0	OTHTAX6
12		TOTAL TAXES OTHER THAN INCOME TAXES	\$ 459,106		\$ 370,166	
13						
14	411.101	Accretion Expense	\$ 0	0.0000%	\$ 0	NONDIST

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-3
Page 1 of 3
Witness Responsible:
T.A. Caudill

Line No.	Element of Operating Income	Title of Adjustment								
		Total Schedule C-3	Universal Service Fund C-3.1	Kwh Tax C-3.2	Energy Efficiency/ Peak Demand C-3.3	Economic Development Cost Recovery C-3.4	Enhanced Service Reliability C-3.5	Decrease ICP to a Target Level of 1.0 C-3.6	Annualize Labor/Payroll Expense C-3.7	Add Energy Effic. & Peak Demand Reduction Labor C-3.8
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues	\$ (586,894)	\$ (82,497)	\$ (144,527)	\$ (98,140)	\$ 4,371	\$ (21,779)			
3	Fuel Revenues	\$ 0								
4	Other Operating Revenues	(10,709)							0	
5	Total Operating Revenues	<u>(586,905)</u>	<u>(82,497)</u>	<u>(144,527)</u>	<u>(98,140)</u>	<u>4,371</u>	<u>(21,779)</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power	0								
10	Other	0								
11	Total Production Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12	Transmission Expense	0								
13	Distribution Expense	(20,977.884)					(6,562)	(2,098)	1,046	
14	Customer Accounts Expenses	(102,270.909)	(106,025)		0			(283)	146	
15	Customer Service & Information Expense	(53,030.035)			(97,458)			(181)	91	4,968
16	Sales Expense	(17,719)			(180)			(56)	29	174
17	Administrative & General Expense	(509.795)			(286)			(306)	184	
18	Total Operating and Maintenance Expense	<u>(176,806)</u>	<u>(106,025)</u>	<u>0</u>	<u>(97,924)</u>	<u>0</u>	<u>(6,562)</u>	<u>(2,924.95026)</u>	<u>1,496</u>	<u>5,142</u>
19	Depreciation and Amortization Expenses									
20	Depreciation	(27,615)								
21	Amort. & Depl. of Utility Plant	1,534								
22	Amort. of Utility Plant Acq. Adj.	0								
23	Net Amortization of Regulatory Credits/Debits	113.745								
24	Total Depreciation and Amtz. Expenses	<u>(25,967)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Taxes Other Than Income Taxes	(150,903)		(145,073)				0	133	
26	Income Taxes-State and Municipal									
27	Current	(2,658)								
28	Provision for Deferred Income Taxes	0								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	<u>(2,658)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Income Taxes-Federal									
32	Current	(63,934)								
33	Provision for Deferred Income Taxes	0								
34	Provision for Deferred Income Taxes-Credit	0								
35	Total Federal Income Taxes	<u>(63,934)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36	Total Operating Expenses	<u>(420,269)</u>	<u>(106,025)</u>	<u>(145,073)</u>	<u>(97,924)</u>	<u>0</u>	<u>(6,562)</u>	<u>(2,925)</u>	<u>1,629</u>	<u>5,142</u>
37	Net Electric Operating Income	<u>\$ (166,636)</u>	<u>\$ 23,528</u>	<u>\$ 546</u>	<u>\$ (216)</u>	<u>\$ 4,371</u>	<u>\$ (15,217)</u>	<u>\$ 2,925</u>	<u>\$ (1,629)</u>	<u>\$ (5,142)</u>

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original ___ Updated ___ Revised
Work Paper Reference No(s):

Schedule C-3
Page 2 of 3
Witness Responsible:
T.A. Caudill

Line No.	Element of Operating Income	Title of Adjustment								
		Annualize Pension Expense	Annualize OPEB Expense	Amortize Rate Case Expense	Annualize Depreciation Expense	Depreciation Rate	Income Taxes	SmartGrid Rider	Distribution Investment Rider	PTBAR Rider
	Schedule Reference	C-3.9	C-3.10	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	OPERATING REVENUES									
2	Base Revenues							\$ (35,239)	\$ (244,573)	\$ (13,664)
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	(35,239)	(244,573)	(13,664)
6	OPERATING EXPENSES									
7	Operation and Maintenance Expenses									
8	Production Expenses									
9	Fuel and Purchased Power									
10	Other									
11	Total Production Expenses	0	0	0	0	0	0	0	0	0
12	Transmission Expense									
13	Distribution Expense							(11,585)		
14	Customer Accounts Expenses						0			
15	Customer Service & Information Expense									
16	Sales Expense									
17	Administrative & General Expense	(105)	(1,062)	65	0	0				
18	Total Operating and Maintenance Expense	(105)	(1,062)	65	0	0	0	(11,585)	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation				(8,033)	(4,531)		(12,820)	(2,231)	
21	Amort. & Depl. of Utility Plant				1,534					
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									(25)
24	Total Depreciation and Amtz. Expenses	0	0	0	(6,499)	(4,531)	0	(12,820)	(2,231)	(25)
25	Taxes Other Than Income Taxes							(5,963)		
26	Income Taxes-State and Municipal									
27	Current						(2,658)			
28	Provision for Deferred Income Taxes						0			
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	0	0	0	0	0	(2,658)	0	0	0
31	Income Taxes-Federal									
32	Current						(63,934)			
33	Provision for Deferred Income Taxes						(20,912)			
34	Provision for Deferred Income Taxes-Credit						0			
35	Total Federal Income Taxes	0	0	0	0	0	(84,847)	0	0	0
36	Total Operating Expenses	(105)	(1,062)	65	(6,499)	(4,531)	(87,505)	(30,367)	(2,231)	(25)
37	Net Electric Operating Income	\$ 105	\$ 1,062	\$ (65)	\$ 6,499	\$ 4,531	\$ 87,505	\$ (4,872)	\$ (242,341)	\$ (13,639)

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Summary of Jurisdictional Adjustments to Operating Income
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-3
Page 3 of 3
Witness Responsible:
T.A. Caudill

		Title of Adjustment							
Line No.	Element of Operating Income	Storm Expense	Tax Savings Credit Rider	Smart City Rider	Credit Card Processing Fees	DSM Program Costs	Communication Plan Expense	Adjust Bad Debt Expense	
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23	C-3.24	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	OPERATING REVENUES								
2	Base Revenues		\$ 54,997	(\$5,844)					
3	Fuel Revenues								
4	Other Operating Revenues			(\$11)					
5	Total Operating Revenues	0	54,997	(5,854)	0	0	0	0	0
6	OPERATING EXPENSES								
7	Operation and Maintenance Expenses								
8	Production Expenses								
9	Fuel and Purchased Power								
10	Other								
11	Total Production Expenses	0	0	0	0	0	0	0	0
12	Transmission Expense								
13	Distribution Expense	(1,779)							
14	Customer Accounts Expenses				3,102			789	
15	Customer Service & Information Expense			(696)		40,246			
16	Sales Expense					15			
17	Administrative & General Expense						1,000		
18	Total Operating and Maintenance Expense	(1,779)	0	(696)	3,102	40,261	1,000	789	0
19	Depreciation and Amortization Expenses								
20	Depreciation								
21	Amort. & Depl. of Utility Plant								
22	Amort. of Utility Plant Acq. Adj.								
23	Net Amortization of Regulatory Credits/Debits		138						
24	Total Depreciation and Amtz. Expenses	0	138	0	0	0	0	0	0
25	Taxes Other Than Income Taxes								
26	Income Taxes-State and Municipal								
27	Current								
28	Provision for Deferred Income Taxes								
29	Provision for Deferred Income Taxes-Credit								
30	Total State & Local Income Taxes	0	0	0	0	0	0	0	0
31	Income Taxes-Federal								
32	Current								
33	Provision for Deferred Income Taxes		20,912						
34	Provision for Deferred Income Taxes-Credit								
35	Total Federal Income Taxes	0	20,912	0	0	0	0	0	0
36	Total Operating Expenses	(1,779)	21,051	(696)	3,102	40,261	1,000	789	0
37	Net Electric Operating Income	\$ 1,779	\$ 33,946	\$ (5,159)	\$ (3,102)	\$ (40,261)	\$ (1,000)	\$ (789)	\$ 0

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Universal Service Fund Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.1
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation Code	%	Juris-dictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Purpose and Description:				
2		To remove the effects of Universal Service Fund (USF) from the distribution test year				
3						
4	440 - 445	Sales of electricity (billings to customers)	(\$81,122)	ALLDIST	100.00%	\$ (81,122)
	440 - 445	Sales of electricity (Public Funds Amortization)	(1,375)	ALLDIST	100.00%	\$ (1,375)
5						
6	9040000	Uncoll Accts - Pct Income Plan (9040002)	(106,025)	ALLDIST	100.00%	\$ (106,025)
7						
8						<u>\$ 24,903</u>
9						
10						
11						
12						
13						
14						
15						
16		Supporting Calculations				
17		<u>Summary</u>				
18			Acct 9040002	Public Funds Amort		
19		USF	Amount - \$	Acct 440-445		
20		Dec 2019	<u>8,290,125</u>	<u>1,374,929</u>		Actual
21		Jan 2020	8,884,947			Forecast
22		Feb 2020	8,884,947			Forecast
23		Mar 2020	8,884,947			Forecast
24		Apr 2020	8,884,947			Forecast
25		May 2020	8,884,947			Forecast
26		Jun 2020	8,884,947			Forecast
27		Jul 2020	8,884,947			Forecast
28		Aug 2020	8,884,947			Forecast
29		Sep 2020	8,884,947			Forecast
30		Oct 2020	8,884,947			Forecast
31		Nov 2020	8,884,947			Forecast
32		Total	<u>106,024,544</u>	<u>1,374,929</u>		

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
KWh Tax Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.2
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effects of the KWh Tax Rider from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)		(\$144,527)	ALLDIST	100.00%	\$ (144,527)
5							
6	4081010	Revenue-KWH Taxes		(145,073)	ALLDIST	100.00%	\$ (145,073)
7							
8							\$ 546
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22		Supporting Calculations					
23		Summary					
24		Account 4081010					
25		KWh Tax Rider		Amount - \$			
26		Dec 2019		12,691,224	Actual		
27		Jan 2020		13,763,144	Forecast		
28		Feb 2020		12,033,963	Forecast		
29		Mar 2020		12,779,245	Forecast		
30		Apr 2020		10,153,016	Forecast		
31		May 2020		11,476,300	Forecast		
32		Jun 2020		12,020,974	Forecast		
33		Jul 2020		13,457,987	Forecast		
34		Aug 2020		13,452,948	Forecast		
35		Sep 2020		11,403,456	Forecast		
36		Oct 2020		10,530,789	Forecast		
37		Nov 2020		11,310,436	Forecast		
38		Total		145,073,481			

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency & Peak Demand Reduction Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7, WP C-3.3a

Schedule C-3.3
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effect of the Energy Efficiency and Peak Demand Reduction (EE/EDR) rider from the distribution test year					
3							
4	440-445	Sales of electricity (billings to customers)		(\$111,856)	ALLDIST	100.00%	\$ (111,856)
5							
6	440-445	Sales of Electricity50% IRP to customers		\$13,716	ALLDIST	100.00%	\$ 13,716
7							
8	9030001	Customer Orders & Inquiries		-	ALLDIST	100.00%	\$ 0
9	9070000	Supervision - Customer Service		(0)	ALLDIST	100.00%	\$ (0)
10	9070001	Supervision - DSM		(243)	ALLDIST	100.00%	\$ (243)
11	9080000	Customer Assistance Expenses		(0)	ALLDIST	100.00%	\$ (0)
12	9080009	Cust Assistance Expense - DSM		(82,116)	ALLDIST	100.00%	\$ (82,116)
13	9080014	DSM Costs Deferred		(15,099)	ALLDIST	100.00%	\$ (15,099)
14	9110001	Supervision - Residential		(36)	ALLDIST	100.00%	\$ (36)
15	9110002	Supervision - Comm & Ind		(144)	ALLDIST	100.00%	\$ (144)
16	9200000	Administrative & Gen Salaries		-	ALLDIST	100.00%	\$ 0
17	9210001	Off Supl & Exp - Nonassociated		(1)	ALLDIST	100.00%	\$ (1)
18	9230001	Outside Svcs Empl - Nonassoc		-	ALLDIST	100.00%	\$ 0
19	9301002	Radio Station Advertising Time		-	ALLDIST	100.00%	\$ 0
20	9301015	Special Adv Space & Prod Exp		(261)	ALLDIST	100.00%	\$ (261)
21	9302000	Misc General Expenses		(24)	ALLDIST	100.00%	\$ (24)
22		Total O&M		<u>(97,924)</u>			<u>\$ (97,924)</u>
23							
24							<u>\$ (13,932)</u>
25							
26							
27							
28							
29							
30							
31							
32							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Economic Development Recovery Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original ___ Updated ___ Revised ___
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.4
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1		Purpose and Description:					
2		To remove the effects of the Economic Development Recovery Rider (EDR) from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)	(\$8,465)	ALLDIST	100.00%	\$ (8,465)	
5							
5	440 - 445	Sales of electricity (IRP credit) - Company E through EDR and other credots	13,778	ALLDIST	100.00%	\$ 13,778	
6							
7							
8	440 - 445	Sales of Electricity Over/under	(941)	ALLDIST	100.00%	\$ (941)	
9							
10		Total Revenues	4,371			4,371	
11							
12							
13							
14							
15		Supporting Calculations					
16		<u>Summary</u>					
17			EE PDR Cost	IRP, Automakers, & Other Credits	Over/under adj		
18		Interest on Over recovery	Included in EDR	to Customers	440-445		
19		(1)	(2)	(3)	(4)		
20	Dec 2019	(9,940)	7,067.32	1,677,752.41	(941,343.82)	Actual	
21	Jan 2020			1,100,000.00		Forecast	
22	Feb 2020			1,100,000.00		Forecast	
23	Mar 2020			1,100,000.00		Forecast	
24	Apr 2020			1,100,000.00		Forecast	
25	May 2020			1,100,000.00		Forecast	
26	Jun 2020			1,100,000.00		Forecast	
27	Jul 2020			1,100,000.00		Forecast	
28	Aug 2020			1,100,000.00		Forecast	
29	Sep 2020			1,100,000.00		Forecast	
30	Oct 2020			1,100,000.00		Forecast	
31	Nov 2020			1,100,000.00		Forecast	
32	Total	(9,940)	7,067.32	13,777,752.41	(941,343.82)		
33	Impact	(A)	(B)				
34		Total Increase (Decrease) to Revenue - (Column 3 plus Column 4)			12,836,408.59		
35							
36	(A)	Interest paid to customers based on monthly over recovered balance; removal not required					
37	(B)	EE costs are removed in total from EE rider adjustment.					

