

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.)	

TWO-MONTH UPDATE

FILING TABLE OF CONTENTS

SCHEDULES A-C, E-4, E-4.1

OHIO POWER COMPANY

Filed: July 31st, 2020

**Ohio Power Company (“AEP Ohio”)
Case No. 20-585-EL-AIR, *et al.*
Two-Month Update Filing Table of Contents**

Schedules A-C

Variance Analysis
Table of Contents of Filing
Schedules A-C

Schedules E

E-4 Class and schedule revenue summary
E-4.1 Annualized test year revenues at proposed rates vs. most current rates

Table of Contents: Schedules A and B

Schedule A Table of Contents

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

Schedule B Table of Contents

- B-1 Jurisdictional rate base summary
- B-2 Plant in service summary by major property groupings
 - B-2.1 Plant in service by accounts and subaccounts
 - B-2.2 Adjustments to plant in service
 - B-2.3 Gross additions, retirements and transfers
 - B-2.4 Leased property
 - B-2.5 Property excluded from rate base
- B-3 Reserve for accumulated depreciation
 - B-3.1 Adjustments to the reserve for accumulated depreciation
 - B-3.2 Depreciation accrual rates and jurisdictional reserve balances by accounts
 - B-3.3 Depreciation reserve, accruals, retirements, and transfers
 - B-3.4 Depreciation reserve and expense for lease property
- B-4 Construction work in progress
 - B-4.1 Construction work in progress – percent complete (time)
 - B-4.2 Construction work in progress – percent complete (dollars)
- B-5 Allowance for working capital
 - B-5.1 Miscellaneous working capital items
- B-6 Other rate base items summary
 - B-6.1 Adjustments to other rate base items
 - B-6.2 Contributions in aid of construction by accounts and subaccounts
- B-7 Jurisdictional allocation factors
 - B-7.1 Jurisdictional allocation statistics
 - B-7.2 Explanation of changes in allocation procedures
- B-8 Generation data
- B-9 Mirrored CWIP allowances

Table of Contents: Schedules C and E

Schedule C Table of Contents

- C-1 Jurisdictional pro forma income statement
- C-2 Adjusted test year operating income
 - C-2.1 Operating revenues and expenses by accounts - jurisdictional allocation
- C-3 Summary of jurisdictional adjustments to test year operating income
 - C-3.1-24 Detailed adjustments
- C-4 Adjusted jurisdictional federal income taxes
 - C-4.1 Development of jurisdictional federal income taxes before adjustments
- C-5 Social and service club dues
- C-6 Charitable contributions
- C-7 Customer service and information, 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 classification/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

Schedule E Table of Contents

- E-4 Class and schedule revenue summary
 - E-4.1 Annualized test year revenues at proposed rates vs. most current rates

OHIO POWER COMPANY
Case No 20-585-EL-AIR
Variance Analysis
For the Twelve Months Ended November 30, 2020
(\$000)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised

Page 1 of 2
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.L. Fischer
J.J. Multer

Based on the criteria that a reportable variance between the 1 & 11 and the 4 & 8 filing is one that fluctuates by 10% or more from period to period and is at least 5% of the average earnings available for common stock, the following items require explanation.

The material variance in Current and Deferred Federal Income Tax is primarily the result of a shift between current and deferred taxes. A shift between current and deferred taxes results from changes in Schedule M adjustments of a timing nature, such as changes in regulatory assets/liabilities. In total (current + deferred), the change in Federal Income Tax is not material and was the result of changes in pre-tax net operating income.

OHIO POWER COMPANY
Case No 20-585-EL-AIR
Variance Analysis
For the Twelve Months Ended November 30, 2020
(\$000)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised

Page 2 of 2
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.L. Fischer
J.J. Multer

Line Number (A)	Element of Operating Income (B)	Base Period 1 + 11 (C)	Update Period 4 + 8 (D)	Variance > 10% of Base Period (E)	Variance > 5% Average Earnings for Common (F)	*
1	Sales of Electricity	615,707	610,740	-	(4,967)	
2						
3	Other Operating Revenues	48,083	48,549	-	-	
4						
5	Operating & Maintenance:					
6	Distribution	162,132	167,478	-	5,345	
7	Customer Accounts	76,482	74,100	-	-	
8	Customer Service, Information & Sales	52,723	51,861	-	-	
9	Administrative & General	75,571	75,754	-	-	
10	Depreciation Expense	187,685	188,483	-	-	
11	Taxes Other Than FIT	219,263	216,879	-	-	
12	Federal Income Tax - Current	(66,227)	(86,067)	(19,840)	(19,840)	
13	Federal Income Tax - Deferred	25,394	39,939	14,545	14,545	
14	Investment Tax Credit - Net	(3)	(3)	-	-	

* Earnings for Common: Pre Tax Book Income Before Income Tax Less Total Income Tax Expense**

Base Period =	89,934
Update Period =	94,529
Average	92,232
5% of Average	4,612

** Source: WP C-4.1b, Distribution Total Per Books, Pre-Tax Book Income Before State and Federal Income Tax
Less: WP C-4.1a Total Income Tax Expense, Distribution Per Books Adjusted

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: 4 MOS Actual & 8 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:
J.L. Fischer

Line No.	Description	Supporting Schedule Reference	Jurisdiction Proposed Test Year
(A)	(B)	(C)	(D)
1	Rate Base as of Date Certain	B-1	\$3,103,733
2	Current Operating Income	C-1	(\$66,409)
3	Earned Rate of Return (Line 2/Line 1)		-2.14%
4	Requested Rate of Return	D-1	7.90%
5	Required Operating Income (Line 1 x Line 4)		245,195
6	Operating Income Deficiency (Line 5 - Line 2)		311,604
7	Gross Revenue Conversion Factor	A-2	1.288
8	Revenue Deficiency (Line 6 x Line 7)		401,265
9	Revenue Increase Requested Before Mirror Revenue Offset	C-1	\$ 392,461
10	Adjusted Operating Revenues	C-1	\$ 659,288
11	Revenue Requirements (Line 9 + 10)		\$ 1,051,749
12	Less: TY Revenue Impact of Change in Riders		
	Increase in ESRR Basing Point/Reduction in ESRR Rate		24,106
	Increase in DIR Basing Point/Reduction in DIR Rate		272,098
	Elimination of EE/PDR		110,852
	Shift of EE/PDR IRP Credits to EDR/Increase in EDR Rate		(15,546)
	Reduction of Tax Savings Credit Rider		(34,588)
13	Net Increase (Line 9 - Line 12)		35,538

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

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule C-2.1, WP C-2.1a/u, WP A-2a/u, WP A-2b/u

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	0.428%	
5	Commercial Activities Tax	0.260% [A]	
6	PUCO Annual Assessment	0.134%	
7	OCC Annual Assessment	0.022%	0.843%
8			
9	Income Before Income Tax (Line 1- Line 7)		99.157%
10			
11	Less: State and Municipal Income Tax (0.8657% x 99.157%)		0.858%
12			
13	Income Before Federal Income Tax (Line 9- Line 11)		98.298%
14			
15	Less: Federal Income Tax (21% x 98.298141%)		20.643%
16			
17	Operating Income Percentage (Line 13- Line 15)		77.656%
18			
19	Gross Revenue Conversion Factor (100% / 77.655541%)		128.774%

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: 4 MOS Actual & 8 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: December 31, 2019

Schedules

B-1	Jurisdictional rate base summary
B-2	Plant in service summary by major property groupings
B-2.1	Plant in service by accounts and subaccounts
B-2.2	Adjustments to plant in service
B-2.3	Gross additions, retirements and transfers
B-2.4	Leased property
B-2.5	Property excluded from rate base
B-3	Reserve for accumulated depreciation
B-3.1	Adjustments to the reserve for accumulated depreciation
B-3.2	Depreciation accrual rates and jurisdictional reserve balances by accounts
B-3.3	Depreciation reserve accruals, retirements, and transfers
B-3.4	Depreciation reserve and expense for leased property
B-4.1	Construction work in progress
B-4.2	Construction work in progress - percent complete (time)
B-5	Construction work in progress - percent complete (dollars)
B-5.1	Allowance for working capital
B-5.2	Miscellaneous working capital items
B-6	Other rate base items summary
B-6.1	Adjustments to other rate base items
B-6.2	Contributions in aid of construction by accounts and subaccounts
B-7	Jurisdictional allocation factors
B-7.1	Jurisdictional allocation statistics
B-7.2	Explanation of changes in allocation procedures
B-8	Generation data
B-8.1	Generation reserve margin
B-8.2	Reserve capacity discussion

B-8	Water data
B-8	Steam Heating Data
B-8	Gas data
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: 4 MOS Actual & 8 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:
J.L. Fischer

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	13,794
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>\$ 3,103,733</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: 4 MOS Actual & 8 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
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
 WP B-2.1a & b/u

Schedule B-2.1
Page 1 of 5
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.1a & b/u

Schedule B-2.1
Page 2 of 5
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated ___ Revised
Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b/u, Schedule B-2.2

Schedule B-2.1
Page 3 of 5
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b/u, Schedule B-2.2

Schedule B-2.1
Page 4 of 5
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3, WP B-2.1a & b/u

Schedule B-2.1
Page 5 of 5
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
 WP B-2.2 & B-3.1 a thru s/u

Schedule B-2.2
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge/u

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)	(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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge/u

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	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru e Merge/u

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP/u

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			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	\$ 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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP/u

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c CSP/u

Schedule B-2.3 CSP
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	\$ 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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP/u

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			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	\$ 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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP/u

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-2.3a thru c OP/u

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	Other Accts. Involved	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
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: 4 MOS Actual & 8 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

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: 4 MOS Actual & 8 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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge/u

Schedule B-3 Merge
Page 1 of 4
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge/u, Schedule B-3.1

Schedule B-3 Merge
Page 2 of 4
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ___Original ►Updated___Revised

Work Paper Reference No(s):

Schedule B-2.1, WP B-3a & b Merge/u, Schedule B-3.1

Schedule B-3 Merge

Page 3 of 4

Witness Responsible:

J.M. Yoder

J.L. Fischer

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)	(H)	(I)
(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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.1, WP B-3a & b Merge/u

Schedule B-3 Merge
Page 4 of 4
Witness Responsible:
J.M. Yoder
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_D, WP B-3a thru d CSP/u

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

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
Schedule B-2.3_G, WP B-3a thru d CSP/u

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

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_I, WP B-3a thru d CSP/u

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

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)	(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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_D, WP B-3a thru d OP/u

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

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_G, WP B-3a thru d OP/u

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

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)	(H)	(I)
(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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule B-2.3_I, WP B-3a thru d OP/u

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

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)	(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: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ___Original ►Updated___Revised

Work Paper Reference No(s):

WP B-2.2 & B-3.1 a thru s/u

Schedule B-3.1

Page 1 of 1

Witness Responsible:

J.M. Yoder

J.L. Fischer

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: 4 MOS Actual & 8 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/u

Schedule B-3.2
Page 1 of 3
Witness Responsible:
J.M. Yoder
J.L. Fischer
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: 4 MOS Actual & 8 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/u

Schedule B-3.2
Page 2 of 3
Witness Responsible:
J.M. Yoder
J.L. Fischer
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: 4 MOS Actual & 8 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
J.L. Fischer
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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge/u

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge/u

Schedule B-3.3 Merge
Page 2 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru g Merge/u

Schedule B-3.3 Merge
Page 3 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP/u

Schedule B-3.3 CSP
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	\$ (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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP/u

Schedule B-3.3 CSP
Page 2 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated ___ Revised
Work Paper Reference No(s):
WP B-3.3a thru c CSP/u

Schedule B-3.3 CSP
Page 3 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-3.3a thru c OP/u

Schedule B-3.3 OP
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	\$ 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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s):
WP B-3.3a thru c OP/u

Schedule B-3.3 OP
Page 2 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated ___ Revised
Work Paper Reference No(s):
WP B-3.3a thru c OP/u

Schedule B-3.3 OP
Page 3 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	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):

Schedule B-3.4
Page 1 of 1
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 - REPROMAX 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: 4 MOS Actual & 8 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: 4 MOS Actual & 8 MOS 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: 4 MOS Actual & 8 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			Construction Dollars Trended**	Project Expenditures As of Date Certain*		Construction Dollars Trended**	Date Certain % Completion	
		Construction Dollars	AFUDC	Total		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: 4 MOS Actual & 9 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
J.L. Fischer

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	4,724	58.17% [c]	2,748
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	720	0.00% [c]	0
13						
14	Prepayments	13 month average balance	B-5.1	11,595	95.26% [c]	11,046
15						
16	Total Working Capital			<u>\$ 17,040</u>		<u>\$ 13,794</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: 4 MOS Actual & 9 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP B-5.1a/u, WP B-5.1b/u, Supplemental Schedule C-13

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

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	Cash Working Capital:						
2	Revenue Lag	None requested					
3	Total	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>
4							
5	Expense Lag	None requested					
6	Total	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>
7							
8	Working Capital - Non Cash:						
9							
10	Plant Materials & Operating Supplies:						
11	Transmission	20,775	0.00% [a]	0	22,200	0.00% [a]	0
12	Distribution	28,890	100.00% [b]	28,890	30,061	100.00% [b]	30,061
13	Other	0	0.00% [c]	0	0	0.00% [c]	0
14	Total Plant M&S	<u>49,666</u>		<u>28,890</u>	<u>52,261</u>		<u>30,061</u>
15	Less:						
16	M & S Held for Construction, Additions, and Extensions [Line 18 x 90.49%]	44,942		26,142	47,290		27,201
17							
18	M&S Held for Normal Operations	4,724	58.17% [c]	2,748	4,971	57.52% [c]	2,859
19	Line 18 - Line 21						
20							
21	PIP Uncollectibles Balance	0	100.00% [b]	0	0	100.00% [b]	0
22	(By Account)						
23							
24							
25	Other (Specify & List)						
26	Uncollectibles Balance	720	0.00% [c]	0	603	0.00% [c]	0
27							
28	Prepayments						
29	Transmission	550	0.00% [a]	0	363	0.00% [a]	0
30	Distribution	11,046	100.00% [b]	11,046	6,908	100.00% [b]	6,908
31	Total Plant Prepayments	<u>11,595</u>		<u>11,046</u>	<u>7,270</u>		<u>6,908</u>
32							
33	Total Non-Cash Working Capital	<u>\$ 17,040</u>		<u>\$ 13,794</u>	<u>\$ 12,844</u>		<u>\$ 9,767</u>

[a] Allocation is NONDIST
[b] Allocation is DIRECT
[c] Allocation is ALLDIST

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

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐Original ☒Updated ☐Revised
Work Paper Reference No(s):
WP B-6a thru d/u, WP B-6e/u

Schedule B-6
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.J. Multer
J.L. Fischer

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	0	71,055
19	281	Accel Amort Prop	0	0.00% [a]	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: 4 MOS Actual & 8 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: 4 MOS Actual & 8 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 March 31, 2020

Data: 4 MOS Actual & 8 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
J.L. Fischer

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	73.8822%	[A]
5	404	Amortization - General Plant	AMORT1	92.0136%	[A]
6	404	Amortization - Intangible Plant	AMORT2	88.6544%	[A]
7	408.1	Franchise Tax	OTHTAX1	100.0000%	[A]
8	408.1	Commercial Activity Taxes	OTHTAX2	100.0000%	[A]
9	408.1	Payroll Taxes	OTHTAX3	99.9938%	[A]
10	408.1	Property Taxes	OTHTAX4	70.1528%	[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	98.8158%	[A]
15	454.1	Rent from Electric Property - Assoc.	OTHREV2	64.3308%	[A]
16	454.2	Rent from Electric Property - Non Assoc.	OTHREV3	3.0801%	[A]
17	454.4	Rent from Electric Property - ABD	OTHREV4	25.0144%	[A]
18	454.5	Rent from Electric Property - Pole Attach.	OTHREV5	98.5026%	[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	84.3401%	[A]
22	4560041	4560041 Misc Rev - NonAffiliated	OTHREV9	0.0234%	[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 March 31, 2020.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Factors
Rate Base and Operating Income
As of March 31, 2020

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):

Schedule B-7
Page 2 of 2
Witness Responsible:
J.L. Fischer

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	83.5416%	[A]
56	921	921 Office Supplies and Expenses	A&G2	94.4755%	[A]
57	922	922 Administrative Expenses Transferred-Cr.	A&G3	99.5660%	[A]
58	923.00xx	923.00xx Outside Svcs	A&G4	99.7453%	[A]
59	923.0001	9230001 Outside Svcs Empl - Nonassoc	A&G5	82.4387%	[A]
60	923.0003	9230003 AEPSC Billed to Client Co	A&G6	53.6289%	[A]
61	924	924 Property Insurance	A&G7	75.6487%	[A]
62	925	925 Injuries and Damages	A&G8	96.0494%	[A]
63	926 all other	Other Employee Benefits	A&G9	99.6242%	[A]
64	926.0036, 51, 52, 55, 58	Employee Benefits	A&G10	99.7824%	[A]
65	926.0003, 37, 42, 62	Pension Plan	A&G11	104.8818%	[A]
66	926.0050	Pension Plan Fringe Loading Offset	A&G12	99.7665%	[A]
67	926.0021, 43	OPEB	A&G13	85.7687%	[A]
68	926.0053	OPEB Fringe Loading Offset	A&G14	99.7914%	[A]
69	926.0060	Amort-Post Retirement Benefit	A&G15	86.8305%	[A]
70	928	928 Regulatory Commission Expenses	A&G16	94.2129%	[A]
71	930.1000	9301000 General Advertising Expenses	A&G17	99.9534%	[A]
72	930.2 all other	9302000 Miscellaneous General Expenses	A&G18	84.4474%	[A]
73	930.2007	9302007 Associated Business Development Expenses	A&G19	83.8697%	[A]
74	931	931 Rents	A&G20	91.4309%	[A]
75	935	935 Maintenance of General Plant	A&G21	91.8414%	[A]

[A] Based upon the relationship reflected in the Functional books and records for the twelve months ended March 31, 2020.

OHIO POWER COMPANY
Case No. 20-585-EL-AIR
Jurisdictional Allocation Statistics
As of March 31, 2020

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP B-7.1a - e/u, WP B-2.1b/u

Schedule B-7.1
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.L. Fischer

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	165,311,465	-	165,311,465	165,311,465	100.0000%
5	DEPR2 Depreciation - General Plant	7,714,812	-	7,714,812	5,699,875	73.8822%
6	DEPRDIR Depreciation - gridSMART Over/Under	(1,476,144)	-	(1,476,144)	(1,476,144)	100.0000%
7	DEPRGSMT Depreciation - DIR	(13,880,021)	-	(13,880,021)	(13,880,021)	100.0000%
8	AMORT1 Amortization - General Plant	661,323	-	661,323	608,507	92.0136%
9	AMORT2 Amortization - Intangible Plant	26,548,218	-	26,548,218	23,536,171	88.6544%
10	OTHTAX1 Franchise Tax	3,100	-	3,100	3,100	100.0000%
11	OTHTAX2 Commercial Activity Taxes	1,805,400	-	1,805,400	1,805,400	100.0000%
12	OTHTAX3 Payroll Taxes	6,521,927	-	6,521,927	6,521,524	99.9938%
13	OTHTAX4 Property Taxes	74,606,242	-	74,606,242	52,338,378	70.1528%
14	OTHTAX5 Regulatory Fees	747,498	-	747,498	747,498	100.0000%
15	OTHTAX6 Miscellaneous Taxes	15	-	15	15	100.0000%
16	OTHTAX7 Revenue-kwhr Taxes	36,944,512	-	36,944,512	36,944,512	100.0000%
17	OTHREV1 Misc. Service Revenues	10,171,618	-	10,171,618	10,051,161	98.8158%
18	OTHREV2 Rent from Electric Property - Assoc.	20,874,263	-	20,874,263	13,428,581	64.3308%
19	OTHREV3 Rent from Electric Property - Non Assoc.	1,230,819	-	1,230,819	37,911	3.0801%
20	OTHREV4 Rent from Electric Property - ABD	1,082,867	-	1,082,867	270,873	25.0144%
21	OTHREV5 Rent from Electric Property - Pole Attach.	19,496,396	-	19,496,396	19,204,454	98.5026%
22	OTHREV6 4560001+4560012 Other Electric Rev - Distribution	882,076	-	882,076	882,075.7	100.0000%
23	OTHREV7 4560007 Other Electric Rev - DSM Program	157,316	-	157,316	157,316.0	100.0000%
24	OTHREV8 4560015 Other Electric Rev - ABD	3,911,998	-	3,911,998	3,299,382.4	84.3401%
25	OTHREV9 4560041 Misc Rev - NonAffiliated	4,164,325	-	4,164,325	976.3	0.0234%
26	OTHREV10 4561027 PJM Tranms Dist/Meter - NonAff	1,373,790	-	1,373,790	1,373,790.0	100.0000%
27	A&G1 920 Administrative and General Salaries	35,919,573	-	35,919,573	30,007,781	83.5416%
28	A&G2 921 Office Supplies and Expenses	4,402,641	-	4,402,641	4,159,415	94.4755%
29	A&G3 922 Administrative Expenses Transferred-Cr.	(8,872,589)	-	(8,872,589)	(8,834,082)	99.5660%
30	A&G4 923.00xx Outside Svcs	17,033	-	17,033	16,989	99.7453%
31	A&G5 9230001 Outside Svcs Empl - Nonassoc	8,519,231	-	8,519,231	7,023,141	82.4387%
32	A&G6 9230003 AEPSC Billed to Client Co	797,846	-	797,846	427,875	53.6289%
33	A&G7 924 Property Insurance	2,296,568	-	2,296,568	1,737,324	75.6487%
34	A&G8 925 Injuries and Damages	5,601,146	-	5,601,146	5,379,869	96.0494%
35	A&G9 926 all other Other Employee Benefits	28,115,250	-	28,115,250	28,009,592	99.6242%
36	A&G10 926.0036, 51, 52, 55, 58 Employee Benefits	(13,867,785)	-	(13,867,785)	(13,837,609)	99.7824%
37	A&G11 926.0003, 37, 42, 62 Pension Plan	4,058,776	-	4,058,776	4,256,919	104.8818%
38	A&G12 926.0050 Pension Plan Fringe Loading Offset	(4,078,588)	-	(4,078,588)	(4,069,062)	99.7665%
39	A&G13 926.0021, 43 OPEB	(9,619,101)	-	(9,619,101)	(8,250,180)	85.7687%
40	A&G14 926.0053 OPEB Fringe Loading Offset	(849,466)	-	(849,466)	(847,694)	99.7914%
41	A&G15 926.0060 Amort Post Retirement Benefit	1,032,204	-	1,032,204	896,267	86.8305%
42	A&G16 928 Regulatory Commission Expenses	1,536,096	-	1,536,096	1,447,201	94.2129%
43	A&G17 9301000 General Advertising Expenses	4,485,928	-	4,485,928	4,483,839	99.9534%
44	A&G18 9302000 Miscellaneous General Expenses	2,142,003	-	2,142,003	1,808,865	84.4474%
45	A&G19 9302007 Associated Business Development Expense:	2,082,879	-	2,082,879	1,746,903	83.8697%
46	A&G20 931 Rents	1,283,729	-	1,283,729	1,173,725	91.4309%
47	A&G21 935 Maintenance of General Plant	15,643,471	-	15,643,471	14,367,188	91.8414%

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

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s):

Schedule B-7.2
Page 1 of 1
Witness Responsible:
J.L. Fischer

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

Refer to the direct testimony of J. L. Fischer for discussion of jurisdictional allocation factors.

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

Data: 4 MOS Actual & 8 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: 4 MOS Actual & 8 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: December 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: 4 MOS Actual & 8 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:
J.L. Fischer

Line No.	Description	Adjusted Revenue & Expenses	Proposed Increase	Proforma Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	\$ 659,288	\$392,461	\$1,051,749
2				
3	Operating Expenses			
4	Operation & Maintenance	369,192	1,679	370,871
5	Depreciation and Amortization Expenses	188,483		188,483
6	Taxes - Other	216,879	1,631	218,510
7	Operating Expenses before Income Taxes	774,554	3,310	777,865
8				
9	NEOI before Income Taxes	(115,266)	389,150	273,885
10				
11	State Income taxes	(2,725)	3,369	644
12	Federal Income taxes	(46,132)	81,014	34,882
13	Total Income Taxes	(48,857)	84,383	35,526
14				
15	Total Operating Expenses	725,698	87,693	813,391
16				
17	Net Operating Income	\$ (66,409)	\$ 304,767	\$ 238,358
18				
19	Rate Base	\$ 3,103,733		\$ 3,103,733
20				
21	Rate of Return	-2.14%		7.68%

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: 4 MOS Actual & 8 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:
J.L. Fischer

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	OPERATING REVENUES			
2	Base Revenues	\$ 1,206,773	\$ (596,033)	\$ 610,740
3	Fuel Revenues	0	0	\$ 0
4	Other Operating Revenues	48,620	(72)	\$ 48,549
5	Total Operating Revenues	<u>1,255,393</u>	<u>(596,105)</u>	<u>\$ 659,288</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	174,608	(7,131)	\$ 167,478
15	Customer Accounts Expenses	181,307	(107,207)	\$ 74,100
16	Customer Service & Information Expense	96,825	(46,210)	\$ 50,615
17	Sales Expense	1,194	52	\$ 1,246
18	Administrative & General Expense	76,917	(1,163)	\$ 75,754
19	Total Operating and Maintenance Expense	<u>530,851</u>	<u>(161,659)</u>	<u>\$ 369,192</u>
20	Depreciation and Amortization Expenses			
21	Depreciation	188,938	(30,113)	\$ 158,825
22	Amort. & Depl. of Utility Plant	27,992	1,666	\$ 29,658
23	Amort. of Utility Plant Acq. Adj.	0	0	\$ 0
24	Net Amortization of Regulatory Credits/Debits	(471)	471	\$ (0)
25	Total Depreciation and Amtz. Expenses	<u>216,459</u>	<u>(27,976)</u>	<u>\$ 188,483</u>
26	Taxes Other Than Income Taxes	366,076	(149,197)	\$ 216,879
27				
28	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	<u>1,113,386</u>	<u>(338,832)</u>	<u>\$ 774,554</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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐Original ☒Updated ☐Revised
Work Paper Reference No(s):

Schedule C-2
Page 2 of 2
Witness Responsible:
J.L. Fischer

Line No.	Description	Unadjusted Revenue & Expenses	Adjustments	Adjusted Revenue & Expenses
(A)	(B)	(C)	(D)	(E)
1	NEOI BEFORE INCOME TAXES	142,007	(257,273)	(115,266)
2				
3	Income Taxes-State and Local			
4	Current	(710)	(2,866)	(3,576)
5	Provision for Deferred Income Taxes	851	0	851
6	Total State & Local Income Taxes	141	(2,866)	(2,725)
7	Income Taxes-Federal			
8	Current	(17,091)	(68,976)	(86,067)
9	Provision for Deferred Income Taxes	39,939	0	39,939
10	Deferred Investment Tax Credit	(3)	0	(3)
11	Total Federal Income Taxes	22,844	(68,976)	(46,132)
12				
13	Total Operating Expenses	1,136,372	(410,674)	725,698
14				
15	Net Electric Operating Income	\$ 119,021	\$ (185,430)	\$ (66,409)

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: 4 MO Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
 WP C-2.1/u, Schedule B-7, WP A-1e thru o/u

Schedule C-2.1
Page 1 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.L. Fischer
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	\$ 2,021,228	59.7049%	\$ 1,206,773	DIRECT
3	440-445	Fuel Revenues	580,663	0.0000%	0	NONDIST
4	449	Provision Rate Refund	(4,388)	0.0000%	0	NONDIST
5		TOTAL Sales to Ultimate Customers	2,597,503		1,206,773	
6	447	Sales for Resale	88,888	0.0000%	0	NONDIST
7		Sales of Electricity	2,686,390		1,206,773	
8	450	Forfeited Discounts	2,507	100.0000%	2,507	ALLDIST
9	451	Misc. Service Revenues	8,152	98.8158%	8,056	OTHREV1
10	454.1	Rent from Electric Property - Assoc.	22,748	64.3308%	14,634	OTHREV2
11	454.2	Rent from Electric Property - Non Assoc.	1,243	3.0801%	38	OTHREV3
12	454.4	Rent from Electric Property - ABD	1,053	25.0144%	263	OTHREV4
13	454.5	Rent from Electric Property - Pole Attch.	18,627	98.5026%	18,348	OTHREV5
14	456.0001, 0012	Other Electric Revenues Distribution	248	100.0000%	248	OTHREV6
15	456.0007	Other Electric Revenues DSM Programs	72	100.0000%	72	OTHREV7
16	456.0015	Other Electric Revenues Revenues from ABD	3,652	84.3401%	3,080	OTHREV8
17	456.0041	Other Electric Revenues Misc Rev Nonaffiliated	4,114	0.02344%	1	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	72,158	0.0000%	0	NONDIST
20		Other Operating Revenues	135,947		48,620	
21		Total Electric Operating Revenues	\$ 2,822,337		\$ 1,255,393	

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: 4 MO Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-2.1/u, Schedule B-7.1a

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

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	\$ 751,240	0.0000%	\$ 0	NONDIST
4	555.0110	Purchased Power - Discounts	0	100.0000%	0	ALLDIST
5		POWER PRODUCTION EXPENSES	<u>\$ 751,240</u>		<u>\$ 0</u>	
6						
7		TRANSMISSION EXPENSES	<u>\$ 419,789</u>	0.0000%	<u>\$ 0</u>	NONDIST
8						
9		DISTRIBUTION EXPENSES				
10		Operation				
11	580	Operation Supervision and Engineering	\$ 30,835	100.0000%	\$ 30,835	ALLDIST
12	581	Load Dispatching	0	100.0000%	0	ALLDIST
13	582	Station Expenses	1,071	100.0000%	1,071	ALLDIST
14	583	Overhead Line Expenses	1,944	100.0000%	1,944	ALLDIST
15	584	Underground Line Expenses	2,130	100.0000%	2,130	ALLDIST
16	585	Street Lighting and Signal System Expenses	103	100.0000%	103	ALLDIST
17	586	Meter Expenses	2,819	100.0000%	2,819	ALLDIST
18	587	Customer Installations Expenses	5	100.0000%	5	ALLDIST
19	588	Miscellaneous Distribution Expenses	23,027	100.0000%	23,027	ALLDIST
20	589	Rents	6,968	100.0000%	6,968	ALLDIST
21		TOTAL Operation	<u>\$ 68,902</u>		<u>\$ 68,902</u>	
22		Maintenance				
23	590	Maintenance Supervision and Engineering	\$ 279	100.0000%	\$ 279	ALLDIST
24	591	Maintenance of Structures	8	100.0000%	8	ALLDIST
25	592	Maintenance of Station Equipment	3,906	100.0000%	3,906	ALLDIST
26	593	Maintenance of Overhead Lines (excl. 593.0009)	97,241	100.0000%	97,241	ALLDIST
27	593.0009	Maintenance of Overhead Lines ESRP	(3,444)	100.0000%	(3,444)	ALLDIST
28	594	Maintenance of Underground Lines	4,375	100.0000%	4,375	ALLDIST
29	595	Maintenance of Line Transformers	811	100.0000%	811	ALLDIST
30	596	Maintenance of Street Lighting and Signal Systems	291	100.0000%	291	ALLDIST
31	597	Maintenance of Meters	276	100.0000%	276	ALLDIST
32	598	Maintenance of Miscellaneous Distribution Plant	1,961	100.0000%	1,961	ALLDIST
33		TOTAL Maintenance	<u>\$ 105,706</u>		<u>\$ 105,706</u>	
34		TOTAL Distribution Expenses	<u>\$ 174,608</u>		<u>\$ 174,608</u>	
35						
36		CUSTOMER ACCOUNTS EXPENSES				
37		Operation				
38	901	Supervision	\$ 608	100.0000%	\$ 608	ALLDIST
39	902	Meter Reading Expenses	4,653	100.0000%	4,653	ALLDIST
40	903	Customer Records and Collection Expenses	36,800	100.0000%	36,800	ALLDIST
41	904	Uncollectible Accounts	110,830	100.0000%	110,830	ALLDIST
42	431.0002	Interest on Customer Deposits	1,679	100.0000%	1,679	ALLDIST
43	426.5009,10	Factored Customer Accounts Receivable	26,403	100.0000%	26,403	ALLDIST
44	905	Miscellaneous Customer Accounts Expenses	334	100.0000%	334	ALLDIST
45		TOTAL Customer Accounts Expenses	<u>\$ 181,307</u>		<u>\$ 181,307</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: 4 MO Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-2.1/u, Schedule B-7

