

SOUTHWESTERN ELECTRIC POWER COMPANY
Percentage of Plant in Service
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Penalties or Fines
For the Test Year Ended March 31, 2020

Line No.	(1) Equipment Type	(2) FERC Account	(3) Penalty	(4) Penalty Included in Net Plant in Service
1	None		\$0	\$0

SOUTHWESTERN ELECTRIC POWER COMPANY
Post Test Year Adjustments
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Adjustment	(3) Adjustment	(4) Adjustment	(5) Adjustment	(6) Adjustment	(7) Total
1	<u>None</u>						

SOUTHWESTERN ELECTRIC POWER COMPANY
Adjustments to Rate Base and Return
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Account No	(3) Total Company March 31, 2020	(4) B-1 5 1 Property Under Lease	(5) B-1 5 2 Construction Work In Progress	(6) B-1 5 3 Materials and supplies	(7) B-1 5 4 Accumulated Depreciation	(8) B-1 5 5 Plant Held for Future Use	(9) B-1 5 6 Plant Acquisition Adjustment	(10) B-1 5 7 Fuel Inventory	(11) B-1 5 8 Prepaid Pension & Medicare D
1	Original cost of plant in service	1010	\$ 9,262,354,949								
2	Less Accum provision for depreciation	1080, 1110, 2300	(3,329,123,077)				224,168,719				
3	Net Electric plant in service		\$ 5,933,231,872	\$ -	\$ -	\$ -	\$ 224,168,719	\$ -	\$ -	\$ -	\$ -
4	Electric plant held for future use	1050	1,044,101					(823,186)			
5	Dolet Hills Mine FAS 143 ARO Asset	101 6	61,976,617								
6	Leases	1011	105,842,819	(105,842,819)							
7	Provision-Leased Assets	1011	(31,065,524)	31,065,524							
8	Electric Plant Purchased or Sold	1020	64,005								
9	Completed construction not classified	1060	319,647,154								
10	Construction work in progress	1070	226,392,894		(226,392,894)						
11	Plant Acquisition	1140	18,043,976						(18,043,976)		
12	Amortization of Plant Acquisition Adjustment	1150	(18,043,976)						18,043,976		
13	Other Electric Plant Adjustments	1160									
14	Turk Impairments	1160	(51,821,999)								
15	TX Trans Veg Mgmt Cost Wrtroff	1160	(1,471,585)								
16	TX Dist Veg Mgmt Cost Wrtroff	1160	(3,993,357)								
17	SERP	1160	(637,842)								
18	CWIP FinBased Incen	1160	(12,432,748)								
19	RWIP FinBased Incen	1160	(499,903)								
20	Working capital										
21	Materials and supplies	154	70,436,747			(913,340)					
22	Fuel inventories	151/152	105,918,091							(19,211,748)	
23	Prepayments	165	17,148,962								
24	Working cash allowance		(145,220,159)								83,452,444
25	Customer deposits	2350001	(65,072,269)								
26	Deferred investment credits (pre-1971)		0								
27	Accumulated deferred taxes on income	190/281/283/283	(1,270,549,476)								
28	Accum DFIT - Reg assets & liabilities		412,675,897								
29	SFAS #109 Regulatory Assets & Liabilities	1823/254	(412,675,887)								
30	SFAS 106 Medicare Subsidy	1823299	2,533,221								
31	Other Rate Base Adjustments										
32	IPP Credit	2530067	(7,532,556)								
	Trading Deposits	1340018, 1340048,	2,092,064								
33		2350003									
34	Excess Earnings Deferral	2540052	(2,453,476)								
35	Advances for Construction	2520000	0								
36	Investment in Oxbow	1231101	0								
37	T V Pole Attachments	2530050	(831,313)								
38	Sabine Mine Reclamation	2420059	(0)								
39	Total original cost rate base		\$ 5,252,746,362	\$ (74,777,296)	\$ (226,392,894)	\$ (913,340)	\$ 224,168,719	\$ (823,186)	\$ -	\$ (19,211,748)	\$ 83,452,444

SOUTHWESTERN ELECTRIC POWER COMPANY
Adjustments to Rate Base and Return
For the Test Year Ended March 31, 2020

(1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(18)	(19)
		B-1.5.9	B-1.5.10	B-1.5.11	B-1.5.12	B-1.5.13	B-1.5.14	B-1.5.15	B-1.5.16	B-1.5.17
		ADIT	AFUDC	SFAS 143	Not	Sabine	Investment	Dolet	Plant Purchased	Dolet
Line	Account No			Accum Depr	Used	Mine	In Oxbow	ARO	or Sold	ADIT Off-Set
No	Description					Reclamation				
1	Original cost of plant in service	1010	\$ 59,960,988							
2	Less Accum provision for depreciation	1080, 1110, 2300	(4,446,089)	(13,389,353)				9,922,976	0	(82,311,412)
3	Net Electric plant in service		\$ -	\$ 55,514,899	\$ (13,389,353)	\$ -	\$ -	\$ 9,922,976	\$ -	\$ (82,311,412)
4	Electric plant held for future use	1050								
5	Dolet Hills Mine FAS 143 ARO Asset	101.6						(61,976,617)		
6	Leases	1011								
7	Provision-Leased Assets	1011								
8	Electric Plant Purchased or Sold	1020							(64,005)	
9	Completed construction not classified	1060								
10	Construction work in progress	1070								
11	Plant Acquisition	1140								
12	Amortization of Plant Acquisition Adjustment	1150								
13	Other Electric Plant Adjustments	1160								
14	Turk Impairments	1160								
15	TX Trans Veg Mgmt Cost Wrtieoff	1160								
16	TX Dist Veg Mgmt Cost Wrtieoff	1160								
17	SERP	1160								
18	CWIP FinBased Incen	1160								
19	RWIP FinBased Incen	1160								
20	Working capital									
21	Materials and supplies	154								
22	Fuel inventories	151/152								
23	Prepayments	165								
24	Working cash allowance									
25	Customer deposits	2350001								
26	Deferred investment credits (pre-1971)									
27	Accumulated deferred taxes on income	190/281/283/283	291,719,543							
28	Accum DFIT - Reg assets & liabilities		(35,506,191)							
29	SFAS #109 Regulatory Assets & Liabilities	1823/254	35,506,181							
30	SFAS 106 Medicare Subsidy	1823299								
31	Other Rate Base Adjustments									
32	IPP Credit	2530067								
	Trading Deposits	1340018, 1340048,								
33		2350003								
34	Excess Earnings Deferral	2540052								
35	Advances for Construction	2520000								
36	Investment in Oxbow	1231101					16,576,181			
37	T V Pole Attachments	2530050								
38	Sabine Mine Reclamation	2420059				(64,960,236)				
39	Total original cost rate base		\$ 291,719,533	\$ 55,514,899	\$ (13,389,353)	\$ (64,960,236)	\$ 16,576,181	\$ (52,053,641)	\$ (64,005)	\$ (82,311,412)

SOUTHWESTERN ELECTRIC POWER COMPANY
Adjustments to Rate Base and Return
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Account No	(20) Test Year Proforma Adjustments	(21) B-1 4 Post Test Year Adjustments	(22) Total Adjustments	(23) Total Company Proforma Balance
1	Original cost of plant in service	1010	\$ 59,960,988		\$ 59,960,988	\$ 9,322,315,937
2	Less Accum provision for depreciation	1080, 1110, 2300	133,944,841		133,944,841	(3,195,178,236)
3	Net Electric plant in service		\$ 193,905,829	\$ -	\$ 193,905,829	\$ 6,127,137,701
4	Electric plant held for future use	1050	(823,186)		(823,186)	220,915
5	Dolet Hills Mine FAS 143 ARO Asset	101 6	(61,976,617)		(61,976,617)	0
6	Leases	1011	(105,842,819)		(105,842,819)	0
7	Provision-Leased Assets	1011	31,065,524		31,065,524	0
8	Electric Plant Purchased or Sold	1020	(64,005)		(64,005)	0
9	Completed construction not classified	1060	0		0	319,647,154
10	Construction work in progress	1070	(226,392,894)		(226,392,894)	0
11	Plant Acquisition	1140	(18,043,976)		(18,043,976)	0
12	Amortization of Plant Acquisition Adjustment	1150	18,043,976		18,043,976	0
13	Other Electric Plant Adjustments	1160	0		0	0
14	Turk Impairments	1160	0		0	(51,821,999)
15	TX Trans Veg Mgmt Cost Wrtioff	1160	0		0	(1,471,585)
16	TX Dist Veg Mgmt Cost Wrtioff	1160	0		0	(3,993,357)
17	SERP	1160	0		0	(637,842)
18	CWIP FinBased Incen	1160	0		0	(12,432,748)
19	RWIP FinBased Incen	1160	0		0	(499,903)
20	Working capital		0		0	0
21	Matenals and supplies	154	(913,340)		(913,340)	69,523,407
22	Fuel inventories	151/152	(19,211,748)		(19,211,748)	86,706,344
23	Prepayments	165	83,452,444		83,452,444	100,601,406
24	Working cash allowance		0		0	(145,220,159)
25	Customer deposits	2350001	0		0	(65,072,259)
26	Deferred investment credits (pre-1971)		0		0	0
27	Accumulated deferred taxes on income	190/281/283/283	291,719,543		291,719,543	(978,829,932)
28	Accum DFIT - Reg assets & liabilities		(35,506,191)		(35,506,191)	377,169,706
29	SFAS #109 Regulatory Assets & Liabilities	1823/254	35,506,181		35,506,181	(377,169,706)
30	SFAS 106 Medicare Subsidy	1823299	0		0	2,533,221
31	Other Rate Base Adjustments		0		0	
32	IPP Credit	2530087	0		0	(7,532,556)
	Trading Deposits	1340018, 1340048,			0	2,092,064
33		2350003	0		0	
34	Excess Earnings Deferral	2540052	0		0	(2,453,476)
35	Advances for Construction	2520000	0		0	0
36	Investment in Oxbow	1231101	16,576,181		16,576,181	16,576,181
37	T V Pole Attachments	2530050	0		0	(831,313)
38	Sabine Mine Reclamation	2420059	(64,960,236)		(64,960,236)	(64,960,236)
39	Total original cost rate base		\$ 136,534,666	\$ -	\$ 136,534,666	\$ 5,389,281,028

SOUTHWESTERN ELECTRIC POWER COMPANY
Property Under Lease
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Property Under Capital Leases	B-1, In 6	C-2	1011001	\$ -	\$ 53,016,644	\$ (53,016,644)
2	Property Under Capital Leases	B-1, In 2	D-1	1011006	-	(23,188,269)	23,188,269
3	Property Under Capital Leases	B-1, In 6	C-2	1011012	-	229,699	(229,699)
4	Property Under Operating Leases	B-1, In 6	C-2	1011031	-	52,090,397	(52,090,397)
5	Property Under Operating Leases	B-1, In 6	C-2	1011032	-	506,079	(506,079)
6	Property Under Operating Leases	B-1, In 2	D-1	1011036	-	(7,877,254)	7,877,254
7	Total				\$ -	\$ 74,777,296	\$ (74,777,296)

Justification for requested adjustment

Remove property under capital and operating leases from rate base as these lease payments are included in cost of service, as discussed in the testimony of Mr. Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
 Construction Work In Progress
 For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Construction Work In Progress	B-1, ln 8	C-2	1070	\$ -	\$ 226,392,894	\$ (226,392,894)
2	Total				<u>\$ -</u>	<u>\$ 226,392,894</u>	<u>\$ (226,392,894)</u>

Justification for requested adjustment

Remove Construction Work in Progress from rate base, as discussed in the testimony of Mr Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
 Materials and Supplies
 For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Materials and Supplies	B-1, ln 12	E-1	1540	\$69,523,407	\$ 70,436,747	\$ (913,340)
2	Total				<u>\$ 69,523,407</u>	<u>\$ 70,436,747</u>	<u>\$ (913,340)</u>

Justification for requested adjustment:

Adjust Materials and Supplies Inventory balance included in rate base to reflect 13 month average balance, for all accounts except consumables as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Jurisdictional Accumulated Depreciation Adjustment
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Accumulated Depreciation - Production	B-1, In 2	WP/B-1 5 4	1080	\$1,928,856,006	\$1,683,843,439	\$245,012,567
2	Accumulated Depreciation - Transmission	B-1, In 2	WP/B-1 5 4	1080	\$543,327,681	561,167,996	(\$17,840,315)
3	Accumulated Depreciation - Distribution	B-1, In 2	WP/B-1 5.4	1080	\$756,054,158	778,312,584	(\$22,258,426)
4	Accumulated Depreciation - General	B-1, In 2	WP/B-1.5 4	1080	\$187,866,666	168,611,773	\$19,254,893
5	Total				<u>\$ 3,416,104,511</u>	<u>\$ 3,191,935,792</u>	<u>\$ 224,168,719</u>

Justification for requested adjustment:

Adjust Accumulated Depreciation to reflect PUCT approved depreciation rates, as discussed in the testimony of Mr Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
 Plant Held for Future Use
 For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Plant Held for Future Use	B-1, ln 4	D-3	1050	\$ 220,915	\$ 1,044,101	\$ (823,186)
2	Total				<u>\$ 220,915</u>	<u>\$ 1,044,101</u>	<u>\$ (823,186)</u>

Justification for requested adjustment:

Remove from rate base Plant Held for Future Use located in jurisdictions other than Texas. As discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Plant Acquisition
 For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Plant Acquisition	B-1, ln 9	C-1	1140	\$ -	\$ 18,043,976	\$ (18,043,976)
2	Plant Acquisition	B-1, ln 2	D-1	1150	-	(18,043,976)	18,043,976
3	Total				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Justification for requested adjustment:

Remove from rate base Plant Acquisition cost related to jurisdictions other than Texas. As discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Fuel Inventory Adjustment
 For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Fuel Inventories	B-1, ln 13	WP/B-1.5 7	1510	\$86,706,344	\$ 105,918,091	\$ (19,211,748)
2	Total				<u>\$ 86,706,344</u>	<u>\$ 105,918,091</u>	<u>\$ (19,211,748)</u>

Justification for requested adjustment.