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Enhanced Service Reliability Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.5
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effect of the Enhanced Service Reliability Rider (ESRR) from the distribution test year					
3							
4	440-445	Sales of Electricity		(\$21,779)			
5			Total Revenue	(21,779)	ALLDIST	100.00%	\$ (21,779)
6							
7							
8	5930009	ESRR-OvUnd Maint Ovh Lines		(6,562)			
9			Total O&M	(6,562)	ALLDIST	100.00%	\$ (6,562)
10							
11							
12							
13		Supporting Calculations					
14		<u>Summary</u>			ESRR Over/Under		
15					Acct 5930009		
16		ESRR			Amount - \$		
17		Dec 2019			1,156,085		Actual
18		Jan 2020			1,177,696		Forecast
19		Feb 2020			843,044		Forecast
20		Mar 2020			556,838		Forecast
21		Apr 2020			234,242		Forecast
22		May 2020			(42,667)		Forecast
23		Jun 2020			281,831		Forecast
24		Jul 2020			757,604		Forecast
25		Aug 2020			814,686		Forecast
26		Sep 2020			664,656		Forecast
27		Oct 2020			63,245		Forecast
28		Nov 2020			54,512		Forecast
29		Total			6,561,771.45		

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjust Incentive Compensation
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP C-3.6, Schedule B-7

Schedule C-3.6
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To decrease ICP in the test year to a target level					
3							
4							
5	5800	Supervision & Engineering		\$ (129)	ALLDIST	100.00000%	\$ (129)
6	5820	Station Equipment		\$ 0	ALLDIST	100.00000%	\$ 0
7	5830	Overhead Lines		\$ (126)	ALLDIST	100.00000%	\$ (126)
8	5840	Underground Lines		\$ (48)	ALLDIST	100.00000%	\$ (48)
9	5850	Street & Area Lighting		\$ (5)	ALLDIST	100.00000%	\$ (5)
10	5860	Meters		\$ (159)	ALLDIST	100.00000%	\$ (159)
11	5870	Customer Installations		\$ (19)	ALLDIST	100.00000%	\$ (19)
12	5880	Miscellaneous Distribution Exp		\$ (747)	ALLDIST	100.00000%	\$ (747)
13	5890	Rents - Nonassociated		\$ (0)	ALLDIST	100.00000%	\$ (0)
14	5900	Supervision & Engineering		\$ (4)	ALLDIST	100.00000%	\$ (4)
15	5920	Station Equipment		\$ (0)	ALLDIST	100.00000%	\$ (0)
16	5930	Maintenance of Overhead Lines		\$ (649)	ALLDIST	100.00000%	\$ (649)
17	5940	Underground Lines		\$ (22)	ALLDIST	100.00000%	\$ (22)
18	5950	Line Transformers		\$ (27)	ALLDIST	100.00000%	\$ (27)
19	5960	Street & Area Lighting		\$ (10)	ALLDIST	100.00000%	\$ (10)
20	5970	Meters		\$ (17)	ALLDIST	100.00000%	\$ (17)
21	5980	Misc Distribution Plant		\$ (135)	ALLDIST	100.00000%	\$ (135)
22	9010	Supervision & Engineering		\$ (32)	ALLDIST	100.00000%	\$ (32)
23	9020	Meter Reading		\$ (85)	ALLDIST	100.00000%	\$ (85)
24	9030	Customer Records & Collection Expense		\$ (167)	ALLDIST	100.00000%	\$ (167)
25	9070	Supervision		\$ (75)	ALLDIST	100.00000%	\$ (75)
26	9080	Customer Assistance Expenses		\$ (105)	ALLDIST	100.00000%	\$ (105)
27	9100	Misc Customer Service		\$ (1)	ALLDIST	100.00000%	\$ (1)
28	9110	Supervision		\$ (56)	ALLDIST	100.00000%	\$ (56)
29	9200	Salaries		\$ (192)	A&G1	0.832526	\$ (159)
30	9250	Injuries & Damages		\$ (1)	A&G8	0.9613383	\$ (1)
31	9280	Employee Benefits		\$ (4)	A&G16	0.9556561	\$ (4)
32	9301	General Advertising Expense		\$ 0	-	-	\$ 0
33	9302	Assoc Business Development Exp		\$ (2)	A&G18	0.8526956	\$ (2)
34	9350	Admin & General Maintenance		\$ (154)	A&G21	0.9164234	\$ (141)
35				<u>\$ (2,970)</u>			<u>\$ (2,925)</u>
36							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP C-3.7a, WP C-3.7b & c, Schedule B-7

Schedule C-3.7
Page 1 of 2
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Code	Allocation		Jurisdictional Amount
		Account Title				%		
(A)	(B)	(C)		(D)	(E)	(F)		(G)
1		Purpose and Description:						
2		To adjust test year Payroll Expenses and FICA Taxes to reflect annualized						
3		staffing levels and wages at the end of the test year						
4								
5	5570009			-	NONDIST	0		-
6	5600000			-	NONDIST	0		-
7	5710000			-	NONDIST	0		-
8	5730000			-	NONDIST	0		-
9	5800000	Supervision & Engineering		65	ALLDIST	100%		65
10	5820000	Station Equipment		-	ALLDIST	100%		-
11	5830000	Overhead Lines		66	ALLDIST	100%		66
12	5840000	Underground Lines		26	ALLDIST	100%		26
13	5850000	Street & Area Lighting		3	ALLDIST	100%		3
14	5860000	Meters		81	ALLDIST	100%		81
15	5870000	Customer Installations		10	ALLDIST	100%		10
16	5880000	Miscellaneous Distribution Exp		353	ALLDIST	100%		353
17	5890001	Rents - Nonassociated		-	ALLDIST	100%		-
18	5900000	Supervision & Engineering		2	ALLDIST	100%		2
19	5910000	Structures		-	ALLDIST	100%		-
20	5920000	Station Equipment		-	ALLDIST	100%		-
21	5930000	Maintenance of Overhead Lines		338	ALLDIST	100%		338
22	5940000	Underground Lines		12	ALLDIST	100%		12
23	5950000	Line Transformers		14	ALLDIST	100%		14
24	5960000	Street & Area Lighting		5	ALLDIST	100%		5
25	5970000	Meters		9	ALLDIST	100%		9
26	5980000	Misc Distribution Plant		62	ALLDIST	100%		62
27	9010000	Supervision & Engineering		17	ALLDIST	100%		17
28	9020000	Meter Reading		43	ALLDIST	100%		43
29	9030000	Customer Records & Collection Expense		86	ALLDIST	100%		86
30	9070000	Supervision		37	ALLDIST	100%		37
31	9080000	Customer Assistance Expenses		53	ALLDIST	100%		53
32	9100000	Misc Customer Service		1	ALLDIST	100%		1
33	9110000	Sales Activities		29	ALLDIST	100%		29
34	9200000	Salaries		75	ALLDIST	100%		75
35	9210000	Office Supplies		-	ALLDIST	100%		-
36	9230000	Outside Services		-	ALLDIST	100%		-
37	9250000	Injuries & Damages		1	ALLDIST	100%		1
38	9260000	Employee Benefits		-	ALLDIST	100%		-
39	9302007	Assoc Business Development Exp		1	ALLDIST	100%		1
40	9350000	Admin & General Maintenance		47	ALLDIST	100%		47
41				<u>1,436</u>				<u>1,436</u>

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Labor & Payroll Expenses
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP C-3.7a, WP C-3.7b & c, Schedule B-7

Schedule C-3.7
Page 2 of 2
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
42							
43	9260027	Employee Benefits - Savings Plan Contribution		60	ALLDIST	100%	60
44							
45	408.1	Payroll Taxes		133	ALLDIST	100%	133
46							
47							
48		Total Payroll Expense and Tax Adjustment		<u>1,629</u>			<u>1,629</u>

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Energy Efficiency & Peak Demand Reduction Labor
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s): WP C-3.8a
Schedule B-7

Schedule C-3.8
Page 1 of 1
Witness Responsible:
A.E. Moore
L.O. Kelso
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To include Energy Efficiency & Peak Demand Reduction (EEPDR)					
3		labor and fringes in the distribution test year					
4							
4	9070001	Supervision - DSM		177	ALLDIST	100.00%	\$ 177
5	9080009	Cust Assistance Expense - DSM		4,790	ALLDIST	100.00%	\$ 4,790
6	9110001	Supervision - Residential		35	ALLDIST	100.00%	\$ 35
7	9110002	Supervision - Comm & Ind		139	ALLDIST	100.00%	\$ 139
8		Total		5,142			5,142
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Pension Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s): WP C-3.9
Schedule B-7

Schedule C-3.9
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Distribution	Total Adjustment	Allocation		Jurisdictional Amount
		Account Title				Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)
1								
2		Purpose and Description:						
3		Adjust pension expense in forecast to reflect the most recent actuarial estimates for the test period						
4								
5								
6		Distribution Forecasted Pension Expense for year ended 11/30/2020						
7	9260003	Pension Plan		\$ 8,927				
8	9260037	Supplemental Pension		\$ 16				
9	9260042	SERP Pension - Non-Service		\$ 18				
10	9260050	FRG Ben Loading-Pension		\$ (4,366)				
11	9260062	Pension Plan - Non-Service		\$ (1,952)				
12		Pension Expense Forecasted			2,642			
13								
14								
15		Distribution Pension Cost from Latest Actuarial Report		\$ 9,145				
16		2020 ASC 715-30 (SFAS 87) Distribution Pension Service Cost Qualified Rpt		\$ 24				
17		2020 ASC 715-30 (SFAS 87) Distribution SERP Service Cost Non Qualified Rpt		\$ 9,169				
18		Total Service Cost		0.49820				
19		2019 Distribution Payroll Expense Ratio			4,568			
20								
21		2020 ASC 715-30 (SFAS 87) Distribution Pension Qualified Rpt (Other Cost)		(2,056)				
22		2020 ASC 715-30 (SFAS 87) Distribution SERP Non Qualified Rpt (Other Cost)		26	(2,030)			
23								
24		2020 Actuarial Pension Cost Expense			2,538			
25								
26	9260003/9260037	Increase (Decrease) to TY Expense			(105)	ALLDIST	100.00%	(105)
27								
28								
29								
30								
31								
32								
33								

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize OPEB Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
WP C-3.10, Schedule B-7

Schedule C-3.10
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		Adjust OPEB expense to reflect the most recent actuarial estimates for the test period.					
3							
4							
5		2020 Distribution OPEB SERVICE Cost from Latest Actuarial Report Non UMWA	968				
6		Payroll Expense Ratio charged to O&M	49.82%	482.09			
7		2020 Distribution OPEB NON SERVICE Cost from Latest Actuarial Report Non UMWA	(11,307)	(11,307)			
8		2020 ASC 715 (SFAS 104) Cost		(10,825)			
9							
10		Distribution OPEB Expense in Forecast - Year Ended 11/30/2020					
11	9260021/9260043	Post Retirement Benefits - OPEB (SFAS 106) & OPEB-Non Service	(8,769)	(8,769)			
12							
13	9260053	Less: Forecasted Amt Charged to Capital Projects & Clearing Accounts - Year Ended 11/30/2020	(994)	(994)			
14		Net Distribution OPEB Expense in Forecast		(9,763)			
15							
16	9260021	Increase/(Decrease) to OPEB Cost Account 926		(1,062)	ALLDIST	100.00%	(1,062)
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Amortize Rate Case Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-8, Schedule B-7

Schedule C-3.11
Page 1 of 1
Witness Responsible:
A.E. Moore
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To include in the test year - amortization of the estimated rate case expense over three years					
3							
4	9280003	Rate Case Amortization		65	ALLDIST	100.00%	\$ 65
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Annualize Depreciation Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s): WP C-3.12a & C-3.13a, WP C-3.12b

WP B-3.2a, Schedule B-7

Schedule C-3.12

Page 1 of 1

Witness Responsible:

J.M. Yoder

L.O. Kelso

T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2		Purpose and Description:					
3		To compare the depreciation expense in the test year to the annualized depreciation expense recorded based					
4		on the date certain plant balances as of December 31, 2019					
5							
6	403	Depreciation Expense					
7		Distribution					
8		Depreciation Expense Annualized as of					
9		December 31, 2019 Plant Balances	176,328				
10		Depreciation Expense for Test Year	183,678				
11		Adjustment to Depreciation Expense on Annualized basis to Test Year		(7,350)	ALLDIST	100.00%	(7,350)
12							
13							
14		General					
15		Depreciation Expense Annualized as of					
16		December 31, 2019 Plant Balances	13,240				
17		Depreciation Expense for Test Year	14,157				
18		Adjustment to Depreciation Expense on Annualized basis to Test Year		(917)	DEPR2	74.53%	\$ (683)
19							
20							
21	404	Intangible					
22		Amortization Expense Annualized as of					
23		November 30, 2020 Plant Balances	32,892				
24		Amortization Expense for Test Year	31,164				
25		Adjustment to Amortization Expense on Annualized basis to Test Year		1,727.52571	AMORT2	88.81%	1,534
26							
27							
28				(6,539)			(6,499)
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Depreciation Rate Adjustment
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original Updated Revised
Work Paper Reference No(s): WP C-3.12a & C-3.13a
Schedule C-3.12, Schedule B-7

Schedule C-3.13
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1							
2		Purpose and Description:					
3		Adjust depreciation expense at current approved rates to proposed Depreciation Study rates					
4		based on date certain plant balances as of December 31, 2019					
5							
6	403	Depreciation Expense					
7		Depreciation Rate Adjustment					
8		Depreciation - Distribution Plant - Current Rates	176,328				
9		Depreciation - Distribution Plant - Study Rates	171,821				
10				(4,507)	ALLDIST	100.00%	(4,507)
11		Deprec - General Plant (Dist Co) - Current Rates	13,240				
12		Deprec - General Plant (Dist Co) - Study Rates	13,208				
13				(32)	DEPR2	74.53%	(24)
14							
15		Adjustment for Depreciation on Current and Study Rates		(4,539)			(4,531)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Federal & State Income Taxes
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-4.1,

Schedule C-3.14
Page 1 of 1
Witness Responsible:
J.J. Multer
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To Adjust State, Local and Federal Income Tax Expense for impacts					
3		related to Going-Level Adjustments					
4							
5							
6	409.1	Current State & Local Income Tax Expense		(2,658)	DIRECT	100%	\$ (2,658)
7							
8	410.1 & 411.1	Deferred State & Local Income Tax Expense		-	DIRECT	100%	\$ 0
9							
10							
11							
12							
13	409.1	Current Federal Income Tax Expense		(63,934)	DIRECT	100%	\$ (63,934)
14							
15	410.1 & 411.1	Deferred Federal Income Tax Expense		(20,912)	DIRECT	100%	\$ (20,912)
16							
17	411.4 & 411.5	Deferred Investment Tax Credit Expense		-	DIRECT	100%	\$ 0
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Smart Grid Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.15
Page 1 of 1
Witness Responsible:
J.M. Yoder
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Code	Allocation		Jurisdictional Amount
		Account Title				%		
(A)	(B)	(C)		(D)	(E)	(F)		(G)
1	Purpose and Description:							
2	To remove the effect of the Smart Grid Rider from the test period							
3								
4	440 - 445	Sales of electricity (billings to customers)		(\$35,239)	ALLDIST	100.00%	\$	(35,239)
5								
6	4030001	Depreciation		(12,829)	ALLDIST	100.00%	\$	(12,829)
7	4030011	Depr. Over/Under		10	ALLDIST	100.00%	\$	10
8	408XXXX	Property Taxes		(5,963)	ALLDIST	100.00%	\$	(5,963)
9	5880000	Misc. Distribution Expense		(11,585)	ALLDIST	100.00%	\$	(11,585)
10	Total Expense			(30,367)				(30,367)
11								
12								
13								
14								
15								
16								
17								
18	Supporting Calculations							
19		<u>Summary</u>						
20		O&M Expenses		gridSMART	Property	gridSMART		
21		(5880000)		Depr. (4030001)	Tax (408)	Over/Under (4030011)		
22		(1)		(2)	(3)	(4)		
23	Dec 2019	(155,760)		1,091,771	425,028.38	(9,681)		Actual
24	Jan 2020	1,039,149		1,033,832	479,080.25	-		Forecast
25	Feb 2020	1,039,149		1,040,475	483,999.05	-		Forecast
26	Mar 2020	1,039,149		1,047,118	488,900.96	-		Forecast
27	Apr 2020	1,039,149		1,053,762	493,785.99	-		Forecast
28	May 2020	1,039,149		1,060,405	498,654.14	-		Forecast
29	Jun 2020	1,039,149		1,067,049	503,505.40	-		Forecast
30	Jul 2020	1,039,149		1,073,692	508,339.78	-		Forecast
31	Aug 2020	1,039,149		1,080,335	513,157.27	-		Forecast
32	Sep 2020	1,039,149		1,086,979	517,957.87	-		Forecast
33	Oct 2020	1,039,149		1,093,622	522,741.59	-		Forecast
34	Nov 2020	1,039,149		1,100,265	527,508.43	-		Forecast
35	Total	11,274,881		12,829,305.14	5,962,659.11	(9,681.00)		
36	Operation Savings included in actual period	309,667						
37	Total gridSMART Expense	11,584,548		12,829,305	5,962,659	(9,681)		
38	Total Impact Increase(Decrease)	(11,584,548)		(12,829,305)	(5,962,659)	9,681		
39								