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

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	\$ 4,371	100.0000%	\$ 4,371	ALLDIST
6	908	Customer Assistance Expenses	\$ 3,282	100.0000%	3,282	ALLDIST
7	908.0009,14	Customer Assistance Expenses - DSM	\$ 89,123	100.0000%	89,123	ALLDIST
8	909	Informational and Instructional Expenses	\$ (0)	100.0000%	(0)	ALLDIST
9	910	Misc. Customer Service and Informational Expenses	\$ 49	100.0000%	49	ALLDIST
10		TOTAL Customer Serv. & Info. Exp.	<u>\$ 96,825</u>		<u>\$ 96,825</u>	
11						
12		SALES EXPENSE				
13		Operation				
14	911	Supervision	\$ 706	100.0000%	\$ 706	ALLDIST
15	912	Demonstrating and Selling Expenses	488	100.0000%	488	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>\$ 1,194</u>		<u>\$ 1,194</u>	
19						
20		ADMINISTRATIVE AND GENERAL EXPENSES				
21		Operation				
22	920	Administrative and General Salaries	\$ 41,789	83.5416%	\$ 34,912	A&G1
23	921	Office Supplies and Expenses	3,681	94.4755%	3,478	A&G2
24	922	Administrative Expenses Transferred-Cr.	(8,316)	99.5660%	(8,280)	A&G3
25	923.0001	Outside Svcs Empl - Nonassoc	7,475	82.4387%	6,162	A&G5
26	923.0003	AEPSC Billed to Client Co	6,034	53.6289%	3,236	A&G6
27	923 all other	Other Outside Svcs	8	99.7453%	8	A&G4
28	924	Property Insurance	2,031	75.6487%	1,537	A&G7
29	925	Injuries and Damages	5,212	96.0494%	5,006	A&G8
30	926 all other	Other Employee Benefits	28,315	99.62420%	28,209	A&G9
31	9260036, 51, 52, 55, 58	Employee Benefits	(13,301)	99.78240%	(13,272)	A&G10
32	926.0003, 37, 42, 62	Pension Plan	6,998	104.88183%	7,340	A&G11
33	926.0050	Pension Plan Fringe Loading Offset	(4,426)	99.76645%	(4,416)	A&G12
34	926.0021, 43	OPEB	(9,547)	85.76872%	(8,188)	A&G13
35	926.0053	OPEB Fringe Loading Offset	(974)	99.79143%	(972)	A&G14
36	9260060	Amort-Post Retirement Benefit	1,032	86.83049%	896	A&G15
37	927	Franchise Requirements	0	0.0000%	0	
38	928	Regulatory Commission Expenses	1,331	94.2129%	1,254	A&G16
39	929	Duplicate Charges-Cr.	0	0.0000%	0	
40	930.1000	General Advertising Expenses	1,254	99.9534%	1,253	A&G17
41	930.2 all other	Miscellaneous General Expenses	4,634	84.4474%	3,913	A&G18
42	930.2007	Associated Business Development Expenses	2,138	83.8697%	1,793	A&G19
43	931	Rents	2,362	91.4309%	2,160	A&G20
44		TOTAL Operation	<u>\$ 77,729</u>		<u>\$ 66,027</u>	
45		Maintenance				
46	935	Maintenance of General Plant	\$ 11,857	91.8414%	\$ 10,890	A&G21
47		TOTAL Administrative and General Expenses	<u>\$ 89,587</u>		<u>\$ 76,917</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: 4 MO Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-2.1/u, Schedule B-7

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

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	\$ (4.131)	0.0000%	\$ 0	NONDIST
5	403	Transmission	61,002	0.0000%	0	NONDIST
6	403	Distribution	178,292	100.0000%	178,292	DEPR1
7	403	General	14,409	73.8822%	10,646	DEPR2
8		TOTAL Depreciation Expense	<u>\$ 253,699</u>		<u>\$ 188,938</u>	
9						
10		AMORTIZATION OF UTILITY PLANT				
11	404	General	541	92.0136%	\$ 498	AMORT1
12	404	Intangible Plant	31,013	88.6544%	27,494	AMORT2
13		TOTAL Amortization Expense	<u>\$ 31,553</u>		<u>\$ 27,992</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	\$ 589	0.0000%	\$ 0	NONDIST
21	407.3	Regulatory Debits Distribution	\$ 98	100.0000%	98	ALLDIST
22		TOTAL Account 407.3	<u>688</u>		<u>98</u>	
23						
24		Amtz. Of Regulatory Credits (407.4)				
25	407.4	Regulatory Credits	<u>(570)</u>	100.0000%	<u>(570)</u>	ALLDIST
26		NET Amtz. of Reg. Credits/Debits	<u>\$ 118</u>		<u>\$ (471)</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: 4 MO Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-2.1/u, Schedule B-7

Schedule C-2.1
Page 5 of 5
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.L. Fischer
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	\$ 5	100.0000%	\$ 5	OTHTAX1
4	408.1x	Commercial Activity Taxes	6,953	100.0000%	6,953	OTHTAX2
5	408.1x	Revenue-kWhr Taxes	143,442	100.0000%	143,442	OTHTAX7
6	408.1x	Payroll Taxes	6,519	99.9938%	6,519	OTHTAX3
7	408.1x	Capacity Taxes	0	0.0000%	0	NONDIST
8	408.1x	Property Taxes	293,433	70.1528%	205,851	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	<u>\$ 453,658</u>		<u>\$ 366,076</u>	
13						
14	411.101	Accretion Expense	<u>\$ 0</u>	0.0000%	<u>\$ 0</u>	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):

Schedule C-3
Page 1 of 3
Witness Responsible:
J.L. Fischer

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	\$ (596,033)	\$ (81,667)	\$ (143,009)	\$ (98,141)	\$ 3,236	\$ (21,602)			
3	Fuel Revenues	\$ 0								
4	Other Operating Revenues	(71,775)							0	
5	Total Operating Revenues	<u>(596,105)</u>	<u>(81,667)</u>	<u>(143,009)</u>	<u>(98,141)</u>	<u>3,236</u>	<u>(21,602)</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	(7,130,899)					3,444	815	610	
14	Customer Accounts Expenses	(107,207.067)	(111,339)		0			324	90	
15	Customer Service & Information Expense	(46,210.439)			(88,882)			206	52	4,224
16	Sales Expense	52.486			(685)			66	17	639
17	Administrative & General Expense	(1,163.118)			(907)			360	120	
18	Total Operating and Maintenance Expense	<u>(161,659)</u>	<u>(111,339)</u>	<u>0</u>	<u>(90,475)</u>	<u>0</u>	<u>3,444</u>	<u>1,771.70928</u>	<u>889</u>	<u>4,863</u>
19	Depreciation and Amortization Expenses									
20	Depreciation	(30,113)								
21	Amort. & Depl. of Utility Plant	1,666								
22	Amort. of Utility Plant Acq. Adj.	0								
23	Net Amortization of Regulatory Credits/Debits	471.127								
24	Total Depreciation and Amtz. Expenses	<u>(27,976)</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	(149,197)		(143,442)				0	90	
26	Income Taxes-State and Municipal									
27	Current	(2,866)								
28	Provision for Deferred Income Taxes	0								
29	Provision for Deferred Income Taxes-Credit									
30	Total State & Local Income Taxes	<u>(2,866)</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	(68,976)								
33	Provision for Deferred Income Taxes	0								
34	Provision for Deferred Income Taxes-Credit	0								
35	Total Federal Income Taxes	<u>(68,976)</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>(410,674)</u>	<u>(111,339)</u>	<u>(143,442)</u>	<u>(90,475)</u>	<u>0</u>	<u>3,444</u>	<u>1,772</u>	<u>979</u>	<u>4,863</u>
37	Net Electric Operating Income	<u>\$ (185,430)</u>	<u>\$ 29,672</u>	<u>\$ 432</u>	<u>\$ (7,666)</u>	<u>\$ 3,236</u>	<u>\$ (25,046)</u>	<u>\$ (1,772)</u>	<u>\$ (979)</u>	<u>\$ (4,863)</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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☒ Original ☐ Updated ☐ Revised
Work Paper Reference No(s):

Schedule C-3
Page 2 of 3
Witness Responsible:
J.L. Fischer

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							\$ (35,297)	\$ (242,585)	\$ (25,553)
3	Fuel Revenues									
4	Other Operating Revenues									
5	Total Operating Revenues	0	0	0	0	0	0	(35,297)	(242,585)	(25,553)
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							(10,220)		
14	Customer Accounts Expenses						0			
15	Customer Service & Information Expense									
16	Sales Expense									
17	Administrative & General Expense	(136)	(1,664)	65	0	0				
18	Total Operating and Maintenance Expense	(136)	(1,664)	65	0	0	0	(10,220)	0	0
19	Depreciation and Amortization Expenses									
20	Depreciation				(7,283)	(4,531)		(14,296)	(4,003)	
21	Amort. & Depl. of Utility Plant				1,666					
22	Amort. of Utility Plant Acq. Adj.									
23	Net Amortization of Regulatory Credits/Debits									(98)
24	Total Depreciation and Amtz. Expenses	0	0	0	(5,617)	(4,531)	0	(14,296)	(4,003)	(98)
25	Taxes Other Than Income Taxes							(5,846)		
26	Income Taxes-State and Municipal									
27	Current						(2,866)			
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	(2,866)	0	0	0
31	Income Taxes-Federal									
32	Current						(68,976)			
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	(89,888)	0	0	0
36	Total Operating Expenses	(136)	(1,664)	65	(5,617)	(4,531)	(92,755)	(30,362)	(4,003)	(98)
37	Net Electric Operating Income	\$ 136	\$ 1,664	\$ (65)	\$ 5,617	\$ 4,531	\$ 92,755	\$ (4,934)	\$ (238,582)	\$ (25,455)

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s):

Schedule C-3
Page 3 of 3
Witness Responsible:
J.L. Fischer

		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		\$ 54,438	(\$5,852)					
3	Fuel Revenues			(\$72)					
4	Other Operating Revenues								
5	Total Operating Revenues	0	54,438	(5,924)	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			616	
15	Customer Service & Information Expense			(2,056)		40,246			
16	Sales Expense					15			
17	Administrative & General Expense						1,000		
18	Total Operating and Maintenance Expense	(1,779)	0	(2,056)	3,102	40,261	1,000	616	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		570						
24	Total Depreciation and Amtz. Expenses	0	570	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)	21,482	(2,056)	3,102	40,261	1,000	616	0
37	Net Electric Operating Income	\$ 1,779	\$ 32,956	\$ (3,868)	\$ (3,102)	\$ (40,261)	\$ (1,000)	\$ (616)	\$ 0

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

Data: 4 MOS Actual & 8 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
J.L. Fischer
D.M. Roush

Line No.	Acct. No.	Purpose and Description Account Title	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)	(\$80,292)	ALLDIST	100.00%	\$ (80,292)
	440 - 445	Sales of electricity (Public Funds Amortization)	(1,375)	ALLDIST	100.00%	\$ (1,375)
5						
6	9040000	Uncoll Accts - Pct Income Plan (9040002)	(111,339)	ALLDIST	100.00%	\$ (111,339)
7						
8						\$ 29,672
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	8,290,125	1,374,929		Actual
21		Jan 2020	13,569,390			Actual
22		Feb 2020	8,504,988			Actual
23		Mar 2020	9,895,157			Actual
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	111,339,237	1,374,929		

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: 4 MOS Actual & 8 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
J.L. Fischer
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)		(\$143,009)	ALLDIST	100.00%	\$ (143,009)
5							
6	4081010	Revenue-KWH Taxes		(143,442)	ALLDIST	100.00%	\$ (143,442)
7							
8							<u>\$ 432</u>
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		13,250,725	Actual		
28		Feb 2020		12,143,443	Actual		
29		Mar 2020		11,550,344	Actual		
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		<u>143,441,641</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 Rider
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
Schedule E-4, Schedule B-7, WP C-3.3a/u

Schedule C-3.3
Page 1 of 1
Witness Responsible:
J.M. Yoder
L.O. Kelso
J.L. Fischer
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)		(\$110,852)	ALLDIST	100.00%	\$ (110,852)
5							
6	440-445	Sales of Electricity 50% IRP to customers		\$12,711	ALLDIST	100.00%	\$ 12,711
7							
8	9030001	Customer Orders & Inquiries		-	ALLDIST	100.00%	\$ 0
9	9070000	Supervision - Customer Service		(1)	ALLDIST	100.00%	\$ (1)
10	9070001	Supervision - DSM		(1,232)	ALLDIST	100.00%	\$ (1,232)
11	9080000	Customer Assistance Expenses		(0)	ALLDIST	100.00%	\$ (0)
12	9080009	Cust Assistance Expense - DSM		(76,523)	ALLDIST	100.00%	\$ (76,523)
13	9080014	DSM Costs Deferred		(11,126)	ALLDIST	100.00%	\$ (11,126)
14	9110001	Supervision - Residential		(129)	ALLDIST	100.00%	\$ (129)
15	9110002	Supervision - Comm & Ind		(556)	ALLDIST	100.00%	\$ (556)
16	9200000	Administrative & Gen Salaries		-	ALLDIST	100.00%	\$ 0
17	9210001	Off Supl & Exp - Nonassociated		(4)	ALLDIST	100.00%	\$ (4)
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		(624)	ALLDIST	100.00%	\$ (624)
21	9302000	Misc General Expenses		(279)	ALLDIST	100.00%	\$ (279)
22		Total O&M		<u>(90,475)</u>			<u>\$ (90,475)</u>
23							
24							<u>\$ (7,666)</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: 4 MOS Actual & 8 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
J.L. Fischer
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)	(\$8,396)	ALLDIST	100.00%	\$ (8,396)	
5							
5	440 - 445	Sales of electricity (IRP credit) - Company B through EDR and other credits	12,939	ALLDIST	100.00%	\$ 12,939	
6							
7							
8	440 - 445	Sales of Electricity Over/under	(1,306)	ALLDIST	100.00%	\$ (1,306)	
9							
10		Total Revenues	3,236			3,236	
11							
12							
13							
14							
15		Supporting Calculations					
16		Summary		IRP, Automakers, & Other Credits to Customers	Over/under adj 440-445		
17		Interest on Over recovery	EE PDR Cost Included in EDR				
18		(1)	(2)	(3)	(4)		
19							
20	Dec 2019	(9,940)	7,067.32	1,677,752.41	(941,343.82)	Actual	
21	Jan 2020	(5,578)	31,738.50	1,149,860.00	(418,405.34)	Actual	
22	Feb 2020	(3,640)	22,975.03	1,038,325.00	(346,240.06)	Actual	
23	Mar 2020	(2,035)	29,776.91	273,213.00	399,544.75	Actual	
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	(21,193)	91,557.76	12,939,150.41	(1,306,444.47)		
33	Impact	(A)	(B)				
34	Total Increase (Decrease) to Revenue - (Column 3 plus Column 4)					11,632,705.94	
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: 4 MOS Actual & 8 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
J.L. Fischer
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		(\$21,602)			
5		Total Revenue		(21,602)	ALLDIST	100.00%	\$ (21,602)
6							
7							
8	5930009	ESRR-OvUnd Maint Ovh Lines		3,444	ALLDIST	100.00%	\$ 3,444
9		Total O&M		3,444			3,444
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			(2,624,705)		Actual
19		Feb 2020			(1,824,108)		Actual
20		Mar 2020			(2,979,086)		Actual
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			(3,443,706)		

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP C-3.6/u, Schedule B-7

Schedule C-3.6
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.L. Fischer

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 decrease ICP in the test year to a target level						
3								
4								
5	5800	Supervision & Engineering		\$ 148	ALLDIST	100.00000%	\$	148
6	5820	Station Equipment		\$ 0	ALLDIST	100.00000%	\$	0
7	5830	Overhead Lines		\$ 169	ALLDIST	100.00000%	\$	169
8	5840	Underground Lines		\$ 57	ALLDIST	100.00000%	\$	57
9	5850	Street & Area Lighting		\$ 7	ALLDIST	100.00000%	\$	7
10	5860	Meters		\$ 186	ALLDIST	100.00000%	\$	186
11	5870	Customer Installations		\$ 21	ALLDIST	100.00000%	\$	21
12	5880	Miscellaneous Distribution Exp		\$ (757)	ALLDIST	100.00000%	\$	(757)
13	5890	Rents - Nonassociated		\$ 0	ALLDIST	100.00000%	\$	0
14	5900	Supervision & Engineering		\$ 5	ALLDIST	100.00000%	\$	5
15	5920	Station Equipment		\$ 0	ALLDIST	100.00000%	\$	0
16	5930	Maintenance of Overhead Lines		\$ 717	ALLDIST	100.00000%	\$	717
17	5940	Underground Lines		\$ 25	ALLDIST	100.00000%	\$	25
18	5950	Line Transformers		\$ 31	ALLDIST	100.00000%	\$	31
19	5960	Street & Area Lighting		\$ 12	ALLDIST	100.00000%	\$	12
20	5970	Meters		\$ 21	ALLDIST	100.00000%	\$	21
21	5980	Misc Distribution Plant		\$ 173	ALLDIST	100.00000%	\$	173
22	9010	Supervision & Engineering		\$ 38	ALLDIST	100.00000%	\$	38
23	9020	Meter Reading		\$ 96	ALLDIST	100.00000%	\$	96
24	9030	Customer Records & Collection Expense		\$ 191	ALLDIST	100.00000%	\$	191
25	9070	Supervision		\$ 85	ALLDIST	100.00000%	\$	85
26	9080	Customer Assistance Expenses		\$ 120	ALLDIST	100.00000%	\$	120
27	9100	Misc Customer Service		\$ 1	ALLDIST	100.00000%	\$	1
28	9110	Supervision		\$ 66	ALLDIST	100.00000%	\$	66
29	9200	Salaries		\$ 214	A&G1	0.8354159	\$	179
30	9250	Injuries & Damages		\$ 1	A&G8	0.9604942	\$	0
31	9280	Employee Benefits		\$ 0	A&G16	0.9421289	\$	0
32	9301	General Advertising Expense		\$ 4	-	-	\$	0
33	9302	Assoc Business Development Exp		\$ 2	A&G18	0.8444737	\$	2
34	9350	Admin & General Maintenance		\$ 194	A&G21	0.9184143	\$	178
35				<u>\$ 1,827</u>			<u>\$</u>	<u>1,772</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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP C-3.7a/u, WP C-3.7b & c/u, Schedule B-7

Schedule C-3.7
Page 1 of 2
Witness Responsible:
J.M. Yoder
J.L. Fischer

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 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		37	ALLDIST	100%	37
10	5820000	Station Equipment		-	ALLDIST	100%	-
11	5830000	Overhead Lines		56	ALLDIST	100%	56
12	5840000	Underground Lines		17	ALLDIST	100%	17
13	5850000	Street & Area Lighting		2	ALLDIST	100%	2
14	5860000	Meters		10	ALLDIST	100%	10
15	5870000	Customer Installations		6	ALLDIST	100%	6
16	5880000	Miscellaneous Distribution Exp		213	ALLDIST	100%	213
17	5890001	Rents - Nonassociated		-	ALLDIST	100%	-
18	5900000	Supervision & Engineering		1	ALLDIST	100%	1
19	5910000	Structures		-	ALLDIST	100%	-
20	5920000	Station Equipment		-	ALLDIST	100%	-
21	5930000	Maintenance of Overhead Lines		189	ALLDIST	100%	189
22	5940000	Underground Lines		7	ALLDIST	100%	7
23	5950000	Line Transformers		8	ALLDIST	100%	8
24	5960000	Street & Area Lighting		4	ALLDIST	100%	4
25	5970000	Meters		7	ALLDIST	100%	7
26	5980000	Misc Distribution Plant		53	ALLDIST	100%	53
27	9010000	Supervision & Engineering		10	ALLDIST	100%	10
28	9020000	Meter Reading		28	ALLDIST	100%	28
29	9030000	Customer Records & Collection Expense		52	ALLDIST	100%	52
30	9070000	Supervision		21	ALLDIST	100%	21
31	9080000	Customer Assistance Expenses		31	ALLDIST	100%	31
32	9100000	Misc Customer Service		-	ALLDIST	100%	-
33	9110000	Sales Activities		17	ALLDIST	100%	17
34	9200000	Salaries		42	ALLDIST	100%	42
35	9210000	Office Supplies		-	ALLDIST	100%	-
36	9230000	Outside Services		-	ALLDIST	100%	-
37	9250000	Injuries & Damages		-	ALLDIST	100%	-
38	9260000	Employee Benefits		-	ALLDIST	100%	-
39	9302007	Assoc Business Development Exp		-	ALLDIST	100%	-
40	9350000	Admin & General Maintenance		42	ALLDIST	100%	42
41				853			853

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: 4 MOS Actual & 8 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
J.L. Fischer

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		36	ALLDIST	100%	36
44							
45	408.1	Payroll Taxes		90	ALLDIST	100%	90
46							
47							
48		Total Payroll Expense and Tax Adjustment		979			979

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s): WP C-3.8a/u
Schedule B-7

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

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		707	ALLDIST	100.00%	\$ 707
5	9080009	Cust Assistance Expense - DSM		3,517	ALLDIST	100.00%	\$ 3,517
6	9110001	Supervision - Residential		127	ALLDIST	100.00%	\$ 127
7	9110002	Supervision - Comm & Ind		512	ALLDIST	100.00%	\$ 512
8		Total		4,863			4,863
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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s): WP C-3.9/u
Schedule B-7

Schedule C-3.9
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.L. Fischer

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		\$ 9,075				
8	9260037	Supplemental Pension		\$ 19				
9	9260042	SERP Pension - Non-Service		\$ 20				
10	9260050	FRG Ben Loading-Pension		\$ (4,416)				
11	9260062	Pension Plan - Non-Service		\$ (2,025)				
12		Pension Expense Forecasted			2,674			
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			(136)	ALLDIST	100.00%	(136)
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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-3.10/u, Schedule B-7

Schedule C-3.10
Page 1 of 1
Witness Responsible:
J.M. Yoder
J.L. Fischer

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	(8,188)	(8,188)			
12							
13	9260053	Less: Forecasted Amt Charged to Capital Projects & Clearing Accounts - Year Ended 11/30/2020	(972)	(972)			
14		Net Distribution OPEB Expense in Forecast		(9,160)			
15							
16	9260021	Increase/(Decrease) to OPEB Cost Account 926		(1,664)	ALLDIST	100.00%	(1,664)
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: 4 MOS Actual & 8 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
J.L. Fischer

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							
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 Depreciation Expense
Test Year: Twelve Months Ended November 30, 2020

Data: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ☐ Original ☒ Updated ☐ Revised

Work Paper Reference No(s): WP C-3.12a & C-3.13a/u, WP C-3.12b/u
WP B-3.2a/u, Schedule B-7

Schedule C-3.12

Page 1 of 1

Witness Responsible:

J.M. Yoder

L.O. Kelso

J.L. Fischer

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	183,723				
11		Adjustment to Depreciation Expense on Annualized basis to Test Year		(7,396)	ALLDIST	100.00%	(7,396)
12							
13							
14		General					
15		Depreciation Expense Annualized as of					
16		December 31, 2019 Plant Balances	13,240				
17		Depreciation Expense for Test Year	13,087				
18		Adjustment to Depreciation Expense on Annualized basis to Test Year		153	DEPR2	73.88%	\$ 113
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	31,013				
25		Adjustment to Amortization Expense on Annualized basis to Test Year		1,879.07717	AMORT2	88.65%	1,666
26							
27							
28				(5,364)			(5,617)
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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s): WP C-3.12a & C-3.13a/u
Schedule C-3.12, Schedule B-7

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

Line No.	Acct. No.	Purpose and Description	Total Adjustment	Allocation		Jurisdictional Amount
		Account Title		Code	%	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1						
2						
3		Purpose and Description:				
4		Adjust depreciation expense at current approved rates to proposed Depreciation Study rates				
5		based on date certain plant balances as of December 31, 2019				
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	73.88%	(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: 4 MOS Actual & 8 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
J.L. Fischer

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		(2,866)	DIRECT	100%	\$ (2,866)
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		(68,976)	DIRECT	100%	\$ (68,976)
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: 4 MOS Actual & 8 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
J.L. Fischer
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)	(\$35,297)	ALLDIST	100.00%	\$ (35,297)		
5								
6	4030001	Depreciation	(13,074)	ALLDIST	100.00%	\$ (13,074)		
7	4030011	Depr. Over/Under	(1,222)	ALLDIST	100.00%	\$ (1,222)		
8	408XXXX	Property Taxes	(5,846)	ALLDIST	100.00%	\$ (5,846)		
9	5880000	Misc. Distribution Expense	(10,220)	ALLDIST	100.00%	\$ (10,220)		
10	Total Expense		(30,362)			(30,362)		
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	370,613	1,111,069	439,644.00	(225,547)	Actual		
25	Feb 2020	(512,794)	1,122,517	445,647.00	469,333	Actual		
26	Mar 2020	(162,042)	1,132,716	449,689.00	988,058	Actual		
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	7,853,211	13,074,181.67	5,845,658.85	1,222,163.00			
36	Operation Savings included in actual period	2,367,166						
37	Total gridSMART Expense	10,220,377	13,074,182	5,845,659	1,222,163			
38	Total Impact Increase(Decrease)	(10,220,377)	(13,074,182)	(5,845,659)	(1,222,163)			
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: 4 MOS Actual & 8 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
J.L. Fischer
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)		(\$242,585)	ALLDIST	100.00%	\$ (242,585)
5							
6	4030015	DIR Over/Under Depreciation Expense		(4,003)	ALLDIST	100.00%	\$ (4,003)
7							
8							<u>\$ (238,582)</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		745,621	Actual		
18		Feb 2020		(2,029,012)	Actual		
19		Mar 2020		3,055,236	Actual		
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>4,003,089.27</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: 4 MOS Actual & 8 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
J.L. Fischer
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		(\$9,319)	ALLDIST	100.00%	\$	(9,319)
6	440-445	Revenues - Deferral of 2019 PTBAR		(19,654)	ALLDIST	100.00%	\$	(19,654)
7	440-445	Revenues - Amortization of PTBAR Deferral		3,420	ALLDIST	100.00%	\$	3,420
8		Total Revenues		(25,553)				(25,553)
9								
10								
11	4073000	Regulatory Debits - Amortization of PTBAR CC		(98)	ALLDIST	100.00%	\$	(98)
12								
13								
14								
15								
16								
17								
18		Supporting Calculations						
19								
20		Summary		Dr. (Cr.) Deferral of	Dr. (Cr.) Amortization	Amortization of 2018		
21		PTBAR Removal		2019 Dist Decoupling	of 2018 PTBAR	PTBAR Carrying Costs		
22		Dec 2019		440-442	440-442	4073000		
23		Jan 2020		(5,058,943)	869,255	24,598	Actual	
24		Feb 2020		(6,760,183)	933,138	24,598	Actual	
25		Mar 2020		(4,185,734)	834,160	24,598	Actual	
26		Apr 2020		(3,649,425)	783,781	24,598	Actual	
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		(19,654,285)	3,420,334	98,391		

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: 4 MOS Actual & 8 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
J.L. Fischer

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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s): WP C-3.19a/u, WP C-3.19b/u,
 WP C-2.1a thru g/u, Schedule E-4, Schedule B-7

Schedule C-3.19
Page 1 of 1
Witness Responsible:
J.J. Multer
J.M. Yoder
J.L. Fischer
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		\$55,923	ALLDIST	100.00%	\$ 55,923
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		570	ALLDIST	100.00%	\$ 570
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: 4 MOS Actual & 8 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
J.L. Fischer
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)		(\$5,852)	ALLDIST	100.00%	\$ (5,852)
5							
6	4560007	Other Electric Revenues - DSM Program		(72)	ALLDIST	100.00%	\$ (72)
7							
8	9080009	Customer Assistance Expense - DSM		(2,056)	ALLDIST	100.00%	\$ (2,056)
9							
10							
11							
12							
13							
14		Supporting Calculations					
15		<u>Summary</u>	12/1/2019 to	12/1/2019 to	Total Actual	Forecast	12 Months Ended
16		Smart City Rider	3/31/20	3/31/20	4 Month	8 Months	11/30/2020
17			Actuals	Deferrals	A	B	
18	4560007	Other Electric Revenues - DSM Program	(71,775)		(71,775)	-	(71,775)
19	9080009	Customer Assistance Expense - DSM	2,047,893	8,506	2,056,399	-	2,056,399
20							
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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
 WP C-3.21/u, Schedule B-7

Schedule C-3.21
Page 1 of 1
Witness Responsible:
A.E. Moore
J.L. Fischer

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							
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
Demand Side Management Program
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 4 MOS Actual & 8 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
J.L. Fischer

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		<u>Summary</u>					
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: 4 MOS Actual & 8 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
J.L. Fischer

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 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							
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
Adjust Miscellaneous Bad Debt Expense
Test Year: Twelve Months Ended November 30, 2020
(\$000)

Data: 4 MOS Actual & 8 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
J.L. Fischer

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	(509)	ALLDIST	100.00%	\$ (509)
5						
6	9040007	Going level based on 12 month rolling average write-offs	107	ALLDIST	100.00%	\$ 107
7						
8		Increase/(Decrease)	616			616
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	(509,372)			
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	(509,372)	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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
Schedule C-4.1, WP C-4.1a thru q/u

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	\$ 142,777	\$ (257,273)	\$ (114,496)	\$ -	\$ (114,496)
2	Current State & Local Income Tax Expense	(752)	(2,658)	(3,411)	0	(3,411)
3	Operating Income Before Federal Income Taxes	143,529	(254,614)	(111,085)	0	(111,085)
4	Reconciling Items:					
	Interest Charges (Synchronization)	(25,262)	\$ (73,843)	(99,104)	0	(99,104)
	Schedule M Reconciling Items:					
5	Tax Accelerated Depreciation	249,947	(27,976)	221,971	0	221,971
6	Book Depreciation	216,459	(27,976)	188,483	0	188,483
7	Excess of Tax Over Book Depreciation	(33,488)	0	(33,488)	0	(33,488)
8	Other Reconciling Items	(134,490)	0	(134,490)	0	(134,490)
9	Total Schedule M Reconciling Items	(167,978)	0	(167,978)	0	(167,978)
10	Federal Taxable Income	<u>\$ (49,711)</u>	<u>\$ (328,457)</u>	<u>\$ (378,167)</u>	<u>\$ -</u>	<u>\$ (378,167)</u>
	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: 4 MOS Actual & 8 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	\$ (10,439)	\$ (68,976)	\$ (79,415)	\$ 81,014	\$ 1,599
14	Adjustments	(6,652)	0	(6,652)	0	(6,652)
15	Current Federal Income Tax Expense	<u>(17,091)</u>	<u>(68,976)</u>	<u>(86,067)</u>	<u>81,014</u>	<u>(5,053)</u>
	Deferred Income Tax Expense (Net):					
16	Depreciation Related	5,609	0	5,609	0	5,609
17	Excess DFIT Reversal - Depreciation	0	0	0	0	0
18	Other Temporary Differences	34,330	0	34,330	0	34,330
19	Total Deferred Federal Income Taxes (Net)	<u>39,939</u>	<u>0</u>	<u>39,939</u>	<u>0</u>	<u>39,939</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>22,844</u>	<u>(68,976)</u>	<u>(46,132)</u>	<u>81,014</u>	<u>34,882</u>
22	Current State & Local Income Tax Expense	(710)	(2,866)	(3,576)	\$ 3,369	(207)
23	Deferred State & Local Income Tax Expense	<u>851</u>	<u>0</u>	<u>851</u>	<u>0</u>	<u>851</u>
24	Total State & Local Income Tax Expense	<u>141</u>	<u>(2,866)</u>	<u>(2,725)</u>	<u>3,369</u>	<u>644</u>
25	Total Income Tax Expense	<u>22,986</u>	<u>(71,842)</u>	<u>(48,857)</u>	<u>84,383</u>	<u>35,526</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: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ►Updated___Revised
Work Paper Reference No(s):
WP C-4.1a thru q/u

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	\$ 386,322		\$ 142,777	DIRECT
2	Current State & Local Income Tax Expense	<u>(227)</u>		<u>(752)</u>	DIRECT
3	Operating Income Before Federal Income Taxes	386,549		143,529	DIRECT
4	Reconciling Items: Interest Charges	<u>(123,173)</u>		<u>(25,262)</u>	DIRECT
5	Schedule M Reconciling Items: Tax Accelerated Depreciation	370,511		249,947	DIRECT
6	Book Depreciation	<u>283,930</u>		<u>216,459</u>	DIRECT
7	Excess of Tax Over Book Depreciation	<u>(86,581)</u>		<u>(33,488)</u>	DIRECT
8	Other Reconciling Items	<u>(158,069)</u>		<u>(134,490)</u>	DIRECT
9	Total Schedule M Reconciling Items	<u>(244,650)</u>		<u>(167,978)</u>	DIRECT
10	Federal Taxable Income	<u>\$ 18,726</u>		<u>\$ (49,711)</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)