Adjust fuel inventories to target tons for coal and lignite, and 13 month average for oil. For a discussion of this adjustment, see the testimonies of Mr. Michael Baird and Ms. Amy Jeffries.

SOUTHWESTERN ELECTRIC POWER COMPANY
Pension Prepayment Asset
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Rate Base Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Pension Prepayment Asset	B-1, ln 14	WP/B-1 5.8	1650010	\$ 54,668,633	\$ -	\$ 54,668,633
2	Post Retirement Welfare - excl Med D Subsidy	B-1, ln 14	WP/B-1 5.8	1650035	28,783,811	-	28,783,811
3	Total				<u>\$ 83,452,444</u>	<u>\$ -</u>	<u>\$ 83,452,444</u>

Justification for requested adjustment:

To include the O&M portion of the test year end pension prepayment asset in rate base. Please see the direct testimonies of Mr. Andrew Carlin and Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Deferred Federal Income Taxes
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Accumulated Deferred Federal Income Taxes	B-1, ln 20	G-7.4	1900	\$ 46,045,000	\$ 137,387,521	\$ (91,342,521)
2	Accumulated Deferred Federal Income Taxes	B-1, ln 20	G-7.4	2810	(69,882,478)	0	(69,882,478)
3	Accumulated Deferred Federal Income Taxes	B-1, ln 20	G-7.4	2820	(931,185,502)	(1,373,884,554)	442,699,052
4	Accumulated Deferred Federal Income Taxes	B-1, ln 20	G-7.4	2830	(23,806,953)	(34,052,443)	10,245,490
5	Total				<u>\$ (978,829,932)</u>	<u>\$ (1,270,549,476)</u>	<u>\$ 291,719,543</u>
6	Accum DFIT - Reg assets & liabilities	B-1, ln 22	G-7.4		\$ 377,169,706	\$ 412,675,897	\$ (35,506,191)
7	SFAS #109 Regulatory Assets & Liabilities	B-1, ln 23	G-7.4	182/254	(377,169,706)	(412,675,887)	35,506,181
					<u>\$ -</u>	<u>\$ 10</u>	<u>\$ (10)</u>

Justification for requested adjustment:

Adjust Accumulated Deferred Federal Income Taxes as discussed in the testimony of Mr. David Hodgson

SOUTHWESTERN ELECTRIC POWER COMPANY
 AFUDC Adjustments to Plant in Service and Accumulated Depreciation
 For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Plant in Service - Production	B-1, In 1	WP/B-1.5.10	1010	\$ 61,939,779	\$ -	\$ 61,939,779
2	Plant in Service - Transmission	B-1, In 1	WP/B-1.5.10	1010	(672,358)	-	(672,358)
3	Plant in Service - Distribution	B-1, In 1	WP/B-1.5.10	1010	976,298	-	976,297 51
4	Plant in Service - General	B-1, In 1	WP/B-1 5.10	1010	86,939	-	86,939
5	Plant in Service - Fuels	B-1, In 1	WP/B-1.5.10	1010	(2,369,670)	-	(2,369,670)
6	Total Plant in Service Adjustment				<u>\$ 59,960,988</u>	<u>\$ -</u>	<u>\$ 59,960,988</u>
7	Accumulated Depreciation - Production	B-1, In 2	WP/B-1 5.10	1080	(\$6,458,541)	\$ -	\$ (6,458,541)
8	Accumulated Depreciation - Transmission	B-1, In 2	WP/B-1 5.10	1080	715,341	-	715,341
9	Accumulated Depreciation - Distribution	B-1, In 2	WP/B-1.5.10	1080	(796,254)	-	(796,254)
10	Accumulated Depreciation - General	B-1, In 2	WP/B-1.5.10	1080	(111,941)	-	(111,941)
11	Accumulated Depreciation - Fuels	B-1, In 2	WP/B-1.5.10	1080	2,205,306	-	2,205,306
12	Total Accumulated Depreciation Adjustment				<u>\$ (4,446,089)</u>	<u>\$ -</u>	<u>\$ (4,446,089)</u>

Justification for requested adjustment:

Adjust Plant in Service and Accumulated Depreciation for AFUDC due to jurisdictional differences in the debt rate as discussed in the testimony of Mr. Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Depreciation Adjustment for SFAS 143 (FASB ASC 410)
For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Accumulated Depreciation	B-1, ln 2	WP/B-1.5.11	1080	\$ (13,389,353)	\$ -	\$ (13,389,353)
2	Total				<u>\$ (13,389,353)</u>	<u>\$ -</u>	<u>\$ (13,389,353)</u>

Justification for requested adjustment:

Reverse elimination of generation cost of removal in accumulated depreciation associated with implementation of SFAS 143 (FASB ASC 410), as discussed in the testimonies of Mr. Jason Cash and Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Not Used
 For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1			Not used				
2	Total				\$ -	\$ -	\$ -

SOUTHWESTERN ELECTRIC POWER COMPANY
Sabine Mine Reclamation
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Mine Reclamation	B-1, ln 27	WP/B-1.5.13	2300	\$ (64,960,236)	\$ -	\$ (64,960,236)
2	Total				<u>\$ (64,960,236)</u>	<u>\$ -</u>	<u>\$ (64,960,236)</u>

Justification for requested adjustment:

Include reduction of rate base for Sabine mine reclamation ARO recorded on Sabine general ledger as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Investment in Oxbow
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Investment in Oxbow	B-1, ln 27	WP/B-1.5.14	1231101	\$ 16,576,181	\$ -	\$ 16,576,181
2	Total				<u>\$ 16,576,181</u>	<u>\$ -</u>	<u>\$ 16,576,181</u>

Justification for requested adjustment:

Include in rate base Other Electric Plant Adjustments as discussed in the testimony of Mr. Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
Dolet Mine FAS 143 ARO Asset
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Dolet Mine ARO Asset	B-1, ln 5	C-1, ln 3	1016	\$ -	\$ 61,976,617	\$ (61,976,617)
2		B-1, ln 5	D-1, ln 18	1080	-	(9,922,976)	9,922,976
3	Total				\$ -	\$ 52,053,641	\$ (52,053,641)

Justification for requested adjustment:

Remove Dolet mine FAS 143 ARO asset from rate base as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Electric Plant Purchased or Sold
 For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Electric Plant Purchased or Sold	B-1, ln 5	C-1, ln 4	1016	\$ -	\$ 64,005	\$ (64,005)
2		B-1, ln 5	D-1, ln 18	1080	-		
3	Total				<u>\$ -</u>	<u>\$ 64,005</u>	<u>\$ (64,005)</u>

Justification for requested adjustment

Remove Dolet mine FAS 143 ARO asset from rate base as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Dolet ADIT Off-Set
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Dolet ADIT Off-Set	B-1, ln 2	WP/B-1.5.17	1080	\$ (4,294,997)		\$ (4,294,997)
2		B-1, ln 2	WP/B-1.5.17	1080	(67,506,409)		(67,506,409)
3		B-1, ln 2	WP/B-1.5.17	1080	(5,650,969)		(5,650,969)
4		B-1, ln 2	WP/B-1.5.17	1080	(1,797,338)		(1,797,338)
5		B-1, ln 2	WP/B-1.5.17	1080	(2,719,679)		(2,719,679)
6		B-1, ln 2	WP/B-1.5.17	1080	(354,402)		(354,402)
7		B-1, ln 2	WP/B-1.5.17	1080	12,381		12,381
							-
8	Total				<u>\$ (82,311,412)</u>	<u>\$ -</u>	<u>\$ (82,311,412)</u>

Justification for requested adjustment:

To reduce rate base for the net book value of the Dolet Hills power plant as discussed in the testimony of Mr. Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
Property Under Lease
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Property Under Capital Leases	B-1, ln 6	C-2	1011001	\$ -	\$ 53,016,644	\$ (53,016,644)
2	Property Under Capital Leases	B-1, ln 2	D-1	1011006	-	(23,188,269)	23,188,269
3	Property Under Capital Leases	B-1, ln 6	C-2	1011012	-	229,699	(229,699)
4	Property Under Operating Leases	B-1, ln 6	C-2	1011031	-	52,090,397	(52,090,397)
5	Property Under Operating Leases	B-1, ln 6	C-2	1011032	-	506,079	(506,079)
6	Property Under Operating Leases	B-1, ln 2	D-1	1011036	-	(7,877,254)	7,877,254
7	Total				<u>\$ -</u>	<u>\$ 74,777,296</u>	<u>\$ (74,777,296)</u>

Justification for requested adjustment:

Remove Property under Capital and Operating Leases from rate base because the lease payments for these assets are included in Cost of Service, as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Detail of Short Term Assets
For the Test Year Ended March 31, 2020

Line No	Adjustment Type	(1) Description	(2) Account	(3) Mar-19	(4) Apr-19	(5) May-19	(6) Jun-19	(7) Jul-19	(8) Aug-19	(9) Sep-19	(10) Oct-19	(11) Nov-19	(12) Dec-19	(13) Jan-20	(14) Feb-20	(15) Mar-20	(16) 13-Month Average
Materials & Supplies																	
1	13 Mo Avg	M&S - Regular	1540001	65,749,035	66,161,658	66,670,675	66,671,810	66,671,482	67,293,904	66,082,886	65,782,299	65,113,451	67,270,793	60,758,864	65,858,480	66,833,146	65,916,806
2	13 Mo Avg	Material in Transit	1540003	0	0	0	0	0	72,820	86,213	118,380	116,532	100,610	132,531	71,550	56,693	58,102
3	13 Mo Avg	M&S - Exempt Material	1540004	515,392	530,407	521,584	514,037	514,242	507,461	510,698	497,667	497,943	499,562	497,507	496,882	500,509	507,992
4	13 Mo Avg	M&S - Lime and Limestone	1540006	1,619,171	1,349,458	1,356,329	2,100,704	1,957,104	1,516,606	1,586,380	1,537,773	1,638,549	1,493,422	1,352,881	1,143,863	1,599,930	1,557,859
5	13 Mo Avg	Materials & Supplies - Urea	1540012	0	0	0	0	0	0	0	0	0	0	(7)	(7)	(7)	(2)
6	13 Mo Avg	Transportation Inventory	1540013	89,327	89,327	113,645	113,645	113,645	113,645	113,645	113,645	113,645	113,645	136,095	136,095	136,095	115,085
7	13 Mo Avg	Matls Supply-Activated Carbon	1540025	981,201	1,185,852	1,300,173	1,248,960	1,316,715	1,278,546	1,260,480	1,272,437	1,307,317	1,349,999	1,331,902	1,180,932	1,186,531	1,246,234
8	13 Mo Avg	M&S - Anhydrous Ammonia	1540028	35,451	25,796	44,706	32,025	45,102	33,861	26,606	33,855	35,951	23,099	48,228	38,141	40,251	35,621
9	13 Mo Avg	Matls Supply-Calcium Bromide	1540030	58,852	67,432	74,193	50,398	72,348	78,123	78,123	78,123	76,654	72,980	92,192	68,527	75,269	72,555
10	13 Mo Avg	CSAPR Seas NOx Comp Inv - Curr	1581014	25,657	25,657	20,614	14,754	8,961	18,246	8,055	8,055	8,055	8,055	8,239	8,330	8,330	13,155
11		Total Materials & Supplies		69,074,085	69,435,588	70,101,919	70,746,333	70,699,600	70,913,213	69,753,088	69,442,235	68,908,098	70,932,166	64,358,431	69,002,794	70,436,747	69,523,407
		Total Adjusted Balance		69,523,407													

month average

SOUTHWESTERN ELECTRIC POWER COMPANY
Jurisdictional Accumulated Depreciation Adjustment
For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Accumulated Depreciation - Production	B-1, In 2	WP/B-1.5.4	108	\$1,928,856,006	\$1,683,843,439	(\$245,012,567)
2	Accumulated Depreciation - Transmission	B-1, In 2	WP/B-1.5.4	108	\$543,327,681	\$561,167,996	\$17,840,315
3	Accumulated Depreciation - Distribution	B-1, In 2	WP/B-1.5.4	108	\$756,054,158	\$778,312,584	\$22,258,426
4	Accumulated Depreciation - General	B-1, In 2	WP/B-1.5.4	108	\$187,866,666	\$168,611,773	(\$19,254,893)
5	Total				<u>\$3,416,104,511</u>	<u>\$3,191,935,792</u>	<u>(\$224,168,719)</u>

Justification for requested adjustment:

Adjust Accumulated Depreciation to reflect PUCT approved depreciation rates, as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
 Fuel Inventory
 For the Test Year Ended March 31, 2020