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Distribution Investment Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.16
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effects of Distribution Investment Rider from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)		(\$244,573)	ALLDIST	100.00%	\$ (244,573)
5							
6	4030015	DIR Over/Under Depreciation Expense		(2,231)	ALLDIST	100.00%	\$ (2,231)
7							
8							<u>\$ (242,341)</u>
9							
10							
11							
12		Supporting Calculations					
13		<u>Summary</u>					
14		Account 4030015					
15		DIR Over/Under Depreciation (403)		Amount - \$			
16		Dec 2019		2,231,244	Actual		
17		Jan 2020		-	Forecast		
18		Feb 2020		-	Forecast		
19		Mar 2020		-	Forecast		
20		Apr 2020		-	Forecast		
21		May 2020		-	Forecast		
22		Jun 2020		-	Forecast		
23		Jul 2020		-	Forecast		
24		Aug 2020		-	Forecast		
25		Sep 2020		-	Forecast		
26		Oct 2020		-	Forecast		
27		Nov 2020		-	Forecast		
28		Total		<u>2,231,243.82</u>			

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Remove effect of Pilot Throughput Balancing Adjustment Rider
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7, Schedule E-4

Schedule C-3.17
Page 1 of 1
J.M. Yoder
L.O.Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Code	Allocation		Jurisdictional Amount
		Account Title				%		
(A)	(B)	(C)		(D)	(E)	(F)		(G)
1								
2		Purpose and Description:						
3		To remove the effect of the PTBAR amortization and deferral from the distribution test year						
4								
5	440-445	Revenues - PTBAR Collections		(\$9,474)	ALLDIST	100.00%	\$	(9,474)
6	440-445	Revenues - Deferral of 2019 PTBAR		(5,059)	ALLDIST	100.00%	\$	(5,059)
7	440-445	Revenues - Amortization of PTBAR Deferral		869	ALLDIST	100.00%	\$	869
8		Total Revenues		(13,664)				(13,664)
9								
10								
11	4073000	Regulatory Debits - Amortization of PTBAR CC		(25)	ALLDIST	100.00%	\$	(25)
12								
13								
14								
15								
16								
17								
18		Supporting Calculations						
19				Dr. (Cr.) Deferral of	Dr. (Cr.) Amortization	Amortization of 2018		
20		<u>Summary</u>		2019 Dist Decoupling	of 2018 PTBAR	PTBAR Carrying Costs		
21		PTBAR Removal		440-442	440-442	4073000		
22		Dec 2019		(5,058,943)	869,255	24,598	Actual	
23		Jan 2020		-			Forecast	
24		Feb 2020		-			Forecast	
25		Mar 2020		-			Forecast	
26		Apr 2020		-			Forecast	
27		May 2020		-			Forecast	
28		Jun 2020		-			Forecast	
29		Jul 2020		-			Forecast	
30		Aug 2020		-			Forecast	
31		Sep 2020		-			Forecast	
32		Oct 2020		-			Forecast	
33		Nov 2020		-			Forecast	
34		Total		(5,058,943)	869,255	24,598		

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Storm Expense Adjustment
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7

Schedule C-3.18
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		Adjust O&M Storm Expense to 5 year average					
3							
4	5930000	Storm Expense in Rates Year ending 11/30/2020		5,120	ALLDIST	100.00%	\$ 5,120
5							
6		5 year Average Storm Expense		3,341	ALLDIST	100.00%	\$ 3,341
7							
8		Increase/(Decrease) to Account 593		(1,779)	ALLDIST	100.00%	(1,779)
9		Maintenance of Overhead Lines					
10							
11							
12							
13							
14							
15							
16							
17							
18		Supporting Calculations					
19		<u>Summary</u>					
20		Account 5930000					
21							
22		AEP Ohio					
23		Five Year Major torm O&M					
24		Per Accounting Over/Under Spreadsheet					
25		<u>Year</u>		<u>O&M \$</u>			
26		2015		3,902,511			
27		2016		1,011,252			
28		2017		3,955,059			
29		2018		49,762			
30		2019		7,784,807			
31		Total		16,703,392			
32							
33		5 Year Average		3,340,678			
34							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Remove Effects of the Tax Savings Credit Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► **Original**___**Updated**___**Revised**
Work Paper Reference No(s): WP C-3.19a, WP C-3.19b
 WP C-2.1a thru g, Schedule E-4, Schedule B-7

Schedule C-3.19
Page 1 of 1
Witness Responsible:
J.J. Multer
J.M. Yoder
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effects of the Tax Savings Credit Rider from the distribution Test year					
3							
4	440-445	Remove Test Year Tax Credits from Revenues		\$56,482	ALLDIST	100.00%	\$ 56,482
5							
6	440-445	Remove Tax Provision Amortization		(1,485)	ALLDIST	100.00%	\$ (1,485)
7							
8	4074000	Remove Regulatory Credits Over/Under Tax Savings Credit Rider		138	ALLDIST	100.00%	\$ 138
9							
10	411.1	Deferred Federal Income Tax					
11		Remove Excess ADIT amortization from Test Year Distribution		20,912	ALLDIST	100.00%	\$ 20,912
12		Remove Excess ADIT amortization from Test Year Non juris Transmissi		7,325	NONDIST	0.00%	\$ 0
13		Total 411.1		28,237			\$ 20,912
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Smart City Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7

Schedule C-3.20
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
T.A. Caudill
D.M. Roush

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To remove the effects of the Smart City rider from the distribution test year					
3							
4	440 - 445	Sales of electricity (billings to customers)		(\$5,844)	ALLDIST	100.00%	\$ (5,844)
5							
6	4560007	Other Electric Revenues - DSM Program		(11)	ALLDIST	100.00%	\$ (11)
7							
8	9080009	Customer Assistance Expense - DSM		(696)	ALLDIST	100.00%	\$ (696)
9							
10							
11							
12							
13							
14		Supporting Calculations					
15		<u>Summary</u>		Dec-19	Dec-19	Total Actual	Forecast
16		Smart City Rider		Actuals	Deferrals	1 Month	11 Months
17						A	B
18	4560007	Other Electric Revenues - DSM Program		(10,709)		(10,709)	-
19	9080009	Customer Assistance Expense - DSM		378,828	317,092	695,920	-
20	9080009	Customer Assistance Expense - DSM		10,709	(10,709)	0	-
21							
22	Sources:	Smart City Over/Under Model					
23	A-	Company General Ledger					
24	B-	Company Forecast Model					
25							
26							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
To Include Credit Card Processing Fees in the Test Year
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
 WP C-3.21, Schedule B-7

Schedule C-3.21
Page 1 of 1
Witness Responsible:
A.E. Moore
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Juris- dictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To Include Credit Card Processing Fees in Test Year					
3							
4	9030000	Customer Records & Collection Expense		3,102	ALLDIST	100.00%	\$ 3,102
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Demand Side Management Program
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
Schedule B-7

Schedule C-3.22
Page 1 of 1
Witness Responsible:
L.O. Kelso
J.F. Williams
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To include costs of the demand side management program in test year					
3							
4	9070001	Supervision - DSM		2,144	ALLDIST	100.00%	\$ 2,144
5							
6	9080009	Customer Assistance Expense - DSM		38,102	ALLDIST	100.00%	\$ 38,102
7							
8	9110001	Supervision - Residential		3	ALLDIST	100.00%	\$ 3
9							
10	9110002	Supervision- Comm & Ind		12	ALLDIST	100.00%	\$ 12
11							
12		Total		40,261			40,261
13							
14							
15							
16		Supporting Calculations					
17		Summary					
18							
19		Demand Side Management Program		Amount - \$			
20		December 2019		3,355,000	Forecast		
21		January 2020		3,355,000	Forecast		
22		February 2020		3,355,000	Forecast		
23		March 2020		3,355,000	Forecast		
24		April 2020		3,355,000	Forecast		
25		May 2020		3,355,000	Forecast		
26		June 2020		3,355,000	Forecast		
27		July 2020		3,355,000	Forecast		
28		August 2020		3,355,000	Forecast		
29		September 2020		3,355,000	Forecast		
30		October 2020		3,355,000	Forecast		
31		November 2020		3,355,000	Forecast		
32		Total		40,260,000			

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Communication Plan Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7

Schedule C-3.23
Page 1 of 1
Witness Responsible:
J.F. Williams
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Juris- dictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To include Communication Plan expense in the distribution test year					
3							
4	9301000	General Advertising		1,000	ALLDIST	100.00%	\$ 1,000
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjust Miscellaneous Bad Debt Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):
Schedule B-7

Schedule C-3.24
Page 1 of 1
Witness Responsible:
A.E. Moore
T.A. Caudill

Line No.	Acct. No.	Purpose and Description		Total Adjustment	Allocation		Jurisdictional Amount
		Account Title			Code	%	
(A)	(B)	(C)		(D)	(E)	(F)	(G)
1		Purpose and Description:					
2		To adjust bad debt expense based on 12 month rolling average write-offs					
3							
4	9040007	Per books bad debt expense for Test Year		(682)	ALLDIST	100.00%	\$ (682)
5							
6	9040007	Going level based on 12 month rolling average write-offs		107	ALLDIST	100.00%	\$ 107
7							
8		Increase/(Decrease)		789			789
9							
10							
11							
12							
13							
14							
15							
16		Supporting Calculations					
17				Summary	Going		
18				Account 9040002	Level		
19				9040007	Calculation		
20		Test Year 9040007 Account Balance net of misc annualized bad debt		(682,429)			
21		Jan 2020 - Actual based on 12 month rolling average write-offs			10,540		
22		Feb 2020 - Actual based on 12 month rolling average write-offs			4,347		
23		<u>Totals</u>			14,886		
24		Annualized			89,318		
25		Additional Home warranty expense annualized to account 9040007			17,267		
26		Total		(682,429)	106,585		
27							
28							
29							
30							

Note: Individual adjustment schedules shall not show effect of federal or state income taxes.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjusted Jurisdictional Income Taxes
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
Schedule C-4.1, WP C-4.1a thru q

Schedule C-4
Page 1 of 2
Witness Responsible:
J.J. Multer

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operating Income Before State & Local Income Taxes	\$ 119,517	\$ (233,229)	\$ (113,712)	\$ -	\$ (113,712)
2	Current State & Local Income Tax Expense	(114)	(2,658)	(2,773)	0	(2,773)
3	Operating Income Before Federal Income Taxes	119,631	(230,570)	(110,939)	0	(110,939)
4	Reconciling Items:					
	Interest Charges (Synchronization)	(6,194)	\$ (73,879)	(80,073)	0	(80,073)
	Schedule M Reconciling Items:					
5	Tax Accelerated Depreciation	243,413	(26,081)	217,332	0	217,332
6	Book Depreciation	213,766	(26,081)	187,685	0	187,685
7	Excess of Tax Over Book Depreciation	(29,647)	0	(29,647)	0	(29,647)
8	Other Reconciling Items	(63,455)	0	(63,455)	0	(63,455)
9	Total Schedule M Reconciling Items	(93,102)	0	(93,102)	0	(93,102)
10	Federal Taxable Income	\$ 20,335	\$ (304,449)	\$ (284,114)	\$ -	\$ (284,114)
	Federal, State, Local Income Taxes:					
11	Federal @ 35% Statutory Rate					
12	State & Local @ Various Effective Tax Rates					

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Adjusted Jurisdictional Income Taxes
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
Schedule C-4.1, WP C-4.1a thru q

Schedule C-4
Page 2 of 2
Witness Responsible:
J.J. Multer

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
(A)	(B)	(C)	(D)	(E)	(F)	(G)
13	Current Federal Income Tax @ Statutory Rates	\$ 4,270	\$ (63,934)	\$ (59,664)	\$ 82,958	\$ 23,294
14	Adjustments	(6,563)	0	(6,563)	0	(6,563)
15	Current Federal Income Tax Expense	<u>(2,293)</u>	<u>(63,934)</u>	<u>(66,227)</u>	<u>82,958</u>	<u>16,730</u>
	Deferred Income Tax Expense (Net):					
16	Depreciation Related	5,154	0	5,154	0	5,154
17	Excess DFIT Reversal - Depreciation	0	0	0	0	0
18	Other Temporary Differences	20,240	0	20,240	0	20,240
19	Total Deferred Federal Income Taxes (Net)	<u>25,394</u>	<u>0</u>	<u>25,394</u>	<u>0</u>	<u>25,394</u>
20	Amortization of Deferred Investment Tax Credits	<u>(3)</u>	<u>0</u>	<u>(3)</u>	<u>0</u>	<u>(3)</u>
21	Total Federal Income Tax Expense	<u>23,098</u>	<u>(63,934)</u>	<u>(40,837)</u>	<u>82,958</u>	<u>42,121</u>
22	Current State & Local Income Tax Expense	(71)	(2,658)	(2,730)	\$ 3,450	720
23	Deferred State & Local Income Tax Expense	<u>262</u>	<u>0</u>	<u>262</u>	<u>0</u>	<u>262</u>
24	Total State & Local Income Tax Expense	<u>191</u>	<u>(2,658)</u>	<u>(2,468)</u>	<u>3,450</u>	<u>982</u>
25	Total Income Tax Expense	<u>23,288</u>	<u>(66,593)</u>	<u>(43,305)</u>	<u>86,407</u>	<u>43,103</u>

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Development of Jurisdictional Income Taxes Before Adjustments
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
WP C-4.1a thru q

Schedule C-4.1
Page 1 of 2
Witness Responsible:
J.J. Multer

Line No.	Account Title	Total Utility	Allocation %	Jurisdiction	Allocation Code/ Explanation
(A)	(B)	(C)	(D)	(E)	(F)
1	Operating Income Before State & Local Income Taxes	\$ 378,364		\$ 119,517	DIRECT
2	Current State & Local Income Tax Expense	<u>492</u>		<u>(114)</u>	DIRECT
3	Operating Income Before Federal Income Taxes	377,872		119,631	DIRECT
4	Reconciling Items: Interest Charges	<u>(122,376)</u>		<u>(6,194)</u>	DIRECT
5	Schedule M Reconciling Items: Tax Accelerated Depreciation	354,600		243,413	DIRECT
6	Book Depreciation	<u>281,562</u>		<u>213,766</u>	DIRECT
7	Excess of Tax Over Book Depreciation	<u>(73,038)</u>		<u>(29,647)</u>	DIRECT
8	Other Reconciling Items	<u>(84,425)</u>		<u>(63,455)</u>	DIRECT
9	Total Schedule M Reconciling Items	<u>(157,464)</u>		<u>(93,102)</u>	DIRECT
10	Federal Taxable Income	<u>\$ 98,032</u>		<u>\$ 20,335</u>	DIRECT
11	Federal, State, Local Income Taxes: Federal @ 35% Statutory Rate				
12	State & Local @ Various Effective Tax Rates				

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Development of Jurisdictional Income Taxes Before Adjustments
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
WP C-4.1a thru q

Schedule C-4.1
Page 2 of 2
Witness Responsible:
J.J. Multer

Line No.	Account Title	Total Utility (1)	Allocation % (2)	Jurisdiction (3)	Allocation Code/ Explanation (4)
(A)	(B)	(C)	(D)	(E)	(F)
13	Current Federal Income Tax @ Statutory Rates	\$ 20,587		\$ 4,270	DIRECT
14	Adjustments	6,458		(6,563)	DIRECT
15	Current Federal Income Tax Expense	<u>27,045</u>		<u>(2,293)</u>	DIRECT
	Deferred Income Tax Expense (Net):				
16	Depreciation Related	2,635		5,154	DIRECT
17	Excess DFIT Reversal - Depreciation	0		0	DIRECT
18	Other Temporary Differences	(3,898)		20,240	DIRECT
19	Total Deferred Federal Income Taxes (Net)	<u>(1,263)</u>		<u>25,394</u>	DIRECT
20	Amortization of Deferred Investment Tax Credits	<u>(4)</u>		<u>(3)</u>	DIRECT
21	Total Federal Income Tax Expense	<u>25,778</u>		<u>23,098</u>	DIRECT
22	Current State & Local Income Tax Expense	330		(71)	DIRECT
23	Deferred State & Local Income Tax Expense	<u>861</u>		<u>262</u>	DIRECT
24	Total State & Local Income Tax Expense	<u>1,190</u>		<u>191</u>	DIRECT
25	Total Income Tax Expense	<u>26,968</u>		<u>23,288</u>	DIRECT

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Social and Service Club Dues
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-5
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Acct. No.	Social Organization/ Service Club	Total Utility	Allocation %	Jurisdiction
(A)	(B)	(C)	(D)	(E)	(F)