Data: 4 MOS Actual & 8 MOS Estimated
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	\$ 3,932		\$ (10,439)	DIRECT
14	Adjustments	1,465		(6,652)	DIRECT
15	Current Federal Income Tax Expense	<u>5,398</u>		<u>(17,091)</u>	DIRECT
	Deferred Income Tax Expense (Net):				
16	Depreciation Related	2,730		5,609	DIRECT
17	Excess DFIT Reversal - Depreciation	0		0	DIRECT
18	Other Temporary Differences	16,662		34,330	DIRECT
19	Total Deferred Federal Income Taxes (Net)	<u>19,392</u>		<u>39,939</u>	DIRECT
20	Amortization of Deferred Investment Tax Credits	<u>(7)</u>		<u>(3)</u>	DIRECT
21	Total Federal Income Tax Expense	<u>24,783</u>		<u>22,844</u>	DIRECT
22	Current State & Local Income Tax Expense	(397)		(710)	DIRECT
23	Deferred State & Local Income Tax Expense	<u>1,542</u>		<u>851</u>	DIRECT
24	Total State & Local Income Tax Expense	<u>1,145</u>		<u>141</u>	DIRECT
25	Total Income Tax Expense	<u>25,928</u>		<u>22,986</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: 4 MOS Actual & 8 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: 4 MOS Actual & 8 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: 4 MOS Actual & 8 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	\$ 4,019	\$ 352	\$ 4,371
3	9080000	Customer Assistance	2,806	476	3,282
4	9090000	Informational and Instructional Expenses	0	(0)	(0)
5	9100000	Miscellaneous Customer Service & Informational Exp.	11	38	49
6		Total Customer Service & Informational Expenses	<u>\$ 6,835</u>	<u>\$ 866</u>	<u>\$ 7,702</u>
7		<u>SALES EXPENSES</u>			
8	9110000	Supervision	\$ 558	\$ 148	\$ 706
9	9120000	Demonstrating and Selling Expenses	0	488	488
10	9130000	Advertising Expenses	0	0	0
11	9160000	Miscellaneous Selling Expenses	0	0	0
12		Total Sales Expenses	<u>\$ 558</u>	<u>\$ 636</u>	<u>\$ 1,194</u>
13		<u>GENERAL ADVERTISING EXPENSES</u>			
14	9301000	General Advertising Expenses	\$ 51	\$ 1,202	\$ 1,254
15	9302000	Miscellaneous General Expenses	2	4,632	4,634
16	9302007	Associated Business Development Expenses	11	2,127	2,138
17		Total General Advertising Expenses	<u>\$ 64</u>	<u>\$ 7,961</u>	<u>\$ 8,025</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: 4 MOS Actual & 8 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	\$ -	\$ -
Most Recent	\$ 306	11-351-EL-AIR 12/14/2011 11-352-EL-AIR 12/14/2011	3 Years	\$ 306	-
Next Most Recent	\$ 1,610	91-418-EL-AIR 05/12/1992 94-996-EL-AIR 03/23/1995	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: 4 MOS Actual & 8 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 g/u, Schedule C-3.9 thru C-3.13

Schedule C-9

Page 1 of 1

Witness Responsible:

J.M. Yoder

L.O. Kelso

J.L. Fischer

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	\$ 69,860	DIRECT	99.9986%	\$ 69,859	\$ 7,487	\$ 77,347
3							
4	Employee Benefits						
5	Pension	\$ 2,572	A&G11	104.8818%	\$ 2,674	\$ (136)	\$ 2,538
6	OPEB	\$ (10,521)	A&G13	85.7687%	\$ (9,160)	\$ (1,664)	\$ (10,825)
7	Savings Plan Contribution	\$ 3,582	A&G10	99.7824%	\$ 3,574	\$ 36	\$ 3,610
8	Other Employee Benefits	\$ 12,464	A&G9	99.6242%	\$ 12,509	\$ 0	\$ 12,509
9	Total Benefits	\$ 8,096.691			\$ 9,596	\$ (1,764)	\$ 7,832
10							
11	Payroll Taxes (F.I.C.A.)	\$ 6,202	OTHTAX3	99.9938%	\$ 6,202	\$ 90	\$ 6,292
12	Other Payroll Taxes	\$ 317	OTHTAX3	99.9938%	\$ 317	\$ 0	\$ 317
13	Total Payroll Taxes	\$ 6,519			\$ 6,519	\$ 90	\$ 6,609
14							
15	Total Payroll Costs	\$ 84,476			\$ 85,974	\$ 5,813	\$ 91,788

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: 4 MOS Actual & 8 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	3,262,061	3,315,526	3,385,720	3,557,784	3,599,396	3,692,519
3	Overtime Hours	275,255	273,673	342,981	372,598	516,084	95,473
4	Total Manhours	<u>3,537,317</u>	<u>3,589,199</u>	<u>3,728,701</u>	<u>3,930,382</u>	<u>4,115,480</u>	<u>3,787,992</u>
5	Ratio of Overtime Hours to Straight-Time Hours	8.44%	8.25%	10.13%	10.47%	14.34%	2.59%
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	104,780	109,035	114,814	124,189	122,831	139,127
8	Overtime Dollars	13,882	14,702	19,576	21,848	20,138	13,555
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>152,682</u>
10	Ratio of Overtime Dollars to Straight-Time Dollars	13.25%	13.48%	17.05%	17.59%	16.40%	9.74%
11	O&M Labor Dollars	55,415	59,119	67,708	71,232	68,076	69,860
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>45.76%</u>
13	Total Employee Benefits	24,623	24,730	24,173	19,897	22,412	25,929
14	Employee Benefits Expensed	11,318	12,296	11,966	3,231	4,328	7,283
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>28.09%</u>
16	Total Payroll Taxes	10,511	10,317	10,819	12,441	12,703	13,839
17	Payroll Taxes Expensed	6,012	5,614	5,782	6,858	6,874	7,505
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>54.23%</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: 4 MOS Actual & 8 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	3,239,775	3,294,264	3,367,038	3,537,766	3,595,236	3,687,188
3	Overtime Hours	274,714	273,080	342,531	372,476	515,933	95,432
4	Total Manhours	<u>3,514,489</u>	<u>3,567,344</u>	<u>3,709,569</u>	<u>3,910,242</u>	<u>4,111,169</u>	<u>3,782,620</u>
5	Ratio of Overtime Hours to Straight-Time Hours	<u>8.48%</u>	<u>8.29%</u>	<u>10.17%</u>	<u>10.53%</u>	<u>14.35%</u>	<u>2.59%</u>
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	104,013	108,273	114,212	123,498	122,813	138,923
8	Overtime Dollars	13,864	14,681	19,562	21,843	20,134	13,552
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>152,475</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>9.76%</u>
11	O&M Labor Dollars	55,104	58,793	67,459	70,866	68,196	69,859
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>45.82%</u>
13	Total Employee Benefits	25,303	25,260	24,771	21,127	23,684	27,121
14	Employee Benefits Expensed	12,170	12,948	12,658	4,569	5,639	8,636
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>31.84%</u>
16	Total Payroll Taxes	10,439	10,250	10,765	12,381	12,687	13,822
17	Payroll Taxes Expensed	5,986	5,587	5,761	6,833	6,873	7,505
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>54.30%</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: 4 MOS Actual & 8 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	785,973	804,766	842,019	914,085	1,001,359	*
3	Overtime Hours	16,816	15,232	19,471	15,984	29,031	*
4	Total Manhours	802,789	819,998	861,490	930,069	1,030,390	*
5	Ratio of Overtime Hours to Straight-Time Hours	2.14%	1.89%	2.31%	1.75%	2.90%	*
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: 4 MOS Actual & 8 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	1,866,736	1,877,697	1,857,226	1,918,159	1,881,276	*
3	Overtime Hours	206,950	208,311	243,504	271,280	372,879	*
4	Total Manhours	<u>2,073,685</u>	<u>2,086,008</u>	<u>2,100,730</u>	<u>2,189,439</u>	<u>2,254,155</u>	<u>*</u>
5	Ratio of Overtime Hours to Straight-Time Hours	11.09%	11.09%	13.11%	14.14%	19.82%	*
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	<u>57,168</u>	<u>59,792</u>	<u>62,455</u>	<u>66,825</u>	<u>63,592</u>	<u>*</u>
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	<u>36.99%</u>	<u>41.26%</u>	<u>47.82%</u>	<u>44.44%</u>	<u>42.26%</u>	<u>*</u>
13	Total Employee Benefits	*	*	*	*	*	*
14	Employee Benefits Expensed	*	*	*	*	*	*
15	Ratio of Benefits Expensed to Total Benefits	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
16	Total Payroll Taxes	*	*	*	*	*	*
17	Payroll Taxes Expensed	*	*	*	*	*	*
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
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: 4 MOS Actual & 8 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	587,066	611,800	667,794	705,522	712,601	*
3	Overtime Hours	50,948	49,538	79,556	85,212	114,024	*
4	Total Manhours	638,014	661,338	747,350	790,734	826,625	*
5	Ratio of Overtime Hours to Straight-Time Hours	8.68%	8.10%	11.91%	12.08%	16.00%	*
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: 4 MOS Actual & 8 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	<u>Manhours</u>						
2	Straight-Time Hours	22,286	21,262	18,682	20,018	4,160	5,331
3	Overtime Hours	542	593	450	122	151	41
4	Total Manhours	22,828	21,855	19,132	20,140	4,311	5,372
5	Ratio of Overtime Hours to Straight-Time Hours	2.43%	2.79%	2.41%	0.61%	3.63%	0.77%
6	<u>Labor Dollars</u>						
7	Straight-Time Dollars	767	762	602	691	18	204
8	Overtime Dollars	18	21	14	5	4	3
9	Total Labor Dollars	785	783	617	696	23	207
10	Ratio of Overtime Dollars to Straight-Time Dollars	2.34%	2.70%	2.36%	0.76%	23.88%	1.47%
11	O&M Labor Dollars	311	325	249	366	(120)	1
12	Ratio of O&M Labor Dollars to Total Labor Dollars	39.65%	41.57%	40.34%	52.54%	-534.20%	0.48%
13	Total Employee Benefits	(679)	(531)	(598)	(1,229)	(1,271)	(1,191)
14	Employee Benefits Expensed	(852)	(652)	(692)	(1,338)	(1,311)	(1,353)
15	Ratio of Benefits Expensed to Total Benefits	125.42%	122.82%	115.74%	108.80%	103.11%	113.60%
16	Total Payroll Taxes	72	67	54	60	15	17
17	Payroll Taxes Expensed	26	27	21	25	1	0
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	35.82%	39.72%	38.08%	41.95%	8.00%	2.34%
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)	<u>1,056,139</u>	<u>972,398</u>	<u>1,045,090</u>	<u>1,574,668</u>	<u>1,547,055</u>	<u>1,528,152</u>
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)

Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP C-2.1a thru g/u

Schedule C-10.2
Page 1 of 3
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)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	<u>\$ 2,822,337</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)	1,542,725	1,458,882	1,548,509	1,311,668	1,466,815	1,722,267
5	Maintenance Expenses (402)	143,744	150,089	155,976	141,198	147,962	166,807
6	Depreciation Expense (403)	252,381	203,321	204,438	177,507	182,986	162,011
7	Depreciation Expense for Asset Retirement Costs (403.1001)	(4)	-	-	-	-	-
8	Amort. & Depl. of Utility Plant (404-405)	31,553	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)	688	66,371	226,415	231,460	256,824	181,840
13	(Less) Regulatory Credits (407.4)	570	163	1,346	-	83,591	1,676
14	Taxes Other Than Income Taxes (408.1)	453,658	434,138	412,726	391,624	386,738	372,059
15	Income Taxes - Federal (409.1)	(21,729) ^z	(1,338)	69,624	19,549	169,458	108,682
16	- Other (409.1)	(1,500)	1,015	4,779	331	3,547	(1,596)
17	Provision of Deferred Inc. Taxes (410.1)	630,797	765,882	1,664,998	474,865	296,711	325,194
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	575,891	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>2,455,852</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>366,486</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)

Type of Filing: Original ► Updated Revised
Work Paper Reference No(s):
WP C-2.1a thru g/u

Schedule C-10.2
Page 2 of 3
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Most Recent Five Calendar Years				
			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 from Nonutility Operations (417)	1,119	3,463	2,374	(404)	-	-
33	(Less) Expenses of Nonutility Operations (417.1)	1,205	3,616	1,893	-	-	0
34	Nonoperating Rental Income (418)	7	32	24	25	14	38
35	Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-	-	-
36	Interest and Dividend Income (419)	1,943	3,069	3,213	4,803	3,864	5,680
37	Allowance for Other Funds Used During Constr. (419.1)	11,876	18,215	9,848	6,400	5,984	8,821
38	Miscellaneous Nonoperating Income (421)	3,500	2,797	3,294	5,085	21,491	14,827
39	Gain on Disposition of Property (421.1)	1,573	1,458	0	993	1,115	57
40	Total Other Income	18,814	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)	36,132	41,244	35,497	25,098	55,366	51,232
45	Total Other Income Deductions	36,132	41,244	35,499	25,098	55,382	51,290
46	Taxes Applicable to Other Income and Deductions						
47	Taxes Other Than Income Taxes (408.2)	102	107	122	(218)	105	791
48	Income Taxes - Federal (409.2)	(9,711) ²	(8,647)	(14,028)	(8,401)	9,274	(17,839)
49	Income Taxes - Other (409.2)	3	133	(170)	(53)	686	(195)
50	Provision for Deferred Inc. Taxes (410.2)	4,606	5,685	5,109	18,777	17,198	23,469
51	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	6,594	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.	(11,598)	(9,635)	(11,370)	(283)	(26,128)	(7,511)
55	Net Other Income and Deductions	(5,720)	(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):
WP C-2.1a thru g/u

Schedule C-10.2
Page 3 of 3
Witness Responsible:
J.M. Yoder
L.O. Kelso

Line No.	Description	Test Yr. 11/30/2020	Most Recent Five Calendar Years				
			2019	2018	2017	2016	2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
56	INTEREST CHARGES						
57	Interest on Long-Term Debt (427)	116,598	102,580	94,567	95,866	104,442	117,806
58	Amort. of Debt Discount and Expense (428)	1,383	1,240	1,194	1,225	1,370	1,595
59	Amort. of Loss on Reacquired Debt (428.1)	1,031	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)	1,095	2,530	3,332	1,693	373	-
63	Other Interest Expense (431)	3,066	4,538	4,743	2,900	4,672	8,037
64	(Less) Allow. for Borrowed Funds Used During Constr. -Cr. (432)	5,581	6,699	5,843	3,758	3,272	4,812
65	Net Interest Charges	117,592	105,468	99,272	99,205	108,872	123,938
66	Income Before Extraordinary Items	243,173	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	243,173	297,014	325,510	323,887	282,183	232,737
74	(LESS) PREFERRED DIVIDEND	-	-	-	-	-	-
75	Available for Common	\$ 243,173	\$ 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
Work Paper Reference No(s):

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	\$ 1,516,111	\$ 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	747,358	755,895	761,766	818,833	856,691	899,549
4	Industrial	\$ 411,874	400,473	365,422	386,500	285,380	325,493	330,637	365,803	436,208	467,063	503,772
5	Other	\$ 13,374	14,164	13,210	13,001	12,744	12,906	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	\$ 2,601,869	\$ 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	1,296,021	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	181,266	180,932	181,611	182,350	182,932	183,526
16	Industrial	9,959	9,852	9,714	9,582	9,565	9,469	9,440	9,353	9,267	9,183	9,099
17	Other	2,733	2,726	2,699	2,664	2,635	2,616	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	1,489,372	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	\$ 1,170	\$ 1,202	\$ 1,187	\$ 1,239	\$ 1,273	\$ 1,310
21	Commercial	\$ 4,189	\$ 4,484	\$ 4,356	\$ 4,671	\$ 3,934	\$ 4,123	\$ 4,178	\$ 4,194	\$ 4,490	\$ 4,683	\$ 4,901
22	Industrial	\$ 41,357	\$ 40,649	\$ 37,618	\$ 40,336	\$ 29,836	\$ 34,375	\$ 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. 12 Mo. Ending	Five Projected Calendar Years				
		2015	2016	2017	2018	2019	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	13,591	13,812	13,762	13,681	13,630	13,577
3	Commercial	14,471	14,672	14,387	14,733	14,616	14,429	14,446	14,473	14,485	14,502	14,518
4	Industrial	14,653	14,284	14,671	14,781	14,390	14,810	15,057	15,264	15,449	15,465	15,505
5	Other	120	123	119	115	114	114	116	116	116	116	117
6	Total Retail	43,418	43,393	42,715	44,569	43,531	42,945	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	1,296,021	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	181,266	180,932	181,611	182,350	182,932	183,526
16	Industrial	9,959	9,852	9,714	9,582	9,565	9,469	9,440	9,353	9,267	9,183	9,099
17	Other	2,733	2,726	2,699	2,664	2,635	2,616	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	1,489,372	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	10,487	10,672	10,622	10,538	10,483	10,427
21	Commercial	82,687	83,050	80,917	81,969	80,802	79,602	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	1,564,084	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
2017-2019 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	4 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)	(927)
3	Recoveries	0	0	0	0
4	Amount Charged Against Reserve	289	284	110	0
5	Reserve at End of Year	599	893	603	361
6	Net Write Off Ratio [(4)-(3)]/(5)	48.25%	31.80%	18.24%	0.00%
7	Uncollectible Expense/Provision Ratio (2)/(5)	96.83%	64.73%	-29.85%	-256.79%

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.

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Class and Schedule Revenue Summary
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4
Page 1 of 2
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Metered Sales kWh (D)	Proposed Annualized			
					Proposed Rate (E)	Proposed Revenue (F)	% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
1	RS	Residential Service	15,412,615	13,559,677,011	5.22	\$707,147,480	56.54%	\$707,147,480
2	RS - TOU	Residential Time Of Day Service	8,853	10,420,037	4.69	\$488,523	0.04%	\$488,523
3	RS - RSDM	Residential Demand Meter	71	138,954	3.24	\$4,504	0.00%	\$4,504
4	GS	General Service - Unmetered	14,653	17,757,291	4.15	\$736,714	0.06%	\$736,714
5	GS	General Service - Secondary	1,477,929	714,739,452	6.93	\$49,540,299	3.96%	\$49,540,299
6	GS	General Service - Time of Day, Athletic Field	9,252	26,088,162	3.47	\$904,147	0.07%	\$904,147
7	GS	General Service - Secondary	647,998	4,849,804,903	3.56	\$172,534,047	13.79%	\$172,534,047
8	GS	General Service - Primary	5,457	668,628,390	3.00	\$20,077,606	1.61%	\$20,077,606
9	GS	General Service - Transmission	500	297,619,313	1.01	\$2,998,211	0.24%	\$2,998,211
10	GS	General Service - Transmission	15	12,437,562	1.07	\$133,285	0.01%	\$133,285
11	GS	General Service - Secondary	124,190	6,417,963,511	2.36	\$151,155,838	12.09%	\$151,155,838
12	GS	General Service - Primary	10,364	5,095,109,526	1.96	\$99,839,763	7.98%	\$99,839,763
13	GS	General Service - Transmission	879	1,125,435,440	0.71	\$8,013,155	0.64%	\$8,013,155
14	GS	General Service - Transmission	73	54,590,397	0.89	\$483,352	0.04%	\$483,352
15	GS	General Service - Primary	39	214,233,116	1.20	\$2,561,147	0.20%	\$2,561,147
16	GS	General Service - Transmission	393	3,140,315,380	0.15	\$4,700,336	0.38%	\$4,700,336
17	GS	General Service - Transmission	618	6,493,445,834	0.09	\$5,741,228	0.46%	\$5,741,228
18	EHG	Electric Heating General	4,280	13,899,862	3.39	\$470,690	0.04%	\$470,690
19	EHS	Electric Heating Schools	12	409,195	2.78	\$11,356	0.00%	\$11,356
20	SS	School Service	1,422	28,055,541	2.83	\$792,689	0.06%	\$792,689
21	FL PUMP	Flood Pumps	300	668,713	3.36	\$22,464	0.00%	\$22,464
22	OL	Outdoor Lighting	1,315,292	108,545,021	13.38	\$14,526,499	1.16%	\$14,526,499
23	SL	Street Lighting	1,235,880	98,035,177	7.98	\$7,824,410	0.63%	\$7,824,410
24		Distribution Retail Revenue	20,271,083	42,948,017,787	2.91	\$1,250,707,742	100.00%	\$1,250,707,742
25		Other Operating Revenue, including Misc. Service Revenues				\$45,401,304		\$45,401,304
26		Total				\$1,296,109,046		\$1,296,109,046

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Class and Schedule Revenue Summary
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s):

Schedule E-4
Page 2 of 2
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized							
			Customer Bills (C)	Metered Sales kWh (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	RS - RR - RR1	Residential Service	15,412,615	13,559,677,011	4.97	\$673,512,292	55.57%	\$33,635,188	4.99%	4.99%
2	RS - TOU	Residential Time Of Day Service	8,853	10,420,037	4.67	\$486,906	0.04%	\$1,616	0.33%	0.33%
3	RS - RSDM	Residential Demand Meter	71	138,954	3.30	\$4,590	0.00%	(\$86)	-1.88%	-1.88%
4	GS-1	General Service - Unmetered	14,653	17,757,291	4.40	\$780,527	0.06%	(\$43,814)	-5.61%	-5.61%
5	GS-1	General Service - Metered	1,477,929	714,739,452	7.54	\$53,916,860	4.45%	(\$4,376,561)	-8.12%	-8.12%
6	GS-2	General Service - Energy Storage; Time of Day, Athletic Field	9,252	26,088,162	3.61	\$941,182	0.08%	(\$37,034)	-3.93%	-3.93%
7	GS-2	General Service - Low Load Factor - Secondary	647,998	4,849,804,903	3.58	\$173,688,068	14.33%	(\$1,154,021)	-0.66%	-0.66%
8	GS-2	General Service - Low Load Factor - Primary	5,457	668,628,390	2.87	\$19,201,216	1.58%	\$876,390	4.56%	4.56%
9	GS-2	General Service - Low Load Factor - Subtransmission	500	297,619,313	0.90	\$2,680,819	0.22%	\$317,391	11.84%	11.84%
10	GS-2	General Service - Low Load Factor - Transmission	15	12,437,562	1.22	\$151,556	0.01%	(\$18,270)	-12.06%	-12.06%
11	GS-3	General Service - Medium/High Load Factor - Secondary	124,190	6,417,963,511	2.21	\$142,048,738	11.72%	\$9,107,100	6.41%	6.41%
12	GS-3	General Service - Medium/High Load Factor - Primary	10,364	5,095,109,526	1.81	\$92,245,554	7.61%	\$7,594,208	8.23%	8.23%
13	GS-3	General Service - Medium/High Load Factor - Subtrans	879	1,125,435,440	0.67	\$7,578,980	0.63%	\$434,175	5.73%	5.73%
14	GS-3	General Service - Medium/High Load Factor - Trans	73	54,590,397	0.75	\$408,405	0.03%	\$74,946	18.35%	18.35%
15	GS-4	General Service - Large - Primary	39	214,233,116	1.17	\$2,503,520	0.21%	\$57,627	2.30%	2.30%
16	GS-4	General Service - Large - Subtransmission	393	3,140,315,380	0.18	\$5,565,410	0.46%	(\$865,075)	-15.54%	-15.54%
17	GS-4	General Service - Large - Transmission	618	6,493,445,834	0.10	\$6,581,574	0.54%	(\$840,347)	-12.77%	-12.77%
18	EHG	Electric Heating General	4,280	13,899,862	4.39	\$610,850	0.05%	(\$140,160)	-22.95%	-22.95%
19	EHS	Electric Heating Schools	12	409,195	0.94	\$3,826	0.00%	\$7,530	196.80%	196.80%
20	SS	School Service	1,422	28,055,541	2.68	\$753,057	0.06%	\$39,631	5.26%	5.26%
21	FL PUMP	Flood Pumps	300	668,713	3.67	\$24,542	0.00%	(\$2,078)	-8.47%	-8.47%
22	OL	Outdoor Lighting	1,315,292	108,545,021	16.27	\$17,661,528	1.46%	(\$3,135,030)	-17.75%	-17.75%
23	SL	Street Lighting	1,235,880	98,035,177	10.89	\$10,672,535	0.88%	(\$2,848,125)	-26.69%	-26.69%
24		Distribution Retail Revenue	20,271,083	42,948,017,787	2.82	\$1,212,022,539	100.00%	\$38,685,203	3.19%	3.19%
25		Other Operating Revenue, including Misc. Service Revenues				\$48,548,681		(\$3,147,377)	-6.48%	-6.48%
26		Total				\$1,260,571,221		\$35,537,826	2.93%	2.93%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 1 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	OPCo							
2	RS	Residential Service						
3								
4	Customer Charge:		7,169,096		\$14.00	\$100,367,342	14.19%	\$100,367,342
5	Energy Charge			6,666,112,472	\$0.0276373	\$184,233,350	26.05%	\$184,233,350
6								
7	CSP							
8	RR							
9								
10	Customer Charge:		6,473,725		\$14.00	\$90,632,148	12.82%	\$90,632,148
11	Energy Charge			6,201,594,104	\$0.0276373	\$171,395,317	24.24%	\$171,395,317
12								
13	RR-1							
14								
15	Customer Charge:		1,769,794		\$14.00	\$24,777,115	3.50%	\$24,777,115
16	Energy Charge			691,970,435	\$0.0276373	\$19,124,195	2.70%	\$19,124,195
17								
18								
19	SUM							
20	Customer Charge:		15,412,615			215,776,605		
21	Energy Charge			13,559,677,011		374,752,861		
22								
23	Total Base Distribution Revenue before Riders					590,529,467		
24								
25	Direct Load Control Credit		2,698		-\$8.00	-\$21,584	0.00%	-\$21,584
26	Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0
27	AMI Opt-Out Charge		10		\$24.00	\$240	0.00%	\$240
28	Manual Meter Read Charge		10		\$50.00	\$500	0.00%	\$500
29								
30	RIDERS							
31								
32	Universal Service Fund Rider							
33	First 833,000 kWh			13,559,677,011	0.0024978	\$33,869,361		
34	All Excess kWh			0	0.0001756	\$0		
35	Total Charge					\$33,869,361	4.79%	\$33,869,361
36								
37	KWH Tax Rider:							
38	First 2,000 KWH			12,693,732,257	0.00465	\$59,025,855		
39	Next 13,000 KWH			862,831,241	0.00419	\$3,615,263		
40	Excess of 15,000 KWH			3,113,513	0.00363	\$11,302		
41	Total Charge					\$62,652,420	8.86%	\$62,652,420
42								
43	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			13,559,677,011	-	\$0	0.00%	
44								
45	Economic Development Cost Recovery Rider			590,529,467	2.38866%	\$14,105,743	1.99%	\$14,105,743
46								
47	Enhanced Service Reliability Rider			590,529,467	-0.24983%	-\$1,475,299	-0.21%	-\$1,475,299
48								
49	gridSMART Rider - Phase 2		15,412,615		\$0.99	\$15,258,489	2.16%	\$15,258,489
50								
51	Smart City Rider		15,412,615		\$0.24	\$3,699,028	0.52%	\$3,699,028
52								
53	Residential Distribution Credit Rider			590,529,467	0.00000%	\$0	0.00%	
54								
55	Pilot Throughput Balancing Adjustment Rider							
56	CSP Rate Zone			6,893,564,539	0.0005935	\$4,091,331		
57	OP Rate Zone			6,666,112,472	0.0007417	\$4,944,256		
58	Total Charge					\$9,035,586	1.28%	\$9,035,586
59								
60	Distribution Investment Rider			590,529,467	-2.94443%	-\$17,387,745	-2.46%	-\$17,387,745
61								
62	Tax Savings Credit Rider			13,559,677,011	(0.0002300)	-\$3,118,726	-0.44%	-\$3,118,726
63								
64	Total		15,412,615	13,559,677,011		\$707,147,480	100.00%	\$707,147,480

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 2 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	OPCo									
2	RS	Residential Service								
3										
4	Customer Charge:		7,169,096		\$8.40	\$60,220,405	8.94%	\$40,146,937	66.67%	66.67%
5	Energy Charge			6,666,112,472	\$0.0182747	\$121,821,206	18.09%	\$62,412,145	51.23%	51.23%
6										
7	CSP									
8	RR									
9										
10	Customer Charge:		6,473,725		\$8.40	\$54,379,289	8.07%	\$36,252,859	66.67%	66.67%
11	Energy Charge			6,201,594,104	\$0.0182747	\$113,332,272	16.83%	\$58,063,045	51.23%	51.23%
12										
13	RR-1									
14										
15	Customer Charge:		1,769,794		\$8.40	\$14,866,269	2.21%	\$9,910,846	66.67%	66.67%
16	Energy Charge			691,970,435	\$0.0182747	\$12,645,552	1.88%	\$6,478,642	51.23%	51.23%
17										
18										
19	SUM									
20	Customer Charge:		15,412,615			\$129,465,963				
21	Energy Charge			13,559,677,011		\$247,799,029				
22										
23	Total Base Distribution Revenue before Riders					\$377,264,993				
24										
25	Direct Load Control Credit		2,698		-\$8.00	-\$21,584	0.00%	\$0	0.00%	0.00%
26	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
27	\$24 AMI Opt-Out Charge		10		\$24.00	\$240	0.00%	\$0	0.00%	0.00%
28	\$43 Manual Meter Read Charge		10		\$43.00	\$430	0.00%	\$70	16.28%	16.28%
29										
30	RIDERS									
31										
32	Universal Service Fund Rider									
33	First 833,000 kWh			13,559,677,011	0.0024978	\$33,869,361				
34	All Excess kWh			0	0.0001756	\$0				
35	Total Charge					\$33,869,361	5.03%	\$0	0.00%	0.00%
36										
37	KWH Tax Rider:									
38	First 2,000 KWH			12,693,732,257	0.00465	\$59,025,855				
39	Next 13,000 KWH			862,831,241	0.00419	\$3,615,263				
40	Excess of 15,000 KWH			3,113,513	0.00363	\$11,302				
41	Total Charge					\$62,652,420	9.30%	\$0	0.00%	0.00%
42										
43	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			13,559,677,011	0.0031533	\$42,757,730	6.35%	-\$42,757,730	-100.00%	-100.00%
44										
45	Economic Development Cost Recovery Rider			377,264,993	1.35371%	\$5,107,074	0.76%	\$8,998,669	176.20%	176.20%
46										
47	Enhanced Service Reliability Rider			377,264,993	3.48287%	\$13,139,649	1.95%	-\$14,614,948	-111.23%	-111.23%
48										
49	gridSMART Rider - Phase 2		15,412,615		\$0.99	\$15,258,489	2.27%	\$0	0.00%	0.00%
50										
51	Smart City Rider		15,412,615		\$0.24	\$3,699,028	0.55%	\$0	0.00%	0.00%
52										
53	Residential Distribution Credit Rider			377,264,993	-3.58070%	-\$13,508,728	-2.01%	\$13,508,728	-100.00%	-100.00%
54										
55	Pilot Throughput Balancing Adjustment Rider									
56	CSP Rate Zone			6,893,564,539	0.0005935	\$4,091,331				
57	OP Rate Zone			6,666,112,472	0.0007417	\$4,944,256				
58	Total Charge					\$9,035,586	1.34%	\$0	0.00%	0.00%
59										
60	Distribution Investment Rider			377,264,993	39.11127%	\$147,553,130	21.91%	-\$164,940,875	-111.78%	-111.78%
61										
62	Tax Savings Credit Rider			13,559,677,011	(0.0017180)	-\$23,295,525	-3.46%	\$20,176,799	-86.61%	-86.61%
63										
64	Total		<u>15,412,615</u>	<u>13,559,677,011</u>		<u>\$673,512,292</u>	<u>100.00%</u>	<u>\$33,635,188</u>	<u>4.99%</u>	<u>4.99%</u>