	Mar-20 Current Act Tons	Mar-20 Fuel Cost Rpt Per Ton Value	Mar-19 -Mar-20 13 Mo. Avg Per Ton Value	Inv Sheets 2020 Target Tons	Current To Be Recovered
Welsh	812,559	37.82	\$ 37.67	477,280	\$ 17,978,663
Flint Creek	332,133	31.65	\$ 31.04	231,494	\$ 7,184,879
Pirkey	296,704	50.23	\$ 50.24	337,652	\$ 16,962,044
Dolet Hills	318,336	101.00	\$ 121.97	233,898	\$ 28,528,383
Turk	275,537	36.79	\$ 37.48	224,241	\$ 8,404,762
Total Coal					\$ 79,064,880
Oil					\$ 3,749,767
In Transit					\$ 2,293,686
Undistributed					\$ 2,352,329
Survey Adjustment					\$ (754,318)
Total					<u>\$ 86,706,344</u>

Coal Inv OnHand Transportation

6,149

SOUTHWESTERN ELECTRIC POWER COMPANY
 AFUDC Debt Adjustments to Plant in Service and Accumulated Depreciation
 For the Test Year Ended March 31, 2020

Line No.	(1) Description	(2) Schedule B Reference	(3) Workpaper Reference	(4) Acct Reference	(5) Asset Amt As Adjusted	(6) TY Amt Per Books	(7) Total Adjustment
1	Plant in Service - Production	B-1, In 1	WP/B-1 5 10	101	\$61,939,779	\$0	\$61,939,779
2	Plant in Service - Transmission	B-1, In 1	WP/B-1.5 10	101	(672,358)	0	(672,358)
3	Plant in Service - Distribution	B-1, In 1	WP/B-1 5.10	101	976,298		976,298
4	Plant in Service - General	B-1, In 1	WP/B-1.5 10	101	86,939	0	86,939
5	Plant in Service - Fuels	B-1, In 1	WP/B-1.5 10	101	(2,369,670)	0	(2,369,670)
6	Total Plant in Service Adjustment				<u>\$59,960,988</u>	<u>\$0</u>	<u>\$59,960,988</u>
7	Accumulated Depreciation - Production	B-1, In 2	WP/B-1.5.10	108	\$6,458,541	\$0	\$6,458,541
8	Accumulated Depreciation - Transmission	B-1, In 2	WP/B-1.5.10	108	(715,341)	0	(715,341)
9	Accumulated Depreciation - Distribution	B-1, In 2	WP/B-1.5 10	108	796,254		796,254
10	Accumulated Depreciation - General	B-1, In 2	WP/B-1.5.10	108	111,941	0	111,941
11	Accumulated Depreciation - Fuels	B-1, In 2	WP/B-1.5.10	108	(2,205,306)	0	(2,205,306)
12	Total Accumulated Depreciation Adjustment				<u>\$4,446,089</u>	<u>\$0</u>	<u>\$4,446,089</u>

Justification for requested adjustment:

Adjust Plant in Service and Accumulated Depreciation for AFUDC due to jurisdictional differences in the debt rate, and increase plant in service and accumulated depreciation to reflect the PUCT approved return on equity in AFUDC as discussed in the testimony of Mr. Michael Baird

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Reserve for Depreciation
For the Test Year Ending March 31, 2020

<u>Description</u>	<u>Account</u>	<u>Amount</u>	
Reverse elimination of generation cost of removal in accumulated depreciation associated with implementation of SFAS 143 recorded in Mar-03	108	13,178,391	
Reverse elimination of removal costs in RWIP associated with implementation of SFAS 143 recorded in Mar-03	108	(230,553)	
		<u>12,947,838</u>	
		Removal Cost in Prod O&M	Acc Depr Accrual for Removal Costs
2003	506	(66,553)	763,378
2004	506	(541,633)	771,831
2005	506	(814,203)	780,602
2006	506	(553,852)	799,722
2007	506	(1,379,514)	825,770
2008	506	(1,139,446)	846,511
2009 (3 months)	506	(69,052)	217,953
Increase to Accumulated Depreciation for cumulative effect of removal costs SWEPCO returned to SFAS 71 accounting for TX generation 2nd qtr 2009 This \$13.4M adjustment is a permanent difference between TX Regulatory books and SWEPCO GAAP balances	108	<u>13,389,353</u>	

SOUTHWESTERN ELECTRIC POWER COMPANY
Sabine Mine Reclamation
For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Mine Reclamation	B-1, ln 27		2300, 2420	\$ (64,960,236)	\$ -	\$ (64,960,236)
2	Total				<u>\$ (64,960,236)</u>	<u>\$ -</u>	<u>\$ (64,960,236)</u>

Justification for requested adjustment:

Reduce rate base to recognize the full value of Pirkey mine closing reserve, including all interest booked as discussed in the testimony of Mr. Michael Baird.

SOUTHWESTERN ELECTRIC POWER COMPANY
Investment in Oxbow
For the Test Year Ended March 31, 2020

Line No.	(1) <u>Description</u>	(2) <u>Schedule B Reference</u>	(3) <u>Workpaper Reference</u>	(4) <u>Acct Reference</u>	(5) <u>Asset Amt As Adjusted</u>	(6) <u>TY Amt Per Books</u>	(7) <u>Total Adjustment</u>
1	Investment in Oxbow	B-1, ln 27	A-4, ln 397	1231101	\$ 16,576,181		\$ 16,576,181
2	Total				<u>\$ 16,576,181</u>	<u>\$ -</u>	<u>\$ 16,576,181</u>

Justification for requested adjustment

Include in rate base SWEPCO's investment in Oxbow as discussed in the testimony of Mr. Michael Baird.

Southwestern Electric Power Company
Dolet Hills Recommendation

		Depreciation											
Description	Utility Account	Month	Gross Plant	Accum Depr	Allocated CWIP	Allocated CWIP	Depreciation Rates	July 2020 - Mar-21	Total Company Net Book	Texas Net Book	Total Company Depreciation	Texas Net Book	
Dolet Hills Generating Plant 31100 - Structures, Improvemnt-Coal		06/2020	57,127,514	51,966,358	686,515	57,814,029	2 00%	867,210	4,293,946	1,586,330	528,106	195,100 28	
Dolet Hills Generating Plant 31200 - Boiler Plant Equip-Coal		06/2020	#####	139,942,797	2,538,234	213,754,378	2 36%	3,783,452	67,489,895	24,933,071	8,300,477	3,066,479 62	
Dolet Hills Generating Plant 31400 - Turbogenerator Units-Coal		06/2020	39,735,805	33,443,811	477,515	40,213,320	2 13%	642,408	5,649,586	2,087,150	694,834	256,695 35	
Dolet Hills Generating Plant 31500 - Accessory Elect Equip-Coal		06/2020	12,575,554	10,578,211	151,123	12,726,678	2 10%	200,445	1,796,898	663,836	220,998	81,644 10	
Dolet Hills Generating Plant 31600 - Misc Pwr Plant Equip-Coal		06/2020	16,666,082	13,644,739	200,280	16,866,362	2 39%	302,330	2,719,013	1,004,496	334,407	123,541.45	
Dolet Hills Generating Plant 31700 - ARO Steam Production Plant		06/2020	1,257,350	548,720	-	1,257,350	37 57%	354,315	354,315	130,896	43,577	16,098 71	
Dolet Hills Generating Plant 31700 - ARO Steam Production Plant		06/2020	(26,693)	(1,937)	-	(26,693)	61 83%	(12,378)	(12,378)	(4,573)	(1,522)	(562 41)	
#####			250,122,699	4,053,667	342,605,425								
			CWIP	4,053,667									
									Account 1080161	29,763,258	10,995,563		
									Demo Estimate	10,740,383	3,967,864		
									Total Dolet NBV	122,794,917	45,364,633		
									ADIT Off-Set	(82,311,412)	(30,408,645)		
									Remaining Value	40,483,505	14,955,988		
									4 Year Amortization	10,120,876	3,738,997		

Plant Adjustment- To A/D

Total Company		%	Adj	
Net Book				
4,293,945 80	5 2180%	(4,294,996 51)	31100 - Structures, Improvemnt-Coal	
67,489,894 60	82 0134%	(67,506,409 05)	31200 - Boiler Plant Equip-Coal	
5,649,586 48	6 8654%	(5,650,968 91)	31400 - Turbogenerator Units-Coal	
1,796,898 18	2.1836%	(1,797,337 87)	31500 - Accessory Elect Equip-Coal	
2,719,013 48	3.3041%	(2,719,678 81)	31600 - Misc Pwr Plant Equip-Coal	
354,315 11	0 4306%	(354,401 81)	31700 - ARO Steam Production Plant	
(12,378 00)	-0.0150%	12,381 03	31700 - ARO Steam Production Plant	
82,291,275 66		(82,311,411.93)		
		To D-1		

Deprec Exp Adjustment

Total Company		%	Adj	
Net Book				
4,293,945.80	5 22%	528,105 72	31100 - Structures, Improvemnt-Coal	
67,489,894 60	82 01%	8,300,477 31	31200 - Boiler Plant Equip-Coal	
5,649,586 48	6 87%	694,833 87	31400 - Turbogenerator Units-Coal	
1,796,898 18	2 18%	220,997 72	31500 - Accessory Elect Equip-Coal	
2,719,013 48	3 30%	334,407 25	31600 - Misc Pwr Plant Equip-Coal	
354,315 11	0 43%	43,576 67	31700 - ARO Steam Production Plant	
(12,378 00)	-0 02%	(1,522 35)	31700 - ARO Steam Production Plant	
82,291,275 66		10,120,876 18		
		To D-4		

Southwestern Electric Power Company

Description	Amount
Texas Unprotected Excess ADFIT	17,337,163
Gross Up Factor (1 / .79)	<u>1.326634</u>
Texas Unprotected Excess ADFIT Reg. Liab.	23,000,070
Protected Excess ADFIT Refund Provision (3/31/2020)	5,245,870
Monthly 2020 Protected Refund Provision Accrual	<u>180,225</u>
April 2020 - March 2021	2,162,705
Total Texas Regulatory Liability Available	<u>30,408,645</u>
Texas Retail Allocation Factor	36.94%
Total Company Amount	<u><u>82,311,412</u></u>

		Regulatory Ratemaking Journal Entries			2020 Base Case Impact
Description		Account	Debit	Credit	
1	<u>2017 - Pre TCJA</u>				Present as Pro-Forma
	Deferred Tax Asset - NOL	1901001	486,133,877		Tax Dept to include DTA NOL in Rate Base (net of JE #3 below)
	Debt/Equity			486,133,877	
	Entry to reflect total company NOL as of 12/31/17				
2	<u>2017 - Post TCJA</u>				Present as part of GAAP Books
	Regulatory Asset - Protected	2544001	194,453,551		Tax Dept to Present JE in Filing, however, no impact to net rate base as Reg Assets offset deferred tax
	Deferred Tax Asset - NOL	1904001		193,681,438	
***	Regulatory Asset - Unprotected	2544001		772,113	\$270,239 relates to SWEPCO TX to be incorporated unprotected excess available to offset Dolet Hills basis
	Regulatory Asset	2544001	63,515,141		--\$270k is estimated, multiply \$772k by SWEPCO TX rate %
	DTL - Regulatory Asset	1904001		63,515,141	
	Entry to reflect remeasurement of NOL and corresponding deficient deferred taxes				
3	<u>2018 thru Q1 2020 Activity</u>				Present as Pro-Forma
	Deferred Tax Asset - NOL	1901001		31,011,387	Tax Dept to include DTA NOL in Rate Base (net of JE #1 above)
	Debt/Equity		31,011,387		
	Entry to recognize NOL utilized 2018 thru end of test period activity				
4(a)	<u>Revision to Test Year Amortization</u>				Present as part of GAAP Books
	Regulatory Asset - Protected	2544001		4,664,032	Tax Dept to Present JE in Filing, however, no impact to net rate base as Reg Assets offset deferred tax
	Deferred Income Tax Expense	4101001	4,664,032		\$4.6M reduces Income Tax Benefit shown within Cost of Service
		2821001		4,664,032	Amount will be included as reduction to rate base
		2824001	4,664,032		Tax Dept to Present JE in Filing, however, no impact to net rate base as Reg Assets offset deferred tax
		2544001		1,523,431	
		1904001	1,523,431		
	Entry to reflect reduced Amortization of Protected Excess for 12 month test period				
4(b)	<u>Revision to Provision for Refund</u>				Present as part of GAAP Books
		2290019	4,664,032		13,323,230 Protected Refund Change Through Test Year End
		4490019		4,664,032	4,833,196 Texas Protected Refund Change Through Test Year End
		2290019	1,523,431		
		4490019		1,523,431	515,622 Monthly Protected Refund Change
		4101001	1,299,367		187,049 Texas Monthly Protected Refund Change
		2831001		1,299,367	
	Entry to reflect reduced Amortization of Protected Excess for 12 month test period				
5(a)	<u>Revision to Pre-Test Year Amortization</u>				Present as part of GAAP Books
		2544001		5,378,851	
		4101001	5,378,851		Outside of test period, not included in cost of service...
		2821001		5,378,851	
		2824001	5,378,851		
		2544001		1,756,916	
		1904001	1,756,916		
	Entry to reflect reduced Amortization of Protected Excess for activity in 2018 thru Q1 2019				
5(b)	<u>Revision to Pre-Test Year Provision for Refund</u>				Present as part of GAAP Books
		2290019	5,378,851		