No social and/or service club dues are included in test year operating expenses.
--

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Charitable Contributions
Test Year: Twelve Months Ended November 30, 2020

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-6
Page 1 of 1
Witness Responsible:
Not Applicable

Line No.	Acct. No.	Charitable Organization	Total Utility	Allocation %	Jurisdictional Adjustment
(A)	(B)	(C)	(D)	(E)	(F)

No charitable contributions are included in test year operating expenses
--

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Customer Service and Informational, Sales, and
General Advertising Expense*
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-2.1

Schedule C-7
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Acct. No.	Description of Expenses	Labor	Non-Labor	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)
1		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</u>			
2	9070000	Supervision	\$ 4,721	\$ (775)	\$ 3,947
3	9080000	Customer Assistance	2,726	393	3,119
4	9090000	Informational and Instructional Expenses	0	(0)	(0)
5	9100000	Miscellaneous Customer Service & Informational Exp.	3	22	25
6		Total Customer Service & Informational Expenses	<u>\$ 7,450</u>	<u>\$ (360)</u>	<u>\$ 7,090</u>
7		<u>SALES EXPENSES</u>			
8	9110000	Supervision	\$ 131	\$ 47	\$ 178
9	9120000	Demonstrating and Selling Expenses	0	507	507
10	9130000	Advertising Expenses	0	0	0
11	9160000	Miscellaneous Selling Expenses	0	0	0
12		Total Sales Expenses	<u>\$ 131</u>	<u>\$ 553</u>	<u>\$ 684</u>
13		<u>GENERAL ADVERTISING EXPENSES</u>			
14	9301000	General Advertising Expenses	\$ 70	\$ 535	\$ 605
15	9302000	Miscellaneous General Expenses	3	5,442	5,446
16	9302007	Associated Business Development Expenses	0	2,038	2,038
17		Total General Advertising Expenses	<u>\$ 73</u>	<u>\$ 8,016</u>	<u>\$ 8,089</u>

* This schedule applies to electric and gas companies only.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Rate Case Expense (Jurisdiction)
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):
Schedule C-3.11

Schedule C-8
Page 1 of 1
Witness Responsible:
A.E. Moore

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases						
Item of Expense	Current Case Estimated	Most Recent Prior Case Actual	Most Recent Prior Case Estimate	Next Most Recent Case Actual	Next Most Recent Case Estimate	Justification of Significant Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Legal	\$ 250					
Accounting						
Rate of Return Studies	75					
Cost of Service Studies						
Other Major Rate Case Expenses (List & Specify)						
Total	<u>\$ 325</u>	<u>\$ 193 *</u>	<u>\$ 306 *</u>	<u>\$ 1,610 *</u>	<u>\$ 640 *</u>	

Schedule of Rate Case Expense Amortization					
Rate Case	Total Expense to be Amortized	Opinion/ Order Date	Authorized Amortization Period	Amount Amortized/ Expensed to Date	Expenses Included In Unadjusted Test Year Expense
(H)	(I)	(J)	(K)	(L)	(M)
Current (Estimated)	\$ 325		5 Years	\$ -	\$ -
		11-351-EL-AIR 12/14/2011			
Most Recent	\$ 306	11-352-EL-AIR 12/14/2011	3 Years	\$ 306	-
		91-418-EL-AIR 05/12/1992			
		94-996-EL-AIR 03/23/1995			
Next Most Recent	\$ 1,610		4 years	\$ 1,610	-
					<u>\$ - (1)</u>

(1) Represents rate case expense included on Schedule C-2.

* Breakdown by category not available.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Operation and Maintenance Payroll Costs
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated

Type of Filing: ►Original___Updated___Revised

Work Paper Reference No(s):

Schedule C-9.1, Schedule C-2.1, WP C-2.1a thru e, Schedule C-3.9 thru C-3.13

Schedule C-9

Page 1 of 1

Witness Responsible:

J.M. Yoder

L.O. Kelso

T.A. Caudill

Operation and Maintenance Expense							
Line No.	Description	Total Company Unadjusted	Allocation Code/ Description	Allocation %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Payroll Costs:						
2	Labor	\$ 68,362	DIRECT	100.1656%	\$ 68,475	\$ 3,653	\$ 72,128
3							
4	Employee Benefits						
5	Pension	\$ 2,641	DIRECT	100.0440%	\$ 2,642	\$ (105)	\$ 2,538
6	OPEB	\$ (9,776)	DIRECT	99.8648%	\$ (9,763)	\$ (1,062)	\$ (10,825)
7	Savings Plan Contribution	\$ 3,698	A&G9	99.5244%	\$ 3,681	\$ 60	\$ 3,741
8	Other Employee Benefits	\$ 11,578	DIRECT	109.7775%	\$ 12,710	\$ 0	\$ 12,710
9	Total Benefits	\$ 8,141			\$ 9,270	\$ (1,106)	\$ 8,164
10							
11	Payroll Taxes (F.I.C.A.)	\$ 6,379	OTHTAX3	99.9822%	\$ 6,378	\$ 133	\$ 6,511
12	Other Payroll Taxes	\$ 242	OTHTAX3	99.9822%	\$ 242	\$ 0	\$ 242
13	Total Payroll Taxes	\$ 6,621			\$ 6,620	\$ 133	\$ 6,753
14							
15	Total Payroll Costs	\$ 83,124			\$ 84,365	\$ 2,680	\$ 87,045

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Total Company Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 1 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 11/30/2020
		2015	2016	2017	2018	2019	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Manhours</u>						
2	Straight-Time Hours	2,752,909	2,814,735	2,877,910	3,018,275	4,409,109	3,946,054
3	Overtime Hours	275,255	273,673	342,981	372,598	516,084	66,128
4	Total Manhours	<u>3,028,164</u>	<u>3,088,408</u>	<u>3,220,892</u>	<u>3,390,872</u>	<u>4,925,193</u>	<u>4,012,181</u>
5	Ratio of Overtime Hours to Straight-Time Hours	10.00%	9.72%	11.92%	12.34%	11.70%	1.68%
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	104,780	109,035	114,814	124,189	122,831	137,933
8	Overtime Dollars	13,882	14,702	19,576	21,848	20,138	12,514
9	Total Labor Dollars	<u>118,661</u>	<u>123,737</u>	<u>134,390</u>	<u>146,036</u>	<u>142,969</u>	<u>150,447</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	13.25%	13.48%	17.05%	17.59%	16.40%	9.07%
11	O&M Labor Dollars	55,415	59,119	67,708	71,232	68,076	68,362
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>46.70%</u>	<u>47.78%</u>	<u>50.38%</u>	<u>48.78%</u>	<u>47.62%</u>	<u>45.44%</u>
13	Total Employee Benefits	24,623	24,730	24,173	19,897	22,412	26,633
14	Employee Benefits Expensed	11,318	12,296	11,966	3,231	4,328	8,141
15	Ratio of Benefits Expensed to Total Benefits	<u>45.97%</u>	<u>49.72%</u>	<u>49.50%</u>	<u>16.24%</u>	<u>19.31%</u>	<u>30.57%</u>
16	Total Payroll Taxes	10,511	10,317	10,819	12,441	12,703	12,647
17	Payroll Taxes Expensed	6,012	5,614	5,782	6,858	6,874	6,621
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>57.20%</u>	<u>54.41%</u>	<u>53.44%</u>	<u>55.12%</u>	<u>54.11%</u>	<u>52.35%</u>
19	Average Employee Levels	1,531	1,560	1,605	1,686	1,678	1,691
20	Year End Employee Levels	1,551	1,578	1,646	1,700	1,676	1,691

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Distribution Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 2 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.
		2015	2016	2017	2018	2019	11/30/2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Manhours</u>						
2	Straight-Time Hours	2,733,691	2,796,093	2,861,268	3,000,683	4,403,676	3,939,760
3	Overtime Hours	274,714	273,080	342,531	372,476	515,933	66,111
4	Total Manhours	<u>3,008,405</u>	<u>3,069,173</u>	<u>3,203,800</u>	<u>3,373,158</u>	<u>4,919,609</u>	<u>4,005,871</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>10.05%</u>	<u>9.77%</u>	<u>11.97%</u>	<u>12.41%</u>	<u>11.72%</u>	<u>1.68%</u>
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	104,013	108,273	114,212	123,498	122,813	137,849
8	Overtime Dollars	13,864	14,681	19,562	21,843	20,134	12,513
9	Total Labor Dollars	<u>117,876</u>	<u>122,954</u>	<u>133,774</u>	<u>145,340</u>	<u>142,947</u>	<u>150,362</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	<u>13.33%</u>	<u>13.56%</u>	<u>17.13%</u>	<u>17.69%</u>	<u>16.39%</u>	<u>9.08%</u>
11	O&M Labor Dollars	55,104	58,793	67,459	70,866	68,196	68,475
12	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>46.75%</u>	<u>47.82%</u>	<u>50.43%</u>	<u>48.76%</u>	<u>47.71%</u>	<u>45.54%</u>
13	Total Employee Benefits	25,303	25,260	24,771	21,127	23,684	27,723
14	Employee Benefits Expensed	12,170	12,948	12,658	4,569	5,639	9,438
15	Ratio of Benefits Expensed to Total Benefits	<u>48.10%</u>	<u>51.26%</u>	<u>51.10%</u>	<u>21.62%</u>	<u>23.81%</u>	<u>34.04%</u>
16	Total Payroll Taxes	10,439	10,250	10,765	12,381	12,687	12,630
17	Payroll Taxes Expensed	5,986	5,587	5,761	6,833	6,873	6,620
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>57.34%</u>	<u>54.51%</u>	<u>53.52%</u>	<u>55.19%</u>	<u>54.17%</u>	<u>52.42%</u>
19	Average Employee Levels	1,520	1,550	1,596	1,677	1,676	1,689
20	Year End Employee Levels	1,540	1,569	1,637	1,698	1,674	1,689

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Exempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 3 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 11/30/2020
		2015	2016	2017	2018	2019	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Manhours</u>						
2	Straight-Time Hours	672,466	689,480	716,971	779,673	1,207,748	*
3	Overtime Hours	16,816	15,232	19,471	15,984	29,031	*
4	Total Manhours	689,282	704,712	736,442	795,657	1,236,779	*
5	Ratio of Overtime Hours to Straight-Time Hours	2.50%	2.21%	2.72%	2.05%	2.40%	*
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	36,403	37,754	41,088	45,273	46,173	*
8	Overtime Dollars	657	610	842	706	859	*
9	Total Labor Dollars	37,061	38,364	41,930	45,979	47,033	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	1.81%	1.62%	2.05%	1.56%	1.86%	*
11	O&M Labor Dollars	24,181	24,107	25,799	27,943	27,575	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	65.25%	62.84%	61.53%	60.77%	58.63%	*
13	Total Employee Benefits	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*	*	*	*
16	Total Payroll Taxes	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*	*	*	*
19	Average Employee Levels	378	387	405	441	465	*
20	Year End Employee Levels	384	390	424	459	464	*

* Not Available in this detail

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 4 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 11/30/2020
		2015	2016	2017	2018	2019	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Manhours</u>						
2	Straight-Time Hours	1,497,416	1,518,398	1,501,830	1,540,381	2,195,603	*
3	Overtime Hours	206,950	208,311	243,504	271,280	372,879	*
4	Total Manhours	1,704,366	1,726,709	1,745,334	1,811,661	2,568,482	*
5	Ratio of Overtime Hours to Straight-Time Hours	13.82%	13.72%	16.21%	17.61%	16.98%	*
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	46,713	48,544	48,624	51,148	49,451	*
8	Overtime Dollars	10,455	11,248	13,831	15,677	14,141	*
9	Total Labor Dollars	57,168	59,792	62,455	66,825	63,592	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	22.38%	23.17%	28.44%	30.65%	28.60%	*
11	O&M Labor Dollars	21,147	24,671	29,865	29,700	26,872	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	36.99%	41.26%	47.82%	44.44%	42.26%	*
13	Total Employee Benefits	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*	*	*	*
16	Total Payroll Taxes	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*	*	*	*
19	Average Employee Levels	820	829	825	847	823	*
20	Year End Employee Levels	831	829	829	847	820	*

* Not Available in this detail

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Distribution Payroll Analysis - Salaried Nonexempt
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 5 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 11/30/2020
		2015	2016	2017	2018	2019	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	<u>Manhours</u>						
2	Straight-Time Hours	563,809	588,215	642,466	680,629	1,000,324	*
3	Overtime Hours	50,948	49,538	79,556	85,212	114,024	*
4	Total Manhours	614,757	637,753	722,023	765,841	1,114,348	*
5	Ratio of Overtime Hours to Straight-Time Hours	9.04%	8.42%	12.38%	12.52%	11.40%	*
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	20,896	21,975	24,500	27,077	27,189	*
8	Overtime Dollars	2,751	2,822	4,889	5,460	5,133	*
9	Total Labor Dollars	23,647	24,797	29,389	32,536	32,322	*
10	Ratio of Overtime Dollars to Straight-Time Dollars	13.17%	12.84%	19.96%	20.16%	18.88%	*
11	O&M Labor Dollars	9,776	10,015	11,795	13,223	13,749	*
12	Ratio of O&M Labor Dollars to Total Labor Dollars	41.34%	40.39%	40.13%	40.64%	42.54%	*
13	Total Employee Benefits	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	*	*	*	*	*	*
16	Total Payroll Taxes	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	*	*	*	*	*	*
19	Average Employee Levels	322	334	366	389	388	*
20	Year End Employee Levels	325	350	384	392	390	*

* Not Available in this detail

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Transmission Payroll Analysis
by Employee Classifications/Payroll Distribution
For The Twelve Months Ending November 30, 2020
(\$000)

Data: 1 MOS Actual & 11 MOS Estimated
Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-9.1
Page 6 of 6
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.
		2015	2016	2017	2018	2019	11/30/2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight-Time Hours	19,218	18,642	16,642	17,592	5,434	6,294
3	Overtime Hours	542	593	450	122	151	17
4	Total Manhours	19,760	19,235	17,092	17,714	5,585	6,311
5	Ratio of Overtime Hours to Straight-Time Hours	2.82%	3.18%	2.70%	0.69%	2.78%	0.26%
6	Labor Dollars						
7	Straight-Time Dollars	767	762	602	691	18	84
8	Overtime Dollars	18	21	14	5	4	1
9	Total Labor Dollars	785	783	617	696	23	85
10	Ratio of Overtime Dollars to Straight-Time Dollars	2.34%	2.70%	2.36%	0.76%	23.88%	1.19%
11	O&M Labor Dollars	311	325	249	366	(120)	(113)
12	Ratio of O&M Labor Dollars to Total Labor Dollars	39.65%	41.57%	40.34%	52.54%	-534.20%	-132.95%
13	Total Employee Benefits	(679)	(531)	(598)	(1,229)	(1,271)	(1,090)
14	Employee Benefits Expensed	(852)	(652)	(692)	(1,338)	(1,311)	(1,297)
15	Ratio of Benefits Expensed to Total Benefits	125.42%	122.82%	115.74%	108.80%	103.11%	118.95%
16	Total Payroll Taxes	72	67	54	60	15	18
17	Payroll Taxes Expensed	26	27	21	25	1	1
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	35.82%	39.72%	38.08%	41.95%	8.00%	4.79%
19	Average Employee Levels	11	10	9	9	2	2
20	Year End Employee Levels	11	9	9	2	2	2

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Balance Sheets (Total Company)
As of 12/31/2019 and December 31, 2014-2018
(\$000)

Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-10.1
Page 1 of 4
Witness Responsible:
J.M. Yoder