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/l

Schedule E-4.1
Page 3 of 46
Witness Responsible: D.M. Roush

			Proposed Annualized				% of	Proposed
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)	Revenue to Total Revenue (G)	Revenue Total (H)
1	OPCo							
2	RS-TOD - Time-of-Day							
3								
4	Customer Charge:		421		\$14.00	\$5,899	1.21%	\$5,899
5	Energy Charge			501,968	\$0.0276373	\$13,873	2.84%	\$13,873
6								
7	RS-ES - Energy Storage							
8								
9	Customer Charge:		2,347		\$14.00	\$32,856	6.73%	\$32,856
10	Energy Charge			3,124,065	\$0.0276373	\$86,341	17.67%	\$86,341
11								
12	CSP							
13	RLM - Res. Optional Demand Rate							
14								
15	Customer Charge		607		\$14.00	\$8,495	1.74%	\$8,495
16	Energy Charge			2,638,454	\$0.0276373	\$72,920	14.93%	\$72,920
17								
18	RS-ES - Energy Storage							
19								
20	Customer Charge		24		\$14.00	\$332	0.07%	\$332
21	Energy Charge			13,564	\$0.0276373	\$375	0.08%	\$375
22								
23	RS-TOD - Time-of-Day							
24								
25	Customer Charge		88		\$14.00	\$1,233	0.25%	\$1,233
26	Energy Charge			50,933	\$0.0276373	\$1,408	0.29%	\$1,408
27								
28	RS-TOD2 - Experimental Time-of-Day							
29								
30	Customer Charge		4,678		\$14.00	\$65,494	13.41%	\$65,494
31	Energy Charge			3,419,923	\$0.0276373	\$94,517	19.35%	\$94,517
32								
33								
34	CPP - Experimental Critical Peak Pricing							
35								
36	Customer Charge		688		\$14.00	\$9,631	1.97%	\$9,631
37	Energy Charge - Summer & First 800 Winter			559,502	\$0.0276373	\$15,463	3.17%	\$15,463
38	Energy Charge - Winter Over 800 & Critical			111,628	\$0.0276373	\$3,085	0.63%	\$3,085
39								
40								
41	SUM							
42	Customer Charge:		8,853			123,940		
43	Energy Charge			10,420,037		287,982		
44								
45	Total Base Distribution Revenue before Riders						411,922	
46								
47	Direct Load Control Credit Rider		1,091		-\$8.00	-\$8,728	-1.79%	-\$8,728
48	Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0
49	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0
50	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	\$0
51								
52	RIDERS							
53								
54	Universal Service Fund Rider							
55	First 833,000 kWh			10,420,037	0.0024978	\$26,027		
56	All Excess kWh			0	0.0001756	\$0		
57	Total Charge					\$26,027	5.33%	\$26,027
58								
59	KWH Tax Rider:							
60	First 2,000 KWH			8,230,385	0.00465	\$38,271		
61	Next 13,000 KWH			2,118,651	0.00419	\$8,877		
62	Excess of 15,000 KWH			71,001	0.00363	\$258		
63	Total Charge					\$47,406	9.70%	\$47,406
64								
65	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
66				10,420,037	-	\$0	0.00%	\$0
67	Economic Development Cost Recovery Rider							
68				411,922	2.38866%	\$9,839	2.01%	\$9,839
69	Enhanced Service Reliability Rider							
70				411,922	-0.24983%	-\$1,029	-0.21%	-\$1,029
71	gridSMART Rider - Phase 2							
72			8,853		\$0.99	\$8,764	1.79%	\$8,764
73	Smart City Rider							
74			8,853		\$0.24	\$2,125	0.43%	\$2,125
75	Residential Distribution Credit Rider							
76				411,922	0.00000%	\$0	0.00%	\$0
77	Pilot Throughput Balancing Adjustment Rider							
78	CSP Rate Zone			6,794,005	0.0005935	\$4,032		
79	OP Rate Zone			3,626,032	0.0007417	\$2,689		
80	Total Charge					\$6,722	1.38%	\$6,722
81								
82	Distribution Investment Rider							
83				411,922	-2.94443%	-\$12,129	-2.48%	-\$12,129
84	Tax Savings Credit Rider							
85				10,420,037	(0.0002300)	-\$2,397	-0.49%	-\$2,397
86	Total		8,853	10,420,037		\$488,523	100.00%	\$488,523

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 4 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	OPCo									
2	RS-TOD - Time-of-Day									
3										
4	Customer Charge:		421		\$9.25	\$3,897	0.80%	\$2,001	51.35%	51.35%
5	Energy Charge			501,968	\$0.0182747	\$9,173	1.88%	\$4,700	51.23%	51.23%
6										
7	RS-ES - Energy Storage									
8										
9	Customer Charge:		2,347		\$9.25	\$21,708	4.46%	\$11,148	51.35%	51.35%
10	Energy Charge			3,124,065	\$0.0182747	\$57,091	11.73%	\$29,249	51.23%	51.23%
11										
12	CSP									
13	RLM - Res. Optional Demand Rate									
14										
15	Customer Charge		607		\$8.90	\$5,400	1.11%	\$3,095	57.30%	57.30%
16	Energy Charge			2,638,454	\$0.0182747	\$48,217	9.90%	\$24,703	51.23%	51.23%
17										
18	RS-ES - Energy Storage									
19										
20	Customer Charge		24		\$9.25	\$220	0.05%	\$113	51.35%	51.35%
21	Energy Charge			13,564	\$0.0182747	\$248	0.05%	\$127	51.23%	51.23%
22										
23	RS-TOD - Time-of-Day									
24										
25	Customer Charge		88		\$9.25	\$814	0.17%	\$418	51.35%	51.35%
26	Energy Charge			50,933	\$0.0182747	\$931	0.19%	\$477	51.23%	51.23%
27										
28	RS-TOD2 - Experimental Time-of-Day									
29										
30	Customer Charge		4,678		\$4.52	\$21,145	4.34%	\$44,349	209.73%	209.73%
31	Energy Charge			3,419,923	\$0.0258097	\$88,267	18.13%	\$6,250	7.08%	7.08%
32										
33	CPP - Experimental Critical Peak Pricing									
34										
35										
36	Customer Charge		688		\$4.52	\$3,109	0.64%	\$6,522	209.73%	209.73%
37	Energy Charge - Summer & First 800 Winter			559,502	\$0.0298899	\$16,723	3.43%	-\$1,260	-7.54%	-7.54%
38	Energy Charge - Winter Over 800 & Critical			111,628	\$0.0057028	\$637	0.13%	\$2,449	384.63%	384.63%
39										
40										
41	SUM									
42	Customer Charge:		8,853			\$56,295				
43	Energy Charge			10,420,037		\$221,288				
44										
45	Total Base Distribution Revenue before Riders						\$277,582			
46										
47	Direct Load Control Credit Rider		1,091		-\$8.00	-\$8,728	-1.79%	\$0	0.00%	0.00%
48	\$12 Cell Phone Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
49	\$24 AMI Opt-Out Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
50	\$43 Manual Meter Read Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
51										
52	RIDERS									
53										
54	Universal Service Fund Rider									
55	First 833,000 kWh			10,420,037	0.0024978	\$26,027				
56	All Excess kWh			0	0.0001756	\$0				
57	Total Charge					\$26,027	5.35%	\$0	0.00%	0.00%
58										
59	KWH Tax Rider:									
60	First 2,000 KWH			8,230,385	0.00465	\$38,271				
61	Next 13,000 KWH			2,118,651	0.00419	\$8,877				
62	Excess of 15,000 KWH			71,001	0.00363	\$258				
63	Total Charge					\$47,406	9.74%	\$0	0.00%	0.00%
64										
65	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
66				10,420,037	0.0031533	\$32,858	6.75%	-\$32,858	-100.00%	-100.00%
67	Economic Development Cost Recovery Rider									
68				277,582	1.35371%	\$3,758	0.77%	\$6,082	161.85%	161.85%
69	Enhanced Service Reliability Rider									
70				277,582	3.48287%	\$9,668	1.99%	-\$10,697	-110.64%	-110.64%
71	gridSMART Rider - Phase 2									
72			8,853		\$0.99	\$8,764	1.80%	\$0	0.00%	0.00%
73	Smart City Rider									
74			8,853		\$0.24	\$2,125	0.44%	\$0	0.00%	0.00%
75	Residential Distribution Credit Rider									
76				277,582	-3.58070%	-\$9,939	-2.04%	\$9,939	-100.00%	-100.00%
77	Pilot Throughput Balancing Adjustment Rider									
78	CSP Rate Zone			6,794,005	0.0005935	\$4,032				
79	OP Rate Zone			3,626,032	0.0007417	\$2,689				
80	Total Charge					\$6,722	1.38%	\$0	0.00%	0.00%
81										
82	Distribution Investment Rider									
83				277,582	39.11127%	\$108,566	22.30%	-\$120,695	-111.17%	-111.17%
84	Tax Savings Credit Rider									
85				10,420,037	(0.0017180)	-\$17,902	-3.68%	\$15,505	-86.61%	-86.61%
86	Total		8,853	10,420,037		\$486,906	100.00%	\$1,616	0.33%	0.33%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/t

Schedule E-4.1
Page 5 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	CSP							
2	RSDM							
3	Customer Charge:		71		\$14.00	\$991	22.01%	\$991
4	Energy Charge			138,954	\$0.0000000	\$0	0.00%	
5	Demand Charge			546	\$4.48	\$2,448	54.34%	\$2,448
6								
7								
8	SUM							
9								
10	Customer Charge:		71			\$991		
11	Energy Charge			138,954		\$0		
12	Demand Charge			546		\$2,448		
13								
14	Total Base Distribution Revenue before Riders					3,439		
15								
16	Direct Load Control Credit Rider		0		-\$8.00	\$0	0.00%	
17	Cell Phone Charge		0		\$12.00	\$0	0.00%	
18	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
19	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
20								
21	RIDERS							
22								
23	Universal Service Fund Rider							
24	First 833,000 kWh			138,954	0.0024978	\$347		
25	All Excess kWh			0	0.0001756	\$0		
26	Total Charge					\$347	7.71%	\$347
27								
28	KWH Tax Rider:							
29	First 2,000 KWH			56,745	0.00465	\$264		
30	Next 13,000 KWH			82,208	0.00419	\$344		
31	Excess of 15,000 KWH			0	0.00363	\$0		
32	Total Charge					\$608	13.51%	\$608
33								
34	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			138,954	-	\$0	0.00%	
35								
36	Economic Development Cost Recovery Rider			3,439	2.38866%	\$82	1.82%	\$82
37								
38	Enhanced Service Reliability Rider			3,439	-0.24983%	-\$9	-0.19%	-\$9
39								
40	gridSMART Rider - Phase 2		71		\$0.99	\$70	1.56%	\$70
41								
42	Smart City Rider		71		\$0.24	\$17	0.38%	\$17
43								
44	Residential Distribution Credit Rider			3,439	0.00000%	\$0	0.00%	
45								
46	Pilot Throughput Balancing Adjustment Rider							
47	CSP Rate Zone			138,954	0.0005935	\$82		
48	OP Rate Zone				0.0007417	\$0		
49	Total Charge					\$82	1.83%	\$82
50								
51	Distribution Investment Rider			3,439	-2.94443%	-\$101	-2.25%	-\$101
52								
53	Tax Savings Credit Rider			138,954	(0.0002300)	-\$32	-0.71%	-\$32
54								
55	Total		<u>71</u>	<u>138,954</u>		<u>\$4,504</u>	<u>100.00%</u>	<u>\$4,504</u>

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ___Original ► Updated___Revised

Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1

Page 6 of 46

Witness Responsible: D.M. Roush

Current Annualized										
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	CSP									
2	RSDM									
3	Customer Charge:		71		\$8.40	\$595	12.96%	\$396	66.67%	66.67%
4	Energy Charge			138,954	\$0.0000000	\$0	0.00%	\$0	0.00%	0.00%
5	Demand Charge			546	\$3.17	\$1,732	37.73%	\$716	41.32%	41.32%
6										
7										
8	SUM									
9										
10	Customer Charge:		71			\$595				
11	Energy Charge			138,954		\$0				
12	Demand Charge			546		\$1,732				
13										
14	Total Base Distribution Revenue before Riders					\$2,327				
15										
16	Direct Load Control Credit Rider		0		-\$8.00	\$0	0.00%	\$0	0.00%	0.00%
17	\$12 Cell Phone Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
18	\$24 AMI Opt-Out Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
19	\$43 Manual Meter Read Charge		0		\$0.00	\$0	0.00%	\$0	0.00%	0.00%
20										
21	RIDERS									
22										
23	Universal Service Fund Rider									
24	First 833,000 kWh			138,954	0.0024978	\$347				
25	All Excess kWh			0	0.0001756	\$0				
26	Total Charge					\$347	7.56%	\$0	0.00%	0.00%
27										
28	KWH Tax Rider:									
29	First 2,000 KWH			56,745	0.00465	\$264				
30	Next 13,000 KWH			82,208	0.00419	\$344				
31	Excess of 15,000 KWH			0	0.00363	\$0				
32	Total Charge					\$608	13.25%	\$0	0.00%	0.00%
33										
34	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			138,954	0.0031533	\$438	9.55%	-\$438	-100.00%	-100.00%
35										
36	Economic Development Cost Recovery Rider			2,327	1.35371%	\$31	0.69%	\$51	160.80%	160.80%
37										
38	Enhanced Service Reliability Rider			2,327	3.48287%	\$81	1.77%	-\$90	-110.60%	-110.60%
39										
40	gridSMART Rider - Phase 2		71		\$0.99	\$70	1.53%	\$0	0.00%	0.00%
41										
42	Smart City Rider		71		\$0.24	\$17	0.37%	\$0	0.00%	0.00%
43										
44	Residential Distribution Credit Rider			2,327	-3.58070%	-\$83	-1.81%	\$83	-100.00%	-100.00%
45										
46	Pilot Throughput Balancing Adjustment Rider									
47	CSP Rate Zone			138,954	0.0005935	\$82				
48	OP Rate Zone				0.0007417	\$0				
49	Total Charge					\$82	1.80%	\$0	0.00%	0.00%
50										
51	Distribution Investment Rider			2,327	39.11127%	\$910	19.82%	-\$1,011	-111.13%	-111.13%
52										
53	Tax Savings Credit Rider			138,954	(0.0017180)	-\$239	-5.20%	\$207	-86.61%	-86.61%
54										
55	Total		71	138,954		\$4,590	100.00%	-\$86	-1.88%	-1.88%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 7 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS-1	General Service - Unmetered						
2								
3	OPCo							
4	Customer Charge:		7,803		\$6.30	\$49,159	6.67%	\$49,159
5	Energy Charge			1,877,272	\$0.0215502	\$40,456	5.49%	\$40,456
6								
7								
8	CSP							
9	Customer Charge:		6,850		\$6.30	\$43,157	5.86%	\$43,157
10	Energy Charge			15,880,019	\$0.0215502	\$342,218	46.45%	\$342,218
11	Additional/Special Service Charge		3,060		\$3.00	\$9,180	1.25%	\$9,180
12								
13								
14	SUM							
15								
16	Customer Charge:		14,653			101,496		
17	Energy Charge			17,757,291		382,673		
18								
19	Total Base Distribution Revenue before Riders					484,169		
20								
21	Cell Phone Charge		0		\$12.00	\$0	0.00%	
22	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
23	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
24								
25	RIDERS							
26								
27	Universal Service Fund Rider							
28	First 833,000 kWh			17,757,291	0.0024978	\$44,354		
29	All Excess kWh			0	0.0001756	\$0		
30	Total Charge					\$44,354	6.02%	\$44,354
31								
32	KWH Tax Rider:							
33	First 2,000 KWH			5,051,236	0.00465	\$23,488		
34	Next 13,000 KWH			3,903,379	0.00419	\$16,355		
35	Excess of 15,000 KWH			8,792,822	0.00363	\$31,918		
36	Total Charge					\$71,761	9.74%	\$71,761
37								
38	Energy Efficiency and Peak Demand Reduction Cost Recovery			17,757,291	-	\$0	0.00%	
39	14,653				-	\$0	0.00%	
40								
41	Economic Development Cost Recovery Rider			484,169	2.38866%	\$11,565	1.57%	\$11,565
42								
43	Enhanced Service Reliability Rider			484,169	-0.24983%	-\$1,210	-0.16%	-\$1,210
44								
45	gridSMART Rider - Phase 2		14,653		\$8.66	\$126,898	17.22%	\$126,898
46								
47	Smart City Rider		14,653		\$0.93	\$13,628	1.85%	\$13,628
48								
49	Pilot Throughput Balancing Adjustment Rider							
50	CSP Rate Zone			15,880,019	0.0006685	\$10,616		
51	OP Rate Zone			1,877,272	0.0001055	\$198		
52	Total Charge					\$10,814	1.47%	\$10,814
53								
54	Distribution Investment Rider			484,169	-2.94443%	-\$14,256	-1.94%	-\$14,256
55								
56	Tax Savings Credit Rider			17,757,291	(0.0006200)	-\$11,010	-1.49%	-\$11,010
57								
58	Total		14,653	17,757,291		\$736,714	100.00%	\$736,714

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ___Original ___Updated ___Revised

Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1

Page 8 of 46

Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
						Current Annualized Revenue (K)					
1	GS-1	General Service - Unmetered									
2											
3	OPCo										
4	Customer Charge:		7,803		\$7.35	\$57,352		7.35%	-\$8,193	-14.29%	-14.29%
5	Energy Charge			1,877,272	\$0.00280	\$5,256		0.67%	\$35,199	669.68%	669.68%
6											
7											
8	CSP										
9	Customer Charge:		6,850		\$3.90	\$26,716		3.42%	\$16,441	61.54%	61.54%
10	Energy Charge			15,880,019	\$0.01477	\$234,559		30.05%	\$107,659	45.90%	45.90%
11	Additional/Special Service Charge		3,060		\$3.00	\$9,180		1.18%	\$0	0.00%	0.00%
12											
13											
14	SUM										
15											
16	Customer Charge:		14,653			\$93,248					
17	Energy Charge			17,757,291		\$239,815					
18											
19	Total Base Distribution Revenue before Riders					\$333,064					
20											
21	\$12 Cell Phone Charge		0		\$0.00	\$0		0.00%	\$0	0.00%	0.00%
22	\$24 AMI Opt-Out Charge		0		\$0.00	\$0		0.00%	\$0	0.00%	0.00%
23	\$43 Manual Meter Read Charge		0		\$0.00	\$0		0.00%	\$0	0.00%	0.00%
24											
25	RIDERS										
26											
27	Universal Service Fund Rider										
28	First 833,000 kWh			17,757,291	0.0024978	\$44,354					
29	All Excess kWh			0	0.0001756	\$0					
30	Total Charge					\$44,354		5.68%	\$0	0.00%	0.00%
31											
32	KWH Tax Rider:										
33	First 2,000 KWH			5,051,236	0.00465	\$23,488					
34	Next 13,000 KWH			3,903,379	0.00419	\$16,355					
35	Excess of 15,000 KWH			8,792,822	0.00363	\$31,918					
36	Total Charge					\$71,761		9.19%	\$0	0.00%	0.00%
37											
38	Energy Efficiency and Peak Demand Reduction Cost Recovery			17,757,291	0.0005533	\$9,825		1.26%	-\$9,825	-100.00%	-100.00%
39	14,653				2.97	\$43,520		5.58%	-\$43,520	-100.00%	-100.00%
40											
41	Economic Development Cost Recovery Rider			333,064	1.35371%	\$4,509		0.58%	\$7,056	156.51%	156.51%
42											
43	Enhanced Service Reliability Rider			333,064	3.48287%	\$11,600		1.49%	-\$12,810	-110.43%	-110.43%
44											
45	gridSMART Rider - Phase 2		14,653		\$8.66	\$126,898		16.26%	\$0	0.00%	0.00%
46											
47	Smart City Rider		14,653		\$0.93	\$13,628		1.75%	\$0	0.00%	0.00%
48											
49	Pilot Throughput Balancing Adjustment Rider										
50	CSP Rate Zone			15,880,019	0.0006685	\$10,616					
51	OP Rate Zone			1,877,272	0.0001055	\$198					
52	Total Charge					\$10,814		1.39%	\$0	0.00%	0.00%
53											
54	Distribution Investment Rider			333,064	39.11127%	\$130,265		16.69%	-\$144,521	-110.94%	-110.94%
55											
56	Tax Savings Credit Rider			17,757,291	(0.0011100)	-\$19,711		-2.53%	\$8,701	-44.14%	-44.14%
57											
58	Total		14,653	17,757,291		\$780,527		100.00%	-\$43,814	-5.61%	-5.61%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 9 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	OPCo	General Service - Metered						
2								
3	GS-1 Metered							
4	Customer Charge:		822,479		\$10.45	\$8,594,906	17.35%	\$8,594,906
5								
6	Energy Charge							
7	First 4500 kWh			373,678,312	\$0.0215502	\$8,052,842	16.26%	\$8,052,842
8	Over 4500 kWh			2,226,705		\$0	0.00%	
9								
10	Demand Charge (per KW)							
11	First 10 KW			0		\$0	0.00%	
12	Over 10 KW			0	\$7.29	\$0	0.00%	
13								
14	Off Peak Excess Demand Charge			0	\$7.29	\$0	0.00%	
15								
16	Excess Demand Charge (\$ per KVA)			0	\$1.39	\$0	0.00%	
17								
18	GS-1-ES							
19	Customer Charge:		35		\$10.45	\$366	0.00%	\$366
20								
21	Energy Charge			16,764	\$0.0215502	\$361	0.00%	\$361
22								
23	CSP							
24								
25	GS-1 Metered							
26	Customer Charge:		655,415		\$10.45	\$6,849,084	13.83%	\$6,849,084
27								
28	Energy Charge							
29	First 4500 kWh			335,235,692	\$0.0215502	\$7,224,396	14.58%	\$7,224,396
30	Over 4500 kWh			3,581,979		\$0	0.00%	
31								
32	Demand Charge (per KW)							
33	First 10 KW			0		\$0	0.00%	
34	Over 10 KW			0	\$7.29	\$0	0.00%	
35								
36	Off Peak Excess Demand Charge			0	\$7.29	\$0	0.00%	
37								
38	Excess Demand Charge (\$ per KVA)			0	\$1.39	\$0	0.00%	
39								
40								
41	SUM							
42								
43	Customer Charge:		1,477,929			15,444,356		
44	Energy Charge			714,739,452		15,277,600		
45	Demand Charge			0		0		
46	Excess Demand Charge (\$ per KVA)			0		0		
47	Off Peak Excess Demand Charge			0		0		
48								
49	Total Base Distribution Revenue before Riders					30,721,956		
50								
51	Cell Phone Charge		12		\$12.00	\$144	0.00%	\$144
52	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
53	Manual Meter Read Charge		12		\$50.00	\$600	0.00%	\$600
54								
55	RIDERS							
56								
57	Universal Service Fund Rider							
58	First 833,000 kWh			714,739,452	0.0024978	\$1,785,276		
59	All Excess kWh			0	0.0001756	\$0		
60	Total Charge					\$1,785,276	3.60%	\$1,785,276
61								
62	KWH Tax Rider:							
63	First 2,000 KWH			658,631,134	0.00465	\$3,062,635		
64	Next 13,000 KWH			50,846,806	0.00419	\$213,048		
65	Excess of 15,000 KWH			2,142,502	0.00363	\$7,777		
66	Total Charge					\$3,283,460	6.63%	\$3,283,460
67								
68	Energy Efficiency and Peak Demand Reduction Cost Recovery Ri			714,739,452	-	\$0	0.00%	
69	1,477,929				-	\$0	0.00%	
70								
71	Economic Development Cost Recovery Rider			30,721,956	2.38866%	\$733,843	1.48%	\$733,843
72								
73	Enhanced Service Reliability Rider			30,721,956	-0.24983%	-\$76,752	-0.15%	-\$76,752
74								
75	gridSMART Rider - Phase 2		1,477,929		\$8.66	\$12,798,864	25.84%	\$12,798,864
76								
77	Smart City Rider		1,477,929		\$0.93	\$1,374,474	2.77%	\$1,374,474
78								
79	Pilot Throughput Balancing Adjustment Rider							
80	CSP Rate Zone			338,817,671	0.0006685	\$226,500		
81	OP Rate Zone			375,921,781	0.0001055	\$39,660		
82	Total Charge					\$266,159	0.54%	\$266,159
83								
84	Distribution Investment Rider			30,721,956	-2.94443%	-\$904,587	-1.83%	-\$904,587
85								
86	Tax Savings Credit Rider			714,739,452	(0.0006200)	-\$443,138	-0.89%	-\$443,138
87								
88	Total		1,477,929	714,739,452		\$49,540,299	100.00%	\$49,540,299

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 10 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	OPCo	General Service - Metered								
2										
4	GS-1 Metered									
7	Customer Charge:		822,479		\$13.17	\$10,832,049	20.09%			
8	Energy Charge			375,905,017	\$0.0027999	\$1,052,496	1.95%			
10										
11	GS-1-ES									
14	Customer Charge:		35		\$13.17	\$462	0.00%			
15	Energy Charge			16,764	\$0.0027999	\$47	0.00%			
21										
22	CSP									
26										
27	GS-1 Metered									
28	Customer Charge:		655,415		\$6.47	\$4,240,533	7.86%			
29	Energy Charge			338,817,671	\$0.0147707	\$5,004,574	9.28%			
32										
33	SUM									
29										
30	Customer Charge:		1,477,929			\$15,073,044		\$371,312	2.46%	2.46%
31	Energy Charge			714,739,452		\$6,057,118		\$9,220,482	152.23%	152.23%
32										
33	Total Base Distribution Revenue before Riders					\$21,130,162				
34										
35	\$12 Cell Phone Charge		12		\$12.00	\$144	0.00%	\$0	0.00%	0.00%
36	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
37	\$43 Manual Meter Read Charge		12		\$43.00	\$516	0.00%	\$84	16.28%	16.28%
38										
39	RIDERS									
40										
41	Universal Service Fund Rider									
42	First 833,000 kWh			714,739,452	0.0024978	\$1,785,276				
43	All Excess kWh			0	0.0001756	\$0				
44	Total Charge					\$1,785,276	3.31%	\$0	0.00%	0.00%
45										
46	KWH Tax Rider:									
47	First 2,000 KWH			658,631,134	0.00465	\$3,062,635				
48	Next 13,000 KWH			50,846,806	0.00419	\$213,048				
49	Excess of 15,000 KWH			2,142,502	0.00363	\$7,777				
50	Total Charge					\$3,283,460	6.09%	\$0	0.00%	0.00%
51										
52	Energy Efficiency and Peak Demand Reduction Cost Recovery Ri			714,739,452	0.0005533	\$395,465	0.73%	-\$395,465	-100.00%	-100.00%
53	1,477,929				2.97	\$4,389,449	8.14%	-\$4,389,449	-100.00%	-100.00%
54										
55	Economic Development Cost Recovery Rider			21,130,162	1.35371%	\$286,041	0.53%	\$447,802	156.55%	156.55%
56										
57	Enhanced Service Reliability Rider			21,130,162	3.48287%	\$735,936	1.36%	-\$812,688	-110.43%	-110.43%
58										
59	gridSMART Rider - Phase 2		1,477,929		\$8.66	\$12,798,864	23.74%	\$0	0.00%	0.00%
60										
61	Smart City Rider		1,477,929		\$0.93	\$1,374,474	2.55%	\$0	0.00%	0.00%
62										
63	Pilot Throughput Balancing Adjustment Rider									
64	CSP Rate Zone			338,817,671	0.0006685	\$226,500				
65	OP Rate Zone			375,921,781	0.0001055	\$39,660				
66	Total Charge					\$266,159	0.49%	\$0	0.00%	0.00%
67										
68	Distribution Investment Rider			21,130,162	39.11127%	\$8,264,275	15.33%	-\$9,168,862	-110.95%	-110.95%
69										
70	Tax Savings Credit Rider			714,739,452	(0.0011100)	-\$793,361	-1.47%	\$350,222	-44.14%	-44.14%
71										
72	Total		1,477,929	714,739,452		\$53,916,860	100.00%	-\$4,376,561	-8.12%	-8.12%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 11 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	GS-2-TOD/ES							
2								
3	OPCo							
4	TOD Customer Charge:		4,356		\$10.45	\$45,522	5.03%	\$45,522
5	ES Customer Charge:		36		\$10.45	\$379	0.04%	\$379
6	Energy Charge:			17,559,481	\$0.0215502	\$378,410	41.85%	\$378,410
7								
8	Athletic Fields							
9	Customer Charge:		4,606		\$10.45	\$48,137	5.32%	\$48,137
10	Energy Charge:			7,814,878	\$0.0215502	\$168,412	18.63%	\$168,412
11								
12	CSP							
13	TOD Customer Charge:		204		\$10.45	\$2,129	0.24%	\$2,129
14	ES Customer Charge:		49		\$10.45	\$512	0.06%	\$512
15	Energy Charge:			713,803	\$0.0215502	\$15,383	1.70%	\$15,383
16								
17								
18								
19	SUM							
20								
21	Customer Charge		9,252			\$96,679		
22	Energy Charge			26,088,162		\$562,205		
23								
24	Total Base Distribution Revenue before Riders					658,884		
25								
26	Cell Phone Charge		34		\$12.00	\$408	0.05%	\$408
27	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0
28	Manual Meter Read Charge		31		\$50.00	\$1,550	0.17%	\$1,550
29								
30	RIDERS							
31								
32	Universal Service Fund Rider							
33	First 833,000 kWh			26,088,162	0.0024978	\$65,163		
34	All Excess kWh			0	0.0001756	\$0		
35	Total Charge					\$65,163	7.21%	\$65,163
36								
37	KWH Tax Rider:							
38	First 2,000 KWH			9,741,615	0.00465	\$45,299		
39	Next 13,000 KWH			11,500,808	0.00419	\$48,188		
40	Excess of 15,000 KWH			4,797,846	0.00363	\$17,416		
41	Total Charge					\$110,903	12.27%	\$110,903
42								
43	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			26,088,162	-	\$0	0.00%	
44			9,252		-	\$0	0.00%	
45								
46	Economic Development Cost Recovery Rider			658,884	2.38866%	\$15,738	1.74%	\$15,738
47								
48	Enhanced Service Reliability Rider			658,884	-0.24983%	-\$1,646	-0.18%	-\$1,646
49								
50	gridSMART Rider - Phase 2		9,252		\$8.66	\$80,118	8.86%	\$80,118
51								
52	Smart City Rider		9,252		\$0.93	\$8,604	0.95%	\$8,604
53								
54	Distribution Investment Rider			658,884	-2.94443%	-\$19,400	-2.15%	-\$19,400
55								
56	Tax Savings Credit Rider			26,088,162	(0.0006200)	-\$16,175	-1.79%	-\$16,175
57								
58	Total		9,252	26,088,162		\$904,147	100.00%	\$904,147

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 12 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized		Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)						
1	GS-2-TOD/ES									
2										
3	OPCo									
4	TOD Customer Charge:		4,356		\$22.79	\$99,278	10.55%			
5	ES Customer Charge:		36		\$2.96	\$107	0.01%			
6	Energy Charge:									
7	On-Peak			7,273,349	\$0.0227282	\$165,310	17.56%			
8	Off-Peak			10,286,132	\$0.0003512	\$3,612	0.38%			
9										
10	Athletic Fields									
11	Customer Charge:		4,606		\$17.23	\$79,368	8.43%			
12	Energy Charge:			7,814,878	\$0.0125784	\$98,299	10.44%			
13										
14	CSP									
15	TOD Customer Charge:		204		\$28.63	\$5,832	0.62%			
16	ES Customer Charge:		49		\$28.63	\$1,403	0.15%			
17	Energy Charge:									
18	On-Peak			221,809	\$0.0283254	\$6,283	0.67%			
19	Off-Peak			491,994	\$0.0003805	\$187	0.02%			
20										
21										
22										
23	SUM									
24										
25	Customer Charge		9,252			\$185,988		-\$89,309	-48.02%	-48.02%
26	Energy Charge			26,088,162		\$273,691		\$288,514	105.42%	105.42%
27										
28	Total Base Distribution Revenue before Riders					\$459,679				
29										
30	\$12 Cell Phone Charge		34		\$12.00	\$408	\$0.00	\$0	0.00%	0.00%
31	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	\$0.00	\$0	0.00%	0.00%
32	\$43 Manual Meter Read Charge		31		\$43.00	\$1,333	\$0.00	\$217	16.28%	16.28%
33										
34	RIDERS									
35										
36	Universal Service Fund Rider									
37	First 833,000 kWh			26,088,162	0.0024978	\$65,163				
38	All Excess kWh			0	0.0001756	\$0				
39	Total Charge					\$65,163	6.92%	\$0	0.00%	0.00%
40										
41	KWH Tax Rider:									
42	First 2,000 KWH			9,741,615	0.00465	\$45,299				
43	Next 13,000 KWH			11,500,808	0.00419	\$48,188				
44	Excess of 15,000 KWH			4,797,846	0.00363	\$17,416				
45	Total Charge					\$110,903	11.78%	\$0	0.00%	0.00%
46										
47	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			26,088,162	0.0005533	\$14,435	1.53%	-\$14,435	-100.00%	-100.00%
48			9,252		2.97	\$27,477	2.92%	-\$27,477	-100.00%	-100.00%
49										
50	Economic Development Cost Recovery Rider			459,679	1.35371%	\$6,223	0.66%	\$9,516	152.92%	152.92%
51										
52	Enhanced Service Reliability Rider			459,679	3.48287%	\$16,010	1.70%	-\$17,656	-110.28%	-110.28%
53										
54	gridSMART Rider - Phase 2		9,252		\$8.66	\$80,118	8.51%	\$0	0.00%	0.00%
55										
56	Smart City Rider		9,252		\$0.93	\$8,604	0.91%	\$0	0.00%	0.00%
57										
58	Distribution Investment Rider			459,679	39.11127%	\$179,786	19.10%	-\$199,187	-110.79%	-110.79%
59										
60	Tax Savings Credit Rider			26,088,162	(0.0011100)	-\$28,958	-3.08%	\$12,783	-44.14%	-44.14%
61										
62	Total		9,252	26,088,162		\$941,182	100.00%	-\$37,034	-3.93%	-3.93%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___Updated ___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 13 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	GS2	General Service - Secondary						
2								
3	OPCo							
4		Customer Charge	343,796		\$10.45	\$3,592,670	2.08%	\$3,592,670
5								
6		Demand Charge (per KW)						
7		First 10 KW		3,073,987		\$0	0.00%	
8		Over 10 KW		7,500,609	\$7.29	\$54,679,441	31.69%	\$54,679,441
9								
10		Energy Charge (per kWh)						
11		First 4500 kWh		1,009,829,899	\$0.0215502	\$21,762,036	12.61%	\$21,762,036
12		Over 4500 kWh		1,776,376,906		\$0	0.00%	
13		Fair Energy Charge (beginning Feb 2020)		92,851	\$0.0215502	\$2,001	0.00%	\$2,001
14		Off Peak Excess Demand Charge		686	\$7.29	\$5,002	0.00%	\$5,002
15								
16		Excess Demand Charge (\$ per KVA)		283,912	\$1.39	\$394,638	0.23%	\$394,638
17								
18	CSP							
19		Customer Charge	304,202		\$10.45	\$3,178,913	1.84%	\$3,178,913
20								
21		Demand Charge (per KW)						
22		First 10 KW		2,705,747		\$0	0.00%	
23		Over 10 KW		4,729,312	\$7.29	\$34,476,686	19.98%	\$34,476,686
24								
25		Energy Charge (per kWh)						
26		First 4500 kWh		930,315,775	\$0.0215502	\$20,048,491	11.62%	\$20,048,491
27		Over 4500 kWh		1,133,097,427		\$0	0.00%	
28		Fair Energy Charge (beginning Feb 2020)		92,045	\$0.0215502	\$1,984	0.00%	\$1,984
29		Off Peak Excess Demand Charge		570	\$7.29	\$4,158	0.00%	\$4,158
30								
31		Excess Demand Charge (\$ per KVA)		183,575	\$1.39	\$255,169	0.15%	\$255,169
32								
33								
34	SUM							
35								
36		Customer Charge	647,998			\$6,771,583		
37		Demand Charge (per KW)		18,009,655		\$89,156,127		
38		Energy Charge (per kWh)		4,849,804,903		\$41,814,512		
39		Excess Demand Charge (\$ per KVA)		467,487		\$649,807		
40		Off Peak Excess Demand Charge		1,257		\$9,160		
41								
42		Total Base Distribution Revenue before Riders				138,401,189		
43								
44		Cell Phone Charge	2,001		\$12.00	\$24,010	0.01%	\$24,010
45		AMI Opt-Out Charge	0		\$24.00	\$0	0.00%	
46		Manual Meter Read Charge	1,891		\$50.00	\$94,525	0.05%	\$94,525
47								
48	RIDERS							
49								
50		Universal Service Fund Rider						
51		First 833,000 kWh		4,837,683,595	0.0024978	\$12,083,566		
52		All Excess kWh		12,121,308	0.0001756	\$2,129		
53		Total Charge				\$12,085,695	7.00%	\$12,085,695
54								
55		KWH Tax Rider:						
56		First 2,000 KWH		1,101,985,272	0.00465	\$5,124,232		
57		Next 13,000 KWH		2,106,898,203	0.00419	\$8,827,903		
58		Excess of 15,000 KWH		1,620,943,948	0.00363	\$5,884,027		
59		Total Charge				\$19,836,162	11.50%	\$19,836,162
60								
61		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider						
62		Energy		4,849,804,903	-	\$0		
63		Demand		18,083,135	-	\$0		
64		County Fairs	1,570		-	\$0		
65		Total Charge				\$0	0.00%	
66								
67		Economic Development Cost Recovery Rider		138,401,189	2.38866%	\$3,305,934	1.92%	\$3,305,934
68								
69		Enhanced Service Reliability Rider		138,401,189	-0.24983%	-\$345,763	-0.20%	-\$345,763
70								
71		gridSMART Rider - Phase 2	647,998		\$8.66	\$5,611,666	3.25%	\$5,611,666
72								
73		Smart City Rider	647,998		\$0.93	\$602,639	0.35%	\$602,639
74								
75		Distribution Investment Rider		138,401,189	-2.94443%	-\$4,075,130	-2.36%	-\$4,075,130
76								
77		Tax Savings Credit Rider		4,849,804,903	(0.0006200)	-\$3,006,879	-1.74%	-\$3,006,879
78								
79		Total	647,998	4,849,804,903		\$172,534,047	100.00%	\$172,534,047