SOUTHWESTERN ELECTRIC POWER COMPANY
Dolet ADIT

W/P Schedule B-1.5.17.2
Page 2 of 2

4490019		5,378,851
2290019	1,756,916	
4490019		1,756,916
4101001	1,498,511	
2831001		1,498,511
Entry to reflect reduced Amortization of Protected Excess for activity in 2018 thru Q1 2019		

Total Company Rate Base Increase	455,122,490	
Cost of Service Reduction (for test year)	4,664,032	
Provision for Refund (since TCJA)	10,042,883	5,378,851

Responsible Team

Tax Filing

Tax Filing

Reg Team

Reg Team

Reg Team

Incorporation into Base Case

Balance Sheet Rate Base (net \$455M DTA)

P&L Cost of Service (tax expense increase of \$4.6M) - protected amortization within test year

Provision for Refund Expense (decrease by \$10M) - protected amortization within test year

Balance Sheet reduce non-tax provision for refund of protected excess (\$4.6M)

Reduce TX Jurisdiction Unprotected available to offset Dolet by \$270k

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Provision Balances - Self Insurance Reserve
For the Test Year Ended March 31, 2020

Line No	(1) Period	(2) Amount Paid	(3) Amount Accrued	(4) Balance
1	March 2019	\$	\$	\$ 1,291,216
2	April	(10,414)	(16,990)	1,263,812
3	May	(13,310)	6,730	1,257,232
4	June	(17,610)	(31,657)	1,207,965
5	July	(9,721)	4,004	1,202,248
6	August	(2,958)	(5,142)	1,194,148
7	September	(3,559)	2,543	1,193,133
8	October	(42,543)	49,263	1,199,854
9	November	(19,284)	84,182	1,264,751
10	December	(39,397)	23,033	1,248,386
11	January 2020	(23,149)	14,033	1,239,271
12	February	(27,772)	17,386	1,228,885
13	March	(15,498)	20,693	1,234,080
14		\$ (225,214)	\$ 168,079	
15	Prior year 2018	(314,841)	1,314,220	1,468,478
16	Prior year 2017	(377,320)	477,092	469,099
17	Prior year 2016	(388,048)	169,591	369,326

18 Prior Year Transactions > \$100,000 are as follows.

19	Year	Period	Amount	Journal ID	Category	Account	Explanation
20	2017	2	(131,835.95)	BI02437924	Accrual	2420532	Increase due to once claim being opened during this month and initial medical and indemnity reserves being established for that claim
21	2017	2	135,330.44	GL0054	Accrual	2420532	Claim established and reversed in same month
22	2017	5	(118,225.18)	GL0054	Accrual	2420558	Majority of increase in claim reserves for one claim based on preparation for claim settlement.
23	2017	6	100,000.00	APACC03619	Paid	2420532	Payment of claim settlement
24	2017	6	(111,753.69)	GL0054	Accrual	2420532	Accrual of advanced funding for settlement payment
25	2017	7	102,742.27	GL0054	Accrual	2420558	Claim settlement increased paid claim which then reduced outstanding reserve for that claim.
26	2018	5	(338,634.62)	GL0054	Accrual	2420558	Large increase in medical reserves for one claim based on potential future medical costs
27	2018	11	(258,205.19)	GL0054	Accrual	2282003	Large increase in indemnity reserves for employee fatality claim
28	2018	11	(399,677.24)	GL0054	Accrual	2420558	Large increase in indemnity reserves for employee fatality claim



Accounting Policy/Procedure

Schedule B-2.1
Page 1 of 3

Policy/Procedure Title	Self-Insured Workers' Compensation Accounting Procedure	Date	June, 2009
Author	Jeff Hoersdig (original draft dated 02/13/06) - Addendum by Adell Esterak revised 10/25/07. <u>Additional changes on June 3, 2009.</u>	Status - (Draft Under Review Approved)	Approved
Purpose			
<p>The purpose of this procedure is to assure uniformity in the accounting for self-insured workers' compensation claims as permitted by certain states. The claims within the scope of this procedure are those administered by Frank Gates. Accounting for state programs related to occupational pneumoconiosis and federal programs related to Jones Act and Longshoreman/Harbor Workers Act are not within the scope of this procedure.</p>			
Policy/Procedure Statement			
Background			
<p>The Integrated Disability Unit (IDU) in Heath, Ohio processes all workers' compensation claims. Our third party administrator, Frank Gates, who administers claims on behalf of AEP, works with IDU to maintain all costs relating to each claim filed. All reports from Frank Gates will be reviewed by IDU management before submitting to accounting for booking to the general ledger.</p>			
<p>The accounting for workers' compensation liability will be limited to the following Accounts: 2420532 (current) and 2420558 (non-current) for Admitted Liability, and 2282003 for Probable Liability (effectively becomes re-classed to admitted and current liability as reported). Adjustments to true-up these liability accounts will be charged to Account 9250006.</p>			
<p>Account 2420532 should include the current amount of any liability for workers' compensation claims that have been admitted by AEP, either voluntarily or by decree of a judicial body. The amount of these claims will be downloaded from a Frank Gates database each month and reviewed by IDU management. Activity in this account should be limited to Accounts Payable transactions and monthly adjusting entries made to true up the account balance to the amount of admitted liability reported by Frank Gates and reviewed by IDU. The Accounts Payable transactions will be the costs of administering each claim, such as medical bills, through Frank Gates. All adjusting entries will be charged to Account 9250006.</p>			
<p>Account 2420558 should include the non-current amount of any long-term liability for workers' compensation claims that have been admitted by AEP, either voluntarily or by decree of a judicial body. The amount of these claims will be downloaded from a Frank Gates database each month and reviewed by IDU management. Activity in this account should be limited to monthly adjusting entries made to true up the account balance to the amount of admitted liability reported by Frank Gates and reviewed by IDU. All adjusting entries will be charged to Account 9250006.</p>			
<p>Account 2282003 should include the amount of liability for all claims in which the injury-causing incident has occurred but not all costs related to the injury have been realized. IDU uses studies to determine the probability of additional costs of claims by year of injury. Recent claims are more likely to incur costs not estimated in the admitted liability than older claims paying out over many years and therefore are assigned higher probabilities. These probabilities are applied to the admitted liability of each claim to estimate the 'probable liability' of all claims. Activity in this account should be limited to monthly adjusting entries made to true up the account balance to the amount of probable liability reported by Frank Gates and reviewed by IDU. All adjusting entries will be charged to Account 9250006.</p>			



Accounting Policy/Procedure

Payroll Loading

The self-insured workers' compensation program is funded via the payroll loading process. A loading rate is determined for each GL business unit and should approximate the cost of workers' compensation claims experienced by the employees of each business unit. This rate is loaded each pay cycle and is applied to all departments/projects/work orders that charge labor. The payroll loading process allows business units to pay for the self-insured programs evenly over time, adjusting for changes in frequency of injuries. The resulting workers' compensation liability is relieved over time as each claim is paid based on the prescribed treatment for each injury.

The portion of payroll loading that is applied to balance sheet accounts, such as Account 107, will be credited to Account 9250010. Accounting Services in Canton, OH will review loading rates each month and will make any necessary changes to ensure the amount loaded each month approximates the level of new claims experienced by each business unit.

Accounting Procedure

For proper accounting treatment, IDU is instructed to determine the length of payments for each claim. For all claims with a payout length less than 1 year, the admitted liability will be fully recorded in Account 2420532 as a current liability. All claims with payments exceeding one year will have the twelve months of payments recorded in Account 2420532, as a current liability and the remaining periods will be present valued at an appropriate discount rate so the general ledger can properly reflect the non-current portion of the liability in current dollars in Account 2420538.

The workers' compensation discount rate will be updated annually and will follow the rate used for discounting AEP's Pension/OPEB plans. The determination of this discount rate includes a review of the interest rates of long-term bonds that receive one of the two highest ratings given by a recognized agency. With the assumption that most of the workers' compensation liability greater than two years is for permanent/total disability, the use of the pension discount rate is appropriate as it takes into account the actuarial life expectancies of employees. As the pension discount rate is updated each year, the Utility Accounting group will provide the rate to IDU for input into the Frank Gates database in order to properly calculate the present value for each applicable claim.

Utility Accounting staff will review the Frank Gates report in total for reasonableness compared to recent reports to ensure there are no large changes in liability balances that cannot be explained by new claims or other such factors.

Approved By:

Deborah L. Laws

Deborah L. Laws 6/15/09

Neil W. Felber

Neil W. Felber 6/15/09

Scott M. Krawec

Scott M. Krawec 6/11/09

SOUTHWESTERN ELECTRIC POWER COMPANY
ACCUMULATED PROVISION POLICIES

Ratepayers benefit from this self-insurance because rates are set using SWEPCO's claim costs which avoids certain costs that would be included in insurance premiums such as profits and overheads from a third-party insurance company.

SOUTHWESTERN ELECTRIC POWER COMPANY
Original Cost of Plant
For the Test Year Ending March 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Description	FERC Account No.	Balance March 31, 2019	Additions	Retirements	Transfers	Balance March 31, 2020	Pro Forma Adjustments	Post Test Year Adjustment	As Adjusted
1	Electric Plant in Service	101	8,984,041,226	365,368,847	(87,223,918)	168,793	9,262,354,949	59,960,988		9,322,315,937
2	Property Under Lease	101.1	63,607,178	12,278,573	(627,477)	(480,977)	74,777,297	(74,777,297)		-
3	Dolet Hills Mine FAS 143 ARO Asset	101.6	41,520,821	20,455,796	-	-	61,976,617	(61,976,617)		-
4	Electric Plant Purchased or Sold	102	64,005	-	-	-	64,005	(64,005)		-
5	Electric Plant Held for Future Use	105	1,291,835	-	-	(247,734)	1,044,101	(823,186)		220,915
6	Completed Plant not Classified	106	272,524,705	47,122,449	-	-	319,647,154	-		319,647,154
7	Construction Work In Progress	107	192,042,035	442,144,075	-	(407,793,217)	226,392,894	(226,392,894)		-
8	Plant Acquisition Adjustment	114	18,043,976	-	-	-	18,043,976	(18,043,976)		-
9	Other Electric Plant Adjustments	116	-	-	-	-	-	-		-
10	Total Utility Plant		<u>9,573,135,782</u>	<u>887,369,741</u>	<u>(87,851,395)</u>	<u>(408,353,134)</u>	<u>9,964,300,993</u>	<u>(322,116,986)</u>	<u>-</u>	<u>9,642,184,007</u>

Southwestern Electric Power Company
Detail Cost of Plant
Twelve Months Ended March 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Description	FERC Account No	Balance March 31, 2019	Additions	Retirements	Transfers	Balance March 31, 2020	Proforma Adjustments	Post Test Year Adjustments	As Adjusted
1	Electric Plant In Service	101								
2	Organization	301	12,202	-	-	-	12,202			12,202
3	Misc Intangible Plant	303	104,353,433	21,759,452	(12,983,188)	-	113,129,697			113,129,697
	Total Intangible Plant		104,365,635	21,759,452	(12,983,188)	-	113,141,899	-	-	113,141,899
4	<u>Production</u>									
5	Steam									
6	Land and Land Rights	310	26,969,480	-	-	-	26,969,480			26,969,480
7	Structures and Improvements	311	631,823,670	11,132,062	(4,344,403)	(850,547)	637,760,782			637,760,782
8	Boiler Plant Equipment	312	2,655,617,341	19,057,768	(17,482,303)	(1,293,756)	2,655,899,049			2,655,899,049
9	Turbogenerator Units	314	712,462,313	14,149,222	(2,220,337)	(2,670,533)	721,720,666			721,720,666
10	Accessory Electric Equipment	315	241,457,673	1,467,075	(145,000)	(654,109)	242,125,639			242,125,639
11	Misc Power Plant Equipment	316	215,067,853	3,404,587	(669,574)	(1,377,260)	216,425,606			216,425,606
12	ARO Steam Production Plant	317	79,209,978	4,698,080	(313,062)	-	83,594,996			83,594,996
13	AFUDC Adjustment		-	-	-	-	-	60,191,668		60,191,668
14	Total Steam		4,562,608,309	53,908,793	(25,174,679)	(6,846,205)	4,584,496,218	60,191,668	-	4,644,687,886
15	Other Production									
16	Land and Land Rights	340	1,451,852	-	-	-	1,451,852			1,451,852
17	Structures and Improvements	341	34,949,523	-	(301,793)	(4,156,238)	30,491,492			30,491,492
18	Fuel Holders,Producers,Access	342	-	-	-	-	-			-
19	Prime Movers	343	-	-	-	-	-			-
20	Generators	344	84,008,692	-	-	-	84,008,692			84,008,692
21	Accessory Electric Equipment	345	8,998,287	-	(8,028)	-	8,990,259			8,990,259
22	Misc Power Plant Equipment-Gas	346	796,290	36,742	(3,130)	-	829,902			829,902
23	AFUDC Adjustment		-	-	-	-	-	1,748,111		1,748,111
24	Total Other Production		130,204,644	36,742	(312,951)	(4,156,238)	125,772,197	1,748,111	-	127,520,308
25	Total Production		4,692,812,953	53,945,535	(25,487,630)	(11,002,443)	4,710,268,415	61,939,779	-	4,772,208,194
26	<u>Transmission</u>									
27	Land and Land Rights	350	91,420,438	6,853,790	-	-	98,274,229			98,274,229
28	Structures and Improvements	352	13,693,672	6,019,216	(95,632)	-	19,617,255			19,617,255
29	Station Equipment	353	610,640,625	40,495,561	(3,337,875)	11,002,443	658,800,754			658,800,754
30	Towers and Fixtures	354	40,878,731	-	(610,247)	-	40,268,484			40,268,484
31	Poles and Fixtures	355	618,988,998	61,920,424	(8,803,960)	0	672,105,462			672,105,462
32	Overhead Conductors, Devices	356	358,992,796	38,274,587	(6,648,868)	(0)	390,618,514			390,618,514
33	Underground Conduit	357	1,482,771	1,394,916	-	-	2,877,687			2,877,687
34	Undergrmd Conductors, Devices	358	29,596	47,436	-	-	77,032			77,032