Line No.	Description	Date Certain ¹ 12/31/2019	Most Recent Five Calendar Years				
			2018	2017	2016	2015	2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	UTILITY PLANT						
2	Utility Plant (101-106, 114) [incl. EPIS leased & assoc. reserve]	\$ 8,832,602	\$ 8,041,944	\$ 7,520,435	\$ 7,198,192	\$ 6,910,856	\$ 6,564,663
3	Construction Work in Progress (107)	394,401	432,159	410,068	221,511	171,946	218,667
4	Total Utility Plant	9,227,003	8,474,102	7,930,503	7,419,703	7,082,803	6,783,331
5	(Less) Accum. Prov. for Depr., Amort., and Depl. (108, 110, 111, 115)	2,700,918	2,646,032	2,602,062	2,535,858	2,459,885	2,452,495
6	Net Utility Plant, Before Nuclear Fuel	6,526,085	5,828,070	5,328,441	4,883,845	4,622,918	4,330,836
7	Nuclear Fuel (120.1-120.4, 120.6)	-	-	-	-	-	-
8	(Less) Accum. Prov. For Amort. of Nuclear Fuel Assem. (120.5)	-	-	-	-	-	-
9	Net Nuclear Fuel	-	-	-	-	-	-
10	Net Utility Plant	6,526,085	5,828,070	5,328,441	4,883,845	4,622,918	4,330,836
11	OTHER PROPERTY AND INVESTMENTS						
12	Nonutility Property (121)	22,754	6,863	6,181	5,889	5,932	5,878
13	(Less) Accum. Prov. for Depr. & Amort. (122)	4,390	917	918	909	820	810
14	Investments in Associated Companies (123)	430	32,675	32,675	32,675	32,675	32,675
15	Investments in Subsidiary Companies (123.1)	2,065	3,818	2,838	2,512	2,276	1,958
16	Noncurrent Portion of Allowances	-	-	-	-	-	-
17	Other Investments (124)	11,199	11,902	12,500	13,266	13,711	14,141
18	Special Funds (125-129)	78,632	58,524	62,580	18,630	22,996	41,515
19	Long-Term Portion of Derivative Assets (175)	-	-	-	-	19,238	45,102
20	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-	-	-	-
21	Total Other Property and Investments	110,690	112,865	115,856	72,062	96,008	140,458
22	CURRENT AND ACCRUED ASSETS						
23	Cash (131) & Working Funds (135) & TCI (136)	3,694	4,933	3,081	3,149	3,064	2,870
24	Special Deposits (132-134)	209	7,149	5,947	239	305	124
25	Notes Receivable (141)	-	-	-	-	-	-
26	Customer Accounts Receivable (142)	75,207	138,244	65,768	49,018	44,438	55,833
27	Other Accounts Receivable (143)	487	204	1,896	848	358	926
28	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	603	898	600	308	183	170
29	Notes Receivable from Associated Companies (145)	-	-	-	24,168	331,071	398,473
30	Accounts Receivable from Associated Companies (146)	52,688	62,840	62,830	58,492	57,233	72,505
31	Fuel Stock (151)	-	-	-	-	-	-
32	Fuel Stock Expense Undistributed (152)	-	-	-	-	-	-
33	Residuals (Elec.) and Extracted Products (153)	-	-	-	-	-	-

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Balance Sheets (Total Company)
As of 12/31/2019 and December 31, 2014-2018
(\$000)

Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-10.1
Page 2 of 4
Witness Responsible:
J.M. Yoder

Line No.	Description	Date Certain ¹ 12/31/2019	Most Recent Five Calendar Years				
			2018	2017	2016	2015	2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
34	CURRENT AND ACCRUED ASSETS, continued						
35	Plant Material and Operating Supplies (154)	52,261	42,862	41,938	45,902	61,469	55,437
36	Merchandise (155)	-	-	-	-	-	-
37	Other Materials and Supplies (156)	-	-	-	-	-	-
38	Nuclear Materials Held for Sale (157)	-	-	-	-	-	-
39	Allowances (158.1 and 158.2)	-	-	-	-	-	-
40	(Less) Noncurrent Portion of Allowances	-	-	-	-	-	-
41	Stores Expense Undistributed (163)	-	-	-	-	-	-
42	Prepayments (165)	7,270	8,513	15,908	11,769	9,477	6,640
43	Interest and Dividends Receivable (171)	-	(20)	256	-	-	-
44	Rents Receivable (172)	2,316	2,233	2,085	2,137	2,041	2,097
45	Accrued Utility Revenues (173)	20,295	21,408	29,690	20,958	1,414	35,755
46	Miscellaneous Current and Accrued Assets (174)	74,702	67,664	57,318	42,247	24,618	5,472
47	Derivative Instrument Assets (175)	26	-	580	238	19,238	52,344
48	(Less) Long-Term Portion of Derivative Instrument Assets (175)	-	-	-	-	19,238	45,102
49	Derivative Instrument Assets - Hedges (176)	-	-	-	-	-	-
50	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	-	-	-	-	-	-
51	Total Current and Accrued Assets	<u>288,552</u>	<u>355,131</u>	<u>286,698</u>	<u>258,857</u>	<u>535,306</u>	<u>643,204</u>
52	DEFERRED DEBITS						
53	Unamortized Debt Expense (181)	12,355	8,461	5,052	5,854	6,668	7,717
54	Extraordinary Property Losses (182.1)	-	-	-	-	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-	-	-	-
56	Other Regulatory Assets (182.3)	417,612	450,437	826,483	1,100,507	1,103,901	1,310,024
57	Prelim. Survey and Investigation Charges (183)	1	-	-	-	-	34
58	PREL. SUR. & INVEST. CHARGES (GAS) (183.1, 183.2)	-	-	-	-	-	-
59	Clearing Accounts/Temp Facilities (184, 185)	-	-	-	-	-	-
60	Miscellaneous Deferred Debits (186)	308,659	276,008	262,010	244,663	234,355	211,114
61	Def. Losses from Disposition of Utility Plant (187)	-	-	-	-	-	-
62	Research, Devel. And Demonstration Expend. (188)	-	-	-	-	-	-
63	Unamortized Loss on Reacquired Debt (189)	5,260	6,538	7,817	9,095	10,383	11,694
64	Accumulated Deferred Income Taxes (190)	206,915	208,997	286,012	232,376	162,359	171,816
65	Total Deferred Debits	<u>950,802</u>	<u>950,441</u>	<u>1,387,374</u>	<u>1,592,495</u>	<u>1,517,666</u>	<u>1,712,400</u>
66	Total Assets and Other Debits	<u>\$ 7,876,129</u>	<u>\$ 7,246,506</u>	<u>\$ 7,118,368</u>	<u>\$ 6,807,259</u>	<u>\$ 6,771,898</u>	<u>\$ 6,826,898</u>

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Balance Sheets (Total Company)
As of 12/31/2019 and December 31, 2014-2018
(\$000)

Type of Filing: ► Original ___ Updated ___ Revised ___
Work Paper Reference No(s):

Schedule C-10.1
Page 3 of 4
Witness Responsible:
J.M. Yoder

Line No.	Description	Date Certain ¹ 12/31/2019	Most Recent Five Calendar Years				
			2018	2017	2016	2015	2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
67	PROPRIETARY CAPITAL						
68	Common Stock Issued (201)	\$ 321,201	\$ 321,201	\$ 321,201	\$ 321,201	\$ 321,201	\$ 321,201
69	Preferred Stock Issued (204) INCLUDES AMOUNT DUE WITHIN ONE YEAR	-	-	-	-	-	-
70	Premium on Capital Stock (207)	-	-	-	-	-	-
71	Other Paid-In-Capital (208-211)	838,781	838,781	838,781	838,781	838,781	838,781
72	Installments Received on Capital Stock (212)	-	-	-	-	-	-
73	(Less) Discount on Capital Stock (213)	-	-	-	-	-	-
74	(Less) Capital Stock Expense (214)	-	-	-	-	-	-
75	Retained Earnings (215, 215.1, 216) ²	1,343,541	1,131,527	1,143,517	949,630	817,447	809,710
76	Unappropriated Undistr. Subsidiary Earnings (216.1)	4,916	4,916	4,916	4,916	4,916	4,916
77	Less: Reacquired Capital Stock (217)	-	-	-	-	-	-
78	Accumulated Other Comprehensive Income (219)	41	991	1,916	3,016	4,230	5,602
79	Total Proprietary Capital	<u>2,508,480</u>	<u>2,297,416</u>	<u>2,310,331</u>	<u>2,117,544</u>	<u>1,986,575</u>	<u>1,980,210</u>
80	LONG-TERM DEBT						
81	Bonds (221) INCLUDES AMOUNT DUE WITHIN ONE YEAR	-	-	-	-	-	-
82	(Less) Reacquired Bonds (222)	35,000	345,400	345,400	345,400	345,400	345,400
83	Advances from Associated Companies (223)	-	-	-	-	-	-
84	Other Long-Term Debt (224)	2,135,948	2,028,687	1,978,783	1,978,861	2,328,943	2,415,020
85	Unamortized Premium on Long-Term Debt (225)	-	-	-	-	-	-
86	Less: Unamortized Discount on Long-Term Debt-Debit (226)	6,640	6,005	3,520	3,943	4,418	4,964
87	Total Long-Term Debt	<u>2,094,308</u>	<u>1,677,282</u>	<u>1,629,863</u>	<u>1,629,518</u>	<u>1,979,125</u>	<u>2,064,656</u>
88	OTHER NONCURRENT LIABILITIES						
89	Obligations Under Capital Leases - Noncurrent (227)	92,220	9,246	7,957	8,093	9,273	10,995
90	Accumulated Provision for Property Insurance (228.1)	-	-	-	-	-	-
91	Accumulated Provision for Injuries and Damages (228.2)	81	127	253	253	271	235
92	Accumulated Provision for Pensions and Benefits (228.3)	6,400	6,807	7,765	25,716	33,681	34,945
93	Accumulated Miscellaneous Operating Provisions (228.4)	3,322	7,175	4,725	4,000	5,000	-
94	Accumulated Provision for Rate Refunds (229)	6,515	58,345	71,007	180,321	21,289	34,289
95	Long-Term Portion of Derivative Instrument Liabilities	96,261	93,791	125,956	113,142	-	3,013
96	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-	-	-	-
97	Asset Retirement Obligations (230)	1,765	1,761	1,661	1,654	1,423	1,361
98	Total Other Non-Current Liabilities	<u>206,564</u>	<u>177,252</u>	<u>219,325</u>	<u>333,179</u>	<u>70,937</u>	<u>84,839</u>

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two-month update filing.

² The following summarizes the significant accounting changes during the periods presented (pre-tax):

2008: Company adopted Emerging Issues Task Force (EITF) 06-10 "Accounting for Collateral Assignment Split-Dollar Life Insurance Arrangements" effective January 1, 2008 with an unfavorable cumulative effect reduction of \$2.9 million.

2007: Company adopted Financial Accounting Standards Board Interpretation No. 48 "Accounting for Uncertainty in Income Taxes" effective January 1, 2007 with an unfavorable adjustment to

retained earnings of \$5.4 million.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Balance Sheets (Total Company)
As of 12/31/2019 and December 31, 2014-2018
(\$000)

Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-10.1
Page 4 of 4
Witness Responsible:
J.M. Yoder

Line No.	Description	Date Certain ¹ 12/31/2019	Most Recent Five Calendar Years				
			2018	2017	2016	2015	2014
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
99	CURRENT AND ACCRUED LIABILITIES						
100	Notes Payable (231)	-	-	-	-	-	-
101	Accounts Payable (232)	233,743	211,894	205,820	175,392	156,396	145,328
102	Notes Payable Associated Companies (233)	130,992	114,094	87,811	-	-	-
103	Accounts Payable to Associated Companies (234)	103,615	104,688	120,220	98,698	92,229	176,731
104	Customer Deposits (235)	70,638	113,064	69,235	71,004	65,432	53,922
105	Taxes Accrued (236)	585,034	544,302	515,098	524,301	533,350	421,515
106	Interest Accrued (237)	34,195	32,029	30,924	32,241	33,763	34,580
107	Dividends Declared (238)	-	-	-	-	-	-
108	Matured Long-Term Debt (239)	-	-	-	-	-	-
109	Matured Interest (240)	-	-	-	-	-	-
110	Taxes Collections Payable (241)	144	149	128	116	150	143
111	Miscellaneous Current and Accrued Liabilities (242)	63,698	90,643	62,737	72,044	62,147	64,148
112	Obligations Under Capital Leases - Current (243)	16,425	2,839	4,255	4,215	3,912	3,570
113	Derivative Instrument Liabilities (244)	103,582	99,614	132,399	119,063	3,581	4,955
114	(Less) Long-Term Portion of Derivative Instrument Liabilities	96,261	93,791	125,956	113,142	-	3,013
115	Derivative Instrument Liabilities - Hedges (245)	-	-	-	-	-	-
116	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	-	-	-	-	-	-
117	Total Current and Accrued Liabilities	<u>1,245,806</u>	<u>1,219,525</u>	<u>1,102,670</u>	<u>983,931</u>	<u>950,961</u>	<u>901,881</u>
118	DEFERRED CREDITS						
119	Customer Advances for Construction (252)	-	-	-	-	250	250
120	Other Regulatory Liabilities (254)	1	4	7	21	50	147
121	Accumulated DITC (255)	-	-	-	-	-	-
122	Deferred Gains from Disposition of Utility Plant (256)	46,356	53,099	77,093	92,739	121,365	133,515
123	Other Deferred Credits (253)	718,475	849,530	733,989	75,658	115,580	133,248
124	Unamortized Gain on Reacquired Debt (257)	-	-	-	-	-	-
125	Accumulated DFIT (281-283)	1,056,139	972,398	1,045,090	1,574,668	1,547,055	1,528,152
126	Total Deferred Credits	<u>1,820,972</u>	<u>1,875,031</u>	<u>1,856,179</u>	<u>1,743,086</u>	<u>1,784,300</u>	<u>1,795,313</u>
127	Total Liabilities and Other Credits	<u>\$ 7,876,129</u>	<u>\$ 7,246,506</u>	<u>\$ 7,118,368</u>	<u>\$ 6,807,259</u>	<u>\$ 6,771,898</u>	<u>\$ 6,826,898</u>

¹ If date certain actual balance sheet is not available at the date of filing, it shall be provided with the two month update filing.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Income Statements (Total Company)
2015-2019 and the Twelve Months Ending November 30, 2020
(\$000)

Schedule C-10.2

Page 1 of 3

Witness Responsible:

J.M. Yoder

L.O. Kelso

Type of Filing: ► Original___Updated___Revised

Work Paper Reference No(s):

WP C-2.1

Line No.	Description	Test Yr.	Most Recent Five Calendar Years				
		11/30/2020	2019	2018	2017	2016	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	<u>\$ 2,857,110</u>	<u>\$ 2,789,894</u>	<u>\$ 3,042,297</u>	<u>\$ 2,867,243</u>	<u>\$ 2,934,888</u>	<u>\$ 3,131,548</u>
3	Operating Expenses:						
4	Operation Expenses (401)	1,574,253	1,458,882	1,548,509	1,311,668	1,466,815	1,722,267
5	Maintenance Expenses (402)	149,041	150,089	155,976	141,198	147,962	166,807
6	Depreciation Expense (403)	249,867	203,321	204,438	177,507	182,986	162,011
7	Depreciation Expense for Asset Retirement Costs (403.1001)	(6)	-	-	-	-	-
8	Amort. & Depl. of Utility Plant (404-405)	31,701	26,081	28,040	23,375	19,301	22,347
9	Amort. of Utility Plant Acq. Adj. (406)	-	-	11	13	13	13
10	Amort. of Property Losses (407)	-	-	-	-	-	-
11	Amort. of Conversion Expenses (407)	-	-	-	-	-	-
12	Regulatory Debits (407.3)	805	66,371	226,415	231,460	256,824	181,840
13	(Less) Regulatory Credits (407.4)	138	163	1,346	-	83,591	1,676
14	Taxes Other Than Income Taxes (408.1)	459,106	434,138	412,726	391,624	386,738	372,059
15	Income Taxes - Federal (409.1)	(15,243) ²	(1,338)	69,624	19,549	169,458	108,682
16	- Other (409.1)	(1,308)	1,015	4,779	331	3,547	(1,596)
17	Provision of Deferred Inc. Taxes (410.1)	621,161	765,882	1,664,998	474,865	296,711	325,194
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	571,389	720,863	1,703,921	335,341	299,695	297,353
19	Investment Tax Credit Adj. - Net (411.4)	(0)	(0)	(2)	(10)	(21)	(78)
20	(Less) Gains from Disp. of Utility Plant (411.6)	-	2,198	-	-	-	-
21	Losses from Disp. of Utility Plant (411.7)	-	5	-	-	-	-
22	(Less) Gains from Disposition of Allowances (411.8)	-	-	-	-	-	-
23	Losses from Disposition of Allowances (411.9)	-	-	-	-	-	-
24	Accretion Expense (411.10)	-	-	-	-	-	-
25	Total Utility Operating Expenses	<u>2,497,849</u>	<u>2,381,222</u>	<u>2,610,247</u>	<u>2,436,239</u>	<u>2,547,047</u>	<u>2,760,516</u>
26	Net Utility Operating Income	<u>359,262</u>	<u>408,673</u>	<u>432,050</u>	<u>431,005</u>	<u>387,841</u>	<u>371,031</u>