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 14 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS2	General Service - Secondary								
2										
3	OPCo									
4	Customer Charge		343,796		\$22.79	\$7,835,115	4.51%			
5	Demand Charge (per KW)			10,626,895	\$4.16	\$44,207,882	25.45%			
6	Energy Charge (per kWh)			2,786,206,804	\$0.0000000	\$0	0.00%			
7	Fair Energy Charge (per kWh)			92,851	\$0.0167490	\$1,555	0.00%			
8	Off Peak Excess Demand Charge			684	\$4.16	\$2,846	0.00%			
9	Excess Demand Charge (\$ per KVA)			283,912	\$3.82	\$1,084,544	0.62%			
10	CSP									
11	Customer Charge		304,202		\$9.04	\$2,749,988	1.58%			
12	Demand Charge (per KW)			7,477,462	\$4.033	\$30,156,605	17.36%			
13	Energy Charge (per kWh)			2,063,413,202	\$0.0000000	\$0	0.00%			
14	Fair Energy Charge (per kWh)			92,045	\$0.0167490	\$1,542	0.00%			
15	Off Peak Excess Demand Charge			570	\$4.03	\$2,300	0.00%			
16										
17										
18	SUM									
19										
20	Customer Charge		647,998			\$10,585,103		-\$3,813,520	-36.03%	-36.03%
21	Demand Charge (per KW)			18,104,357		\$74,364,487		\$14,791,640	19.89%	19.89%
22	Energy Charge (per kWh)			4,849,804,903		\$3,097		\$41,811,415	1350138.95%	#####
23	Excess Demand Charge (\$ per KVA)			283,912		\$1,084,544		-\$434,737	-40.08%	-40.08%
24	Off Peak Excess Demand Charge			1,255		\$5,146		\$4,014	77.99%	77.99%
25										
26	Total Base Distribution Revenue before Riders					\$86,042,377				
27										
28	\$12 Cell Phone Charge		2,001		\$12.00	\$24,010	0.01%	\$0	0.00%	0.00%
29	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
30	\$43 Manual Meter Read Charge		1,891		\$43.00	\$81,292	0.05%	\$13,234	16.28%	16.28%
31										
32	RIDERS									
33										
34	Universal Service Fund Rider									
35	First 833,000 kWh			4,837,683,595	0.0024978	\$12,083,566				
36	All Excess kWh			12,121,308	0.0001756	\$2,129				
37	Total Charge					\$12,085,695	6.96%	\$0	0.00%	0.00%
38										
39	KWH Tax Rider:									
40	First 2,000 KWH			1,101,985,272	0.00465	\$5,124,232				
41	Next 13,000 KWH			2,106,898,203	0.00419	\$8,827,903				
42	Excess of 15,000 KWH			1,620,943,948	0.00363	\$5,884,027				
43	Total Charge					\$19,836,162	11.42%	\$0	0.00%	0.00%
44										
45	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
46	Energy			4,849,804,903	0.0005533	\$2,683,397				
47	Demand			18,083,135	0.79	\$14,285,677				
48	County Fairs		1,570		2.97	\$4,664				
49	Total Charge					\$16,973,738	9.77%	-\$16,973,738	-100.00%	-100.00%
50										
51	Economic Development Cost Recovery Rider			86,042,377	1.35371%	\$1,164,764	0.67%	\$2,141,170	183.83%	183.83%
52										
53	Enhanced Service Reliability Rider			86,042,377	3.48287%	\$2,996,744	1.73%	-\$3,342,507	-111.54%	-111.54%
54										
55	gridSMART Rider - Phase 2		647,998		\$8.66	\$5,611,666	3.23%	\$0	0.00%	0.00%
56										
57	Smart City Rider		647,998		\$0.93	\$602,639	0.35%	\$0	0.00%	0.00%
58										
59	Distribution Investment Rider			86,042,377	39.11127%	\$33,652,266	19.38%	-\$37,727,397	-112.11%	-112.11%
60										
61	Tax Savings Credit Rider			4,849,804,903	(0.0011100)	-\$5,383,283	-3.10%	\$2,376,404	-44.14%	-44.14%
62										
63	Total		647,998	4,849,804,903		\$173,688,068	100.00%	-\$1,154,021	-0.66%	-0.66%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___ Updated ___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 15 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS2	General Service - Primary						
2								
3	OPCo							
4	Customer Charge		4,231		\$154.30	\$652,897	3.25%	\$652,897
5								
6	Demand Charge (per KW)							
7	First 10 KW			41,141		\$0	0.00%	
8	Over 10 KW			1,775,063	\$6.64	\$11,786,417	58.70%	\$11,786,417
9								
10	Energy Charge (per kWh)							
11	First 4500 kWh			17,870,567	\$0.0150584	\$269,102	1.34%	\$269,102
12	Over 4500 kWh			509,718,987		\$0	0.00%	
13	Fair Energy Charge (beginning Feb 2020)			582,382	\$0.0150584	\$8,770	0.04%	\$8,770
14	Off Peak Excess Demand Charge			6,276	\$6.64	\$41,671	0.21%	\$41,671
15								
16	Excess Demand Charge (\$ per KVA)			128,944	\$1.35	\$174,074	0.87%	\$174,074
17								
18	CSP							
19	Customer Charge		1,226		\$154.30	\$189,176	0.94%	\$189,176
20								
21	Demand Charge (per KW)							
22	First 10 KW			11,014		\$0	0.00%	
23	Over 10 KW			507,866	\$6.64	\$3,372,233	16.80%	\$3,372,233
24								
25	Energy Charge (per kWh)							
26	First 4500 kWh			4,847,018	\$0.0150584	\$72,988	0.36%	\$72,988
27	Over 4500 kWh			135,426,291		\$0	0.00%	
28	Fair Energy Charge (beginning Feb 2020)			183,146	\$0.0150584	\$2,758	0.01%	\$2,758
29	Off Peak Excess Demand Charge			1,026	\$6.64	\$6,810	0.03%	\$6,810
30								
31	Excess Demand Charge (\$ per KVA)			21,259	\$1.35	\$28,700	0.14%	\$28,700
32								
33								
34	SUM							
35								
36	Customer Charge		5,457			\$842,073		
37	Demand Charge (per KW)			2,335,084		\$15,158,650		
38	Energy Charge (per kWh)			668,628,390		\$353,618		
39	Excess Demand Charge (\$ per KVA)			150,203		\$202,774		
40	Off Peak Excess Demand Charge			7,301		\$48,481		
41								
42	Total Base Distribution Revenue before Riders					16,605,596		
43								
44	Cell Phone Charge		605		\$12.00	\$7,260	0.04%	\$7,260
45	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
46	Manual Meter Read Charge		316		\$50.00	\$15,800	0.08%	\$15,800
47								
48	RIDERS							
49								
50	Universal Service Fund Rider							
51	First 833,000 kWh			591,282,089	0.0024978	\$1,476,904		
52	All Excess kWh			77,346,301	0.0001756	\$13,582		
53	Total Charge					\$1,490,486	7.42%	\$1,490,486
54								
55	KWH Tax Rider:							
56	First 2,000 KWH			10,598,022	0.00465	\$49,281		
57	Next 13,000 KWH			57,181,384	0.00419	\$239,590		
58	Excess of 15,000 KWH			596,578,777	0.00363	\$2,165,581		
59	Total Charge					\$2,454,452	12.22%	\$2,454,452
60								
61	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
62	Energy			668,628,390	-	\$0		
63	Demand			2,271,298	-	\$0		
64	County Fairs	363			-	\$0		
65	Total Charge					\$0	0.00%	
66								
67	Economic Development Cost Recovery Rider			16,605,596	2.38866%	\$396,651	1.98%	\$396,651
68								
69	Enhanced Service Reliability Rider			16,605,596	-0.24983%	-\$41,485	-0.21%	-\$41,485
70								
71	gridSMART Rider - Phase 2		5,457		\$8.66	\$47,261	0.24%	\$47,261
72								
73	Smart City Rider		5,457		\$0.93	\$5,075	0.03%	\$5,075
74								
75	Distribution Investment Rider			16,605,596	-2.94443%	-\$488,941	-2.44%	-\$488,941
76								
77	Tax Savings Credit Rider			668,628,390	(0.0006200)	-\$414,550	-2.06%	-\$414,550
78								
79	Total		5,457	668,628,390		\$20,077,606	100.00%	\$20,077,606

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 16 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS2	General Service - Primary								
2										
3	OPCo									
4	Customer Charge		4,231		\$95.47	\$403,967	2.10%			
5	Demand Charge (per KW)			1,816,974	\$3.76	\$6,831,823	35.58%			
6	Energy Charge (per kWh)			527,589,554	\$0.0000000	\$0	0.00%			
7	Fair Energy Charge (per kWh)			582,382	\$0.0128050	\$7,457	0.04%			
8	Off Peak Excess Demand Charge			6,276	\$3.76	\$23,597	0.12%			
9	Excess Demand Charge (\$ per KVA)			128,944	\$3.82	\$492,566	2.57%			
10										
11	CSP									
12	Customer Charge		1,226		\$115.29	\$141,349	0.74%			
13	Demand Charge (per KW)			519,193	\$3.183	\$1,652,590	8.61%			
14	Energy Charge (per kWh)			140,273,309	\$0.0000000	\$0	0.00%			
15	Fair Energy Charge (per kWh)			183,146	\$0.0128050	\$2,345	0.01%			
16	Off Peak Excess Demand Charge			1,026	\$3.18	\$3,264	0.02%			
17										
18	SUM									
19										
20										
21	Customer Charge		5,457			\$545,316		\$296,757	54.42%	54.42%
22	Demand Charge (per KW)			2,336,167		\$8,484,413		\$6,674,237	78.66%	78.66%
23	Energy Charge (per kWh)			668,628,390		\$9,803		\$343,816	3507.40%	3507.40%
24	Excess Demand Charge (\$ per KVA)			128,944		\$492,566		-\$289,792	-58.83%	-58.83%
25	Off Peak Excess Demand Charge			7,301		\$26,861		\$21,620	80.49%	80.49%
26										
27	Total Base Distribution Revenue before Riders					\$9,558,958				
28										
29	\$12 Cell Phone Charge		605		\$12.00	\$7,260	0.04%	\$0	0.00%	0.00%
30	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
31	\$43 Manual Meter Read Charge		316		\$43.00	\$13,588	0.07%	\$2,212	16.28%	16.28%
32										
33	RIDERS									
34										
35	Universal Service Fund Rider									
36	First 833,000 kWh			591,282,089	0.0024978	\$1,476,904				
37	All Excess kWh			77,346,301	0.0001756	\$13,582				
38	Total Charge					\$1,490,486	7.76%	\$0	0.00%	0.00%
39										
40	KWH Tax Rider:									
41	First 2,000 KWH			10,598,022	0.00465	\$49,281				
42	Next 13,000 KWH			57,181,384	0.00419	\$239,590				
43	Excess of 15,000 KWH			596,578,777	0.00363	\$2,165,581				
44	Total Charge					\$2,454,452	12.78%	\$0	0.00%	0.00%
45										
46	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
47	Energy			668,628,390	0.0005533	\$369,952				
48	Demand			2,271,298	0.79	\$1,794,325				
49	County Fairs	363			2.97	\$1,079				
50	Total Charge					\$2,165,356	11.28%	-\$2,165,356	-100.00%	-100.00%
51										
52	Economic Development Cost Recovery Rider			9,558,958	1.35371%	\$129,401	0.67%	\$267,251	206.53%	206.53%
53										
54	Enhanced Service Reliability Rider			9,558,958	3.48287%	\$332,926	1.73%	-\$374,411	-112.46%	-112.46%
55										
56	gridSMART Rider - Phase 2		5,457		\$8.66	\$47,261	0.25%	\$0	0.00%	0.00%
57										
58	Smart City Rider		5,457		\$0.93	\$5,075	0.03%	\$0	0.00%	0.00%
59										
60	Distribution Investment Rider			9,558,958	39.11127%	\$3,738,630	19.47%	-\$4,227,571	-113.08%	-113.08%
61										
62	Tax Savings Credit Rider			668,628,390	(0.0011100)	-\$742,178	-3.87%	\$327,628	-44.14%	-44.14%
63										
64	Total		5,457	668,628,390		\$19,201,216	100.00%	\$876,390	4.56%	4.56%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 17 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	GS2	General Service - Subtrans						
2								
3	OPCo							
4	Customer Charge		500		\$825.00	\$412,259	13.75%	\$412,259
5	Demand Charge (per KW)			580,622	\$2.35	\$1,364,462	45.51%	\$1,364,462
6	Energy Charge (per kWh)			297,619,313	\$0.0000000	\$0	0.00%	
7	Off Peak Excess Demand Charge			9,640	\$0.00	\$0	0.00%	
8	Excess Reactive Charge (\$ per KVAR)			41,826	\$0.78	\$32,624	1.09%	\$32,624
9								
10								
11								
12	SUM							
13								
14	Customer Charge		500			\$412,259		
15	Demand Charge (per KW)			580,622		\$1,364,462		
16	Energy Charge (per kWh)			297,619,313		\$0		
17	Excess Demand Charge (\$ per KVA)			41,826		\$32,624		
18	Off Peak Excess Demand Charge			9,640		\$0		
19								
20	Total Base Distribution Revenue before Riders					1,809,345		
21								
22	Cell Phone Charge		42		\$12.00	\$504	0.02%	\$504
23	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
24	Manual Meter Read Charge		10		\$50.00	\$500	0.02%	\$500
25								
26	RIDERS							
27								
28	Universal Service Fund Rider							
29	First 833,000 kWh			183,131,529	0.0024978	\$457,426		
30	All Excess kWh			114,487,784	0.0001756	\$20,104		
31	Total Charge					\$477,530	15.93%	\$477,530
32								
33	KWH Tax Rider:							
34	First 2,000 KWH			959,806	0.00465	\$4,463		
35	Next 13,000 KWH			6,083,845	0.00419	\$25,491		
36	Excess of 15,000 KWH			240,959,923	0.00363	\$874,685		
37	Total Charge					\$904,639	30.17%	\$904,639
38								
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
40	Energy			295,993,063	-	\$0		
41	Demand			987,179	-	\$0		
42	County Fairs	0			-	\$0		
43	Total Charge					\$0	0.00%	
44								
45	Economic Development Cost Recovery Rider			1,809,345	2.38866%	\$43,219	1.44%	\$43,219
46								
47	Enhanced Service Reliability Rider			1,809,345	-0.24983%	-\$4,520	-0.15%	-\$4,520
48								
49	gridSMART Rider - Phase 2	500			\$8.66	\$4,327	0.14%	\$4,327
50								
51	Smart City Rider	500			\$0.93	\$465	0.02%	\$465
52								
53	Distribution Investment Rider			1,809,345	-2.94443%	-\$53,275	-1.78%	-\$53,275
54								
55	Tax Savings Credit Rider			297,619,313	(0.0006200)	-\$184,524	-6.15%	-\$184,524
56								
57	Total		500	297,619,313		\$2,998,211	100.00%	\$2,998,211

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 18 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS2	General Service - Subtrans								
2										
3	OPCo									
4	Customer Charge		500		\$512.00	\$255,851	9.54%			
5	Demand Charge (per KW)			1,019,709	\$0.00	\$0	0.00%			
6	Energy Charge (per kWh)			297,619,313	\$0.0000000	\$0	0.00%			
7	Off Peak Excess Demand Charge			9,640	\$0.00	\$0	0.00%			
8	Excess Demand Charge (\$ per KVA)			56,621	\$3.82	\$216,291	8.07%			
9										
10										
11										
12	SUM									
13										
14	Customer Charge		500			\$255,851		\$156,409	61.13%	61.13%
15	Demand Charge (per KW)			1,019,709		\$0		\$1,364,462	not mngful	not mngful
16	Energy Charge (per kWh)			297,619,313		\$0		\$0	0.00%	0.00%
17	Excess Demand Charge (\$ per KVA)			56,621		\$216,291		-\$183,666	-84.92%	-84.92%
18	Off Peak Excess Demand Charge			9,640		\$0		\$0	0.00%	0.00%
19										
20	Total Base Distribution Revenue before Riders					\$472,141				
21										
22	\$12 Cell Phone Charge		42		\$12.00	\$504	0.02%	\$0	0.00%	0.00%
23	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
24	\$43 Manual Meter Read Charge		10		\$43.00	\$430	0.02%	\$70	16.28%	16.28%
25										
26	RIDERS									
27										
28	Universal Service Fund Rider									
29	First 833,000 kWh			183,131,529	0.0024978	\$457,426				
30	All Excess kWh			114,487,784	0.0001756	\$20,104				
31	Total Charge					\$477,530	17.81%	\$0	0.00%	0.00%
32										
33	KWH Tax Rider:									
34	First 2,000 KWH			959,806	0.00465	\$4,463				
35	Next 13,000 KWH			6,083,845	0.00419	\$25,491				
36	Excess of 15,000 KWH			240,959,923	0.00363	\$874,685				
37	Total Charge					\$904,639	33.74%	\$0	0.00%	0.00%
38										
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
40	Energy			295,993,063	0.0005533	\$163,773				
41	Demand			987,179	0.79	\$779,872				
42	County Fairs		0		2.97	\$0				
43	Total Charge					\$943,645	35.20%	-\$943,645	-100.00%	-100.00%
44										
45	Economic Development Cost Recovery Rider			472,141	1.35371%	\$6,391	0.24%	\$36,828	576.20%	576.20%
46										
47	Enhanced Service Reliability Rider			472,141	3.48287%	\$16,444	0.61%	-\$20,964	-127.49%	-127.49%
48										
49	gridSMART Rider - Phase 2		500		\$8.66	\$4,327	0.16%	\$0	0.00%	0.00%
50										
51	Smart City Rider		500		\$0.93	\$465	0.02%	\$0	0.00%	0.00%
52										
53	Distribution Investment Rider			472,141	39.11127%	\$184,660	6.89%	-\$237,935	-128.85%	-128.85%
54										
55	Tax Savings Credit Rider			297,619,313	(0.0011100)	-\$330,357	-12.32%	\$145,833	-44.14%	-44.14%
56										
57	Total		500	297,619,313		\$2,680,819	100.00%	\$317,391	11.84%	11.84%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 19 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS2	General Service - Transmission						
2								
3	OPCo							
4	Customer Charge		15		\$825.00	\$11,985	8.99%	\$11,985
5	Demand Charge (per KW)			24,083	\$2.35	\$56,595	42.46%	\$56,595
6	Energy Charge (per kWh)			12,437,562	\$0.000000	\$0	0.00%	\$0
7	Off Peak Excess Demand Charge			0	\$0.00	\$0	0.00%	\$0
8	Excess Reactive Charge (\$ per KVAR)			2,243	\$0.78	\$1,750	1.31%	\$1,750
9								
10								
11	SUM							
12								
13	Customer Charge		15			\$11,985		
14	Demand Charge (per KW)			24,083		\$56,595		
15	Energy Charge (per kWh)			12,437,562		\$0		
16	Excess Demand Charge (\$ per KVA)			2,243		\$1,750		
17	Off Peak Excess Demand Charge			0		\$0		
18								
19	Total Base Distribution Revenue before Riders					70,330		
20								
21	Cell Phone Charge		0		\$12.00	\$0	0.00%	
22	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
23	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
24								
25	RIDERS							
26								
27	Universal Service Fund Rider							
28	First 833,000 kWh			10,141,528	0.0024978	\$25,332		
29	All Excess kWh			2,296,034	0.0001756	\$403		
30	Total Charge					\$25,735	19.31%	\$25,735
31								
32	KWH Tax Rider:							
33	First 2,000 KWH			30,760	0.00465	\$143		
34	Next 13,000 KWH			163,688	0.00419	\$686		
35	Excess of 15,000 KWH			12,267,356	0.00363	\$44,531		
36	Total Charge					\$45,359	34.03%	\$45,359
37								
38	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
39	Energy			12,437,562	-	\$0		
40	Demand			55,390	-	\$0		
41	County Fairs		0		-	\$0		
42	Total Charge					\$0	0.00%	
43								
44	Economic Development Cost Recovery Rider			70,330	2.38866%	\$1,680	1.26%	\$1,680
45								
46	Enhanced Service Reliability Rider			70,330	-0.24983%	-\$176	-0.13%	-\$176
47								
48	gridSMART Rider - Phase 2		15		\$8.66	\$126	0.09%	\$126
49								
50	Smart City Rider		15		\$0.93	\$14	0.01%	\$14
51								
52	Distribution Investment Rider			70,330	-2.94443%	-\$2,071	-1.55%	-\$2,071
53								
54	Tax Savings Credit Rider			12,437,562	(0.0006200)	-\$7,711	-5.79%	-\$7,711
55								
56	Total		15	12,437,562		\$133,285	100.00%	\$133,285

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 20 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS2	General Service - Transmission								
2										
3	OPCo									
4	Customer Charge		15		\$512.00	\$7,438	4.91%			
5	Demand Charge (per KW)			55,390	\$0.00	\$0	0.00%			
6	Energy Charge (per kWh)			12,437,562	\$0.0000000	\$0	0.00%			
7	Off Peak Excess Demand Charge			0	\$0.00	\$0	0.00%			
8	Excess Demand Charge (\$ per KVA)			5,962	\$3.82	\$22,773	15.03%			
9										
10										
11	SUM									
13	Customer Charge		15			\$7,438		\$4,547	61.13%	61.13%
14	Demand Charge (per KW)			55,390		\$0		\$56,595	not mngful	not mngful
15	Energy Charge (per kWh)			12,437,562		\$0		\$0	0.00%	0.00%
16	Excess Demand Charge (\$ per KVA)			5,962		\$22,773		-\$21,024	-92.32%	-92.32%
17	Off Peak Excess Demand Charge			0		\$0		\$0	0.00%	0.00%
18										
19	Total Base Distribution Revenue before Riders					\$30,211				
20										
21	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
22	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
23	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
24										
25	RIDERS									
26										
27	Universal Service Fund Rider									
28	First 833,000 kWh			10,141,528	0.0024978	\$25,332				
29	All Excess kWh			2,296,034	0.0001756	\$403				
30	Total Charge					\$25,735	16.98%	\$0	0.00%	0.00%
31										
32	KWH Tax Rider:									
33	First 2,000 KWH			30,760	0.00465	\$143				
34	Next 13,000 KWH			163,688	0.00419	\$686				
35	Excess of 15,000 KWH			12,267,356	0.00363	\$44,531				
36	Total Charge					\$45,359	29.93%	\$0	0.00%	0.00%
37										
38	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
39	Energy			12,437,562	0.0005533	\$6,882				
40	Demand			55,390	0.79	\$43,758				
41	County Fairs		0		2.97	\$0				
42	Total Charge					\$50,640	33.41%	-\$50,640	-100.00%	-100.00%
43										
44	Economic Development Cost Recovery Rider			30,211	1.35371%	\$409	0.27%	\$1,271	310.77%	310.77%
45										
46	Enhanced Service Reliability Rider			30,211	3.48287%	\$1,052	0.69%	-\$1,228	-116.70%	-116.70%
47										
48	gridSMART Rider - Phase 2		15		\$8.66	\$126	0.08%	\$0	0.00%	0.00%
49										
50	Smart City Rider		15		\$0.93	\$14	0.01%	\$0	0.00%	0.00%
51										
52	Distribution Investment Rider			30,211	39.11127%	\$11,816	7.80%	-\$13,887	-117.53%	-117.53%
53										
54	Tax Savings Credit Rider			12,437,562	(0.0011100)	-\$13,806	-9.11%	\$6,094	-44.14%	-44.14%
55										
56	Total		15	12,437,562		\$151,556	100.00%	-\$18,270	-12.06%	-12.06%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/l

Schedule E-4.1
Page 21 of 46
Witness Responsible: D.M. Roush

Proposed Annualized								
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)	% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
1	GS3	General Service - Secondary						
2								
3	OPCo							
4	Customer Charge		59,518		\$10.45	\$621,960	0.41%	\$621,960
5								
6	Demand Charge (per KW)							
7	First 10 KW			588,647		\$0	0.00%	
8	Over 10 KW			4,706,487	\$7.29	\$34,310,289	22.70%	\$34,310,289
9								
10	Energy Charge (per kWh)							
11	First 4500 kWh			260,598,085	\$0.0215502	\$5,615,941	3.72%	\$5,615,941
12	Over 4500 kWh			2,112,962,117		\$0	0.00%	
13								
14	Excess Demand Charge (\$ per KVA)			102,258	\$1.39	\$142,139	0.09%	\$142,139
15								
16	Off Peak Excess Demand Charge			1,147	\$7.29	\$8,364	0.01%	\$8,364
17								
18								
19	CSP							
20	Customer Charge		64,672		\$10.45	\$675,821	0.45%	\$675,821
21								
22	Demand Charge (per KW)							
23	First 10 KW			628,843		\$0	0.00%	
24	Over 10 KW			9,112,037	\$7.29	\$66,426,748	43.95%	\$66,426,748
25								
26	Energy Charge (per kWh)							
27	First 4500 kWh			280,984,403	\$0.0215502	\$6,055,270	4.01%	\$6,055,270
28	Over 4500 kWh			3,763,041,398		\$0	0.00%	
29								
30	Excess Demand Charge (\$ per KVA)			274,701	\$1.39	\$381,834	0.25%	\$381,834
31								
32	Off Peak Excess Demand Charge			27,701	\$7.29	\$201,942	0.13%	\$201,942
33								
34								
35	SUM							
36								
37	Customer Charge		124,190			\$1,297,780		
38	Demand Charge (per KW)			15,036,014		\$100,737,037		
39	Energy Charge (per kWh)			6,417,586,004		\$11,671,211		
40	Excess Demand Charge (\$ per KVA)			376,959		\$523,972		
41	Off Peak Excess Demand Charge			28,848		\$210,306		
42								
43								
44	Total Base Distribution Revenue before Riders					114,440,306		
45								
46	Cell Phone Charge		1,461		\$12.00	17,532	0.01%	\$17,532
47	AMI Opt-Out Charge		0		\$24.00	0	0.00%	
48	Manual Meter Read Charge		2,384		\$50.00	119,191	0.08%	\$119,191
49								
50	Alternate Feed Service Agreements							
51	Secondary Voltage Customers							
52	Primary AFS			55,778.0	\$2.54	\$141,676		
53	Secondary AFS			57,255.6	\$4.19	\$239,901		
54	Total AFS Chargee					\$381,577	0.25%	\$381,577
55								
56	RIDERS							
57								
58	Universal Service Fund Rider							
59	First 833,000 kWh			6,294,984,254	0.0024978	\$15,723,612		
60	All Excess kWh			122,979,258	0.0001756	\$21,595		
61	Total Charge					\$15,745,207	10.42%	\$15,745,207
62								
63	KWH Tax Rider:							
64	First 2,000 KWH			244,342,299	0.00465	\$1,136,192		
65	Next 13,000 KWH			1,343,441,275	0.00419	\$5,629,019		
66	Excess of 15,000 KWH			4,792,535,794	0.00363	\$17,396,905		
67	Total Charge					\$24,162,116	15.98%	\$24,162,116
68								
69	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
70	Energy			6,417,963,511	-	\$0		
71	Demand			15,038,929	-	\$0		
72	Total Charge					\$0	0.00%	
73								
74	Economic Development Cost Recovery Rider			114,440,306	2.38866%	\$2,733,590	1.81%	\$2,733,590
75								
76	Enhanced Service Reliability Rider			114,440,306	-0.24983%	-\$285,902	-0.19%	-\$285,902
77								
78	gridSMART Rider - Phase 2		124,190		\$8.66	\$1,075,481	0.71%	\$1,075,481
79								
80	Smart City Rider		124,190		\$0.93	\$115,496	0.08%	\$115,496
81								
82	Distribution Investment Rider			114,440,306	-2.94443%	-\$3,369,618	-2.23%	-\$3,369,618
83								
84	Tax Savings Credit Rider			6,417,963,511	(0.0006200)	-\$3,979,137	-2.63%	-\$3,979,137
85								
86	Total		124,190	6,417,963,511		\$151,155,838	100.00%	\$151,155,838