Southwestern Electric Power Company
Detail Cost of Plant
Twelve Months Ended March 31, 2020

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No	FERC Account No	Balance March 31, 2019	Additions	Retirements	Transfers	Balance March 31, 2020	Proforma Adjustments	Post Test Year Adjustments	As Adjusted
35	359	131,947	-	-	-	131,947			131,947
36		-				-	(672,358)		(672,358)
37		1,736,259,573	155,005,929	(19,496,583)	11,002,443	1,882,771,363	(672,358)	-	1,882,099,005
38									
39	360	11,419,206	-	-	(1,456,598)	9,962,607			9,962,607
40	361	6,327,807	2,926,859	(12,864)	(164,365)	9,077,437			9,077,437
41	362	303,358,518	23,420,153	(1,294,627)	-	325,484,043			325,484,043
42	364	441,955,137	22,906,083	(4,228,733)	-	460,632,486			460,632,486
43	365	439,283,629	25,071,547	(4,535,867)	-	459,819,309			459,819,309
44	366	67,085,188	3,183,882	(17,466)	-	70,251,605			70,251,605
45	367	221,125,757	9,815,219	(1,709,156)	-	229,231,820			229,231,820
46	368	391,680,962	23,750,620	(8,894,696)	-	406,536,885			406,536,885
47	369	93,363,219	4,219,385	(153,947)	-	97,428,656			97,428,656
48	370	84,956,300	2,578,872	(1,316,048)	-	86,219,124			86,219,124
49	371	43,607,764	1,714,985	(1,481,670)	-	43,841,079			43,841,079
50	373	41,893,678	1,491,476	(881,487)	-	42,503,668			42,503,668
51		-				-	976,298		976,298
52		2,146,057,165	121,079,080	(24,526,562)	(1,620,963)	2,240,988,720	976,298	-	2,241,965,018
53									
54	389	19,792,936	612,034	-	1,625,392	22,030,361			22,030,361
55	390	104,319,337	1,992,534	(628,175)	164,365	105,848,061			105,848,061
56	391	9,905,160	(256,270)	(320,584)	-	9,328,307			9,328,307
57	392	4,118,518	-	-	-	4,118,518			4,118,518
58	393	3,072,906	53,729	(4,857)	-	3,121,778			3,121,778
59	394	26,718,737	1,786,707	-	-	28,505,444			28,505,444
60	395	5,501,275	-	-	-	5,501,275			5,501,275
61	396	749,918	-	(51,691)	-	698,227			698,226.8
62	397	38,229,073	8,156,894	(3,514,419)	-	42,871,548			42,871,548
63	398	2,400,378	233,367	(210,229)	-	2,423,516			2,423,516
64	399	65,935,591	173,231	-	-	66,108,822			66,108,822
65	399.1	1,182,451	826,626	-	-	2,009,077			2,009,077
66	399.3	22,619,620	-	-	-	22,619,620			22,619,620
67		-				-	(2,282,731)		(2,282,731)
68		304,545,900	13,578,851	(4,729,955)	1,789,757	315,184,552	(2,282,731)	-	312,901,822
69	101	8,984,041,226	365,368,847	(87,223,918)	168,793	9,262,354,949	59,960,988	-	9,322,315,937
70	101.1	63,607,178	12,278,573	(627,477)	(480,977)	74,777,297	(74,777,297)	-	-

Southwestern Electric Power Company
Detail Cost of Plant
Twelve Months Ended March 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Description	FERC Account No	Balance March 31, 2019	Additions	Retirements	Transfers	Balance March 31, 2020	Proforma Adjustments	Post Test Year Adjustments	As Adjusted
71	Dolet Hills Mine FAS 143 ARO Asset	101.6	41,520,821	20,455,796			61,976,617	(61,976,617)	-	-
72	<u>Electric Plant Purchased or Sold</u>	102	64,005				64,005	(64,005)	-	-
73	<u>Electric Plant Held for Future Use</u>	105								
74	<u>Transmission</u>									
75	<u>Land</u>	310	204,896	-	-	-	204,896	(204,896)		-
76	<u>Distribution</u>									-
77	<u>Land</u>	360	1,086,940	-	-	(247,734)	839,206	(618,290)		220,915
78	<u>Total Electric Plant Held for Future Use</u>	105	1,291,835	-	-	(247,734)	1,044,101	(823,186)	-	220,915
79	<u>Completed Plant Not Classified</u>	106								
80	Misc Intangible Plant	303	(1,511,796)	21,449,999	-	-	19,938,203			19,938,203
81	<u>Total Intangible Plant</u>		(1,511,796)	21,449,999	-	-	19,938,203	-	-	19,938,203
82	<u>Production</u>									
83	<u>Steam</u>									
84	Land and Land Rights	310	-	-	-	-	-			-
85	Structures and Improvements	311	2,483,217	(881,061)	-	-	1,602,156			1,602,156
86	Boiler Plant Equipment	312	12,812,872	17,173,694	-	-	29,986,567			29,986,567
87	Turbogenerator Units	314	13,465,897	(9,505,575)	-	-	3,960,323			3,960,323
88	Accessory Electric Equipment	315	253,071	278,815	-	-	531,886			531,886
89	Misc Power Plant Equipment	316	1,314,200	(169,292)	-	-	1,144,908			1,144,908
90	<u>Total Steam</u>		30,329,258	6,896,582	-	-	37,225,840	-	-	37,225,840
91	<u>Other Production</u>									
92	Land and Land Rights	340	-	-	-	-	-			-
93	Structures and Improvements	341	-	620,723	-	-	620,723			620,723
94	Fuel Holders, Producers, Access	342	-	-	-	-	-			-
95	Prime Movers	343	-	-	-	-	-			-
96	Generators	344	-	473,407	-	-	473,407			473,407
97	Accessory Electric Equipment	345	-	13,151	-	-	13,151			13,151
98	Misc Power Plant Equipment	346	18,379	92,085	-	-	110,465			110,465
99	<u>Total Other Production</u>		18,379	1,199,366	-	-	1,217,745	-	-	1,217,745
100	<u>Total Production</u>		30,347,637	8,095,948	-	-	38,443,585	-	-	38,443,585

Southwestern Electric Power Company
Detail Cost of Plant
Twelve Months Ended March 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line		FERC	Balance				Balance	Proforma	Post Test Year	
No.	Description	Account	March 31, 2019	Additions	Retirements	Transfers	March 31, 2020	Adjustments	Adjustments	As Adjusted
		No								
101	<u>Transmission</u>									
102	Land and Land Rights	350	7,746,034	(1,759,109)	-	-	5,986,925			5,986,925
103	Structures and Improvements	352	6,879,588	(597,887)	-	-	6,281,701			6,281,701
104	Station Equipment	353	41,483,382	7,662,797	-	-	49,146,179			49,146,179
105	Towers and Fixtures	354	-	30,322	-	-	30,322			30,322
106	Poles and Fixtures	355	72,969,264	15,335,590	-	-	88,304,854			88,304,854
107	Overhead Conductors, Devices	356	44,007,216	(10,649,054)	-	-	33,358,162			33,358,162
108	Underground Conduit	357	1,450,749	(450,088)	-	-	1,000,661			1,000,661
109	Undergrnd Conductors, Devices	358	48,132	(36,950)	-	-	11,182			11,182
110	Total Transmission		174,584,367	9,535,621	-	-	184,119,988	-	-	184,119,988
111	<u>Distribution</u>									
112	Land and Land Rights	360	-	-	-	-	-			-
113	Structures and Improvements	361	2,900,883	(2,428,595)	-	-	472,289			472,289
114	Station Equipment	362	19,713,499	(7,641,100)	-	-	12,072,400			12,072,400
115	Poles, Towers and Fixtures	364	12,995,377	5,013,440	-	-	18,008,817			18,008,817
116	Overhead Conductors, Devices	365	16,016,520	6,300,090	-	-	22,316,611			22,316,611
117	Underground Conduit	366	1,173,238	1,803,313	-	-	2,976,551			2,976,551
118	Undergrnd Conductors, Devices	367	3,349,577	4,975,439	-	-	8,325,016			8,325,016
119	Line Transformers	368	7,356,310	(3,631,098)	-	-	3,725,212			3,725,212
120	Services	369	216,665	182,172	-	-	398,837			398,837
121	Meters	370	2,533	10,601	-	-	13,134			13,134
122	Installs on Customer Premises	371	234,292	79,041	-	-	313,333			313,333
123	Street Lighting, Signal System	373	325,360	335,200	-	-	660,560			660,560
124	Total Distribution		64,284,257	4,998,503	-	-	69,282,760	-	-	69,282,760
125	<u>General</u>									
126	Land and Land Rights	389	612,034	(532,113)	-	-	79,920			79,920
127	Structures and Improvements	390	812,014	245,194	-	-	1,057,208			1,057,208
128	Office Furniture, Equipment	391	-	42,731	-	-	42,731			42,731
129	Transportation Equipment	392	-	-	-	-	-			-
130	Stores Equipment	393	-	50,783	-	-	50,783			50,783
131	Tools, Shop, Garage Equipment	394	1,280,081	18,177	-	-	1,298,258			1,298,258
132	Laboratory Equipment	395	-	-	-	-	-			-
133	Power Operated Equipment	396	-	-	-	-	-			-
134	Communication Equipment	397	719,319	4,559,501	-	-	5,278,819			5,278,819
135	Miscellaneous Equipment	398	228,837	(219,687)	-	-	9,150			9,150
136	Other Tangible Property	399	1,167,956	(1,122,207)	-	-	45,749			45,749
137	Total General		4,820,240	3,042,378	-	-	7,862,618	-	-	7,862,618
138	Total Completed Plant Not Classified	106	272,524,705	47,122,449	-	-	319,647,154	-	-	319,647,154

Southwestern Electric Power Company
Detail Cost of Plant
Twelve Months Ended March 31, 2020

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line		FERC	Balance	Additions	Retirements	Transfers	Balance	Proforma	Post Test Year	
No	Description	Account No	March 31, 2019				March 31, 2020	Adjustments	Adjustments	As Adjusted
139	<u>Construction Work In Progress</u>	107								
140	Production		44,112,866	91,473,962		(103,596,863)	31,989,965	(31,989,965)		-
141	Transmission		101,693,925	70,175,893		(60,875,592)	110,994,226	(110,994,226)		-
142	Distribution		29,859,960	173,823,001		(150,786,512)	52,896,449	(52,896,449)		-
143	General		16,375,284	106,671,219		(92,534,250)	30,512,253	(30,512,253)		-
144	<u>Total Construction Work In Progress</u>	107	<u>192,042,035</u>	<u>442,144,075</u>	<u>-</u>	<u>(407,793,217)</u>	<u>226,392,894</u>	<u>(226,392,894)</u>	<u>-</u>	<u>-</u>
145	<u>Plant Acquisition Adjustment</u>	114	<u>18,043,976</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,043,976</u>	<u>(18,043,976)</u>	<u>-</u>	<u>-</u>
143	<u>Other Electric Plant Adjustments</u>	116								
144	Texas Impairment - Turk						-			-
145	Accumulated Amortization of Texas Impairment						-			-
146	<u>Total Other Electric Plant Adjustment</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
147	<u>Total Utility Plant</u>		<u>9,573,135,782</u>	<u>887,369,741</u>	<u>(87,851,395)</u>	<u>(408,353,134)</u>	<u>9,964,300,993</u>	<u>(322,116,986)</u>	<u>-</u>	<u>9,642,184,007</u>