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Income Statements (Total Company)
2015-2019 and the Twelve Months Ending November 30, 2020
(\$000)

Schedule C-10.2

Page 2 of 3

Witness Responsible:

J.M. Yoder

L.O. Kelso

Type of Filing: ► Original___Updated___Revised

Work Paper Reference No(s):

WP C-2.1

Line No.	Description	Test Yr.	Most Recent Five Calendar Years				
		11/30/2020	2019	2018	2017	2016	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
27	OTHER INCOME and DEDUCTIONS						
28	Other Income						
29	Nonutility Operating Income						
30	Rev. from Merchandising, Jobbing & Contract Work (415)	-	-	-	-	-	-
31	(Less) Costs & Exp. of Merch., Jobbing & Contr. Work (416)	-	-	-	-	-	-
32	Revenues form Nonutility Operations (417)	216	3,463	2,374	(404)	-	-
33	(Less) Expenses of Nonutility Operations (417.1)	301	3,616	1,893	-	-	0
34	Nonoperating Rental Income (418)	6	32	24	25	14	38
35	Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-	-
36	Interest and Dividend Income (419)	2,069	3,069	3,213	4,803	3,864	5,680
37	Allowance for Other Funds Used During Constr. (419.1)	12,866	18,215	9,848	6,400	5,984	8,821
38	Miscellaneous Nonoperating Income (421)	3,823	2,797	3,294	5,085	21,491	14,827
39	Gain on Disposition of Property (421.1)	636	1,458	0	993	1,115	57
40	Total Other Income	19,316	25,418	16,860	16,902	32,468	29,423
41	Other Income Deductions:						
42	Loss on Disposition of Property (421.2)	-	-	1	-	16	58
43	Miscellaneous Amortization (425)	-	-	-	-	-	-
44	Miscellaneous Income Deductions (426.1-426.5)	38,976	41,244	35,497	25,098	55,366	51,232
45	Total Other Income Deductions	38,976	41,244	35,499	25,098	55,382	51,290
46	Taxes Applic. to Other Income and Deductions						
47	Taxes Other Than Income Taxes (408.2)	114	107	122	(218)	105	791
48	Income Taxes - Federal (409.2)	(11,959) ²	(8,647)	(14,028)	(8,401)	9,274	(17,839)
49	Income Taxes - Other (409.2)	(66)	133	(170)	(53)	686	(195)
50	Provision for Deferred Inc. Taxes (410.2)	4,548	5,685	5,109	18,777	17,198	23,469
51	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	6,558	6,911	2,402	10,384	53,384	13,718
52	Investment Tax Credit Adj. - Net (411.5)	(5)	(2)	(1)	(4)	(8)	(20)
53	(Less) Investment Tax Credits (420)	-	-	-	-	-	-
54	Total Taxes on Other Inc. and Ded.	(13,926)	(9,635)	(11,370)	(283)	(26,128)	(7,511)
55	Net Other Income and Deductions	(5,734)	(6,191)	(7,268)	(7,913)	3,214	(14,356)

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Comparative Income Statements (Total Company)
2015-2019 and the Twelve Months Ending November 30, 2020
(\$000)

Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):
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Schedule C-10.2
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Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr.	Most Recent Five Calendar Years				
		11/30/2020	2019	2018	2017	2016	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
56	INTEREST CHARGES						
57	Interest on Long-Term Debt (427)	116,412	102,580	94,567	95,866	104,442	117,806
58	Amort. of Debt Discount and Expense (428)	1,345	1,240	1,194	1,225	1,370	1,595
59	Amort. of Loss on Reacquired Debt (428.1)	938	1,279	1,279	1,279	1,288	1,311
60	(Less) Amort. of Premium on Debt - Credit (429)	-	-	-	-	-	-
61	(Less) Amort. of Gain on Reacquired Debt -Cr. (429.1)	-	-	-	-	-	-
62	Interest on Debt to Assoc. Companies (430)	646	2,530	3,332	1,693	373	-
63	Other Interest Expense (431)	3,035	4,538	4,743	2,900	4,672	8,037
64	(Less) Allow. for Borrowed Funds Used During Constr. -Cr. (432)	5,657	6,699	5,843	3,758	3,272	4,812
65	Net Interest Charges	116,719	105,468	99,272	99,205	108,872	123,938
66	Income Before Extraordinary Items	236,809	297,014	325,510	323,887	282,183	232,737
67	EXTRAORDINARY ITEMS						
68	Extraordinary Income (434)	-	-	-	-	-	-
69	(Less) Extraordinary Deductions (435) ¹	-	-	-	-	-	-
70	Net Extraordinary Items	-	-	-	-	-	-
71	Income Taxes - Federal and Other (409.3)	-	-	-	-	-	-
72	Extraordinary Items After Taxes	-	-	-	-	-	-
73	Net Income	236,809	297,014	325,510	323,887	282,183	232,737
74	(LESS) PREFERRED DIVIDEND	-	-	-	-	-	-
75	Available for Common	\$ 236,809	\$ 297,014	\$ 325,510	\$ 323,887	\$ 282,183	\$ 232,737

¹ The following summarizes the significant accounting changes during the periods presented (pre-tax):
2005: Company adopted Financial Accounting Standards Board Interpretation No. 47 "Accounting for Conditional Asset Retirement Obligations" during the fourth quarter of 2005 and recorded an unfavorable extraordinary item related to asbestos removal for nonregulated operations of \$7 million.

² Difference between SEC and FERC view deals with Tax impact on Factoring of Accounts Receivable 4265009/10

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Revenue Statistics - Total Company
Actual 2015-2019 and Projected 2020-2024
and the Twelve Months Ending November 30, 2020

Type of Filing: ►Original__Updated__Revised
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Schedule C-11.1
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.	Five Projected Calendar Years				
		2015	2016	2017	2018	2019	12 Mo. Ending 11/30/2020	2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue by customer class (\$000):											
2	Residential	\$ 1,670,334	\$ 1,673,446	\$ 1,491,562	\$ 1,665,688	\$ 1,464,071	\$ 1,544,953	\$ 1,555,079	\$ 1,537,380	\$ 1,608,802	\$ 1,654,843	\$ 1,705,401
3	Commercial	\$ 733,183	\$ 792,116	\$ 774,451	\$ 839,488	\$ 711,589	\$ 744,969	\$ 755,895	\$ 761,766	\$ 818,833	\$ 856,691	\$ 899,549
4	Industrial	\$ 411,874	\$ 400,473	\$ 365,422	\$ 386,500	\$ 285,380	\$ 325,710	\$ 330,637	\$ 365,803	\$ 436,208	\$ 467,063	\$ 503,772
5	Other	\$ 13,374	\$ 14,164	\$ 13,210	\$ 13,001	\$ 12,744	\$ 12,982	\$ 12,979	\$ 12,135	\$ 13,727	\$ 13,999	\$ 14,307
6	Total Retail	\$ 2,828,765	\$ 2,880,199	\$ 2,644,645	\$ 2,904,676	\$ 2,473,784	\$ 2,628,613	\$ 2,654,590	\$ 2,677,084	\$ 2,877,570	\$ 2,992,596	\$ 3,123,029
7	YEAR END Number of customers by class:											
8	Residential	1,279,671	1,282,055	1,285,871	1,294,643	1,301,577	1,294,124	1,297,290	1,299,541	1,301,972	1,303,745	1,305,770
9	Commercial	175,327	177,503	178,325	179,119	180,226	181,290	181,146	181,978	182,615	183,196	183,764
10	Industrial	9,887	9,788	9,668	9,491	9,554	9,415	9,406	9,319	9,235	9,151	9,067
11	Other	2,729	2,716	2,680	2,649	2,617	2,622	2,619	2,611	2,606	2,601	2,596
12	Total Retail	1,467,614	1,472,062	1,476,544	1,485,902	1,493,974	1,487,451	1,490,462	1,493,449	1,496,427	1,498,693	1,501,197
13	AVERAGE Number of customers by class:											
14	Residential	1,276,364	1,278,484	1,282,558	1,292,342	1,297,029	1,294,606	1,294,248	1,295,682	1,298,240	1,300,213	1,302,132
15	Commercial	175,013	176,663	177,797	179,734	180,891	180,856	180,932	181,611	182,350	182,932	183,526
16	Industrial	9,959	9,852	9,714	9,582	9,565	9,452	9,440	9,353	9,267	9,183	9,099
17	Other	2,733	2,726	2,699	2,664	2,635	2,630	2,630	2,622	2,617	2,612	2,607
18	Total Retail	1,464,069	1,467,725	1,472,768	1,484,322	1,490,120	1,487,543	1,487,250	1,489,269	1,492,475	1,494,940	1,497,364
19	AVERAGE Revenue per customer:											
20	Residential	\$ 1,309	\$ 1,309	\$ 1,163	\$ 1,289	\$ 1,129	\$ 1,193	\$ 1,202	\$ 1,187	\$ 1,239	\$ 1,273	\$ 1,310
21	Commercial	\$ 4,189	\$ 4,484	\$ 4,356	\$ 4,671	\$ 3,934	\$ 4,119	\$ 4,178	\$ 4,194	\$ 4,490	\$ 4,683	\$ 4,901
22	Industrial	\$ 41,357	\$ 40,649	\$ 37,618	\$ 40,336	\$ 29,836	\$ 34,458	\$ 35,025	\$ 39,111	\$ 47,070	\$ 50,863	\$ 55,364

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Revenue Statistics - Jurisdictional
Actual 2015-2019 and Projected 2020-2024
and the Twelve Months Ending November 30, 2020

Type of Filing: ► Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-11.2
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.	Five Projected Calendar Years				
		2015	2016	2017	2018	2019	12 Mo. Ending 11/30/2020	2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue by customer class (\$000):											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6	Total Retail											
7	YEAR END Number of customers by class:											
8	Residential											
9	Commercial											
10	Industrial											
11	Other											
12	Total Retail											
13	AVERAGE Number of customers by class:											
14	Residential											
15	Commercial											
16	Industrial											
17	Other											
18	Total Retail											
19	AVERAGE Revenue per customer:											
20	Residential											
21	Commercial											
22	Industrial											

SAME AS SCHEDULE C-11.1 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Sales Statistics - Total Company
Actual 2015-2019 and Projected 2020-2024
and the Twelve Months Ending November 30, 2020

Type of Filing: ► Original ___ Updated ___ Revised ___
Work Paper Reference No(s):

Schedule C-11.3
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.	Five Projected Calendar Years				
		2015	2016	2017	2018	2019	12 Mo. Ending 11/30/2020	2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales by customer class:											
2	Residential	14,174	14,314	13,539	14,940	14,410	13,830	13,812	13,762	13,681	13,630	13,577
3	Commercial	14,471	14,672	14,387	14,733	14,616	14,413	14,446	14,473	14,485	14,502	14,518
4	Industrial	14,653	14,284	14,671	14,781	14,390	14,960	15,057	15,264	15,449	15,465	15,505
5	Other	120	123	119	115	114	116	116	116	116	116	117
6	Total Retail	43,418	43,393	42,715	44,569	43,531	43,320	43,431	43,616	43,731	43,714	43,717
7	YEAR END Number of customers by class:											
8	Residential	1,279,671	1,282,055	1,285,871	1,294,643	1,301,577	1,294,124	1,297,290	1,299,541	1,301,972	1,303,745	1,305,770
9	Commercial	175,327	177,503	178,325	179,119	180,226	181,290	181,146	181,978	182,615	183,196	183,764
10	Industrial	9,887	9,788	9,668	9,491	9,554	9,415	9,406	9,319	9,235	9,151	9,067
11	Other	2,729	2,716	2,680	2,649	2,617	2,622	2,619	2,611	2,606	2,601	2,596
12	Total Retail	1,467,614	1,472,062	1,476,544	1,485,902	1,493,974	1,487,451	1,490,462	1,493,449	1,496,427	1,498,693	1,501,197
13	AVERAGE Number of customers by class:											
14	Residential	1,276,364	1,278,484	1,282,558	1,292,342	1,297,029	1,294,606	1,294,248	1,295,682	1,298,240	1,300,213	1,302,132
15	Commercial	175,013	176,663	177,797	179,734	180,891	180,856	180,932	181,611	182,350	182,932	183,526
16	Industrial	9,959	9,852	9,714	9,582	9,565	9,452	9,440	9,353	9,267	9,183	9,099
17	Other	2,733	2,726	2,699	2,664	2,635	2,630	2,630	2,622	2,617	2,612	2,607
18	Total Retail	1,464,069	1,467,725	1,472,768	1,484,322	1,490,120	1,487,543	1,487,250	1,489,269	1,492,475	1,494,940	1,497,364
19	AVERAGE kWh Sales per customer:											
20	Residential	11,105	11,196	10,556	11,561	11,110	10,683	10,672	10,622	10,538	10,483	10,427
21	Commercial	82,687	83,050	80,917	81,969	80,802	79,696	79,844	79,691	79,436	79,277	79,106
22	Industrial	1,471,342	1,449,907	1,510,248	1,542,565	1,504,445	1,582,701	1,595,025	1,632,024	1,667,040	1,684,116	1,704,034

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Sales Statistics - Jurisdictional
Actual 2015-2019 and Projected 2020-2024
and the Twelve Months Ending November 30, 2020

Type of Filing: ► Original ___ Updated ___ Revised ___
Work Paper Reference No(s):

Schedule C-11.4
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Five Calendar Years					Test Yr.	Five Projected Calendar Years				
		2015	2016	2017	2018	2019	12 Mo. Ending 11/30/2020	2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales by customer class:											
2	Residential											
3	Commercial											
4	Industrial											
5	Other											
6	Total Retail											
7	YEAR END Number of customers by class:											
8	Residential											
9	Commercial											
10	Industrial											
11	Other											
12	Total Retail											
13	AVERAGE Number of customers by class:											
14	Residential											
15	Commercial											
16	Industrial											
17	Other											
18	Total Retail											
19	AVERAGE Sales per customer:											
20	Residential											
21	Commercial											
22	Industrial											

SAME AS SCHEDULE C-11.3 - 100% OF TOTAL COMPANY OPERATIONS ARE JURISDICTIONAL

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Analysis of Reserve for Uncollectible Accounts
20017-2019 and the Twelve Months Ending November 30, 2020
(\$000)

Type of Filing: ►Original___Updated___Revised
Work Paper Reference No(s):

Schedule C-12
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Most Recent Three Calendar Years			Test Yr.
		2017	2018	2019	1 mo. Actuals 12/1/2019 - 11/30/2020
(A)	(B)	(C)	(D)	(E)	(F)
1	Reserve at Beginning of Year	308	599	893	1,288
2	Current Year's Provision	580	578	(180)	(685)
3	Recoveries	0	0	0	0
4	Amount Charged Against Reserve	289	284	110	0
5	Reserve at End of Year	599	893	603	603
6	Net Write Off Ratio [(4)-(3)]/(5)	48.25%	31.80%	18.24%	
7	Uncollectible Expense/Provision Ratio (2)/(5)	96.83%	64.73%	-29.85%	-113.60%

If lines (6) and (7) differ, provide the reasons for the difference.

The difference in the ratios is primarily due to differences in timing for when provision expenses and actual recoveries and/or write-offs are recorded.
Write-offs for Miscellaneous Receivables do not occur in the 144 account.