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 22 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized			% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)					
1	GS3	General Service - Secondary									
2											
3	OPCo										
4		Customer Charge	59,518		\$22.79	\$1,356,408		0.95%			
5		Demand Charge (per KW)		5,297,111	\$4.16	\$22,035,980		15.51%			
6		Energy Charge (per kWh)		2,373,560,202	\$0.0000000	\$0		0.00%			
7		Excess Demand Charge (\$ per KVA)		102,258	\$3.82	\$390,625		0.27%			
8		Off Peak Excess Demand Charge		1,147	\$4.16	\$4,773		0.00%			
9											
10											
11	CSP										
12		Customer Charge	64,672		\$9.04	\$584,633		0.41%			
13		Demand Charge (per KW)		9,741,818	\$4.033	\$39,288,752		27.66%			
14		Energy Charge (per kWh)		4,044,025,801	\$0.0000000	\$0		0.00%			
15		Excess Demand Charge (\$ per KVA)		274,701	\$0.86	\$237,067		0.17%			
16		Off Peak Excess Demand Charge		27,700	\$4.033	\$111,715		0.08%			
17											
18											
19	SUM										
20											
21											
22		Customer Charge	124,190			\$1,941,042			-\$643,261	-33.14%	-33.14%
23		Demand Charge (per KW)		15,038,929		\$61,324,732			\$39,412,304	64.27%	64.27%
24		Energy Charge (per kWh)		6,417,586,004		\$0			\$11,671,211	not mngful	not mngful
25		Excess Demand Charge (\$ per KVA)		376,959		\$627,692			-\$103,720	-16.52%	-16.52%
26		Off Peak Excess Demand Charge		28,847		\$116,488			\$93,818	80.54%	80.54%
27											
28		Total Base Distribution Revenue before Riders				\$64,009,953					
29											
30		\$12 Cell Phone Charge	1,461		\$12.00	\$17,532		0.01%	\$0	0.00%	0.00%
31		\$24 AMI Opt-Out Charge	0		\$24.00	\$0		0.00%	\$0	0.00%	0.00%
32		\$43 Manual Meter Read Charge	2,384		\$43.00	\$102,504		0.07%	\$16,687	16.28%	16.28%
33											
34	Alternate Feed Service Agreements										
35		Secondary Voltage Customers									
36		Primary AFS		55,778.0	\$2.54	\$141,676					
37		Secondary AFS		57,255.6	\$4.19	\$239,901					
38		Total AFS Chargee				\$381,577		0.27%	\$0	0.00%	0.00%
39											
40	RIDERS										
41											
42		Universal Service Fund Rider									
43		First 833,000 kWh		6,294,984,254	0.0024978	\$15,723,612					
44		All Excess kWh		122,979,258	0.0001756	\$21,595					
45		Total Charge				\$15,745,207		11.08%	\$0	0.00%	0.00%
46											
47		KWH Tax Rider:									
48		First 2,000 KWH		244,342,299	0.00465	\$1,136,192					
49		Next 13,000 KWH		1,343,441,275	0.00419	\$5,629,019					
50		Excess of 15,000 KWH		4,792,535,794	0.00363	\$17,396,905					
51		Total Charge				\$24,162,116		17.01%	\$0	0.00%	0.00%
52											
53		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
54		Energy		6,417,963,511	0.0005533	\$3,551,059					
55		Demand		15,038,929	0.79	\$11,880,754					
56		Total Charge				\$15,431,813		10.86%	-\$15,431,813	-100.00%	-100.00%
57											
58		Economic Development Cost Recovery Rider		64,009,953	1.35371%	\$866,509		0.61%	\$1,867,081	215.47%	215.47%
59											
60		Enhanced Service Reliability Rider		64,009,953	3.48287%	\$2,229,383		1.57%	-\$2,515,286	-112.82%	-112.82%
61											
62		gridSMART Rider - Phase 2	124,190		\$8.66	\$1,075,481		0.76%	\$0	0.00%	0.00%
63											
64		Smart City Rider	124,190		\$0.93	\$115,496		0.08%	\$0	0.00%	0.00%
65											
66		Distribution Investment Rider		64,009,953	39.11127%	\$25,035,106		17.62%	-\$28,404,724	-113.46%	-113.46%
67											
68		Tax Savings Credit Rider		6,417,963,511	(0.0011100)	-\$7,123,939		-5.02%	\$3,144,802	-44.14%	-44.14%
69											
70		Total	124,190	6,417,963,511		\$142,048,738		100.00%	\$9,107,100	6.41%	6.41%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 23 of 46
Witness Responsible: D.M. Roush

Proposed Annualized								
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)	% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
1	GS3	General Service - Primary						
2								
3	OPCo							
4	Customer Charge		4,227		\$154.30	\$652,247	0.65%	\$652,247
5								
6	Demand Charge (per KW)							
7	First 10 KW			42,501		\$0	0.00%	
8	Over 10 KW			5,224,313	\$6.64	\$34,689,439	34.75%	\$34,689,439
9								
10	Energy Charge (per kWh)							
11	First 4500 kWh			19,105,983	\$0.0150584	\$287,706	0.29%	\$287,706
12	Over 4500 kWh			2,560,918,433		\$0	0.00%	
13								
14	Excess Demand Charge (\$ per KVA)			146,871	\$1.35	\$198,276	0.20%	\$198,276
15								
16	Off Peak Excess Demand Charge			1,036	\$6.64	\$6,880	0.01%	\$6,880
17								
18								
19	CSP							
20	Customer Charge		6,137		\$154.30	\$946,981	0.95%	\$946,981
21								
22	Demand Charge (per KW)							
23	First 10 KW			60,062		\$0	0.00%	
24	Over 10 KW			5,384,545	\$6.640	\$35,753,376	35.81%	\$35,753,376
25								
26	Energy Charge (per kWh)							
27	First 4500 kWh			26,934,259	\$0.0150584	\$405,587	0.41%	\$405,587
28	Over 4500 kWh			2,489,517,710		\$0	0.00%	
29								
30	Excess Demand Charge (\$ per KVA)			266,122	\$1.35	\$359,265	0.36%	\$359,265
31								
32	Off Peak Excess Demand Charge			30,795	\$6.64	\$204,476	0.20%	\$204,476
33								
34								
35	SUM							
36								
37	Customer Charge		10,364			\$1,599,227		
38	Demand Charge (per KW)			10,711,420		\$70,442,814		
39	Energy Charge (per kWh)			5,096,476,386		\$693,292		
40	Excess Demand Charge (\$ per KVA)			412,993		\$557,541		
41	Off Peak Excess Demand Charge			31,831		\$211,356		
42								
43	Total Base Distribution Revenue before Riders					73,504,231		
44								
45	Cell Phone Charge		356		\$12.00	4,272	0.00%	\$4,272
46	AMI Opt-Out Charge		0		\$24.00	0	0.00%	
47	Manual Meter Read Charge		732		\$50.00	36,600	0.04%	\$36,600
48								
49	Alternate Feed Service Agreements							
50	Primary Voltage Customers							
51	Special AFS			2,400.0	\$0.222	\$533		
52	Special AFS			47,400.0	\$1.50	\$71,100		
53	Primary AFS - Hospital			460,159.2	\$2.50	\$1,150,398		
54	Primary AFS			808,330.2	\$2.54	\$2,053,159		
55	Primary AFS			29,882.0	\$2.54	\$75,900		
56	Special AFS			10	\$553	\$5,530		
57	Total AFS Chargee					\$3,356,620	3.36%	\$3,356,620
58								
59	RIDERS							
60								
61	Universal Service Fund Rider							
62	First 833,000 kWh			3,512,188,342	0.0024978	\$8,772,744		
63	All Excess kWh			1,582,921,183	0.0001756	\$277,961		
64	Total Charge					\$9,050,705	9.07%	\$9,050,705
65								
66	KWH Tax Rider:							
67	First 2,000 KWH			20,244,337	0.00465	\$94,136		
68	Next 13,000 KWH			128,384,730	0.00419	\$537,932		
69	Excess of 15,000 KWH			4,657,572,870	0.00363	\$16,906,990		
70	Total Charge					\$17,539,058	17.57%	\$17,539,058
71								
72	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
73	Energy			5,095,109,526	-	\$0		
74	Demand			10,747,952	-	\$0		
75	Total Charge					\$0	0.00%	
76								
77	Economic Development Cost Recovery Rider			73,504,231	2.38866%	\$1,755,766	1.76%	\$1,755,766
78								
79	Enhanced Service Reliability Rider			73,504,231	-0.24983%	-\$183,633	-0.18%	-\$183,633
80								
81	gridSMART Rider - Phase 2		10,364		\$8.66	\$89,756	0.09%	\$89,756
82								
83	Smart City Rider		10,364		\$0.93	\$9,639	0.01%	\$9,639
84								
85	Distribution Investment Rider			73,504,231	-2.94443%	-\$2,164,283	-2.17%	-\$2,164,283
86								
87	Tax Savings Credit Rider			5,095,109,526	(0.0006200)	-\$3,158,968	-3.16%	-\$3,158,968
88								
89	Total		10,364	5,095,109,526		\$99,839,763	100.00%	\$99,839,763

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 24 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	GS3	General Service - Primary								
2										
3	OPCo									
4		Customer Charge	4,227		\$95.47	\$403,564	0.44%			
5		Demand Charge (per KW)		5,266,814	\$3.76	\$19,803,221	21.47%			
6		Energy Charge (per kWh)		2,580,024,417	\$0.00000000	\$0	0.00%			
7		Excess Demand Charge (\$ per KVA)		146,871	\$3.82	\$561,049	0.61%			
8		Off Peak Excess Demand Charge		1,036	\$3.76	\$3,896	0.00%			
9										
10										
11	CSP									
12		Customer Charge	6,137		\$115.29	\$707,566	0.77%			
13		Demand Charge (per KW)		5,481,138	\$3.183	\$17,446,462	18.91%			
14		Energy Charge (per kWh)		2,516,451,969	\$0.00000000	\$0	0.00%			
15		Excess Demand Charge (\$ per KVA)		266,122	\$0.84	\$222,212	0.24%			
16		Off Peak Excess Demand Charge		30,795	\$3.183	\$98,019	0.11%			
17										
18										
19	SUM									
20										
21		Customer Charge	10,364			\$1,111,130		\$488,097	43.93%	43.93%
22		Demand Charge (per KW)		10,747,952		\$37,249,683		\$33,193,131	89.11%	89.11%
23		Energy Charge (per kWh)		5,096,476,386		\$0		\$693,292	not mngful	not mngful
24		Excess Demand Charge (\$ per KVA)		412,993		\$783,261		-\$225,720	-28.82%	-28.82%
25		Off Peak Excess Demand Charge		31,831		\$101,915		\$109,441	107.38%	107.38%
26										
27		Total Base Distribution Revenue before Riders				\$39,245,989				
28										
29	\$12 Cell Phone Charge		356		\$12.00	\$4,272	0.00%	\$0	0.00%	0.00%
30	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
31	\$43 Manual Meter Read Charge		732		\$43.00	\$31,476	0.03%	\$5,124	16.28%	16.28%
32										
33	Alternate Feed Service Agreements									
34	Primary Voltage Customers									
35	Special AFS			2,400.0	\$0.222	\$533				
36	Special AFS			47,400.0	\$1.50	\$71,100				
37	Primary AFS - Hospital			460,159.2	\$2.50	\$1,150,398				
38	Primary AFS			808,330.2	\$2.54	\$2,053,159				
39	Primary AFS			29,882.0	\$3.07	\$91,738				
40	Special AFS			10	\$553	\$5,530				
41	Total AFS Chargee					\$3,372,457	3.66%	-\$15,837	-0.47%	-0.47%
42										
43	RIDERS									
44										
45	Universal Service Fund Rider									
46	First 833,000 kWh			3,512,188,342	0.0024978	\$8,772,744				
47	All Excess kWh			1,582,921,183	0.0001756	\$277,961				
48	Total Charge					\$9,050,705	9.81%	\$0	0.00%	0.00%
49										
50	KWH Tax Rider:									
51	First 2,000 KWH			20,244,337	0.00465	\$94,136				
52	Next 13,000 KWH			128,384,730	0.00419	\$537,932				
53	Excess of 15,000 KWH			4,657,572,870	0.00363	\$16,906,990				
54	Total Charge					\$17,539,058	19.01%	\$0	0.00%	0.00%
55										
56	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
57	Energy			5,095,109,526	0.0005533	\$2,819,124				
58	Demand			10,747,952	0.79	\$8,490,882				
59	Total Charge					\$11,310,006	12.26%	-\$11,310,006	-100.00%	-100.00%
60										
61	Economic Development Cost Recovery Rider			39,245,989	1.35371%	\$531,277	0.58%	\$1,224,490	230.48%	230.48%
62										
63	Enhanced Service Reliability Rider			39,245,989	3.48287%	\$1,366,887	1.48%	-\$1,550,520	-113.43%	-113.43%
64										
65	gridSMART Rider - Phase 2		10,364		\$8.66	\$89,756	0.10%	\$0	0.00%	0.00%
66										
67	Smart City Rider		10,364		\$0.93	\$9,639	0.01%	\$0	0.00%	0.00%
68										
69	Distribution Investment Rider			39,245,989	39.11127%	\$15,349,605	16.64%	-\$17,513,888	-114.10%	-114.10%
70										
71	Tax Savings Credit Rider			5,095,109,526	(0.0011100)	-\$5,655,572	-6.13%	\$2,496,604	-44.14%	-44.14%
72										
73	Total		10,364	5,095,109,526		\$92,245,554	100.00%	\$7,594,208	8.23%	8.23%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 25 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS3	General Service - Subtrans						
2								
3	OPCo							
4	Customer Charge		879		\$825.00	\$725,264	9.05%	\$725,264
5	Demand Charge (per KW)			1,176,263	\$2.35	\$2,764,218	34.50%	\$2,764,218
6	Energy Charge (per kWh)			1,126,805,174	\$0.0000000	\$0	0.00%	
7	Excess Reactive Charge (\$ per KVAR)			109,801	\$0.78	\$85,645	1.07%	\$85,645
8	Off Peak Excess Demand Charge			130,353	\$0.00	\$0	0.00%	
9								
10								
11								
12	SUM							
13								
14	Customer Charge		879			\$725,264		
15	Demand Charge (per KW)			1,176,263		\$2,764,218		
16	Energy Charge (per kWh)			1,126,805,174		\$0		
17	Excess Demand Charge (\$ per KVA)			109,801		\$85,645		
18	Off Peak Excess Demand Charge			130,353		\$0		
19								
20	Total Base Distribution Revenue before Riders					3,575,127		
21								
22	Cell Phone Charge		72		\$12.00	\$864	0.01%	\$864
23	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
24	Manual Meter Read Charge		11		\$50.00	\$550	0.01%	\$550
25								
26	RIDERS							
27								
28	Universal Service Fund Rider							
29	First 833,000 kWh			477,596,766	0.0024978	\$1,192,941		
30	All Excess kWh			647,838,674	0.0001756	\$113,760		
31	Total Charge					\$1,306,702	16.31%	\$1,306,702
32								
33	KWH Tax Rider:							
34	First 2,000 KWH			1,789,898	0.00465	\$8,323		
35	Next 13,000 KWH			11,318,849	0.00419	\$47,426		
36	Excess of 15,000 KWH			1,044,711,734	0.00363	\$3,792,304		
37	Total Charge					\$3,848,053	48.02%	\$3,848,053
38								
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
40	Energy			1,125,435,440	-	\$0		
41	Demand			2,436,619	-	\$0		
42	Total Charge					\$0	0.00%	
43								
44	Economic Development Cost Recovery Rider			3,575,127	2.38866%	\$85,398	1.07%	\$85,398
45								
46	Enhanced Service Reliability Rider			3,575,127	-0.24983%	-\$8,932	-0.11%	-\$8,932
47								
48	gridSMART Rider - Phase 2		879		\$8.66	\$7,613	0.10%	\$7,613
49								
50	Smart City Rider		879		\$0.93	\$818	0.01%	\$818
51								
52	Distribution Investment Rider			3,575,127	-2.94443%	-\$105,267	-1.31%	-\$105,267
53								
54	Tax Savings Credit Rider			1,125,435,440	(0.0006200)	-\$697,770	-8.71%	-\$697,770
55								
56	Total		879	1,125,435,440		\$8,013,155	100.00%	\$8,013,155

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 26 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS3	General Service - Subtrans								
2										
3	OPCo									
4	Customer Charge		879		\$512.00	\$450,103	5.94%			
5	Demand Charge (per KW)			2,436,619	\$0.00	\$0	0.00%			
6	Energy Charge (per kWh)			1,126,805,174	\$0.0000000	\$0	0.00%			
7	Excess Demand Charge (\$ per KVA)			85,136	\$3.82	\$325,219	4.29%			
8	Off Peak Excess Demand Charge			130,353	\$0.00	\$0	0.00%			
9										
10										
11										
12	SUM									
13										
14	Customer Charge		879			\$450,103		\$275,161	61.13%	61.13%
15	Demand Charge (per KW)			2,436,619		\$0		\$2,764,218	not mngful	not mngful
16	Energy Charge (per kWh)			1,126,805,174		\$0		\$0	0.00%	0.00%
17	Excess Demand Charge (\$ per KVA)			85,136		\$325,219		-\$239,574	-73.67%	-73.67%
18	Off Peak Excess Demand Charge			130,353		\$0		\$0	0.00%	0.00%
19										
20	Total Base Distribution Revenue before Riders					\$775,322				
21										
22	\$12 Cell Phone Charge		72		\$12.00	\$864	0.01%	\$0	0.00%	0.00%
23	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
24	\$43 Manual Meter Read Charge		11		\$43.00	\$473	0.01%	\$77	16.28%	16.28%
25										
26	RIDERS									
27										
28	Universal Service Fund Rider									
29	First 833,000 kWh			477,596,766	0.0024978	\$1,192,941				
30	All Excess kWh			647,838,674	0.0001756	\$113,760				
31	Total Charge					\$1,306,702	17.24%	\$0	0.00%	0.00%
32										
33	KWH Tax Rider:									
34	First 2,000 KWH			1,789,898	0.00465	\$8,323				
35	Next 13,000 KWH			11,318,849	0.00419	\$47,426				
36	Excess of 15,000 KWH			1,044,711,734	0.00363	\$3,792,304				
37	Total Charge					\$3,848,053	50.77%	\$0	0.00%	0.00%
38										
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
40	Energy			1,125,435,440	0.0005533	\$622,703				
41	Demand			2,436,619	0.79	\$1,924,929				
42	Total Charge					\$2,547,632	33.61%	-\$2,547,632	-100.00%	-100.00%
43										
44	Economic Development Cost Recovery Rider			775,322	1.35371%	\$10,496	0.14%	\$74,902	713.65%	713.65%
45										
46	Enhanced Service Reliability Rider			775,322	3.48287%	\$27,003	0.36%	-\$35,935	-133.08%	-133.08%
47										
48	gridSMART Rider - Phase 2		879		\$8.66	\$7,613	0.10%	\$0	0.00%	0.00%
49										
50	Smart City Rider		879		\$0.93	\$818	0.01%	\$0	0.00%	0.00%
51										
52	Distribution Investment Rider			775,322	39.11127%	\$303,238	4.00%	-\$408,506	-134.71%	-134.71%
53										
54	Tax Savings Credit Rider			1,125,435,440	(0.0011100)	-\$1,249,233	-16.48%	\$551,463	-44.14%	-44.14%
55										
56	Total		879	1,125,435,440		\$7,578,980	100.00%	\$434,175	5.73%	5.73%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ___ Updated ___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 27 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	GS3	General Service - Transmission						
2								
3	OPCo							
4	Customer Charge		73		\$825.00	\$59,827	12.38%	\$59,827
5	Demand Charge (per KW)			87,493	\$2.35	\$205,608	42.54%	\$205,608
6	Energy Charge (per kWh)			55,054,640	\$0.0000000	\$0	0.00%	
7	Excess Reactive Charge (\$ per KVAR)			3,886	\$0.78	\$3,031	0.63%	\$3,031
8	Off Peak Excess Demand Charge			279	\$0.00	\$0	0.00%	
9								
10								
11								
12	SUM							
13								
14	Customer Charge		73			\$59,827		
15	Demand Charge (per KW)			87,493		\$205,608		
16	Energy Charge (per kWh)			55,054,640		\$0		
17	Excess Demand Charge (\$ per KVA)			3,886		\$3,031		
18	Off Peak Excess Demand Charge			279		\$0		
19								
20	Total Base Distribution Revenue before Riders					268,466		
21								
22	Cell Phone Charge		0		\$12.00	\$0	0.00%	
23	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
24	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
25								
26	RIDERS							
27								
28	Universal Service Fund Rider							
29	First 833,000 kWh			18,141,647	0.0024978	\$45,314		
30	All Excess kWh			36,448,750	0.0001756	\$6,400		
31	Total Charge					\$51,715	10.70%	\$51,715
32								
33	KWH Tax Rider:							
34	First 2,000 KWH			72,270	0.00465	\$336		
35	Next 13,000 KWH			442,829	0.00419	\$1,855		
36	Excess of 15,000 KWH			54,075,298	0.00363	\$196,293		
37	Total Charge					\$198,485	41.06%	\$198,485
38								
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
40	Energy			54,590,397	-	\$0		
41	Demand			163,467	-	\$0		
42	Total Charge					\$0	0.00%	
43								
44	Economic Development Cost Recovery Rider			268,466	2.38866%	\$6,413	1.33%	\$6,413
45								
46	Enhanced Service Reliability Rider			268,466	-0.24983%	-\$671	-0.14%	-\$671
47								
48	gridSMART Rider - Phase 2		73		\$8.66	\$628	0.13%	\$628
49								
50	Smart City Rider		73		\$0.93	\$67	0.01%	\$67
51								
52	Distribution Investment Rider			268,466	-2.94443%	-\$7,905	-1.64%	-\$7,905
53								
54	Tax Savings Credit Rider			54,590,397	(0.0006200)	-\$33,846	-7.00%	-\$33,846
55								
56	Total		73	54,590,397		\$483,352	100.00%	\$483,352

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 28 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS3	General Service - Transmission								
2										
3	OPCo									
4	Customer Charge		73		\$512.00	\$37,129	9.09%			
5	Demand Charge (per KW)			163,467	\$0.00	\$0	0.00%			
6	Energy Charge (per kWh)			55,054,640	\$0.0000000	\$0	0.00%			
7	Excess Demand Charge (\$ per KVA)			967	\$3.82	\$3,693	0.90%			
8	Off Peak Excess Demand Charge			279	\$0.00	\$0	0.00%			
9										
10										
11										
12	SUM									
13										
14	Customer Charge		73			\$37,129		\$22,698	61.13%	61.13%
15	Demand Charge (per KW)			163,467		\$0		\$205,608	not mngful	not mngful
16	Energy Charge (per kWh)			55,054,640		\$0		\$0	0.00%	0.00%
17	Excess Demand Charge (\$ per KVA)			967		\$3,693		-\$662	-17.92%	-17.92%
18	Off Peak Excess Demand Charge			279		\$0		\$0	0.00%	0.00%
19										
20	Total Base Distribution Revenue before Riders					\$40,822				
21										
22	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
23	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
24	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
25										
26	RIDERS									
27										
28	Universal Service Fund Rider									
29	First 833,000 kWh			18,141,647	0.0024978	\$45,314				
30	All Excess kWh			36,448,750	0.0001756	\$6,400				
31	Total Charge					\$51,715	12.66%	\$0	0.00%	0.00%
32										
33	KWH Tax Rider:									
34	First 2,000 KWH			72,270	0.00465	\$336				
35	Next 13,000 KWH			442,829	0.00419	\$1,855				
36	Excess of 15,000 KWH			54,075,298	0.00363	\$196,293				
37	Total Charge					\$198,485	48.60%	\$0	0.00%	0.00%
38										
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
40	Energy			54,590,397	0.0005533	\$30,205				
41	Demand			163,467	0.79	\$129,139				
42	Total Charge					\$159,344	39.02%	-\$159,344	-100.00%	-100.00%
43										
44	Economic Development Cost Recovery Rider			40,822	1.35371%	\$553	0.14%	\$5,860	1060.45%	1060.45%
45										
46	Enhanced Service Reliability Rider			40,822	3.48287%	\$1,422	0.35%	-\$2,092	-147.17%	-147.17%
47										
48	gridSMART Rider - Phase 2		73		\$8.66	\$628	0.15%	\$0	0.00%	0.00%
49										
50	Smart City Rider		73		\$0.93	\$67	0.02%	\$0	0.00%	0.00%
51										
52	Distribution Investment Rider			40,822	39.11127%	\$15,966	3.91%	-\$23,871	-149.51%	-149.51%
53										
54	Tax Savings Credit Rider			54,590,397	(0.0011100)	-\$60,595	-14.84%	\$26,749	-44.14%	-44.14%
55										
56	Total		73	54,590,397		\$408,405	100.00%	\$74,946	18.35%	18.35%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 29 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS4	General Service - Primary						
2								
3	OPCo							
4	Customer Charge		39		\$154.30	\$6,052	0.24%	\$6,052
5								
6	Excess Demand Charge (\$ per KVA)			15,637	\$1.35	\$21,110	0.82%	\$21,110
7								
8	Energy Charge (\$ per kWh)							
9	First 4500 kWh			176,264	\$0.0150584	\$2,654	0.10%	\$2,654
10	Over 4500 kWh			214,056,852		\$0	0.00%	
11								
12	Demand Charge (per KW)							
13	First 10 KW			392		\$0	0.00%	
14	Over 10 KW			377,925	\$6.64	\$2,509,422	97.98%	\$2,509,422
15								
16	Off Peak Excess Demand Charge			2,053	\$6.64	\$13,631	0.53%	\$13,631
17								
18								
19								
20	SUM							
21								
22	Customer Charge		39			\$6,052		
23	Excess Demand Charge (\$ per KVA)			15,637		\$21,110		
24	Energy Charge (\$ per kWh)			214,233,116		\$2,654		
25	Demand Charge (per KW)			378,317		\$2,509,422		
26	Off Peak Excess Demand Charge			2,053		\$13,631		
27								
28	Total Base Distribution Revenue before Riders					2,552,869		
29								
30	Cell Phone Charge		0		\$12.00	\$0	0.00%	
31	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
32	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
33								
34	RIDERS							
35								
36	Universal Service Fund Rider							
37	First 833,000 kWh			34,987,353	0.0024978	\$87,391		
38	All Excess kWh			179,245,763	0.0001756	\$31,476		
39	Total Charge					\$118,867	4.64%	\$118,867
40								
41	KWH Tax Rider:							
42	First 2,000 KWH			6,343	0.00465	\$29		
43	Next 13,000 KWH			41,231	0.00419	\$173		
44	Excess of 15,000 KWH			11,631,847	0.00363	\$42,224		
45	Total Charge					\$42,426	1.66%	\$42,426
46								
47	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
48	Energy			214,233,116	-	\$0		
49	Demand			391,778	-	\$0		
50	Total Charge					\$0	0.00%	
51								
52	Economic Development Cost Recovery Rider			2,552,869	2.38866%	\$60,979	2.38%	\$60,979
53								
54	Enhanced Service Reliability Rider			2,552,869	-0.24983%	-\$6,378	-0.25%	-\$6,378
55								
56	gridSMART Rider - Phase 2		39		\$8.66	\$340	0.01%	\$340
57								
58	Smart City Rider		39		\$0.93	\$36	0.00%	\$36
59								
60	Distribution Investment Rider			2,552,869	-2.94443%	-\$75,168	-2.93%	-\$75,168
61								
62	Tax Savings Credit Rider			214,233,116	(0.0006200)	-\$132,825	-5.19%	-\$132,825
63								
64	Total		39	214,233,116		\$2,561,147	100.00%	\$2,561,147

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 30 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS4	General Service - Primary								
2										
3	OPCo									
4	Customer Charge		39		\$95.47	\$3,745	0.15%			
5	Excess Reactive Charge (\$ per KVAR)			25,128	\$0.48	\$12,061	0.48%			
6	Energy Charge (\$ per kWh)			214,233,116	\$0.0000000	\$0	0.00%			
7	Demand Charge (per KW)			391,778	\$3.76	\$1,473,087	58.84%			
8	Off Peak Excess Demand Charge			1,549	\$3.76	\$5,823	0.23%			
9										
10										
11										
12	SUM									
13										
14	Customer Charge		39			\$3,745		\$2,307	61.62%	61.62%
15	Excess Demand Charge (\$ per KVA)			25,128		\$12,061		\$9,049	75.02%	75.02%
16	Energy Charge (\$ per kWh)			214,233,116		\$0		\$2,654	not mngful	not mngful
17	Demand Charge (per KW)			391,778		\$1,473,087		\$1,036,335	70.35%	70.35%
18	Off Peak Excess Demand Charge			1,549		\$5,823		\$7,808	134.10%	134.10%
19										
20	Total Base Distribution Revenue before Riders					\$1,494,715				
21										
22	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
23	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
24	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
25										
26	RIDERS									
27										
28	Universal Service Fund Rider									
29	First 833,000 kWh			34,987,353	0.0024978	\$87,391				
30	All Excess kWh			179,245,763	0.0001756	\$31,476				
31	Total Charge					\$118,867	4.75%	\$0	0.00%	0.00%
32										
33	KWH Tax Rider:									
34	First 2,000 KWH			6,343	0.00465	\$29				
35	Next 13,000 KWH			41,231	0.00419	\$173				
36	Excess of 15,000 KWH			11,631,847	0.00363	\$42,224				
37	Total Charge					\$42,426	1.69%	\$0	0.00%	0.00%
38										
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
40	Energy			214,233,116	0.0005533	\$118,535				
41	Demand			391,778	0.79	\$309,505				
42	Total Charge					\$428,040	17.10%	-\$428,040	-100.00%	-100.00%
43										
44	Economic Development Cost Recovery Rider			1,494,715	1.35371%	\$20,234	0.81%	\$40,745	201.37%	201.37%
45										
46	Enhanced Service Reliability Rider			1,494,715	3.48287%	\$52,059	2.08%	-\$58,437	-112.25%	-112.25%
47										
48	gridSMART Rider - Phase 2		39		\$8.66	\$340	0.01%	\$0	0.00%	0.00%
49										
50	Smart City Rider		39		\$0.93	\$36	0.00%	\$0	0.00%	0.00%
51										
52	Distribution Investment Rider			1,494,715	39.11127%	\$584,602	23.35%	-\$659,770	-112.86%	-112.86%
53										
54	Tax Savings Credit Rider			214,233,116	(0.0011100)	-\$237,799	-9.50%	\$104,974	-44.14%	-44.14%
55										
56	Total		39	214,233,116		\$2,503,520	100.00%	\$57,627	2.30%	2.30%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___ Original ► Updated ___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 31 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS4	General Service - Subtrans						
2								
3	OPCo							
4	Customer Charge		393		\$825.00	\$323,841	6.89%	\$323,841
5	Excess Reactive Charge (\$ per KVAR)			604,454	\$0.78	\$471,474	10.03%	\$471,474
6	Energy Charge (\$ per kWh)			3,144,722,148	\$0.0000000	\$0	0.00%	
7	Demand Charge (per KW)			780,842	\$2.35	\$1,834,979	39.04%	\$1,834,979
8	Off Peak Excess Demand Charge			96,269	\$0.00	\$0	0.00%	
9								
10								
11								
12	SUM							
13								
14	Customer Charge		393			\$323,841		
15	Excess Demand Charge (\$ per KVA)			604,454		\$471,474		
16	Energy Charge (\$ per kWh)			3,144,722,148		\$0		
17	Demand Charge (per KW)			780,842		\$1,834,979		
18	Off Peak Excess Demand Charge			96,269		\$0		
19								
20	Total Base Distribution Revenue before Riders					2,630,294		
21								
22	Cell Phone Charge		12		\$12.00	\$144	0.00%	\$144
23	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
24	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
25								
26	RIDERS							
27								
28	Universal Service Fund Rider							
29	First 833,000 kWh			331,125,759	0.0024978	\$827,086		
30	All Excess kWh			2,809,189,621	0.0001756	\$493,294		
31	Total Charge					\$1,320,380	28.09%	\$1,320,380
32								
33	KWH Tax Rider:							
34	First 2,000 KWH			317,568	0.00465	\$1,477		
35	Next 13,000 KWH			2,064,190	0.00419	\$8,649		
36	Excess of 15,000 KWH			744,851,951	0.00363	\$2,703,813		
37	Total Charge					\$2,713,938	57.74%	\$2,713,938
38								
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
40	Energy			2,056,016,048	-	\$0		
41	Demand			4,010,619	-	\$0		
42	Total Charge					\$0	0.00%	
43								
44	Economic Development Cost Recovery Rider			2,630,294	2.38866%	\$62,829	1.34%	\$62,829
45								
46	Enhanced Service Reliability Rider			2,630,294	-0.24983%	-\$6,571	-0.14%	-\$6,571
47								
48	gridSMART Rider - Phase 2		393		\$8.66	\$3,399	0.07%	\$3,399
49								
50	Smart City Rider		393		\$0.93	\$365	0.01%	\$365
51								
52	Distribution Investment Rider			2,630,294	-2.94443%	-\$77,447	-1.65%	-\$77,447
53								
54	Tax Savings Credit Rider			3,140,315,380	(0.0006200)	-\$1,946,996	-41.42%	-\$1,946,996
55								
56	Total		393	3,140,315,380		\$4,700,336	100.00%	\$4,700,336