SOUTHWESTERN ELECTRIC POWER COMPANY
Monthly Detail of Utility Plant in Service
For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(3) Apr-19	(4) May-19	(5) Jun-19	(6) Jul-19	(7) Aug-19	(8) Sep-19	(9) Oct-19	(10) Nov-19
1	Electric Plant in Service	101								
2	Intangible Plant									
3	Organization Costs	30100	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202
4	Intangible Property	30300	102,936,368	104,489,708	103,126,018	104,980,742	106,748,550	106,290,803	108,863,004	109,644,453
5	Total Miscellaneous Intangible Plant		102,948,570	104,501,910	103,138,220	104,992,944	106,760,752	106,303,005	108,875,206	109,656,655
6	Steam Generation Plant									
7	Land - Coal Fired	31000	24,082,941	24,082,941	24,082,941	24,082,941	24,082,941	24,082,941	24,082,941	24,082,941
8	Land Rights - Coal Fired	31010	1,886,717	1,886,717	1,886,717	1,886,717	1,886,717	1,886,717	1,886,717	1,886,717
9	Land - Oil/Gas	31030	999,822	999,822	999,822	999,822	999,822	999,822	999,822	999,822
10	Structures, Improvemnt-Coal	31100	551,059,658	551,088,311	551,089,150	551,514,901	552,408,779	552,408,779	548,847,500	548,891,743
11	Struct, Improvemnts-Oil/Gas	31130	82,434,122	82,401,482	81,550,992	82,482,317	82,528,312	82,565,497	82,611,910	82,415,914
12	Boiler Plant Equip-Coal	31200	2,439,062,676	2,440,120,234	2,440,044,567	2,440,053,998	2,445,644,227	2,445,087,450	2,447,027,330	2,435,906,907
13	Coal Transportation Equip	31211	17,292,347	17,292,347	17,292,347	17,288,509	17,288,509	17,288,509	17,288,509	17,288,509
14	Boiler Plant Equip-Oil/Gas	31230	203,935,462	203,898,941	202,598,415	202,604,659	202,718,158	202,740,826	202,727,861	202,733,966
15	Turbogenerator Units-Coal	31400	480,218,545	480,225,751	480,225,751	480,058,853	480,094,836	480,081,416	480,597,540	480,601,288
16	Turbogenerator Units-Oil/Gas	31430	244,934,327	245,711,144	243,040,788	243,041,023	243,041,060	243,041,060	243,041,060	243,041,060
17	Accessory Elect Equip-Coal	31500	181,191,408	181,215,511	181,182,433	181,159,424	181,150,653	181,378,930	181,493,589	181,551,387
18	Accessry Elect Equip-Oil/Gas	31530	60,495,477	60,490,245	59,836,179	59,836,069	60,189,658	60,189,658	60,210,198	60,210,198
19	Misc Pwr Plant Equip-Coal	31600	110,200,449	110,310,238	110,392,365	110,483,283	110,491,915	110,476,339	111,099,524	111,111,154
20	Misc Pwr Plt Equip-Oil/Gas	31630	104,905,828	104,915,243	103,976,220	104,447,090	104,488,928	104,488,928	104,488,928	104,527,176
21	ARO Steam Production Plant	31700	73,389,526	73,389,526	73,804,269	73,804,269	73,804,269	73,804,269	73,804,269	73,508,474
22	ARO Steam Prod Plnt Oil/Gas	31730	5,820,452	5,820,452	5,820,452	5,820,452	5,820,452	5,820,452	5,594,614	5,594,614
23	AFUDC Adjustment									
24	Total Steam		4,581,909,757	4,583,848,905	4,577,823,409	4,579,564,328	4,586,639,236	4,589,115,755	4,588,802,311	4,577,351,871
25	Other Generation Plant									
26	Land	34000	1,451,852	1,451,852	1,451,852	1,451,852	1,451,852	1,451,852	1,451,852	1,451,852
27	Structures & Improvmnts-Gas	34100	34,949,523	34,949,523	30,793,285	30,793,285	30,793,285	30,793,285	30,793,285	30,793,285
28	Fuel Holders - Gas	34200	-	-	-	-	-	-	-	-
29	Prime Movers - Gas	34300	-	-	-	-	-	-	-	-
30	Generators - Gas	34400	84,008,692	84,008,692	84,008,692	84,008,692	84,008,692	84,008,692	84,008,692	84,008,692
31	Accessory Electric Eq-Gas	34500	8,998,287	8,998,287	8,998,287	8,998,287	8,998,287	8,998,287	8,998,287	8,998,287
32	Misc Power Plant Equipment-Gas	34600	796,290	801,748	813,295	813,295	820,229	828,997	828,997	828,997
33	AFUDC Adjustment									
34	Total Generation		130,204,644	130,210,102	126,065,411	126,065,411	126,072,345	126,081,113	126,081,113	126,081,113
35	Transmission Plant - Electric									
36	Land	35000	4,775,496	4,775,496	4,775,496	4,775,496	4,775,496	4,787,837	4,787,837	4,787,837
37	Land Rights	35010	87,450,686	87,450,686	87,450,686	89,018,917	89,018,917	91,015,377	93,370,939	93,370,967
38	Structures and Improvements	35200	13,706,408	14,557,173	14,560,587	15,046,235	15,466,868	15,558,756	16,365,550	16,367,546
39	Station Equipment	35300	611,662,752	620,400,886	631,430,602	632,463,840	635,087,699	634,677,248	643,212,818	643,599,306
40	Station Equipment - Smart Grnd	35316	1,497,574	1,587,575	1,645,854	1,677,811	1,790,764	1,802,503	2,020,126	2,064,095
41	Towers and Fixtures	35400	40,878,731	40,878,731	40,566,624	40,566,624	40,566,624	40,566,624	40,566,624	40,566,624
42	Poles and Fixtures	35500	619,727,569	619,820,932	620,038,641	621,132,889	621,134,025	639,533,300	654,781,034	654,992,575
43	Overhead Conductors, Device	35600	352,053,905	352,665,226	352,607,745	352,882,282	352,914,233	364,936,613	369,356,757	369,534,700
44	Overhead Conductors, Device - Smart Grnd	35616	7,406,292	10,182,277	10,182,275	12,793,064	12,793,095	13,792,608	15,600,763	16,060,081
45	Underground Conduit	35700	1,482,816	2,673,363	2,673,363	2,699,928	2,774,405	2,774,405	2,774,405	2,877,687
46	Undergrnd Conductors Device	35800	295	295	295	295	295	295	295	295
47	Undergrnd Conductors Device - Smart Grid	35816	29,303	48,180	48,180	74,745	75,573	75,573	75,573	76,737
48	Roads and Trails	35900	131,947	131,947	131,947	131,947	131,947	131,947	131,947	131,947
49	AFUDC Adjustment									
50	Total Transmission		1,740,803,773	1,755,172,766	1,766,112,294	1,773,264,072	1,776,529,940	1,809,653,086	1,843,044,667	1,844,430,395

SOUTHWESTERN ELECTRIC POWER COMPANY
Monthly Detail of Utility Plant in Service
For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(11) Dec-19	(12) Jan-20	(13) Feb-20	(14) Mar-20	(15) Proforma Adjustment	(16) Post Test Year Adjustment	(17) As Adjusted
1	Electric Plant in Service	101							
2	Intangible Plant								
3	Organization Costs	30100	12,202	12,202	12,202	12,202			12,202
4	Intangible Property	30300	112,952,845	112,952,845	114,767,374	113,129,697	-		113,129,697
5	Total Miscellaneous Intangible Plant		112,965,047	112,965,047	114,779,576	113,141,899	-	-	113,141,899
6	Steam Generation Plant								
7	Land - Coal Fired	31000	24,082,941	24,082,941	24,082,941	24,082,941			24,082,941
8	Land Rights - Coal Fired	31010	1,886,717	1,886,717	1,886,717	1,886,717			1,886,717
9	Land - Oil/Gas	31030	999,822	999,822	999,822	999,822			999,822
10	Structures, Improvemnt-Coal	31100	549,024,525	549,220,852	553,352,587	553,433,762			553,433,762
11	Struct, Improvemnts-Oil/Gas	31130	82,384,985	82,384,999	82,381,633	84,327,020			84,327,020
12	Boiler Plant Equip-Coal	31200	2,436,113,230	2,435,761,665	2,436,147,712	2,436,370,216			2,436,370,216
13	Coal Transportation Equip	31211	17,288,509	17,288,509	17,288,509	17,288,509			17,288,509
14	Boiler Plant Equip-Oil/Gas	31230	201,644,767	201,567,893	201,473,741	202,240,324			202,240,324
15	Turbogenerator Units-Coal	31400	480,679,114	480,606,026	480,592,267	480,596,574			480,596,574
16	Turbogenerator Units-Oil/Gas	31430	242,983,479	242,983,522	241,114,229	241,124,092			241,124,092
17	Accessory Elect Equip-Coal	31500	181,513,506	181,604,394	181,604,393	181,895,197			181,895,197
18	Accessry Elect Equip-Oil/Gas	31530	60,183,957	60,181,415	60,179,961	60,230,442			60,230,442
19	Misc Pwr Plant Equip-Coal	31600	111,636,064	111,645,489	111,646,061	111,808,716			111,808,716
20	Misc Pwr Plt Equip-Oil/Gas	31630	104,527,176	104,517,483	104,517,486	104,616,890			104,616,890
21	ARO Steam Production Plant	31700	73,508,474	73,508,474	73,508,474	73,508,474			73,508,474
22	ARO Steam Prod Plnt Oil/Gas	31730	8,594,614	8,594,614	8,594,614	10,086,521			10,086,521
23	AFUDC Adjustment						60,191,668		60,191,668
24	Total Steam		4,577,051,880	4,576,834,814	4,579,371,147	4,584,496,218	60,191,668	-	4,644,687,886
25	Other Generation Plant								
26	Land	34000	1,451,852	1,451,852	1,451,852	1,451,852			1,451,852
27	Structures & Improvmnts-Gas	34100	30,793,285	30,493,425	30,491,492	30,491,492			30,491,492
28	Fuel Holders - Gas	34200	-	-	-	-			-
29	Prime Movers - Gas	34300	-	-	-	-			-
30	Generators - Gas	34400	84,008,692	84,008,692	84,008,692	84,008,692			84,008,692
31	Accessory Electric Eq-Gas	34500	8,998,287	8,990,259	8,990,259	8,990,259			8,990,259
32	Misc Power Plant Equipment-Gas	34600	827,242	827,242	827,242	829,902			829,902
33	AFUDC Adjustment						1,748,111		1,748,111
34	Total Generation		126,079,358	125,771,471	125,769,538	125,772,197	1,748,111	-	127,520,308
35	Transmission Plant - Electric								
36	Land	35000	4,787,837	4,787,837	4,787,837	4,787,837			4,787,837
37	Land Rights	35010	93,440,403	93,478,020	93,486,392	93,486,392			93,486,392
38	Structures and Improvements	35200	16,367,556	18,989,739	18,989,828	19,617,255			19,617,255
39	Station Equipment	35300	643,567,433	650,417,028	650,369,793	655,923,389			655,923,389
40	Station Equipment - Smart Grid	35316	2,076,992	2,223,101	2,413,809	2,877,365			2,877,365
41	Towers and Fixtures	35400	40,294,987	40,294,987	40,294,987	40,268,484			40,268,484
42	Poles and Fixtures	35500	671,582,824	678,755,627	679,145,463	672,105,462			672,105,462
43	Overhead Conductors, Device	35600	375,897,284	377,122,341	377,149,255	371,677,171			371,677,171
44	Overhead Conductors, Device - Smart Grid	35616	18,270,894	18,941,313	18,941,343	18,941,343			18,941,343
45	Underground Conduit	35700	2,877,687	2,877,687	2,877,687	2,877,687			2,877,687
46	Undergrnd Conductors Device	35800	295	295	295	295			295
47	Undergrnd Conductors Device - Smart Grid	35816	76,737	76,737	76,737	76,737			76,737
48	Roads and Trails	35900	131,947	131,947	131,947	131,947			131,947
49	AFUDC Adjustment						(672,358)		(672,358)
50	Total Transmission		1,869,372,877	1,888,096,658	1,888,665,372	1,882,771,363	(672,358)	-	1,882,099,005