SECTION D

RATE OF RETURN

OHIO POWER COMPANY

Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM

Test Year: Twelve Months Ended November 30, 2020

Date Certain: December 31, 2019

Schedules

D-1A	Rate of return summary corporate
D-2A	Embedded cost of short-term debt corporate
D-3A	Embedded cost of long-term debt corporate
D-4A	Embedded cost of preferred stock corporate
D-5A	Comparative Financial Data corporate

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Rate of Return Summary

Date of Capital Structure: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s):

Schedule D-1A
Page 1 of 1
Witness Responsible:
F. Messner

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3A	2,100,000,000	45.57%	5.22% (1)	2.38%
2	Preferred Stock	D-4A	-	0.00%	0.00%	0.00%
3	Common Equity		<u>2,508,479,717</u>	<u>54.43%</u>	<u>10.15%</u>	<u>5.52%</u>
4	Total Capital		<u><u>4,608,479,717</u></u>	<u><u>100%</u></u>		<u><u>7.90% (1)</u></u>
5	Accumulated Deferred Investment Tax Credit			<u>1,495</u>		
6	Accumulated Deferred Income Taxes (Accelerated Amortization)			<u>908,281,337</u>		
7	Accumulated Deferred Income Taxes (Other Property)			<u>42,650,705</u>		

(1) The 7.90% weighted average cost of capital included in the pre-filing notice was based, in part, on an embedded cost of long-term debt of 5.22%. Subsequent to that filing an adjustment to the application of "Premium/(Discount) at Issuance" and "Issuance Expenses" in the embedded cost of long-term debt was identified. After that adjustment, the embedded cost of long-term debt is 5.26%, resulting in an adjusted weighted average cost of capital of 7.92%.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded Cost of Short-Term Debt

Date of Short-Term Debt: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s):

Schedule D-2A
Page 1 of 1
Witness Responsible:
F. Messner

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	Ohio Power Company	\$ 130,991,516	2.10%	\$ 2,753,966

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded Cost of Long-Term Debt

Date of Long-Term Debt: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule D-3A
Page 1 of 1
Witness Responsible:
F. Messner

Line No.	(1) Description	(2) Interest Rate %	(3) Issue Date	(4) Maturity Date	(5) Term in Years	(6) Principal Outstanding \$	(7) Principal Amount Issued \$	(8) Premium or (Discount) at Issuance \$	(9) Issuance Expense \$	(10) Cost of Reacquired Debt \$	(11) Net Proceeds (C7 + C8 + C9 + C10) \$	(12) Effective Cost Rate %	(13) Annualized Cost (C6 X C12) \$
1	Senior Unsecured Notes, Series D	6.600%	2/14/2003	3/1/2033	30.0	250,000,000	250,000,000	1,180,000	2,187,500	-	253,367,500	6.50%	16,242,812
2	Senior Unsecured Notes, Series F	5.850%	10/14/2005	10/1/2035	30.0	250,000,000	250,000,000	2,815,000	2,187,500	-	255,002,500	5.71%	14,274,018
3	Senior Unsecured Notes, Series G	6.600%	2/14/2003	2/15/2033	30.0	250,000,000	250,000,000	1,165,000	2,368,087	-	253,533,087	6.49%	16,231,015
4	Senior Unsecured Notes, Series M	5.375%	9/24/2009	10/1/2021	12.0	500,000,000	500,000,000	2,065,000	(13,109,291) (2)	-	488,955,709	5.63%	28,151,171
5	Senior Unsecured Notes, Series N	4.150%	3/22/2018	4/1/2048	30.0	400,000,000	400,000,000	2,928,000	4,165,966	-	407,093,966	4.05%	16,189,446
6	Senior Unsecured Notes, Series O	4.000%	5/22/2019	6/1/2049	30.0	450,000,000	450,000,000	1,098,000	4,665,098	-	455,763,098	3.93%	17,671,248
7	Total Senior Unsecured Notes					2,100,000,000	2,100,000,000	11,251,000	2,464,860	-	2,113,715,860		108,759,708
8													
9													
10										Cost of Reacquired Debt			Annual Amortization
11										(227,579)			52,259
12	Unrefunded Redeemed IPC									(1,446,192)			451,867
13	Unrefunded Redeemed FMB									(914,616)			296,632
14	Unrefunded Redeemed Debentures									(1,496,513)			96,726
15	Unrefunded Redeemed Senior Unsecured									(4,084,899)			897,485
16	Total Unrefunded Redeemed Notes												
17													
18	Total Long Term Debt					<u>2,100,000,000</u>							
19													
20	Total Annualized Cost of Long Term Debt												109,657,193
21													
22	Total Principal Outstanding												2,100,000,000
23													
24	Weighted Average Cost of Long Term Debt												5.22%

(1) The 7.90% weighted average cost of capital included in the pre-filing notice was based, in part, on an embedded cost of long-term debt of 5.22%. Subsequent to that filing an adjustment to the application of "Premium/(Discount) at Issuance" and "Issuance Expenses" in the embedded cost of long-term debt was identified. After that adjustment, the embedded cost of long-term debt is 5.26%, resulting in an adjusted weighted average cost of capital of 7.92%.

(2) Hedging gain is included in original expense: \$16,792,128 gain on Series M

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded Cost of Preferred Stock

Date of Preferred Stock: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s):

Schedule D-4A
Page 1 of 1
Witness Responsible:
F. Messner

	(1)	(2)	(3)	(4)	(5)
Line	Description	Dividend	Principal	Cost of	Annualized
No.		Rate	Outstanding	Reacquired Shares	Cost
		%	\$	\$	(C2 X C3)
					\$

Total

Embedded Cost of
Preferred Stock (G/F)

If adjustments are made for sinking fund provisions show calculations.
Net Proceeds should reflect amount outstanding.

Ohio Power Company has no preferred stock

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Comparative Financial Data

Date Certain: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule D-5A
Page 1 of 4
Witness Responsible:
F. Messner, J. Yoder, J. Cash, L. Kelso

Line No.	Description	Test Year	Most Recent Calendar Years (Year End)									
			2019	2018	2017	2016	2015	2014	2013	2012	2011	2010 ⁽¹⁾
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	PLANT DATA (Electric-As of Date Certain):											
2	Production	-	-	-	-	-	-	-	-	8,672,633,000	9,502,613,000	9,576,405,000
3	Transmission	2,686,376,000	2,686,376,000	2,544,306,000	2,419,197,000	2,319,243,000	2,235,640,000	2,104,612,000	2,011,290,000	2,014,400,000	1,948,329,000	1,896,989,000
4	Distribution	5,323,454,000	5,323,454,000	4,942,256,000	4,626,408,000	4,457,210,000	4,287,692,000	4,087,601,000	3,877,532,000	3,722,745,000	3,545,574,000	3,422,413,000
5	General & Other	765,824,000	765,824,000	574,822,000	495,859,000	443,680,000	408,170,000	390,848,000	364,573,000	571,154,000	546,642,000	562,846,000
6	Construction Work in Progress	394,401,000	394,401,000	432,159,000	410,068,000	221,511,000	171,946,000	218,667,000	185,428,000	354,497,000	354,465,000	325,904,000
7	Total Utility Plant - Gross	9,170,055,000	9,170,055,000	8,493,543,000	7,951,532,000	7,441,644,000	7,103,448,000	6,801,728,000	6,438,823,000	15,335,429,000	15,897,623,000	15,784,557,000
8	Less: Accum. Provision for Depr. And Amort.	2,263,046,000	2,263,046,000	2,218,635,000	2,184,772,000	2,116,002,000	2,048,708,000	2,038,120,000	1,973,042,000	5,242,805,000	5,742,561,000	5,533,889,000
9	Net Utility Plant	<u>\$6,907,009,000</u>	<u>\$ 6,907,009,000</u>	<u>\$ 6,274,908,000</u>	<u>\$ 5,766,760,000</u>	<u>\$ 5,325,642,000</u>	<u>\$ 5,054,740,000</u>	<u>\$ 4,763,608,000</u>	<u>\$ 4,465,781,000</u>	<u>\$ 10,092,624,000</u>	<u>\$ 10,155,062,000</u>	<u>\$ 10,250,668,000</u>
10												
11	Percentage of construction expenditures											
12	financed internally	69.6%	60.9%	27.6%	100.0%	79.2%	22.5%	103.6%	109.7%	116.0%	104.7%	174.8%
13												
14	CAPITAL STRUCTURE (As of Date Certain):											
15	Long-term Debt (Incl. portion due w/in one yr.)	2,081,863,479	2,081,863,479	1,716,614,620	1,719,306,921	1,763,913,072	2,157,731,532	2,297,123,020	3,850,175,217	3,660,440,303	3,854,147,842	2,529,521,642
16	Preferred Stock (Incl. portion due w/in one yr.)	-	-	-	-	-	-	-	-	-	-	16,616,000
17	Common Equity	2,508,479,717	2,508,479,717	2,297,416,116	2,310,330,965	2,117,544,466	1,986,574,949	1,980,209,844	4,619,687,664	4,525,709,939	4,450,178,749	3,168,423,779

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Comparative Financial Data

Date Certain: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule D-5
Page 2 of 4
Witness Responsible:
F. Messner, J. Yoder, J. Cash, L. Kelso

Line No.	Description	Test Year	Most Recent Calendar Years									
			2019	2018	2017	2016	2015	2014	2013	2012	2011	2010 ⁽¹⁾
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
18	<u>CONDENSED INCOME STATEMENT DATA:</u>											
19	Operating revenues	\$2,857,110,339	2,797,564,682	3,063,365,194	2,883,916,168	2,953,892,102	3,148,740,981	3,376,920,392	4,762,615,000	4,928,196,000	5,431,111,000	5,255,116,000
20	Operating expenses (excluding FIT and SIT)	2,464,628,865	2,396,400,412	2,643,553,295	2,318,176,094	2,445,424,349	2,687,940,099	2,943,421,432	3,969,517,000	4,251,249,000	4,596,407,000	4,210,506,000
21	Federal & state income tax (current)	(16,551,843)	(8,837,310)	60,205,186	11,425,474	182,965,154	89,052,166	58,056,409	92,625,000	100,447,000	96,893,000	11,403,000
22	Deferred federal and state income tax, net	49,772,017	43,794,153	(36,215,399)	147,916,706	(39,169,233)	37,592,390	74,391,392	134,463,000	45,685,000	119,184,000	292,831,000
23	Investment tax credit, net	(312)	(2,840)	(2,578)	(14,260)	(28,694)	(97,544)	(240,792)	(1,418,000)	(1,849,000)	(2,380,000)	(2,928,000)
24	Operating income	<u>359,261,613</u>	<u>366,210,267</u>	<u>395,824,689</u>	<u>406,412,155</u>	<u>364,700,526</u>	<u>334,253,869</u>	<u>301,291,951</u>	<u>567,428,000</u>	<u>532,664,000</u>	<u>621,007,000</u>	<u>743,304,000</u>
25	AFDC (Borrowed + Other)	5,657,470	24,913,311	15,690,880	10,157,829	9,256,097	13,633,651	113,835,73	15,063,000	125,380,000	7,899,000	9,734,000
26	Other income (net)	(5,734,218)	18,826,906	205,910,964	12,929,414	23,791,065	17,446,004	36,501,818	19,637,000	20,478,000	60,414,000	34,363,000
27	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
28	Extraordinary item (exp./inc.)	-	-	-	-	-	-	-	-	-	-	-
29	<u>INCOME AVAILABLE FOR FIXED CHARGES</u>											
30	Interest charges (Excl. ABFUDC)	122,376,317	112,936,218	106,596,862	105,611,911	115,564,334	132,596,978	132,726,050	192,148,000	222,146,000	224,327,000	245,786,000
31	Net income	236,808,548	297,014,266	325,509,804	323,887,487	282,183,353	232,736,547	216,416,076	409,980,000	343,534,000	464,993,000	541,615,000
32	Preferred dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,259,000	\$ 880,000
33	Earnings available for common equity	<u>\$ 236,808,548</u>	<u>\$ 297,014,266</u>	<u>\$ 325,509,804</u>	<u>\$ 323,887,487</u>	<u>\$ 282,183,353</u>	<u>\$ 232,736,547</u>	<u>\$ 216,416,076</u>	<u>\$ 409,980,000</u>	<u>\$ 343,534,000</u>	<u>\$ 463,734,000</u>	<u>\$ 540,735,000</u>
34	AFDC - % of earnings available for common equity	2.39%	8.39%	4.82%	3.14%	3.28%	5.86%	5.24%	3.67%	3.65%	1.70%	1.80%
35												
36	<u>COSTS OF CAPITAL (As of Date Certain):</u>											
37	Embedded cost of long-term debt %	5.22%	5.22%	4.78%	5.02%	5.51%	5.84%	4.84%	4.75%	5.13%	5.54%	5.65%
38	Embedded cost of preferred stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.40%
39												
40	<u>FIXED CHARGE COVERAGE:</u>											
41	Pre-tax interest coverage	3.21	3.94	4.28	5.58	4.69	3.71	3.63	4.31	3.20	4.03	4.43
42	Pre-tax interest coverage (excluding AFDC)	3.16	3.72	4.13	5.48	4.61	3.61	3.54	4.23	3.14	3.99	4.39
43	After-tax interest coverage	2.94	3.63	4.05	4.07	3.44	2.76	2.63	3.13	2.55	3.07	3.20
44	Indenture provision coverage	-	-	-	-	-	-	-	-	-	-	-
45	After-tax fixed charge coverage	2.94	3.63	4.05	4.07	3.44	2.76	2.63	3.13	2.55	3.06	3.19

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Comparative Financial Data

Date Certain: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

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Witness Responsible:
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Line No.	Description	Test Year	Most Recent Calendar Years (Year End)									
			2019	2018	2017	2016	2015	2014	2013	2012	2011	2010 ⁽¹⁾
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
46	<u>STOCK AND BOND RATINGS:</u>											
47	Moody's bond rating	A2	A2	A2	A2	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1
48	S&P bond rating	A-	A-	A-	A-	BBB+	BBB	BBB	BBB	BBB	BBB	BBB
49	Moody's preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	S&P preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51												
52	<u>COMMON STOCK RELATED DATA:</u>											
53	Shares outstanding - Year-end											
54	Shares outstanding - Weighted average (monthly)											
55	Earnings per share - Weighted average											
56	Dividends paid per share											
57	Dividends declared per share											
58	Dividend payout ratio (declared basis)											
59	Market price - High, (low)											
60	1st quarter											
61	2nd quarter											
62	3rd quarter											
63	4th quarter											
64	Book value per share (year-end)											

NOT MEANINGFUL

NOT APPLICABLE

NOT MEANINGFUL

OHIO POWER COMPANY
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
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Line No.	Description	Test Year	Most Recent Calendar Years (Year End)									
			2019	2018	2017	2016	2015	2014	2013	2012	2011	2010 ⁽¹⁾
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
65	<u>RATE OF RETURN MEASURES:</u>											
66	Return on average common equity	9.44%	12.36%	14.13%	14.63%	13.75%	11.73%	6.56%	8.97%	7.65%	12.17%	16.89%
67	Return on average total capital	5.22%	6.21%	7.17%	7.19%	6.68%	5.81%	4.10%	4.79%	4.58%	6.18%	8.79%
68	Return on average net utility plant-in-service	5.20%	5.56%	6.57%	7.33%	7.03%	6.81%	6.53%	7.80%	5.26%	6.09%	7.27%
69	- Total company***											
70												
71												
72	<u>OTHER FINANCIAL AND OPERATING DATA:</u>											
73	Mix of sales (%)											
74	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
75	Gas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
76												
77	Mix of fuel (%)											
78	Electric											
79	Gas											
80												
81												
82	Composite depreciation rates:											
83	Production	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	3.20%	3.30%
84	Transmission	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
85	Distribution	3.10%	3.10%	3.00%	2.80%	2.80%	2.80%	2.70%	2.70%	2.70%	3.70%	3.70%
86	General & Other	4.90%	4.90%	6.30%	6.20%	5.90%	7.20%	7.00%	7.50%	7.30%	8.70%	9.20%

*** If combination company, e.g. gas & electric, also show computation for each operation. Ohio Power is not a combination company, amount shown is electric.

⁽¹⁾ On December 31, 2011, CSPCo merged into OPCo with OPCo being the surviving entity. The OPCo 2010 financial amounts have been re-cast on Schedule D – OPCo Consolidated as if the merger occurred on the first day of 2010. Income statement adjustments were made for consistent presentation between CSPCo's and OPCo's 2010 Schedule D information including the elimination of the following types of transactions between the two companies: (1) Sales of power between CSPCo and OPCo were eliminated and (2) Intercompany electric billings, maintenance services and rentals between CSPCo and OPCo were eliminated. The merger had no impact on prior reported net income, cash flow or financial condition.