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 32 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS4	General Service - Subtrans								
2										
3	OPCo									
4	Customer Charge		393		\$512.00	\$200,978	3.61%			
5	Excess Reactive Charge (\$ per KVAR)			604,454	\$0.48	\$290,138	5.21%			
6	Energy Charge (\$ per kWh)			3,144,722,148	\$0.0000000	\$0	0.00%			
7	Demand Charge (per KW)			7,907,853	\$0.00	\$0	0.00%			
8	Off Peak Excess Demand Charge			96,269	\$0.00	\$0	0.00%			
9										
10										
11										
12	SUM									
13										
14	Customer Charge		393			\$200,978		\$122,863	61.13%	61.13%
15	Excess Demand Charge (\$ per KVA)			604,454		\$290,138		\$181,336	62.50%	62.50%
16	Energy Charge (\$ per kWh)			3,144,722,148		\$0		\$0	0.00%	0.00%
17	Demand Charge (per KW)			7,907,853		\$0		\$1,834,979	not mngful	not mngful
18	Off Peak Excess Demand Charge			96,269		\$0		\$0	0.00%	0.00%
19										
20	Total Base Distribution Revenue before Riders					\$491,116				
21										
22	\$12 Cell Phone Charge		12		\$12.00	\$144	0.00%	\$0	0.00%	0.00%
23	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
24	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
25										
26	RIDERS									
27										
28	Universal Service Fund Rider									
29	First 833,000 kWh			331,125,759	0.0024978	\$827,086				
30	All Excess kWh			2,809,189,621	0.0001756	\$493,294				
31	Total Charge					\$1,320,380	23.72%	\$0	0.00%	0.00%
32										
33	KWH Tax Rider:									
34	First 2,000 KWH			317,568	0.00465	\$1,477				
35	Next 13,000 KWH			2,064,190	0.00419	\$8,649				
36	Excess of 15,000 KWH			744,851,951	0.00363	\$2,703,813				
37	Total Charge					\$2,713,938	48.76%	\$0	0.00%	0.00%
38										
39	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
40	Energy			2,056,016,048	0.0005533	\$1,137,594				
41	Demand			4,010,619	0.79	\$3,168,389				
42	Total Charge					\$4,305,983	77.37%	-\$4,305,983	-100.00%	-100.00%
43										
44	Economic Development Cost Recovery Rider			491,116	1.35371%	\$6,648	0.12%	\$56,181	845.04%	845.04%
45										
46	Enhanced Service Reliability Rider			491,116	3.48287%	\$17,105	0.31%	-\$23,676	-138.42%	-138.42%
47										
48	gridSMART Rider - Phase 2		393		\$8.66	\$3,399	0.06%	\$0	0.00%	0.00%
49										
50	Smart City Rider		393		\$0.93	\$365	0.01%	\$0	0.00%	0.00%
51										
52	Distribution Investment Rider			491,116	39.11127%	\$192,082	3.45%	-\$269,529	-140.32%	-140.32%
53										
54	Tax Savings Credit Rider			3,140,315,380	(0.0011100)	-\$3,485,750	-62.63%	\$1,538,755	-44.14%	-44.14%
55										
56	Total		393	3,140,315,380		\$5,565,410	100.00%	-\$865,075	-15.54%	-15.54%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 33 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	GS4	General Service - Transmission						
2								
3	OPCo							
4		Customer Charge	141		\$825.00	\$116,602	2.03%	\$116,602
5		Excess Reactive Charge (\$ per KVAR)		78,770	\$0.78	\$61,440	1.07%	\$61,440
6		Energy Charge (\$ per kWh)		3,620,685,306	\$0.0000000	\$0	0.00%	
7		Demand Charge (per KW)		282,671	\$2.35	\$664,277	11.57%	\$664,277
8		Off Peak Excess Demand Charge		204,155	\$0.00	\$0	0.00%	
9								
10	CSP							
11		Customer Charge	476		\$825.00	\$393,076	6.85%	\$393,076
12		Excess Reactive Charge (\$ per KVAR)		275,020	\$0.78	\$214,516	3.74%	\$214,516
13		Energy Charge (\$ per kWh)		2,885,144,233	\$0.0000000	\$0	0.00%	
14		Demand Charge (per KW)		890,957	\$2.35	\$2,093,749	36.47%	\$2,093,749
15		Off Peak Excess Demand Charge		0	\$0.000	\$0	0.00%	
16								
17	SUM							
18								
19								
20		Customer Charge	618			\$509,678		
21		Excess Demand Charge (\$ per KVA)		353,790		\$275,956		
22		Energy Charge (\$ per kWh)		6,505,829,539		\$0		
23		Demand Charge (per KW)		1,173,628		\$2,758,026		
24		Off Peak Excess Demand Charge		204,155		\$0		
25								
26		Total Base Distribution Revenue before Riders				3,543,660		
27								
28		Cell Phone Charge	22		\$12.00	\$264	0.00%	\$264
29		AMI Opt-Out Charge	0		\$24.00	\$0	0.00%	
30		Manual Meter Read Charge	0		\$50.00	\$0	0.00%	
31								
32	RIDERS							
33								
34		Universal Service Fund Rider						
35		First 833,000 kWh		460,240,659	0.0024978	\$1,149,589		
36		All Excess kWh		6,033,205,174	0.0001756	\$1,059,431		
37		Total Charge				\$2,209,020	38.48%	\$2,209,020
38								
39		KWH Tax Rider:						
40		First 2,000 KWH		645,674	0.00465	\$3,002		
41		Next 13,000 KWH		4,196,880	0.00419	\$17,585		
42		Excess of 15,000 KWH		1,106,406,501	0.00363	\$4,016,256		
43		Total Charge				\$4,036,843	70.31%	\$4,036,843
44								
45		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider						
46		Energy		2,892,331,978	-	\$0		
47		Demand		6,153,549	-	\$0		
48		Total Charge				\$0	0.00%	
49								
50		Economic Development Cost Recovery Rider		3,543,660	2.38866%	\$84,646	1.47%	\$84,646
51								
52		Enhanced Service Reliability Rider		3,543,660	-0.24983%	-\$8,853	-0.15%	-\$8,853
53								
54		gridSMART Rider - Phase 2	618		\$8.66	\$5,350	0.09%	\$5,350
55								
56		Smart City Rider	618		\$0.93	\$575	0.01%	\$575
57								
58		Distribution Investment Rider		3,543,660	-2.94443%	-\$104,341	-1.82%	-\$104,341
59								
60		Tax Savings Credit Rider		6,493,445,834	(0.0006200)	-\$4,025,936	-70.12%	-\$4,025,936
61								
62		Total	618	6,493,445,834		\$5,741,228	100.00%	\$5,741,228

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 34 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Current Annualized		% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
					Most Current Rate (J)	Current Annualized Revenue (K)				
1	GS4	General Service - Transmission								
2										
3	OPCo									
4	Customer Charge		141		\$512.00	\$72,364	1.10%			
5	Excess Reactive Charge (\$ per KVAR)			78,770	\$0.48	\$37,810	0.57%			
6	Energy Charge (\$ per kWh)			3,620,685,306	\$0.0000000	\$0	0.00%			
7	Demand Charge (per KW)			7,072,943	\$0.00	\$0	0.00%			
8	Off Peak Excess Demand Charge			204,155	\$0.00	\$0	0.00%			
9										
10	CSP									
11	Customer Charge		476		\$1,060.00	\$505,044	7.67%			
12	Excess Reactive Charge (\$ per KVAR)			275,020	\$0.48	\$132,010	2.01%			
13	Energy Charge (\$ per kWh)			2,885,144,233	\$0.0000000	\$0	0.00%			
14	Demand Charge (per KW)			5,983,807	\$0.000	\$0	0.00%			
15										
16										
17	SUM									
18										
19	Customer Charge		618			\$577,407		-\$67,729	-11.73%	-11.73%
20	Excess Demand Charge (\$ per KVA)			353,790		\$169,819		\$106,137	62.50%	62.50%
21	Energy Charge (\$ per kWh)			6,505,829,539		\$0		\$0	0.00%	0.00%
22	Demand Charge (per KW)			13,056,750		\$0		\$2,758,026	not mngful	not mngful
23	Off Peak Excess Demand Charge			204,155		\$0		\$0	0.00%	0.00%
24										
25	Total Base Distribution Revenue before Riders					747,227				
26										
27	\$12 Cell Phone Charge		22		\$12.00	\$264	0.00%	\$0	0.00%	0.00%
28	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
29	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
30										
31	RIDERS									
32										
33	Universal Service Fund Rider									
34	First 833,000 kWh			460,240,659	0.0024978	\$1,149,589				
35	All Excess kWh			6,033,205,174	0.0001756	\$1,059,431				
36	Total Charge					\$2,209,020	33.56%	\$0	0.00%	0.00%
37										
38	KWH Tax Rider:									
39	First 2,000 KWH			645,674	0.00465	\$3,002				
40	Next 13,000 KWH			4,196,880	0.00419	\$17,585				
41	Excess of 15,000 KWH			1,106,406,501	0.00363	\$4,016,256				
42	Total Charge					\$4,036,843	61.34%	\$0	0.00%	0.00%
43										
44	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
45	Energy			2,892,331,978	0.0005533	\$1,600,327				
46	Demand			6,153,549	0.79	\$4,861,304				
47	Total Charge					\$6,461,631	98.18%	-\$6,461,631	-100.00%	-100.00%
48										
49	Economic Development Cost Recovery Rider			747,227	1.35371%	\$10,115	0.15%	\$74,531	736.81%	736.81%
50										
51	Enhanced Service Reliability Rider			747,227	3.48287%	\$26,025	0.40%	-\$34,878	-134.02%	-134.02%
52										
53	gridSMART Rider - Phase 2		618		\$8.66	\$5,350	0.08%	\$0	0.00%	0.00%
54										
55	Smart City Rider		618		\$0.93	\$575	0.01%	\$0	0.00%	0.00%
56										
57	Distribution Investment Rider			747,227	39.11127%	\$292,250	4.44%	-\$396,591	-135.70%	-135.70%
58										
59	Tax Savings Credit Rider			6,493,445,834	(0.0011100)	-\$7,207,725	-109.51%	\$3,181,788	-44.14%	-44.14%
60										
61	Total		618	6,493,445,834		\$6,581,574	100.00%	-\$840,347	-12.77%	-12.77%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 35 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	EHG	Electric Heating General						
2								
3	Customer Charge		4,280		\$10.45	\$44,730	9.50%	\$44,730
4	Energy Charge (\$ per kWh)			13,899,862	\$0.0145809	\$202,672	43.06%	\$202,672
5	Demand Charge - All kW >30 (per KW)			13,658	\$7.29	\$99,566	21.15%	\$99,566
6								
7	Total Base Distribution Revenue before Riders					346,969		
8								
9	Cell Phone Charge		0		\$12.00	\$0	0.00%	
10	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
11	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
12								
13	RIDERS							
14								
15	Universal Service Fund Rider							
16	First 833,000 kWh			13,899,862	0.0024978	\$34,719		
17	All Excess kWh			0	0.0001756	\$0		
18	Total Charge					\$34,719	7.38%	\$34,719
19								
20	KWH Tax Rider:							
21	First 2,000 KWH			6,060,267	0.00465	\$28,180		
22	Next 13,000 KWH			7,152,062	0.00419	\$29,967		
23	Excess of 15,000 KWH			335,737	0.00363	\$1,219		
24	Total Charge					\$59,366	12.61%	\$59,366
25								
26	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
27	Energy			13,899,862	-	\$0		
28	Demand			74,820	-	\$0		
29	Total Charge					\$0	0.00%	
30								
31	Economic Development Cost Recovery Rider			346,969	2.38866%	\$8,288	1.76%	\$8,288
32								
33	Enhanced Service Reliability Rider			346,969	-0.24983%	-\$867	-0.18%	-\$867
34								
35	gridSMART Rider - Phase 2		4,280		\$8.66	\$37,068	7.88%	\$37,068
36								
37	Smart City Rider		4,280		\$0.93	\$3,981	0.85%	\$3,981
38								
39	Distribution Investment Rider			346,969	-2.94443%	-\$10,216	-2.17%	-\$10,216
40								
41	Tax Savings Credit Rider			13,899,862	(0.0006200)	-\$8,618	-1.83%	-\$8,618
42								
43	Total		4,280	13,899,862		\$470,690	100.00%	\$470,690

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 36 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	EHG	Electric Heating General								
2										
3	Customer Charge		4,280		\$21.96	\$93,998	15.39%	-\$49,267	-52.41%	-52.41%
4	Energy Charge (\$ per kWh)			13,899,862	\$0.0132863	\$184,678	30.23%	\$17,995	9.74%	9.74%
5	Demand Charge - All kW >30 (per KW)			13,658	\$1.18	\$16,116	2.64%	\$83,450	517.80%	517.80%
6										
7	Total Base Distribution Revenue before Riders					\$294,792				
8										
9	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
10	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
11	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
12										
13	RIDERS									
14										
15	Universal Service Fund Rider									
16	First 833,000 kWh			13,899,862	0.0024978	\$34,719				
17	All Excess kWh			0	0.0001756	\$0				
18	Total Charge					\$34,719	5.68%	\$0	0.00%	0.00%
19										
20	KWH Tax Rider:									
21	First 2,000 KWH			6,060,267	0.00465	\$28,180				
22	Next 13,000 KWH			7,152,062	0.00419	\$29,967				
23	Excess of 15,000 KWH			335,737	0.00363	\$1,219				
24	Total Charge					\$59,366	9.72%	\$0	0.00%	0.00%
25										
26	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider									
27	Energy			13,899,862	0.0005533	\$7,691				
28	Demand			74,820	0.79	\$59,108				
29	Total Charge					\$66,798	10.94%	-\$66,798	-100.00%	-100.00%
30										
31	Economic Development Cost Recovery Rider			294,792	1.35371%	\$3,991	0.65%	\$4,297	107.68%	107.68%
32										
33	Enhanced Service Reliability Rider			294,792	3.48287%	\$10,267	1.68%	-\$11,134	-108.44%	-108.44%
34										
35	gridSMART Rider - Phase 2		4,280		\$8.66	\$37,068	6.07%	\$0	0.00%	0.00%
36										
37	Smart City Rider		4,280		\$0.93	\$3,981	0.65%	\$0	0.00%	0.00%
38										
39	Distribution Investment Rider			294,792	39.11127%	\$115,297	18.87%	-\$125,513	-108.86%	-108.86%
40										
41	Tax Savings Credit Rider			13,899,862	(0.0011100)	-\$15,429	-2.53%	\$6,811	-44.14%	-44.14%
42										
43	Total		4,280	13,899,862		\$610,850	100.00%	-\$140,160	-22.95%	-22.95%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 37 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	EHS	Electric Heating Schools						
2								
3	Customer Charge:		12		\$10.45	\$126	1.11%	\$126
4	Minimum Charge		0			\$0	0.00%	
5	Energy Charge			409,195	\$0.0215502	\$8,818	77.65%	\$8,818
6								
7	Total Base Distribution Revenue before Riders					8,944		
8								
9	Cell Phone Charge		0		\$12.00	\$0	0.00%	
10	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
11	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
12								
13	RIDERS							
14								
15	Universal Service Fund Rider							
16	First 833,000 kWh			409,195	0.0024978	\$1,022		
17	All Excess kWh			0	0.0001756	\$0		
18	Total Charge					\$1,022	9.00%	\$1,022
19								
20	KWH Tax Rider:							
21	First 2,000 KWH			24,455	0.00465	\$114		
22	Next 13,000 KWH			158,958	0.00419	\$666		
23	Excess of 15,000 KWH			225,781	0.00363	\$820		
24	Total Charge					\$1,599	14.08%	\$1,599
25								
26	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider							
27			12	409,195	-	\$0	0.00%	
28					-	\$0	0.00%	
29	Economic Development Cost Recovery Rider							
30				8,944	2.38866%	\$214	1.88%	\$214
31	Enhanced Service Reliability Rider							
32				8,944	-0.24983%	-\$22	-0.20%	-\$22
33	gridSMART Rider - Phase 2							
34			12		\$8.66	\$105	0.92%	\$105
35	Smart City Rider							
36			12		\$0.93	\$11	0.10%	\$11
37	Distribution Investment Rider							
38				8,944	-2.94443%	-\$263	-2.32%	-\$263
39	Tax Savings Credit Rider							
40				409,195	(0.0006200)	-\$254	-2.23%	-\$254
41	Total		12	409,195		\$11,356	100.00%	\$11,356

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 38 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	EHS	Electric Heating Schools								
2										
3	Customer Charge:		12					\$126	not mngful	not mngful
4	Minimum Charge		0		\$12.22	\$0	0.00%	\$0	0.00%	0.00%
5	Energy Charge			409,195	\$0.0021744	\$890	23.25%	\$7,928	891.09%	891.09%
6										
7	Total Base Distribution Revenue before Riders					\$890				
8										
9	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
10	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
11	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
12										
13	RIDERS									
14										
15	Universal Service Fund Rider									
16	First 833,000 kWh			409,195	0.0024978	\$1,022				
17	All Excess kWh			0	0.0001756	\$0				
18	Total Charge					\$1,022	26.71%	\$0	0.00%	0.00%
19										
20	KWH Tax Rider:									
21	First 2,000 KWH			24,455	0.00465	\$114				
22	Next 13,000 KWH			158,958	0.00419	\$666				
23	Excess of 15,000 KWH			225,781	0.00363	\$820				
24	Total Charge					\$1,599	41.80%	\$0	0.00%	0.00%
25										
26	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			409,195	0.0005533	\$226	5.92%	-\$226	-100.00%	-100.00%
27			12		2.97	\$36	0.94%	-\$36	-100.00%	-100.00%
28										
29	Economic Development Cost Recovery Rider			890	1.35371%	\$12	0.31%	\$202	1673.84%	1673.84%
30										
31	Enhanced Service Reliability Rider			890	3.48287%	\$31	0.81%	-\$53	-172.11%	-172.11%
32										
33	gridSMART Rider - Phase 2		12		\$8.66	\$105	2.73%	\$0	0.00%	0.00%
34										
35	Smart City Rider		12		\$0.93	\$11	0.29%	\$0	0.00%	0.00%
36										
37	Distribution Investment Rider			890	39.11127%	\$348	9.10%	-\$611	-175.68%	-175.68%
38										
39	Tax Savings Credit Rider			409,195	(0.0011100)	-\$454	-11.87%	\$201	-44.14%	-44.14%
40										
41	Total		12	409,195		\$3,826	100.00%	\$7,530	196.80%	196.80%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 39 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	SS	School Service						
2								
3	Customer Charge:		1,422		\$10.45	\$14,858	1.87%	\$14,858
4	Energy Charge			28,055,541	\$0.0215502	\$604,603	76.27%	\$604,603
5								
6	Total Base Distribution Revenue before Riders					619,460		
7								
8	Cell Phone Charge		36		\$12.00	\$432	0.05%	\$432
9	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0
10	Manual Meter Read Charge		12		\$50.00	\$600	0.08%	\$600
11								
12	RIDERS							
13								
14	Universal Service Fund Rider							
15	First 833,000 kWh			28,055,541	0.0024978	\$70,077		
16	All Excess kWh			0	0.0001756	\$0		
17	Total Charge					\$70,077	8.84%	\$70,077
18								
19	KWH Tax Rider:							
20	First 2,000 KWH			2,637,931	0.00465	\$12,266		
21	Next 13,000 KWH			11,315,537	0.00419	\$47,412		
22	Excess of 15,000 KWH			14,102,073	0.00363	\$51,191		
23	Total Charge					\$110,869	13.99%	\$110,869
24								
25	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			28,055,541	-	\$0	0.00%	
26			1,422		-	\$0	0.00%	
27								
28	Economic Development Cost Recovery Rider			619,460	2.38866%	\$14,797	1.87%	\$14,797
29								
30	Enhanced Service Reliability Rider			619,460	-0.24983%	-\$1,548	-0.20%	-\$1,548
31								
32	gridSMART Rider - Phase 2		1,422		\$8.66	\$12,313	1.55%	\$12,313
33								
34	Smart City Rider		1,422		\$0.93	\$1,322	0.17%	\$1,322
35								
36	Distribution Investment Rider			619,460	-2.94443%	-\$18,240	-2.30%	-\$18,240
37								
38	Tax Savings Credit Rider			28,055,541	(0.0006200)	-\$17,394	-2.19%	-\$17,394
39								
40	Total		1,422	28,055,541		\$792,689	100.00%	\$792,689

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ___Original ► Updated___Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 40 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	SS	School Service								
2										
3	Customer Charge:		1,422		\$31.84	\$45,270	6.01%	-\$30,412	-67.18%	-67.18%
4	Energy Charge			28,055,541	\$0.0124738	\$349,959	46.47%	\$254,643	72.76%	72.76%
5										
6	Total Base Distribution Revenue before Riders					\$395,229				
7										
8	\$12 Cell Phone Charge		36		\$12.00	\$432	0.06%	\$0	0.00%	0.00%
9	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
10	\$43 Manual Meter Read Charge		12		\$43.00	\$516	0.07%	\$84	16.28%	16.28%
11										
12	RIDERS									
13										
14	Universal Service Fund Rider									
15	First 833,000 kWh			28,055,541	0.0024978	\$70,077				
16	All Excess kWh			0	0.0001756	\$0				
17	Total Charge					\$70,077	9.31%	\$0	0.00%	0.00%
18										
19	KWH Tax Rider:									
20	First 2,000 KWH			2,637,931	0.00465	\$12,266				
21	Next 13,000 KWH			11,315,537	0.00419	\$47,412				
22	Excess of 15,000 KWH			14,102,073	0.00363	\$51,191				
23	Total Charge					\$110,869	14.72%	\$0	0.00%	0.00%
24										
25	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			28,055,541	0.0005533	\$15,523	2.06%	-\$15,523	-100.00%	-100.00%
26			1,422		2.97	\$4,223	0.56%	-\$4,223	-100.00%	-100.00%
27										
28	Economic Development Cost Recovery Rider			395,229	1.35371%	\$5,350	0.71%	\$9,447	176.56%	176.56%
29										
30	Enhanced Service Reliability Rider			395,229	3.48287%	\$13,765	1.83%	-\$15,313	-111.24%	-111.24%
31										
32	gridSMART Rider - Phase 2		1,422		\$8.66	\$12,313	1.64%	\$0	0.00%	0.00%
33										
34	Smart City Rider		1,422		\$0.93	\$1,322	0.18%	\$0	0.00%	0.00%
35										
36	Distribution Investment Rider			395,229	39.11127%	\$154,579	20.53%	-\$172,819	-111.80%	-111.80%
37										
38	Tax Savings Credit Rider			28,055,541	(0.0011100)	-\$31,142	-4.14%	\$13,747	-44.14%	-44.14%
39										
40	Total		1,422	28,055,541		\$753,057	100.00%	\$39,631	5.26%	5.26%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: ☐ Original ☒ Updated ☐ Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/l

Schedule E-4.1
Page 41 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized		% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
					Proposed Rate (E)	Proposed Revenue (F)		
1	FL PUMP-Q	Flood Pumps						
2								
3	OPCo							
4	Customer Charge		300		\$6.30	\$1,889	8.41%	\$1,889
5	Energy Charge			668,713	\$0.0215502	\$14,411	64.15%	\$14,411
6								
7	Prompt Payment Discount			668,713	(\$0.001000)	-\$669	-2.98%	-\$669
8								
9								
10	SUM							
11								
12	Customer Charge:		300			1,889		
13	Energy Charge			668,713		13,742		
14								
15	Total Base Distribution Revenue before Riders					15,632		
16								
17	Cell Phone Charge		0		\$12.00	\$0	0.00%	
18	AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	
19	Manual Meter Read Charge		0		\$50.00	\$0	0.00%	
20								
21	RIDERS							
22								
23	Universal Service Fund Rider							
24	First 833,000 kWh			668,713	0.0024978	\$1,670		
25	All Excess kWh			0	0.0001756	\$0		
26	Total Charge					\$1,670	7.44%	\$1,670
27								
28	KWH Tax Rider:							
29	First 2,000 KWH			340,342	0.00465	\$1,583		
30	Next 13,000 KWH			280,006	0.00419	\$1,173		
31	Excess of 15,000 KWH			0	0.00363	\$0		
32	Total Charge					\$2,756	12.27%	\$2,756
33								
34	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			668,713	-	\$0	0.00%	
35			300		-	\$0	0.00%	
36								
37	Economic Development Cost Recovery Rider			15,632	2.38866%	\$373	1.66%	\$373
38								
39	Enhanced Service Reliability Rider			15,632	-0.24983%	-\$39	-0.17%	-\$39
40								
41	gridSMART Rider - Phase 2		300		\$8.66	\$2,597	11.56%	\$2,597
42								
43	Smart City Rider		300		\$0.93	\$279	1.24%	\$279
44								
45	Pilot Throughput Balancing Adjustment Rider							
46	CSP Rate Zone				0.0006685	\$0		
47	OP Rate Zone			668,713	0.0001055	\$71		
48	Total Charge					\$71	0.31%	\$71
49								
50	Distribution Investment Rider			15,632	-2.94443%	-\$460	-2.05%	-\$460
51								
52	Tax Savings Credit Rider			668,713	(0.0006200)	-\$415	-1.85%	-\$415
53								
54	Total		300	668,713		\$22,464	100.00%	\$22,464

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated

Type of Filing: ___Original ► Updated___Revised

Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1

Page 42 of 46

Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Current Annualized				% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
			Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)				
1	FL PUMP-Q	Flood Pumps								
2										
3	OPCo									
4	Customer Charge		300		\$4.30	\$1,290	5.25%	\$600	46.51%	46.51%
5	Energy Charge			668,713	\$0.0163690	\$10,946	44.60%	\$3,465	31.65%	31.65%
6										
7	Prompt Payment Discount			668,713	(\$0.001000)	-\$669	-2.72%	\$0	0.00%	0.00%
8										
9										
10	SUM									
11										
12	Customer Charge:		300			\$1,290				
13	Energy Charge			668,713		\$10,277				
14										
15	Total Base Distribution Revenue before Riders					\$11,567				
16										
17	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
18	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
19	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
20										
21	RIDERS									
22										
23	Universal Service Fund Rider									
24	First 833,000 kWh			668,713	0.0024978	\$1,670				
25	All Excess kWh			0	0.0001756	\$0				
26	Total Charge					\$1,670	6.81%	\$0	0.00%	0.00%
27										
28	KWH Tax Rider:									
29	First 2,000 KWH			340,342	0.00465	\$1,583				
30	Next 13,000 KWH			280,006	0.00419	\$1,173				
31	Excess of 15,000 KWH			0	0.00363	\$0				
32	Total Charge					\$2,756	11.23%	\$0	0.00%	0.00%
33										
34	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			668,713	0.0005533	\$370	1.51%	-\$370	-100.00%	-100.00%
35			300		2.97	\$891	3.63%	-\$891	-100.00%	-100.00%
36										
37	Economic Development Cost Recovery Rider			11,567	1.35371%	\$157	0.64%	\$217	138.46%	138.46%
38										
39	Enhanced Service Reliability Rider			11,567	3.48287%	\$403	1.64%	-\$442	-109.69%	-109.69%
40										
41	gridSMART Rider - Phase 2		300		\$8.66	\$2,597	10.58%	\$0	0.00%	0.00%
42										
43	Smart City Rider		300		\$0.93	\$279	1.14%	\$0	0.00%	0.00%
44										
45	Pilot Throughput Balancing Adjustment Rider									
46	CSP Rate Zone				0.0006685	\$0				
47	OP Rate Zone			668,713	0.0001055	\$71				
48	Total Charge					\$71	0.29%	\$0	0.00%	0.00%
49										
50	Distribution Investment Rider			11,567	39.11127%	\$4,524	18.43%	-\$4,984	-110.17%	-110.17%
51										
52	Tax Savings Credit Rider			668,713	(0.0011100)	-\$742	-3.02%	\$328	-44.14%	-44.14%
53										
54	Total		300	668,713		\$24,542	100.00%	-\$2,078	-8.47%	-8.47%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 43 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Proposed Annualized			
					Proposed Rate (E)	Proposed Revenue (F)	% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
1	AL	Area Lighting						
2	OP							
3		9,000 lumen high pressure sodium	348,086		\$7.73	\$2,690,708	18.52%	\$2,690,708
4		22,000 lumen high pressure sodium	65,252		\$9.68	\$631,644	4.35%	\$631,644
5		50,000 lumen high pressure sodium	542		\$11.71	\$6,347	0.04%	\$6,347
6		22,000 lumen high pressure sodium floodlight	39,366		\$9.68	\$381,062	2.62%	\$381,062
7		50,000 lumen high pressure sodium floodlight	101,559		\$11.71	\$1,189,256	8.19%	\$1,189,256
8		17,000 lumen metal halide floodlight	9,640		\$11.75	\$113,265	0.78%	\$113,265
9		29,000 lumen high metal halide floodlight	86,009		\$11.26	\$968,466	6.67%	\$968,466
10		110,000 lumen metal halide floodlight	1,680		\$17.91	\$30,080	0.21%	\$30,080
11		2,500 lumen incandescent	486		\$10.88	\$5,288	0.04%	\$5,288
12		4,000 lumen incandescent	69		\$10.88	\$751	0.01%	\$751
13		7,000 lumen mercury	10,312		\$9.53	\$98,278	0.68%	\$98,278
14		20,000 lumen mercury	953		\$14.03	\$13,371	0.09%	\$13,371
15		20,000 lumen mercury floodlight	834		\$14.03	\$11,701	0.08%	\$11,701
16		50,000 lumen mercury floodlight	657		\$15.67	\$10,295	0.07%	\$10,295
17		7,000 lumen mercury lam on 12 ft. post	2,323		\$16.53	\$38,399	0.26%	\$38,399
18		9,000 lumen high pressure sodium lamp on 12 ft. po	28,246		\$16.03	\$452,783	3.12%	\$452,783
19	CSP							
20		100 watt high pressure sodium	160,883		\$7.73	\$1,243,622	8.56%	\$1,243,622
21		150 watt high pressure sodium	21,390		\$8.90	\$190,374	1.31%	\$190,374
22		200 watt high pressure sodium	35,998		\$9.68	\$348,461	2.40%	\$348,461
23		250 watt high pressure sodium	1,560		\$9.68	\$15,099	0.10%	\$15,099
24		400 watt high pressure sodium	43,753		\$11.71	\$512,346	3.53%	\$512,346
25		100 watt high pressure sodium - post top	35,921		\$16.03	\$575,816	3.96%	\$575,816
26		150 watt high pressure sodium - post top	127,113		\$18.33	\$2,329,981	16.04%	\$2,329,981
27		100 watt high pressure sodium - cut off	1,497		\$7.73	\$11,572	0.08%	\$11,572
28		250 watt high pressure sodium - cut off	1,380		\$9.68	\$13,358	0.09%	\$13,358
29		400 watt high pressure sodium - cut off	1,612		\$11.71	\$18,877	0.13%	\$18,877
30		100 watt mercury	2,592		\$9.20	\$23,842	0.16%	\$23,842
31		175 watt mercury	27,215		\$9.53	\$259,358	1.79%	\$259,358
32		250 watt mercury	95		\$9.53	\$902	0.01%	\$902
33		250 watt mercury - floodlight	212		\$9.53	\$2,018	0.01%	\$2,018
34		400 watt mercury	6,054		\$14.03	\$84,942	0.58%	\$84,942
35		400 watt mercury - floodlight	252		\$14.03	\$3,534	0.02%	\$3,534
36		1000 watt mercury	192		\$15.67	\$3,007	0.02%	\$3,007
37		175 watt mercury - post top	2,182		\$16.53	\$36,076	0.25%	\$36,076
38		250 watt mercury - post top	226		\$16.53	\$3,736	0.03%	\$3,736
39		100 watt high pressure sodium - floodlight	18,209		\$7.73	\$140,753	0.97%	\$140,753
40		200 watt high pressure sodium - floodlight	311		\$9.68	\$3,010	0.02%	\$3,010
41		250 watt high pressure sodium - floodlight	25,001		\$9.68	\$242,012	1.67%	\$242,012
42		400 watt high pressure sodium - floodlight	70,672		\$11.71	\$827,574	5.70%	\$827,574
43		1000 watt high pressure sodium - floodlight	38		\$17.99	\$685	0.00%	\$685
44		250 W Metal Halide Floodlight	4,326		\$11.75	\$50,831	0.35%	\$50,831
45		400 W Metal Halide Floodlight	29,711		\$11.26	\$334,546	2.30%	\$334,546
46		1,000 W Metal Halide Floodlight	105		\$17.91	\$1,873	0.01%	\$1,873
47		1,000 W Metal Halide Floodlight	778		\$17.91	\$13,932	0.10%	\$13,932
48	Facilities Charges:							
49		Poles and spans of secondary overhead circuit	214,087		\$0.00	\$0	0.00%	\$0
50		UG circuit in excess of 30 feet \$ per 25 feet - OP	44,066		\$0.00	\$0	0.00%	\$0
51		Underground wire lateral - up to 50 feet - CSP	381,845		\$0.00	\$0	0.00%	\$0
52		Pole Riser	5,268		\$0.00	\$0	0.00%	\$0
53		Overhead Spans	165,721		\$0.00	\$0	0.00%	\$0
54		Mastarms				\$0	0.00%	\$0
55		Wood Pole	96		\$0.00	\$0	0.00%	\$0
56		Various Poles				\$0	0.00%	\$0
57								
58		Total Base Distribution Revenue before Riders	1,315,292	108,545,021		13,933,830		
59								
60		Cell Phone Charge	0		\$12.00	\$0	0.00%	\$0
61		AMI Opt-Out Charge	0		\$24.00	\$0	0.00%	\$0
62		Manual Meter Read Charge	48		\$50.00	\$2,400	0.02%	\$2,400
63								
64	RIDERS							
65		Universal Service Fund Rider						
66		First 833,000 kWh		108,545,021	0.0024978	\$271,124		
67		All Excess kWh		0	0.0001756	\$0		
68		Total Charge				\$271,124	1.87%	\$271,124
69								
70		KWH Tax Rider:						
71		First 2,000 KWH		100,826,514	0.00465	\$468,843		
72		Next 13,000 KWH		6,994,678	0.00419	\$29,308		
73		Excess of 15,000 KWH		149,409	0.00363	\$542		
74		Total Charge				\$498,693	3.43%	\$498,693
75								
76		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider		108,545,021	-	\$0	0.00%	\$0
77				13,933,830	0.00000%	\$0	0.00%	\$0
78								
79		Economic Development Cost Recovery Rider		13,933,830	2.38866%	\$332,832	2.29%	\$332,832
80								
81		Enhanced Service Reliability Rider		13,933,830	-0.24983%	-\$34,810	-0.24%	-\$34,810
82								
83		Distribution Investment Rider		13,933,830	-2.94443%	-\$410,272	-2.82%	-\$410,272
84								
85		Tax Savings Credit Rider		108,545,021	(0.0006200)	-\$67,298	-0.46%	-\$67,298
86								
87		Total	1,315,292	108,545,021		\$14,526,499	100.00%	\$14,526,499