SOUTHWESTERN ELECTRIC POWER COMPANY
Monthly Detail of Utility Plant in Service
For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(3) Apr-19	(4) May-19	(5) Jun-19	(6) Jul-19	(7) Aug-19	(8) Sep-19	(9) Oct-19	(10) Nov-19
51	Distribution Plant Electric									
52	Land	36000	7,974,722	7,974,722	7,974,722	7,974,722	7,974,722	7,974,722	7,974,722	7,974,722
53	Land Rights	36010	3,593,142	3,593,142	3,593,142	3,593,142	3,593,142	3,593,142	3,593,142	3,593,142
54	Structures and Improvements	36100	6,348,510	6,385,873	6,385,892	6,429,853	6,429,885	6,429,885	6,429,885	7,915,560
55	Station Equipment	36200	306,898,920	308,632,408	309,064,619	312,508,369	313,604,391	313,604,142	315,085,369	318,664,354
56	Station Equipment - Smart Grd	36216	483,353	483,353	483,353	483,353	483,353	483,353	483,353	583,497
57	Poles, Towers and Fixtures	36400	443,176,725	444,457,041	448,123,041	449,458,842	451,113,549	452,173,910	453,657,968	455,144,951
58	Overhead Conductors, Device	36500	442,010,016	444,953,751	447,029,346	448,438,344	450,095,552	450,999,435	452,911,703	453,873,404
59	Underground Conduit	36600	67,355,476	67,509,187	67,663,635	67,960,173	68,332,127	68,657,425	68,905,025	68,993,279
60	Undergrmd Conductors, Device	36700	221,557,291	222,478,264	222,967,458	223,390,414	223,978,024	224,217,496	224,930,132	224,912,954
61	Line Transformers	36800	392,394,713	393,552,038	394,457,714	395,000,882	393,995,226	395,621,066	397,247,815	397,959,098
62	Services	36900	93,368,208	93,370,125	94,412,872	94,427,810	94,434,273	95,577,182	95,575,125	95,601,386
63	Meters	37000	85,641,567	85,823,152	85,775,281	85,764,903	85,674,475	85,764,246	85,831,145	85,773,115
64	Installs Customer Premises	37100	43,532,041	43,458,927	43,739,450	43,638,708	43,536,798	43,769,704	43,670,169	43,571,013
65	Street Lghtng & Signal Sys	37300	41,879,046	41,866,639	42,051,620	42,044,700	42,025,603	42,118,515	42,054,514	42,031,578
66	AFUDC Adjustment									
67	Total Distribution		2,156,213,733	2,164,538,623	2,173,722,144	2,181,098,214	2,185,271,120	2,190,984,223	2,198,350,067	2,206,592,052
68	General Plant									
69	Land	38900	20,404,969	20,404,969	20,404,969	20,404,969	20,404,969	20,404,969	20,404,969	20,404,969
70	Structures and Improvements	39000	104,335,107	104,829,061	104,517,876	104,517,876	104,517,876	105,444,225	105,683,696	105,683,696
71	Office Furniture, Equipment	39100	9,834,636	9,577,180	9,577,180	9,577,180	9,577,180	9,577,180	9,282,784	9,282,784
72	Office Equip - Computers	39111	71,732	71,689	71,689	71,689	71,689	71,689	45,501	45,523
73	Transportation Equipment	39200	4,118,518	4,118,518	4,118,518	4,118,518	4,118,518	4,118,518	4,118,518	4,118,518
74	Stores Equipment	39300	3,072,906	3,072,906	3,072,906	3,126,635	3,126,635	3,126,635	3,121,778	3,121,778
75	Tools	39400	27,005,296	27,411,026	27,459,068	27,464,007	27,464,007	27,675,226	27,916,293	27,921,269
76	Laboratory Equipment	39500	5,501,275	5,501,275	5,501,275	5,501,275	5,501,275	5,501,275	5,501,275	5,501,275
77	Power Operated Equipment	39600	749,918	749,918	749,918	749,918	749,918	749,918	698,227	698,227
78	Communication Equipment	39700	34,304,918	34,584,926	34,592,690	34,837,617	34,883,970	34,902,751	31,452,874	31,479,954
79	Comm Equip-Mobile Radios	39711	347,494	347,494	347,494	347,494	347,494	347,494	334,984	334,984
80	Comm Equip-SCADA, RTU	39712	3,269,039	3,269,039	3,307,771	3,307,771	3,307,771	3,429,054	3,429,610	3,429,610
81	Comm Equip-Masts, Antennas	39713	121,728	121,728	121,728	121,728	121,728	121,728	121,728	121,728
82	Grid Smart Comm Equip	39716	436,449	436,449	436,449	436,449	436,449	436,449	436,449	436,449
83	Miscellaneous Equipment	39800	2,450,792	2,629,215	2,629,215	2,629,215	2,629,215	2,633,745	2,423,516	2,423,516
84	Other Property - Land	39900	66,079,250	66,079,250	66,079,250	66,079,250	66,079,250	66,079,250	66,108,822	66,108,822
85	Oth Property - Land Rights	39910	1,044,177	1,044,177	1,044,177	1,044,177	1,044,177	1,044,177	1,044,177	846,505
86	ARO General Plant	39919	1,162,571	1,162,571	1,162,571	1,162,571	1,162,571	1,162,571	1,162,571	1,162,571
87	Other Tangible Property	39930	22,619,620	22,619,620	22,619,620	22,619,620	22,619,620	22,619,620	22,619,620	22,619,620
88	AFUDC Adjustment									
89	Total General		306,930,395	308,031,009	307,814,362	308,117,957	308,164,311	309,446,473	305,907,391	305,741,797
90	Total Electric Plant in Service	101	9,019,010,872	9,046,303,317	9,054,675,841	9,073,102,926	9,089,437,704	9,131,583,654	9,171,060,755	9,169,853,883
91	Property Under Capital Leases	101.1	63,894,695	64,769,065	65,333,723	65,204,274	66,161,747	68,652,393	68,954,409	69,774,225
92	Dolet Hills FAS 143 ARO Asset	101.6	41,520,821	41,520,821	41,520,821	41,060,160	41,060,160	41,060,160	41,060,160	41,060,160
93	Plant Purchd or Sold-Transmiss	102	64,005	64,005	64,005	64,005	64,005	64,005	64,005	64,005
94	Electric Plant Held for Future Use	105								
95	Land	31000	204,896	204,896	204,896	204,896	204,896	204,896	204,896	204,896
96	Land	36000	859,340	859,340	859,340	859,340	859,340	859,340	859,340	859,340
97	Total Elec Plant Held for Future Use		1,064,236	1,064,236	1,064,236	1,064,236	1,064,236	1,064,236	1,064,236	1,064,236

SOUTHWESTERN ELECTRIC POWER COMPANY
Monthly Detail of Utility Plant in Service
For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(11) Dec-19	(12) Jan-20	(13) Feb-20	(14) Mar-20	(15) Proforma Adjustment	(16) Post Test Year Adjustment	(17) As Adjusted
51	Distribution Plant Electric								
52	Land	36000	7,974,722	7,974,722	7,974,722	6,369,465			6,369,465
53	Land Rights	36010	3,593,142	3,593,142	3,593,142	3,593,142			3,593,142
54	Structures and Improvements	36100	7,916,881	7,916,937	7,916,937	9,077,437			9,077,437
55	Station Equipment	36200	319,273,172	319,137,802	320,118,115	324,851,152			324,851,152
56	Station Equipment - Smart Grnd	36216	583,514	590,287	590,287	632,890			632,890
57	Poles, Towers and Fixtures	36400	457,560,194	458,323,756	459,308,158	460,632,486			460,632,486
58	Overhead Conductors, Device	36500	455,715,960	456,313,919	456,929,789	459,819,309			459,819,309
59	Underground Conduit	36600	69,574,633	69,645,639	70,010,051	70,251,605			70,251,605
60	Undergrnd Conductors,Device	36700	226,780,448	226,856,424	228,535,047	229,231,820			229,231,820
61	Line Transformers	36800	399,259,129	400,231,235	401,070,774	406,536,885			406,536,885
62	Services	36900	96,521,856	96,522,709	96,527,973	97,428,656			97,428,656
63	Meters	37000	85,761,267	85,732,522	85,864,965	86,219,124			86,219,124
64	Installs Customer Premises	37100	43,791,731	43,681,175	43,581,250	43,841,079			43,841,079
65	Street Lghtng & Signal Sys	37300	42,298,076	42,252,719	42,190,994	42,503,668			42,503,668
66	AFUDC Adjustment						976,298		976,298
67	Total Distribution		2,216,604,726	2,218,772,988	2,224,212,204	2,240,988,720	976,298	-	2,241,965,018
68	General Plant								
69	Land	38900	20,404,969	20,404,969	20,404,969	22,030,361			22,030,361
70	Structures and Improvements	39000	105,683,696	105,683,696	105,683,696	105,848,061			105,848,061
71	Office Furniture, Equipment	39100	9,282,784	9,282,784	9,282,784	9,282,784			9,282,784
72	Office Equip - Computers	39111	45,523	45,523	45,523	45,523			45,523
73	Transportation Equipment	39200	4,118,518	4,118,518	4,118,518	4,118,518			4,118,518
74	Stores Equipment	39300	3,121,778	3,121,778	3,121,778	3,121,778			3,121,778
75	Tools	39400	27,921,269	27,921,269	28,188,342	28,505,444			28,505,444
76	Laboratory Equipment	39500	5,501,275	5,501,275	5,501,275	5,501,275			5,501,275
77	Power Operated Equipment	39600	698,227	698,227	698,227	698,227			698,227
78	Communication Equipment	39700	31,701,058	37,685,250	37,935,872	38,548,777			38,548,777
79	Comm Equip-Mobile Radios	39711	334,984	334,984	334,984	334,984			334,984
80	Comm Equip-SCADA, RTU	39712	3,429,610	3,429,610	3,429,610	3,429,610			3,429,610
81	Comm Equip-Masts, Antennas	39713	121,728	121,728	121,728	121,728			121,728
82	Grnd Smart Comm Equip	39716	436,449	436,449	436,449	436,449			436,449
83	Miscellaneous Equipment	39800	2,423,516	2,423,516	2,423,516	2,423,516			2,423,516
84	Other Property - Land	39900	66,108,822	66,108,822	66,108,822	66,108,822			66,108,822
85	Oth Property - Land Rights	39910	846,505	846,505	846,505	846,505			846,505
86	ARO General Plant	39919	1,162,571	1,162,571	1,162,571	1,162,571			1,162,571
87	Other Tangible Property	39930	22,619,620	22,619,620	22,619,620	22,619,620			22,619,620
88	AFUDC Adjustment						(2,282,731)		(2,282,731)
89	Total General		305,962,902	311,947,094	312,464,789	315,184,552	(2,282,731)	-	312,901,822
90	Total Electric Plant in Service	101	9,208,036,791	9,234,388,071	9,245,262,627	9,262,354,949	59,960,988	-	9,322,315,937
91	Property Under Capital Leases	101 1	69,404,825	72,383,653	72,530,791	74,777,296	(74,777,297)	-	(1)
92	Dolet Hills FAS 143 ARO Asset	101 6	41,060,160	41,060,160	41,060,160	61,976,617	(61,976,617)	-	-
93	Plant Purchd or Sold-Transmiss	102	64,005	64,005	64,005	64,005	(64,005)		-
94	Electric Plant Held for Future Use	105							
95	Land	31000	204,896	204,896	204,896	204,896	(204,896)		-
96	Land	36000	859,340	859,340	859,340	839,206	(618,290)		220,915
97	Total Elec Plant Held for Future Use		1,064,236	1,064,236	1,064,236	1,044,101	(823,186)	-	220,915

SOUTHWESTERN ELECTRIC POWER COMPANY
Monthly Detail of Utility Plant in Service
For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(3) Apr-19	(4) May-19	(5) Jun-19	(6) Jul-19	(7) Aug-19	(8) Sep-19	(9) Oct-19	(10) Nov-19
98	Completed Construction Not Classified	106								
99	Intangible Property	30300	1,632,391	1,217,687	1,853,071	1,771,041	2,172,508	1,019,988	781,448	1,806,969
100	Total Miscellaneous Intangible Plant		1,632,391	1,217,687	1,853,071	1,771,041	2,172,508	1,019,988	781,448	1,806,969
101	Steam Generation Plant									
102	Land - Coal Fired	31000	-	-	-	-	-	-	-	-
103	Land - Oil/Gas	31030	-	-	-	-	-	-	-	-
104	Structures, Improvemnt-Coal	31100	1,345,205	1,504,529	1,482,452	1,314,181	453,366	629,792	4,876,110	4,548,182
105	Struct, Improvemnts-Oil/Gas	31130	952,511	976,919	1,014,428	129,597	83,597	1,527,341	1,480,928	1,744,126
106	Boiler Plant Equip-Coal	31200	8,621,895	7,981,573	8,087,463	8,740,648	3,919,086	3,483,390	3,209,135	24,687,035
107	Coal Transportation Equip	31211	-	-	-	-	-	-	-	-
108	Boiler Plant Equip-Oil/Gas	31230	208,853	181,370	201,903	231,169	391,431	368,763	386,446	381,252
109	Turbogenerator Units-Coal	31400	9,962	13,005	13,005	532,905	526,790	610,213	88,363	84,615
110	Turbogenerator Units-Oil/Gas	31430	776,258	43	10	16	-	-	-	-
111	Accessory Elect Equip-Coal	31500	134,517	110,368	338,654	454,452	512,323	284,047	259,064	201,265
112	Accsry Elect Equip-Oil/Gas	31530	353,894	353,622	353,589	374,135	20,540	20,540	-	-
113	Misc Pwr Plant Equip-Coal	31600	1,385,344	1,279,767	1,252,809	1,230,284	1,223,805	1,291,795	631,823	627,599
114	Misc Pwr Plt Equip-Oil/Gas	31630	956,538	950,756	512,577	80,083	38,249	38,249	38,249	-
115	Total Steam		14,744,975	13,351,951	13,256,890	13,087,471	7,169,186	8,254,128	10,970,117	32,274,074
116	Other Generation Plant									
117	Land	34000	-	-	-	-	-	-	-	-
118	Structures & Improvmnts-Gas	34100	-	-	-	-	-	-	-	-
119	Fuel Holders - Gas	34200	-	-	-	-	-	-	-	-
120	Prime Movers - Gas	34300	-	-	-	-	-	-	-	-
121	Generators - Gas	34400	-	-	-	-	-	-	-	-
122	Accessory Electric Eq-Gas	34500	-	-	-	-	-	-	-	-
123	Misc Power Plant Eq-Gas	34600	18,379	19,887	15,702	15,702	8,768	-	-	-
124	Total Generation		18,379	19,887	15,702	15,702	8,768	-	-	-
125	Transmission Plant - Electric									
126	Land	35000	-	-	-	-	498,942	458,548	474,160	474,160
127	Land Rights	35010	6,667,840	7,455,724	7,421,960	7,119,209	7,149,066	5,332,212	3,032,084	3,031,742
128	Structures and Improvements	35200	8,069,945	8,037,786	8,075,861	7,652,288	7,763,566	7,742,728	7,031,252	7,377,820
129	Station Equipment	35300	50,591,778	47,708,209	47,652,301	47,326,943	45,972,100	51,248,885	43,632,896	45,360,689
130	Station Equipment - Smart Grid	35316	1,211,728	1,369,331	1,309,074	1,333,337	1,263,277	1,344,229	1,387,726	1,712,533
131	Towers and Fixtures	35400	-	-	-	-	29,734	30,187	30,230	30,206
132	Poles and Fixtures	35500	76,667,592	85,936,283	87,612,265	96,651,943	97,225,685	85,636,543	73,283,551	75,183,958
133	Overhead Conductors, Device	35600	30,963,737	32,051,724	33,316,247	35,680,581	34,906,628	25,372,332	21,899,145	22,123,486
134	Overhead Conductors, Device - Smart Grid	35616	13,901,505	11,862,106	11,900,741	10,550,139	10,558,919	12,289,605	11,099,268	10,781,902
135	Underground Conduit	35700	1,440,717	254,725	254,775	289,633	330,204	767,547	835,511	738,418
136	Undergrnd Conductors Device	35800	-	-	-	-	-	-	-	-
137	Undergrnd Conductors Device - Smart Grid	35816	47,944	29,427	29,084	3,381	3,677	8,573	9,341	8,246
138	Total Transmission		189,562,787	194,705,314	197,572,307	206,607,454	205,701,798	190,232,389	162,715,165	166,823,159
139	Land	36000	-	-	-	-	-	-	-	-
140	Land Rights	36010	-	-	-	-	-	-	-	-
141	Structures and Improvements	36100	2,881,376	2,851,319	2,851,113	2,807,825	2,807,176	2,807,272	2,808,718	1,418,075
142	Station Equipment	36200	15,712,556	14,491,820	14,104,346	12,684,442	11,250,848	11,512,095	10,061,984	8,553,678
143	Station Equipment - Smart Grid	36216	137,651	138,107	138,114	138,114	142,664	142,667	149,688	332,922
144	Poles, Towers and Fixtures	36400	13,067,915	12,841,123	10,859,837	10,475,105	10,231,005	10,888,632	13,001,195	13,039,765
145	Overhead Conductors, Device	36500	15,434,069	13,252,007	12,468,479	14,347,935	13,733,522	14,694,632	16,924,758	17,474,183
146	Underground Conduit	36600	1,492,158	1,488,661	1,655,203	1,590,899	1,495,591	1,549,869	2,036,439	2,173,225
147	Undergrnd Conductors, Device	36700	4,083,219	3,606,601	4,144,146	4,624,819	4,992,526	5,971,999	7,249,148	7,772,811