SECTION D

RATE OF RETURN

AEP Inc.

Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM

Test Year: Twelve Months Ended November 30, 2020

Date Certain: December 31, 2019

Schedules

D-1B	Rate of return summary consolidated
D-1.1B	Common Equity
D-2B	Embedded cost of short-term debt consolidated
D-3B	Embedded cost of long-term debt consolidated
D-4B	Embedded cost of preferred stock consolidated
D-5B	Comparative Financial Data consolidated

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Rate of Return Summary

Date of Capital Structure: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule D-1B
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Witness Responsible:
F. Messner

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(%) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3B	3,643,980,000	15.567%	3.883%	0.605%
2						
3	Preferred Stock	D-4B	-	0.000%	0.000%	0.000%
4						
5	Common Equity		19,763,802,678	84.433%	10.150%	8.570%
6						
7	Total Capital		23,407,782,678	100.0%		9.174%
8						
9	Accumulated Deferred					
10	Investment Tax Credit			221,502,692		
11						
12	Accumulated Deferred					
13	Income Taxes (Accelerated Amortization)			10,975,667,552		
14						
15	Accumulated Deferred					
16	Income Taxes (Other Property)			149,487,936		

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Common Equity

Date of Capital Structure: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

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Witness Responsible:
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Line No.	Class of Capital	Reference	Common Stock (\$) Amount	Paid-In Capital (\$) Amount	Premium on Capital Stock (\$) Amount	Retained Earnings (\$) Amount	Other Misc. Common Equity (\$) Amount	Intercompany Eliminations (\$) Amount	Total Common Equity (\$) Amount
1	Ohio Power Company		<u>\$ 321,201,454</u>	<u>\$ 838,781,212</u>	<u>\$ -</u>	<u>\$ 1,348,456,214</u>	<u>\$ 40,836</u>		<u>\$ 2,508,479,717</u>
2									
3	Parent		<u>\$ 3,343,428,598</u>	<u>\$ 582,155,036</u>	<u>\$ 5,917,044,353</u>	<u>\$ 9,916,010,630</u>	<u>\$ 5,164,062</u>		<u>\$ 19,763,802,678</u>
4									
5	Total Parent Consolidated		<u>\$ 3,343,428,598</u>	<u>\$ 618,600,641</u>	<u>\$ 5,917,044,353</u>	<u>\$ 9,900,830,796</u>	<u>\$ (147,714,280)</u>		<u>\$ 19,632,190,108</u>

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded Cost of Short-Term Debt

Date of Short-Term Debt: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised
Work Paper Reference No(s):

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Witness Responsible:
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Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
1	AEP, Inc.	\$ 2,110,019,000	2.10%	\$ 44,361,626

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded cost of Long-Term Debt

Date of Long-Term Debt: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised ___
Work Paper Reference No(s):

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[illegible]

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Embedded Cost of Preferred Stock

Date of Preferred Stock: December 31, 2019
Type of Filing: X Original ___ Updated ___ Revised ___
Work Paper Reference No(s):

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Witness Responsible:
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	(1)	(2)	(3)	(4)	(5)
Line	Description	Dividend	Principal	Cost of	Annualized
No.		Rate	Outstanding	Reacquired Shares	Cost
		%	\$	\$	(C2 X C3)
					\$

Total

Embedded Cost of
Preferred Stock (G/F)

If adjustments are made for sinking fund provisions show calculations.
Net Proceeds should reflect amount outstanding.

AEP Inc. has no preferred stock

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Comparative Financial Data

Date Certain: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

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Witness Responsible:
F. Messner, J. Yoder, L. Kelso

Line No.	Description	Most Recent Calendar Years (Year End)									
		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	<u>PLANT DATA (Electric-As of Date Certain):</u>										
2	Production	22,762,427,000	21,699,860,000	20,760,488,000	23,187,036,000	25,559,825,000	25,727,465,000	25,073,561,000	26,278,277,000	24,938,454,000	24,352,077,000
3	Transmission	24,808,624,000	21,531,015,000	18,972,455,000	16,696,652,000	14,247,918,000	12,433,357,000	10,893,078,000	9,847,011,000	9,048,195,000	8,576,125,000
4	Distribution	22,443,352,000	21,195,378,000	19,868,527,000	18,900,769,000	18,046,888,000	17,156,595,000	16,376,815,000	15,564,949,000	14,783,328,000	14,207,534,000
5	General & Other	4,811,564,000	4,265,112,000	3,706,400,000	3,458,989,000	3,722,738,000	5,769,587,000	5,470,724,000	3,944,626,000	3,779,687,000	3,845,041,000
6	Construction Work in Progress	4,319,758,000	4,393,876,000	4,120,664,000	3,266,403,000	3,903,943,000	3,218,482,000	2,470,588,000	1,818,781,000	3,120,700,000	2,758,489,000
7	Total Utility Plant - Gross	79,145,725,000	73,085,241,000	67,428,534,000	65,509,849,000	65,481,312,000	64,305,486,000	60,284,766,000	57,453,644,000	55,670,364,000	53,739,266,000
8	Less: Accum. Provision for Depr. And Amort.	19,007,598,000	17,986,107,000	17,167,004,000	18,114,272,000	19,348,158,000	20,188,079,000	19,287,797,000	18,690,895,000	18,699,469,000	18,065,512,000
9	Net Utility Plant	<u>\$ 60,138,127,000</u>	<u>\$ 55,099,134,000</u>	<u>\$ 50,261,530,000</u>	<u>\$ 47,395,577,000</u>	<u>\$ 46,133,154,000</u>	<u>\$ 44,117,407,000</u>	<u>\$40,996,969,000</u>	<u>\$ 38,762,749,000</u>	<u>\$ 36,970,895,000</u>	<u>\$ 35,673,754,000</u>
10											
11	Percentage of construction expenditures										
12	financed internally	48.6%	46.9%	63.7%	27.2%	83.5%	81.7%	80.7%	90.3%	131.5%	121.7%
13											
14	<u>CAPITAL STRUCTURE (As of Date Certain):</u>										
15	Long-term Debt (Incl. portion due w/in one yr.)	26,725,530,958	23,346,653,866	21,173,351,251	20,391,156,738	19,572,713,486	18,684,019,794	18,377,123,872	17,757,254,651	16,515,958,802	16,811,087,486
16	Preferred Stock (Incl. portion due w/in one yr.)	-	-	-	-	-	-	-	-	-	60,000,000
17	Common Equity	19,951,419,623	19,028,364,723	18,286,998,359	17,391,787,068	17,891,674,427	16,820,253,930	16,003,463,847	15,237,158,685	14,664,230,133	13,621,790,634

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
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Line No.	Description	Most Recent Calendar Years									
		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
18	<u>CONDENSED INCOME STATEMENT DATA:</u>										
19	Operating revenues	15,561,482,690	16,195,655,762	15,424,932,985	16,380,116,016	16,453,140,891	16,378,608,900	15,357,147,724	14,945,225,303	15,116,261,038	14,426,909,701
20	Operating expenses (excluding FIT and SIT)	12,969,332,637	13,512,894,597	11,900,050,530	15,173,035,230	13,119,581,870	13,251,246,290	12,503,037,629	12,288,202,046	12,333,639,403	11,762,525,511
21	Federal & state income tax (current)	(3,004,134)	(877,844)	11,917,406	(41,187,077)	121,198,769	36,506,288	(16,101,989)	(17,861,503)	57,669,637	(154,379,988)
22	Deferred federal and state income tax, net	(17,836,830)	104,330,176	901,533,063	(50,006,077)	808,842,312	877,919,609	708,530,599	636,348,422	775,452,365	809,334,156
23	Investment tax credit, net	7,925,712	11,840,003	56,206,521	17,501,559	(10,392,121)	(11,854,544)	(8,784,258)	(14,481,432)	(14,738,343)	(11,706,780)
24	Operating income	<u>2,605,065,305</u>	<u>2,567,468,830</u>	<u>2,555,225,465</u>	<u>1,280,772,381</u>	<u>2,413,910,060</u>	<u>2,224,791,257</u>	<u>2,170,465,743</u>	<u>2,053,017,770</u>	<u>1,964,237,976</u>	<u>2,021,136,802</u>
25	AFDC (Borrowed + Other)	257,120,429	206,138,278	142,311,839	164,985,185	193,219,807	147,436,604	112,511,962	161,785,172	160,835,836	129,782,446
26	Other income (net)	220,096,067	208,160,888	158,600,512	96,528,336	91,464,094	126,565,135	142,898,114	101,285,670	443,314,800	115,500,974
27	Discontinued Operations	-	-	-	(2,484,020)	283,677,919	47,462,190	-	-	-	-
28	Extraordinary item (exp./inc.)	-	-	-	-	-	-	-	-	373,092,928	-
29	<u>INCOME AVAILABLE FOR FIXED CHARGES</u>										
30	Interest charges (Excl. ABFUDC)	1,161,210,773	1,058,005,561	943,563,788	928,928,255	935,197,283	912,501,530	945,414,637	1,057,297,709	995,686,106	1,052,133,869
31	Net income	1,921,071,027	1,923,762,435	1,912,574,028	610,873,628	2,047,074,597	1,633,753,656	1,480,461,182	1,258,790,903	1,945,795,434	1,214,286,353
32	Preferred dividends	-	-	-	-	-	-	-	-	5,255,753	2,887,204
33	Earnings available for common equity	<u>\$ 1,921,071,027</u>	<u>\$ 1,923,762,435</u>	<u>\$ 1,912,574,028</u>	<u>\$ 610,873,628</u>	<u>\$ 2,047,074,597</u>	<u>\$ 1,633,753,656</u>	<u>\$ 1,480,461,182</u>	<u>\$ 1,258,790,903</u>	<u>\$ 1,940,539,681</u>	<u>\$ 1,211,399,149</u>
34	AFDC - % of earnings available for common equity	13.38%	10.72%	7.44%	27.01%	9.44%	9.02%	7.60%	12.85%	8.29%	10.71%
35											
36	<u>COSTS OF CAPITAL:</u>										
37	Embedded cost of long-term debt %	3.88%	4.23%	4.40%	4.45%	4.49%	4.64%	4.85%	5.21%	5.31%	5.65%
38	Embedded cost of preferred stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.40%
39											
40	<u>FIXED CHARGE COVERAGE:</u>										
41	Pre-tax interest coverage	2.64	2.93	4.05	1.58	3.87	3.73	3.29	2.76	3.40	2.77
42	Pre-tax interest coverage (excluding AFDC)	2.42	2.73	3.90	1.40	3.66	3.57	3.17	2.61	3.24	2.64
43	After-tax interest coverage	2.65	2.82	3.03	1.66	2.89	2.74	2.57	2.19	2.58	2.15
44	Indenture provision coverage	-	-	-	-	-	-	-	-	-	-
45	After-tax fixed charge coverage	2.65	2.82	3.03	1.66	2.89	2.74	2.57	2.19	2.57	2.15

American Electric Power Co., Inc.
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Line No.	Description	Most Recent Calendar Years (Year End)									
		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
46	<u>STOCK AND BOND RATINGS:</u>										
47	Moody's bond rating	Baa1	Baa1	Baa1	Baa1	Baa1	Baa1	Baa2	Baa2	Baa2	Baa2
48	S&P bond rating	BBB+	BBB+	BBB+	BBB	BBB-	BBB-	BBB-	BBB	BBB	BBB
49	Moody's preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	S&P preferred stock rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51											
52	<u>COMMON STOCK RELATED DATA:</u>										
53	Shares outstanding - Year-end	494,169,471	493,245,876	492,005,618	491,711,928	491,052,581	489,402,567	487,777,372	485,668,370	483,422,868	480,807,156
54	Shares outstanding - Weighted average (monthly)										
55	Earnings per share - Weighted average	\$3.82	\$3.90	\$3.89	\$1.24	\$4.17	\$3.34	\$3.04	\$2.60	\$4.02	\$2.53
56	Dividends paid per share	\$2.71	\$2.53	\$2.39	\$2.27	\$2.15	\$2.03	\$1.95	\$1.88	\$1.85	\$1.71
57	Dividends declared per share	\$2.71	\$2.53	\$2.39	\$2.27	\$2.15	\$2.03	\$1.95	\$1.88	\$1.85	\$1.71
58	Dividend payout ratio (declared basis)	71%	65%	61%	183%	52%	61%	64%	72%	46%	68%
59	Market price - High, (low)										
60	1st quarter	86.10/72.26	73.42/63.32	68.25/61.82	66.49/56.75	56.38/54.66	50.95/45.80	48.68/42.92	41.98/37.46	36.92/33.47	35.65/33.57
61	2nd quarter	91.99/82.15	70.98/62.71	72.97/66.5	70.1/61.42	58.35/52.32	55.94/49.99	51.60/42.86	40.46/36.97	38.99/34.37	34.71/30.80
62	3rd quarter	94.89/87.04	73.74/68.13	74.59/68.11	71.32/63.56	59.18/52.29	55.91/49.06	47.59/41.83	44.84/39.62	38.98/33.09	36.74/33.98
63	4th quarter	96.22/88.17	81.05/69.31	78.07/69.55	65.25/57.89	59.52/53.30	63.22/51.97	48.40/43.01	45.41/40.56	41.71/35.85	37.94/34.92
64	Book value per share (year-end)	\$ 39.73	\$ 38.58	\$ 37.17	\$ 35.38	\$ 36.44	\$ 34.37	\$ 32.98	\$ 31.35	\$ 30.36	\$ 28.32

American Electric Power Co., Inc.
Case No. 20-585-EL-AIR, Case No. 20-586-EL-ATA, and Case No. 20-587-EL-AAM
Comparative Financial Data

Date Certain: December 31, 2019
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule D-5
Page 4 of 4
Witness Responsible:
F. Messner, J. Yoder, L. Kelso

Line No.	Description	Most Recent Calendar Years (Year End)									
		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
65	<u>RATE OF RETURN MEASURES:</u>										
66	Return on average common equity	9.86%	10.31%	10.72%	3.46%	11.79%	9.95%	9.48%	8.42%	13.72%	9.05%
67	Return on average total capital	4.54%	4.80%	4.89%	2.72%	5.40%	4.83%	4.77%	4.77%	6.34%	7.41%
68	Return on average net utility plant-in-service	4.52%	4.87%	5.23%	2.74%	5.35%	5.23%	5.44%	5.42%	5.41%	5.77%
69	- Total company***										
70											
71											
72	<u>OTHER FINANCIAL AND OPERATING DATA:</u>										
73	Mix of sales (%)										
74	Electric	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
75	Gas	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
76											
77	Mix of fuel (%)										
78	Electric										
79	Gas										
80											
81											
82	Composite depreciation rates:										
83	Production	2.5-21.2%	2.4-22.3%	2.3-5.1%	2.1-17.2%	0.4-3.4%	1.7-3.5%	1.7-3.7%	1.7-3.8%	1.6-3.8%	1.6-5.1%
84	Transmission	1.8-2.6%	1.6-2.7%	0.2-2.7%	1.5-2.7%	1.4-2.7%	1.4-2.7%	1.1-2.7%	1.2-2.8%	1.3-2.7%	1.4-3.0%
85	Distribution	2.7-3.7%	2.3-3.6%	2.3-3.7%	1.3-3.7%	2.5-3.7%	2.4-3.7%	2.3-3.8%	2.4-3.9%	2.4-4.0%	2.4-3.9%
86	General & Other	2.6-17.6%	2.3-16.3%	2.3-12.1%	3.1-9.1%	2.7-11.8%	2.1-17.1%	2.0-7.9%	1.8-9.6%	1.7-9.3%	3.0-12.5%

*** If combination company, e.g. gas & electric, also show computation for each operation. Ohio Power is not a combination company, amount shown is electric.

OHIO POWER COMPANY filed a request for waiver of this standard filing requirement

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Case No(s). 20-0585-EL-AIR, 20-0586-EL-ATA, 20-0587-EL-AAM

Summary: Application - Application continued. (Part 2 of 16) electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company