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original ► Updated Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1aq/u

Schedule E-4.1
Page 44 of 46
Witness Responsible: D.M. Roush

Current Annualized										
Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	AL	Area Lighting								
2	OP									
3		9,000 lumen high pressure sodium	348,086		\$4.76	\$1,656,891	9.38%	\$1,033,817	62.39%	62.39%
4		22,000 lumen high pressure sodium	65,252		\$5.66	\$369,329	2.09%	\$262,315	71.02%	71.02%
5		50,000 lumen high pressure sodium	542		\$6.67	\$3,615	0.02%	\$2,732	75.56%	75.56%
6		22,000 lumen high pressure sodium floodlight	39,366		\$5.64	\$222,024	1.26%	\$159,038	71.63%	71.63%
7		50,000 lumen high pressure sodium floodlight	101,559		\$6.26	\$635,760	3.60%	\$553,497	87.06%	87.06%
8		17,000 lumen metal halide floodlight	9,640		\$7.14	\$68,827	0.39%	\$44,438	64.57%	64.57%
9		29,000 lumen high metal halide floodlight	86,009		\$6.57	\$565,082	3.20%	\$403,384	71.39%	71.39%
10		110,000 lumen metal halide floodlight	1,680		\$10.58	\$17,769	0.10%	\$12,311	69.28%	69.28%
11		2,500 lumen incandescent	486		\$6.91	\$3,358	0.02%	\$1,929	57.45%	57.45%
12		4,000 lumen incandescent	69		\$7.45	\$514	0.00%	\$237	46.04%	46.04%
13		7,000 lumen mercury	10,312		\$5.43	\$55,997	0.32%	\$42,281	75.51%	75.51%
14		20,000 lumen mercury	953		\$6.95	\$6,624	0.04%	\$6,747	101.87%	101.87%
15		20,000 lumen mercury floodlight	834		\$8.77	\$7,314	0.04%	\$4,387	59.98%	59.98%
16		50,000 lumen mercury floodlight	657		\$10.05	\$6,603	0.04%	\$3,692	55.92%	55.92%
17		7,000 lumen mercury lam on 12 ft. post	2,323		\$9.40	\$21,836	0.12%	\$16,563	75.85%	75.85%
18		9,000 lumen high pressure sodium lamp on 12 ft. po	28,246		\$8.93	\$252,237	1.43%	\$200,547	79.51%	79.51%
19	CSP									
20		100 watt high pressure sodium	160,883		\$5.29	\$851,069	4.82%	\$392,553	46.12%	46.12%
21		150 watt high pressure sodium	21,390		\$5.71	\$122,139	0.69%	\$68,235	55.87%	55.87%
22		200 watt high pressure sodium	35,998		\$6.93	\$249,466	1.41%	\$98,995	39.68%	39.68%
23		250 watt high pressure sodium	1,560		\$7.14	\$11,137	0.06%	\$3,962	35.57%	35.57%
24		400 watt high pressure sodium	43,753		\$8.71	\$381,087	2.16%	\$131,259	34.44%	34.44%
25		100 watt high pressure sodium - post top	35,921		\$11.33	\$406,986	2.30%	\$168,829	41.48%	41.48%
26		150 watt high pressure sodium - post top	127,113		\$11.76	\$1,494,849	8.46%	\$835,132	55.87%	55.87%
27		100 watt high pressure sodium - cut off	1,497		\$8.37	\$12,530	0.07%	-\$958	-7.65%	-7.65%
28		250 watt high pressure sodium - cut off	1,380		\$11.33	\$15,635	0.09%	-\$2,277	-14.56%	-14.56%
29		400 watt high pressure sodium - cut off	1,612		\$12.61	\$20,327	0.12%	-\$1,451	-7.14%	-7.14%
30		100 watt mercury	2,592		\$5.90	\$15,290	0.09%	\$8,552	55.93%	55.93%
31		175 watt mercury	27,215		\$6.37	\$173,359	0.98%	\$85,999	49.61%	49.61%
32		250 watt mercury	95		\$4.38	\$414	0.00%	\$487	117.58%	117.58%
33		250 watt mercury - floodlight	212		\$9.15	\$1,938	0.01%	\$80	4.15%	4.15%
34		400 watt mercury	6,054		\$9.35	\$56,608	0.32%	\$28,334	50.05%	50.05%
35		400 watt mercury - floodlight	252		\$14.48	\$3,648	0.02%	-\$113	-3.11%	-3.11%
36		1000 watt mercury	192		\$34.65	\$6,648	0.04%	-\$3,642	-54.78%	-54.78%
37		175 watt mercury - post top	2,182		\$11.89	\$25,949	0.15%	\$10,126	39.02%	39.02%
38		250 watt mercury - post top	226		\$9.15	\$2,068	0.01%	\$1,668	80.66%	80.66%
39		100 watt high pressure sodium - floodlight	18,209		\$5.67	\$103,243	0.58%	\$37,510	36.33%	36.33%
40		200 watt high pressure sodium - floodlight	311		\$7.69	\$2,391	0.01%	\$619	25.88%	25.88%
41		250 watt high pressure sodium - floodlight	25,001		\$7.33	\$183,259	1.04%	\$58,753	32.06%	32.06%
42		400 watt high pressure sodium - floodlight	70,672		\$8.51	\$601,422	3.41%	\$226,152	37.60%	37.60%
43		1000 watt high pressure sodium - floodlight	38		\$11.54	\$440	0.00%	\$246	55.89%	55.89%
44		250 W Metal Halide Floodlight	4,326		\$8.36	\$36,166	0.20%	\$14,665	40.55%	40.55%
45		400 W Metal Halide Floodlight	29,711		\$9.11	\$270,667	1.53%	\$63,879	23.60%	23.60%
46		1,000 W Metal Halide Floodlight	105		\$11.49	\$1,202	0.01%	\$672	55.87%	55.87%
47		1,000 W Metal Halide Floodlight	778		\$34.65	\$26,954	0.15%	-\$13,022	-48.31%	-48.31%
48	Facilities Charges:									
49		Poles and spans of secondary overhead circuit	214,087		\$4.05	\$867,052	4.91%	-\$867,052	-100.00%	-100.00%
50		UG circuit in excess of 30 feet \$ per 25 feet - OP	44,066		\$0.55	\$24,236	0.14%	-\$24,236	-100.00%	-100.00%
51		Underground wire lateral - up to 50 feet - CSP	381,845		\$1.05	\$400,937	2.27%	-\$400,937	-100.00%	-100.00%
52		Pole Riser	5,268		\$3.52	\$18,543	0.10%	-\$18,543	-100.00%	-100.00%
53		Overhead Spans	165,721		\$0.71	\$117,662	0.67%	-\$117,662	-100.00%	-100.00%
54		Mastarms				\$24,405	0.14%	-\$24,405	-100.00%	-100.00%
55		Wood Pole	96		\$2.19	\$210	0.00%	-\$210	-100.00%	-100.00%
56		Various Poles				\$388,462	2.20%	-\$388,462	-100.00%	-100.00%
57										
58		Total Base Distribution Revenue before Riders	1,315,292	108,545,021		\$10,812,180				
59										
60		\$12 Cell Phone Charge	0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
61		\$24 AMI Opt-Out Charge	0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
62		\$43 Manual Meter Read Charge	48		\$43.00	\$2,064	0.01%	\$336	16.28%	16.28%
63										
64	RIDERS									
65		Universal Service Fund Rider								
66		First 833,000 kWh		108,545,021	0.0024978	\$271,124				
67		All Excess kWh	0		0.0001756	\$0				
68		Total Charge				\$271,124	1.54%	\$0	0.00%	0.00%
69										
70		KWH Tax Rider:								
71		First 2,000 KWH		100,826,514	0.00465	\$468,843				
72		Next 13,000 KWH		6,994,678	0.00419	\$29,308				
73		Excess of 15,000 KWH		149,409	0.00363	\$542				
74		Total Charge				\$498,693	2.82%	\$0	0.00%	0.00%
75										
76		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider		108,545,021	0.0005533	\$60,058	0.34%	-\$60,058	-100.00%	-100.00%
77				10,812,180	12.82048%	\$1,386,173	7.85%	-\$1,386,173	-100.00%	-100.00%
78										
79		Economic Development Cost Recovery Rider		10,812,180	1.35371%	\$146,366	0.83%	\$186,466	127.40%	127.40%
80										
81		Enhanced Service Reliability Rider		10,812,180	3.48287%	\$376,574	2.13%	-\$411,385	-109.24%	-109.24%
82										
83		Distribution Investment Rider		10,812,180	39.11127%	\$4,228,781	23.94%	-\$4,639,053	-109.70%	-109.70%
84										
85		Tax Savings Credit Rider		108,545,021	(0.0011100)	-\$120,485	-0.68%	\$53,187	-44.14%	-44.14%
86										
87		Total	1,315,292	108,545,021		\$17,661,528	100.00%	-\$3,135,030	-17.75%	-17.75%

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original Updated Revised
Work Paper Reference No(s): WPE-4.1a/u through WPE-4.1ag/u

Schedule E-4.1
Page 45 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Proposed Annualized				% of Revenue to Total Revenue (G)	Proposed Revenue Total (H)
			Customer Bills (C)	Sales KW / KWH (D)	Proposed Rate (E)	Proposed Revenue (F)		
1	SL	Street Lighting						
2	CSP							
3		Electric Energy Rate (088/901)						
4		Customer Charge:	422		\$6.30	\$2,657	0.03%	\$2,657
5		Energy Charge:		28,683,176	\$0.0124681	\$357,625	4.57%	\$357,625
6								
7		On Wood Pole						
8		100 watt high pressure sodium	179,124		4.99	\$893,829	11.42%	\$893,829
9		150 watt high pressure sodium	13,051		5.15	\$67,213	0.86%	\$67,213
10		200 watt high pressure sodium	16,270		6.89	\$112,100	1.43%	\$112,100
11		250 watt high pressure sodium	1,081		12.49	\$13,502	0.17%	\$13,502
12		400 watt high pressure sodium	4,119		10.49	\$43,208	0.55%	\$43,208
13		100 watt high pressure sodium - cut off	81		4.99	\$404	0.01%	\$404
14		250 watt high pressure sodium - cut off	70		12.49	\$874	0.01%	\$874
15		400 watt high pressure sodium - cut off	277		10.49	\$2,906	0.04%	\$2,906
16		100 watt mercury	230		7.32	\$1,684	0.02%	\$1,684
17		175 watt mercury	2,075		4.93	\$10,230	0.13%	\$10,230
18		400 watt mercury	1,231		7.62	\$9,380	0.12%	\$9,380
19								
20		Special Lighting:						
21		100 watt high pressure sodium	2,982		4.99	\$14,880	0.19%	\$14,880
22		100 watt high pressure sodium	24		4.99	\$120	0.00%	\$120
23		100 watt high pressure sodium	5,128		4.99	\$25,589	0.33%	\$25,589
24		150 watt high pressure sodium	240		5.15	\$1,236	0.02%	\$1,236
25		150 watt high pressure sodium	2,504		5.15	\$12,896	0.16%	\$12,896
26		200 watt high pressure sodium	1,022		6.89	\$7,039	0.09%	\$7,039
27		200 watt high pressure sodium	216		6.89	\$1,488	0.02%	\$1,488
28		250 watt high pressure sodium	333		12.49	\$4,159	0.05%	\$4,159
29		400 watt high pressure sodium	635		10.49	\$6,661	0.09%	\$6,661
30		250 watt mercury vapor	6		5.17	\$31	0.00%	\$31
31	OPCo							
32		Electric Energy Rate (522/901)						
33		Customer Charge:	5,811		\$6.30	\$36,612	0.47%	\$36,612
34		Energy Charge:		7,655,911	\$0.0124681	\$95,455	1.22%	\$95,455
35								
36		On Wood Pole						
37		7,000 lumen mercury vapor	36,338		4.93	\$179,146	2.29%	\$179,146
38		11,000 lumen mercury vapor	4,029		5.17	\$20,830	0.27%	\$20,830
39		20,000 lumen mercury vapor	5,221		7.62	\$39,784	0.51%	\$39,784
40		50,000 lumen mercury vapor	0		15.93	\$0	0.00%	\$0
41		9,000 lumen high pressure sodium	692,101		4.99	\$3,453,584	44.14%	\$3,453,584
42		16,000 lumen high pressure sodium	59,684		5.15	\$307,373	3.93%	\$307,373
43		22,000 lumen high pressure sodium	81,947		6.89	\$564,615	7.22%	\$564,615
44		50,000 lumen high pressure sodium	7,192		10.49	\$75,444	0.96%	\$75,444
45		9,000 lumen high pressure sodium (post 1988)	24,935		4.99	\$124,426	1.59%	\$124,426
46		16,000 lumen high pressure sodium (post 1988)	0		5.15	\$0	0.00%	\$0
47		22,000 lumen high pressure sodium (post 1988)	6,865		6.89	\$47,300	0.60%	\$47,300
48		50,000 lumen high pressure sodium (post 1988)	1,454		10.49	\$15,252	0.19%	\$15,252
49								
50		On Metal Pole:						
51		7,000 lumen mercury vapor	2,642		4.93	\$13,025	0.17%	\$13,025
52		11,000 lumen mercury vapor	0		5.17	\$0	0.00%	\$0
53		20,000 lumen mercury vapor	1,061		7.62	\$8,085	0.10%	\$8,085
54		50,000 lumen mercury vapor	379		15.93	\$6,037	0.08%	\$6,037
55		9,000 lumen high pressure sodium	4,109		4.99	\$20,504	0.26%	\$20,504
56		16,000 lumen high pressure sodium	1,771		5.15	\$9,121	0.12%	\$9,121
57		22,000 lumen high pressure sodium	15,653		6.89	\$107,849	1.38%	\$107,849
58		50,000 lumen high pressure sodium	7,380		10.49	\$77,416	0.99%	\$77,416
59		9,000 lumen high pressure sodium (post 1988)	0		4.99	\$0	0.00%	\$0
60		16,000 lumen high pressure sodium (post 1988)	0		5.15	\$0	0.00%	\$0
61		22,000 lumen high pressure sodium (post 1988)	596		6.89	\$4,106	0.05%	\$4,106
62		50,000 lumen high pressure sodium (post 1988)	533		10.49	\$5,591	0.07%	\$5,591
63								
64		Multiple Lamps on Metal Pole:						
65		20,000 lumen mercury vapor	0		7.62	\$0	0.00%	\$0
66		9,000 lumen high pressure sodium	3,325		4.99	\$16,592	0.21%	\$16,592
67		16,000 lumen high pressure sodium	158		5.15	\$814	0.01%	\$814
68		22,000 lumen high pressure sodium	1,229		6.89	\$8,468	0.11%	\$8,468
69		50,000 lumen high pressure sodium	0		10.49	\$0	0.00%	\$0
70		9,000 lumen high pressure sodium (post 1988)	0		4.99	\$0	0.00%	\$0
71		16,000 lumen high pressure sodium (post 1988)	0		5.15	\$0	0.00%	\$0
72		22,000 lumen high pressure sodium (post 1988)	0		6.89	\$0	0.00%	\$0
73		50,000 lumen high pressure sodium (post 1988)	0		10.49	\$0	0.00%	\$0
74								
75		Post Top Unit:						
76		7,000 lumen mercury vapor	0		8.59	\$0	0.00%	\$0
77		9,000 lumen high pressure sodium	9,713		9.54	\$92,662	1.18%	\$92,662
78		9,000 lumen high pressure sodium (post 1988)	20,864		9.54	\$199,043	2.54%	\$199,043
79								
80		Special Lighting:						
81		9,000 lumen high pressure sodium	1,784		4.99	\$8,902	0.11%	\$8,902
82		50,000 lumen high pressure sodium	69		10.49	\$724	0.01%	\$724
83		16,000 lumen high pressure sodium (Tiffin)	105		5.15	\$541	0.01%	\$541
84		9,000 lumen high pressure sodium	4,578		4.99	\$22,844	0.29%	\$22,844
85		9,000 lumen high pressure sodium	3,113		4.99	\$15,534	0.20%	\$15,534
86		9,000 lumen high pressure sodium	120		4.99	\$599	0.01%	\$599
87		Receptacle charge	3,111		2.24	\$6,969	0.09%	\$6,969
88								
89		Facilities Charges:				\$0	0.00%	\$0
90								
91		Total Base Distribution Revenue before Riders	1,235,880	36,339,087		7,174,955		
92								
93		Cell Phone Charge	0		\$12.00	\$0	0.00%	\$0
94		AMI Opt-Out Charge	0		\$24.00	\$0	0.00%	\$0
95		Manual Meter Read Charge	0		\$50.00	\$0	0.00%	\$0
96								
97	RIDERS							
98		Universal Service Fund Rider						
99		First 833,000 KWH		96,384,089	0.0024978	\$240,748		
100		All Excess KWH		1,651,088	0.0001756	\$290		
101		Total Charge				\$241,038	3.08%	\$241,038
102								
103		KWH Tax Rider:						
104		First 2,000 KWH		16,782,213	0.00465	\$78,037		
105		Next 13,000 KWH		26,761,972	0.00419	\$112,133		
106		Excess of 15,000 KWH		54,491,811	0.00363	\$197,805		
107		Total Charge				\$387,975	4.96%	\$387,975
108								
109		Energy Efficiency and Peak Demand Reduction Cost Recovery Rider		98,035,177	-	\$0	0.00%	\$0
110				7,174,955	0.00000%	\$0	0.00%	\$0
111								
112		Economic Development Cost Recovery Rider		7,174,955	2.38866%	\$171,385	2.19%	\$171,385
113								
114		Enhanced Service Reliability Rider		7,174,955	-0.24983%	-\$17,925	-0.23%	-\$17,925
115								
116		gridSMART Rider - Phase 2	14,497		\$8.66	\$125,543	1.60%	\$125,543
117								
118		Smart City Rider	14,497		\$0.93	\$13,482	0.17%	\$13,482
119								
120		Distribution Investment Rider		7,174,955	-2.94443%	-\$211,262	-2.70%	-\$211,262
121								
122		Tax Savings Credit Rider		98,035,177	(0.0006200)	-\$60,782	-0.78%	-\$60,782
123								
124		Total	14,497	98,035,177		\$7,824,410	100.00%	\$7,824,410

OHIO POWER COMPANY
Case No. 20-0585-EL-AIR
Annualized Test Year Revenues at Proposed Rates vs.
Most Current Rates
(Electric and Gas Utilities)

Data: 4 MOS Actual & 8 MOS Estimated
Type of Filing: Original Updated Revised
Work Paper Reference No(s): WPE-4.1a/fu through WPE-4.1a/gu

Schedule E-4.1
Page 46 of 46
Witness Responsible: D.M. Roush

Line No.	Rate Code (A)	Class/ Descript. (B)	Customer Bills (C)	Sales KW / KWH (D)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Revenue to Total Revenue (L)	Increase In Revenue (M=F-K)	% Increase In Revenue (N=F-K/K)	Total Revenue % Increase (O)
1	SL	Street Lighting								
2	CSP									
3	Electric Energy Rate (088/901)				\$3.90	\$1,645	0.02%	\$1,012	61.54%	61.54%
4	Customer Charge:		422		\$0.0106106	\$304,346	2.85%	\$53,279	17.51%	17.51%
5	Energy Charge			28,683,176						
6										
7	On Wood Pole									
8	100 watt high pressure sodium		179,124		\$6.57	\$1,176,845	11.03%	-\$283,016	-24.05%	-24.05%
9	150 watt high pressure sodium		13,051		\$7.46	\$97,360	0.91%	-\$30,148	-30.97%	-30.97%
10	200 watt high pressure sodium		16,270		\$9.59	\$156,029	1.46%	-\$43,929	-28.15%	-28.15%
11	250 watt high pressure sodium		1,081		\$10.58	\$11,437	0.11%	\$2,065	18.05%	18.05%
12	400 watt high pressure sodium		4,119		\$11.92	\$49,098	0.46%	-\$5,890	-12.00%	-12.00%
13	100 watt high pressure sodium - cut off		81		\$9.43	\$764	0.01%	-\$360	-47.08%	-47.08%
14	250 watt high pressure sodium - cut off		70		\$15.14	\$1,060	0.01%	-\$186	-17.50%	-17.50%
15	400 watt high pressure sodium - cut off		277		\$19.34	\$5,357	0.05%	-\$2,451	-45.76%	-45.76%
16	100 watt mercury		230		\$6.00	\$1,380	0.01%	\$304	22.00%	22.00%
17	175 watt mercury		2,075		\$6.89	\$14,297	0.13%	-\$4,067	-28.45%	-28.45%
18	400 watt mercury		1,231		\$11.17	\$13,750	0.13%	-\$4,370	-31.78%	-31.78%
19										
20	Special Lighting:									
21	100 watt high pressure sodium		2,982		\$0.66	\$1,968	0.02%	\$12,912	656.06%	656.06%
22	100 watt high pressure sodium		24		\$2.81	\$67	0.00%	\$52	77.58%	77.58%
23	100 watt high pressure sodium		5,128		\$3.70	\$18,974	0.18%	\$6,615	34.86%	34.86%
24	150 watt high pressure sodium		240		\$3.86	\$926	0.01%	\$310	33.42%	33.42%
25	150 watt high pressure sodium		2,504		\$4.95	\$12,395	0.12%	\$501	4.04%	4.04%
26	200 watt high pressure sodium		1,022		\$5.59	\$5,711	0.05%	\$1,328	23.26%	23.26%
27	200 watt high pressure sodium		216		\$9.60	\$2,074	0.02%	-\$585	-28.23%	-28.23%
28	250 watt high pressure sodium		333		\$8.08	\$2,694	0.03%	\$1,465	54.39%	54.39%
29	400 watt high pressure sodium		635		\$12.98	\$8,242	0.08%	-\$1,581	-19.18%	-19.18%
30	250 watt mercury vapor		6		\$2.16	\$13	0.00%	\$18	139.35%	139.35%
31	OPCo									
32	Electric Energy Rate (522/901)									
33	Customer Charge:		5,811		\$5.51	\$32,021	0.30%	\$4,591	14.34%	14.34%
34	Energy Charge			7,655,911	\$0.0094381	\$72,257	0.68%	\$23,197	32.10%	32.10%
35										
36	On Wood Pole									
37	7,000 lumen mercury vapor		36,338		\$3.67	\$133,360	1.25%	\$45,786	34.33%	34.33%
38	11,000 lumen mercury vapor		4,029		\$4.24	\$17,083	0.16%	\$3,747	21.93%	21.93%
39	20,000 lumen mercury vapor		5,221		\$4.54	\$23,703	0.22%	\$16,081	67.84%	67.84%
40	50,000 lumen mercury vapor		0		\$8.23	\$0	0.00%	\$0	0.00%	0.00%
41	9,000 lumen high pressure sodium		692,101		\$3.25	\$2,249,328	21.08%	\$1,204,256	53.54%	53.54%
42	16,000 lumen high pressure sodium		59,684		\$3.31	\$197,554	1.85%	\$109,819	55.59%	55.59%
43	22,000 lumen high pressure sodium		81,947		\$3.80	\$311,399	2.92%	\$253,216	81.32%	81.32%
44	50,000 lumen high pressure sodium		7,192		\$4.11	\$29,559	0.28%	\$45,885	155.23%	155.23%
45	9,000 lumen high pressure sodium (post 1988)		24,935		\$8.98	\$223,916	2.10%	-\$99,491	-44.43%	-44.43%
46	16,000 lumen high pressure sodium (post 1988)		0		\$9.04	\$0	0.00%	\$0	0.00%	0.00%
47	22,000 lumen high pressure sodium (post 1988)		6,865		\$9.54	\$65,492	0.61%	-\$18,192	-27.78%	-27.78%
48	50,000 lumen high pressure sodium (post 1988)		1,454		\$9.86	\$14,336	0.13%	\$916	6.39%	6.39%
49										
50	On Metal Pole:									
51	7,000 lumen mercury vapor		2,642		\$7.11	\$18,785	0.18%	-\$5,760	-30.66%	-30.66%
52	11,000 lumen mercury vapor		0		\$8.35	\$0	0.00%	\$0	0.00%	0.00%
53	20,000 lumen mercury vapor		1,061		\$8.96	\$9,507	0.09%	-\$1,422	-14.96%	-14.96%
54	50,000 lumen mercury vapor		379		\$13.08	\$4,957	0.05%	\$1,080	21.79%	21.79%
55	9,000 lumen high pressure sodium		4,109		\$8.09	\$33,242	0.31%	-\$12,738	-38.32%	-38.32%
56	16,000 lumen high pressure sodium		1,771		\$8.13	\$14,398	0.13%	-\$5,278	-36.65%	-36.65%
57	22,000 lumen high pressure sodium		15,653		\$8.64	\$135,242	1.27%	-\$27,393	-20.25%	-20.25%
58	50,000 lumen high pressure sodium		7,380		\$8.95	\$66,051	0.62%	\$11,365	17.21%	17.21%
59	9,000 lumen high pressure sodium (post 1988)		0		\$23.22	\$0	0.00%	\$0	0.00%	0.00%
60	16,000 lumen high pressure sodium (post 1988)		0		\$23.28	\$0	0.00%	\$0	0.00%	0.00%
61	22,000 lumen high pressure sodium (post 1988)		596		\$23.77	\$14,167	0.13%	-\$10,060	-71.01%	-71.01%
62	50,000 lumen high pressure sodium (post 1988)		533		\$24.09	\$12,840	0.12%	-\$7,249	-56.45%	-56.45%
63										
64	Multiple Lamps on Metal Pole:									
65	20,000 lumen mercury vapor		0		\$6.96	\$0	0.00%	\$0	0.00%	0.00%
66	9,000 lumen high pressure sodium		3,325		\$5.66	\$18,820	0.18%	-\$2,228	-11.84%	-11.84%
67	16,000 lumen high pressure sodium		158		\$5.71	\$902	0.01%	-\$88	-9.81%	-9.81%
68	22,000 lumen high pressure sodium		1,229		\$6.22	\$7,644	0.07%	\$823	10.77%	10.77%
69	50,000 lumen high pressure sodium		0		\$6.53	\$0	0.00%	\$0	0.00%	0.00%
70	9,000 lumen high pressure sodium (post 1988)		0		\$13.23	\$0	0.00%	\$0	0.00%	0.00%
71	16,000 lumen high pressure sodium (post 1988)		0		\$13.28	\$0	0.00%	\$0	0.00%	0.00%
72	22,000 lumen high pressure sodium (post 1988)		0		\$13.79	\$0	0.00%	\$0	0.00%	0.00%
73	50,000 lumen high pressure sodium (post 1988)		0		\$14.10	\$0	0.00%	\$0	0.00%	0.00%
74										
75	Post Top Unit:									
76	7,000 lumen mercury vapor		0		\$7.04	\$0	0.00%	\$0	0.00%	0.00%
77	9,000 lumen high pressure sodium		9,713		\$6.77	\$65,757	0.62%	\$26,905	40.92%	40.92%
78	9,000 lumen high pressure sodium (post 1988)		20,864		\$8.31	\$173,380	1.62%	\$25,663	14.80%	14.80%
79										
80	Special Lighting:									
81	9,000 lumen high pressure sodium		1,784		\$11.07	\$19,749	0.19%	-\$10,847	-54.92%	-54.92%
82	50,000 lumen high pressure sodium		69		\$8.43	\$582	0.01%	\$142	24.44%	24.44%
83	16,000 lumen high pressure sodium (Tiffin)		105		\$22.63	\$2,376	0.02%	-\$1,835	-77.24%	-77.24%
84	9,000 lumen high pressure sodium		4,578		\$3.26	\$14,924	0.14%	\$7,920	53.07%	53.07%
85	9,000 lumen high pressure sodium		3,113		\$3.39	\$10,553	0.10%	\$4,981	47.20%	47.20%
86	9,000 lumen high pressure sodium		120		\$11.61	\$1,393	0.01%	-\$794	-57.02%	-57.02%
87	Receptacle charge		3,111		\$1.84	\$5,724	0.05%	\$1,244	21.74%	21.74%
88										
89	Facilities Charges:					\$465,298	4.36%	-\$465,298	-100.00%	-100.00%
90										
91	Total Base Distribution Revenue before Riders		1,235,880	36,339,087		6,352,733				
92										
93	\$12 Cell Phone Charge		0		\$12.00	\$0	0.00%	\$0	0.00%	0.00%
94	\$24 AMI Opt-Out Charge		0		\$24.00	\$0	0.00%	\$0	0.00%	0.00%
95	\$43 Manual Meter Read Charge		0		\$43.00	\$0	0.00%	\$0	0.00%	0.00%
96										
97	RIDERS									
98	Universal Service Fund Rider									
99	First 833,000 KWH			96,384,089	0.0024978	\$240,748				
100	All Excess KWH			1,651,088	0.0001756	\$290				
101	Total Charge					\$241,038	2.26%	\$0	0.00%	0.00%
102										
103	KWH Tax Rider:									
104	First 2,000 KWH			16,782,213	0.00465	\$78,037				
105	Next 13,000 KWH			26,761,972	0.00419	\$112,133				
106	Excess of 15,000 KWH			54,491,811	0.00363	\$197,805				
107	Total Charge					\$387,975	3.64%	\$0	0.00%	0.00%
108										
109	Energy Efficiency and Peak Demand Reduction Cost Recovery Rider			98,035,177	0.0005533	\$54,243	0.51%	-\$54,243	-100.00%	-100.00%
110				6,352,733	12.82048%	\$814,451	7.63%	-\$814,451	-100.00%	-100.00%
111										
112	Economic Development Cost Recovery Rider			6,352,733	1.35371%	\$85,998	0.81%	\$85,388	99.29%	99.29%
113										
114	Enhanced Service Reliability Rider			6,352,733	3.48287%	\$221,257	2.07%	-\$239,182	-108.10%	-108.10%
115										
116	gridSMART Rider - Phase 2		14,497		\$8.66	\$125,543	1.18%	\$0	0.00%	0.00%
117										
118	Smart City Rider		14,497		\$0.93	\$13,482	0.13%	\$0	0.00%	0.00%
119										
120	Distribution Investment Rider			6,352,733	39.11272%	\$2,484,635	23.28%	-\$2,695,896	-108.50%	-108.50%
121										
122	Tax Savings Credit Rider			98,035,177	(0.0011100)	-\$108,819	-1.02%	\$48,037	-44.14%	-44.14%
123										
124	Total		14,497	98,035,177		\$10,672,535	100.00%	-\$2,848,125	-26.69%	-26.69%

CERTIFICATE OF SERVICE

In accordance with Rule 4901-1-05, Ohio Administrative Code, the PUCO's e-filing system will electronically serve notice of the filing of this document upon the following parties.

In addition, I hereby certify that a service copy of the foregoing *Two-Month Update* was sent by, or on behalf of, the undersigned counsel to the following parties of record

This 31st day of July 2020, via electronic transmission.

/s/ Steven T. Nourse

Steven T. Nourse

EMAIL SERVICE LIST:

angela.obrien@occ.ohio.gov;
Bethany.Allen@igs.com;
Christopher.Healey@occ.ohio.gov;
jkylerecohn@BKLawfirm.com;
joliker@igsenergy.com;
Bojko@carpenterlipps.com;
kboehm@BKLawfirm.com;
mpritchard@mwncmh.com;
mkurtz@BKLawfirm.com;
mnugent@igsenergy.com;
paul@carpenterlipps.com;
rglover@mcneeslaw.com;
rdove@keglerbrown.com;
ccox@elpc.org;
cgrundmann@spilmanlaw.com;
dwilliamson@spilmanlaw.com;
whitt@whitt-sturtevant.com;
fykes@whitt-sturtevant.com;
dparram@bricker.com;
rmains@bricker.com;
dborchers@bricker.com;
kherrnstein@bricker.com;
jspottswood@bricker.com;
rkelter@elpc.org;

Attorney Examiner

Greta.See@puc.state.oh.us;
Sarah.Parrot@puc.state.oh.us;

Attorney General

Werner.margard@ohioattorneygeneral.gov;
steven.darnell@ohioattorneygeneral.gov;
Andrew.shaffer@ohioattorneygeneral.gov;
Kimberly.Naeder@ohioattorneygeneral.gov;

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

7/31/2020 2:39:14 PM

in

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

Summary: Report -Ohio Power Company's Two-Month Update electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company