SOUTHWESTERN ELECTRIC POWER COMPANY
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For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(11) Dec-19	(12) Jan-20	(13) Feb-20	(14) Mar-20	(15) Proforma Adjustment	(16) Post Test Year Adjustment	(17) As Adjusted
98	Completed Construction Not Classified	106							
99	Intangible Property	30300	16,856,811	18,720,220	18,778,509	19,938,203			19,938,203
100	Total Miscellaneous Intangible Plant		16,856,811	18,720,220	18,778,509	19,938,203	-	-	19,938,203
101	Steam Generation Plant								
102	Land - Coal Fired	31000	-	-	-	-			-
103	Land - Oil/Gas	31030	-	-	-	-			-
104	Structures, Improvemnt-Coal	31100	4,489,719	5,272,262	1,635,605	1,526,004			1,526,004
105	Struct, Improvemnts-Oil/Gas	31130	1,945,386	1,994,337	2,021,538	76,152			76,152
106	Boiler Plant Equip-Coal	31200	24,893,070	26,815,538	27,058,043	27,521,913			27,521,913
107	Coal Transportation Equip	31211	-	-	-	-			-
108	Boiler Plant Equip-Oil/Gas	31230	2,994,990	3,072,618	3,241,532	2,464,654			2,464,654
109	Turbogenerator Units-Coal	31400	7,780	158,361	1,485,775	1,480,918			1,480,918
110	Turbogenerator Units-Oil/Gas	31430	80,976	80,979	2,399,114	2,479,405			2,479,405
111	Accessory Elect Equip-Coal	31500	491,006	786,977	786,220	504,667			504,667
112	Accssry Elect Equip-Oil/Gas	31530	66,824	72,915	72,912	27,219			27,219
113	Misc Pwr Plant Equip-Coal	31600	233,347	928,081	1,024,798	978,928			978,928
114	Misc Pwr Plt Equip-Oil/Gas	31630	164,718	219,990	224,902	165,980			165,980
115	Total Steam		35,367,816	39,402,057	39,950,439	37,225,840	-	-	37,225,840
116	Other Generation Plant								
117	Land	34000	-	-	-	-			-
118	Structures & Improvmnts-Gas	34100	-	639,886	620,723	620,723			620,723
119	Fuel Holders - Gas	34200	-	-	-	-			-
120	Prime Movers - Gas	34300	-	-	-	-			-
121	Generators - Gas	34400	-	458,125	480,820	473,407			473,407
122	Accessory Electric Eq-Gas	34500	-	13,151	13,151	13,151			13,151
123	Misc Power Plant Eq-Gas	34600	2,660	2,660	2,660	110,465			110,465
124	Total Generation		2,660	1,113,821	1,117,354	1,217,745	-	-	1,217,745
125	Transmission Plant - Electric								
126	Land	35000	474,160	474,160	474,160	474,160			474,160
127	Land Rights	35010	4,984,504	4,978,499	4,941,848	5,512,766			5,512,766
128	Structures and Improvements	35200	8,706,090	6,261,563	6,759,480	6,281,701			6,281,701
129	Station Equipment	35300	54,786,999	49,428,286	50,561,332	46,697,876			46,697,876
130	Station Equipment - Smart Grid	35316	2,278,799	2,222,975	2,148,972	2,448,303			2,448,303
131	Towers and Fixtures	35400	30,295	30,310	30,316	30,322			30,322
132	Poles and Fixtures	35500	87,583,515	83,341,605	82,819,058	88,304,854			88,304,854
133	Overhead Conductors, Device	35600	22,258,294	21,884,260	21,826,922	23,153,290			23,153,290
134	Overhead Conductors, Device - Smart Grid	35616	10,024,026	9,530,935	9,524,546	10,204,872			10,204,872
135	Underground Conduit	35700	948,637	965,045	968,388	1,000,661			1,000,661
136	Undergrmd Conductors Device	35800	-	-	-	-			-
137	Undergrmd Conductors Device - Smart Grid	35816	10,601	10,786	10,823	11,182			11,182
138	Total Transmission		192,085,919	179,128,423	180,063,847	184,119,988	-	-	184,119,988
139	Land	36000	-	-	-	-			-
140	Land Rights	36010	-	-	-	-			-
141	Structures and Improvements	36100	1,634,273	1,666,061	1,678,356	472,289			472,289
142	Station Equipment	36200	10,977,342	12,943,685	12,989,227	10,769,148			10,769,148
143	Station Equipment - Smart Grid	36216	898,931	1,019,684	1,056,287	1,303,252			1,303,252
144	Poles, Towers and Fixtures	36400	12,471,474	13,876,942	13,741,757	18,008,817			18,008,817
145	Overhead Conductors, Device	36500	18,358,153	21,027,501	21,431,979	22,316,611			22,316,611
146	Underground Conduit	36600	2,076,298	3,016,376	2,799,240	2,976,551			2,976,551
147	Undergrmd Conductors, Device	36700	7,969,575	8,787,128	7,745,868	8,325,016			8,325,016

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For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(3) Apr-19	(4) May-19	(5) Jun-19	(6) Jul-19	(7) Aug-19	(8) Sep-19	(9) Oct-19	(10) Nov-19
148	Line Transformers	36800	7,438,663	7,046,584	7,041,472	7,053,544	7,319,524	7,533,308	7,554,673	7,719,439
149	Services	36900	527,616	868,840	222,485	504,430	946,955	277,629	621,918	967,439
150	Meters	37000	2,314	577	58,172	548	2,992	8,351	9,881	10,046
151	Installs Customer Premises	37100	358,911	464,199	215,373	308,482	434,507	212,595	324,784	463,323
152	Street Lghtng & Signal Sys	37300	411,758	442,994	287,544	329,879	408,239	332,391	565,991	690,884
153	Total Distribution		61,548,206	57,492,832	54,046,285	54,866,021	53,765,549	55,931,440	61,309,177	60,615,790
154	General Plant									
155	Land	38900	-	-	-	-	-	-	79,920	79,920
156	Structures and Improvements	39000	796,867	303,102	836,670	1,179,196	1,179,708	247,510	-	-
157	Office Furniture, Equipment	39100	-	-	-	-	-	-	-	-
158	Office Equip - Computers	39111	-	-	-	-	-	-	-	-
159	Transportation Equipment	39200	-	-	-	-	-	-	-	-
160	Stores Equipment	39300	53,729	53,729	53,729	-	-	-	-	-
161	Tools	39400	999,179	647,825	794,318	1,037,836	1,043,317	832,098	591,031	845,012
162	Laboratory Equipment	39500	-	-	-	-	-	-	-	-
163	Power Operated Equipment	39600	-	-	-	-	-	-	-	-
164	Communication Equipment	39700	803,289	578,780	588,038	382,021	369,725	588,805	6,365,598	6,555,590
165	Comm Equip-Mobile Radios	39711	-	-	-	-	-	-	-	-
166	Comm Equip-SCADA, RTU	39712	38,732	38,732	109,973	115,142	117,773	-	-	-
167	Comm Equip-Masts, Antennas	39713	-	-	-	-	-	-	-	-
168	Comm Equip-Smart Grid	39716	-	-	-	-	-	-	-	-
169	Miscellaneous Equipment	39800	178,423	-	4,530	4,530	4,530	-	-	-
170	Other Property - Land	39900	-	-	-	-	-	-	20,404	20,404
171	Oth Property - Land Rights	39910	-	-	25,345	25,345	25,345	25,345	25,345	25,345
172	Other Tangible Property	39930	-	-	-	-	-	-	-	-
173	Total General		2,870,219	1,622,168	2,412,604	2,744,070	2,740,400	1,693,758	7,082,298	7,526,271
174	Total Completed Construction Not Classified		270,376,957	268,409,838	269,156,860	279,091,760	271,558,210	257,131,703	242,858,206	269,046,263
175	Construction Work in Progress	107								
176	Intangible		17,302,028	18,066,439	18,793,933	20,184,850	21,303,640	22,101,125	22,828,884	23,457,364
177	Steam Production (Generation)		33,744,331	36,587,446	38,982,310	40,277,589	44,058,455	46,416,902	45,291,569	28,538,018
178	Other Production (Generation)		150,351	219,470	234,328	277,943	291,324	308,383	313,646	324,121
179	Transmission		95,971,680	88,671,652	93,661,846	88,546,429	94,701,108	91,033,300	105,451,859	121,687,886
180	Distribution		26,175,109	28,843,709	33,254,180	33,315,431	39,452,213	41,601,775	45,797,968	48,836,710
181	General		17,572,394	19,364,126	20,526,864	22,905,963	21,950,851	23,796,716	18,763,881	21,905,554
182	Total Construction Work In Progress		190,915,892	191,752,842	205,453,462	205,508,204	221,757,591	225,258,201	238,447,807	244,749,652
183	Plant Acquisition Adjustment	114	18,043,976	18,043,976	18,043,976	18,043,976	18,043,976	18,043,976	18,043,976	18,043,976
184	Other Electric Plant Adjustments	116								
185	TOTAL UTILITY PLANT		9,604,891,455	9,631,928,099	9,655,312,923	9,683,139,541	9,709,147,629	9,742,858,329	9,781,553,554	9,813,656,400

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For the Test Year Ending March 31, 2020

Line No	(1) Description	(2) FERC Account	(11) Dec-19	(12) Jan-20	(13) Feb-20	(14) Mar-20	(15) Proforma Adjustment	(16) Post Test Year Adjustment	(17) As Adjusted
148	Line Transformers	36800	7,599,617	7,761,680	7,909,627	3,725,212			3,725,212
149	Services	36900	355,004	699,472	994,109	398,837			398,837
150	Meters	37000	13,653	14,689	13,656	13,134			13,134
151	Installs Customer Premises	37100	224,526	385,339	512,768	313,333			313,333
152	Street Lghtng & Signal Sys	37300	500,219	695,269	839,042	660,560			660,560
153	Total Distribution		63,079,066	71,893,825	71,711,915	69,282,760	-	-	69,282,760
154	General Plant								
155	Land	38900	79,920	79,920	79,920	79,920			79,920
156	Structures and Improvements	39000	865,691	988,334	991,169	1,057,208			1,057,208
157	Office Furniture, Equipment	39100	-	1,519	39,957	39,957			39,957
158	Office Equip - Computers	39111	-	2,774	2,774	2,774			2,774
159	Transportation Equipment	39200	-	-	-	-			-
160	Stores Equipment	39300	-	-	17,333	50,783			50,783
161	Tools	39400	871,790	1,103,166	1,162,021	1,298,258			1,298,258
162	Laboratory Equipment	39500	-	-	-	-			-
163	Power Operated Equipment	39600	-	-	-	-			-
164	Communication Equipment	39700	7,306,904	2,122,847	1,876,822	4,590,028			4,590,028
165	Comm Equip-Mobile Radios	39711	-	-	-	-			-
166	Comm Equip-SCADA, RTU	39712	-	-	-	306,517			306,517
167	Comm Equip-Masts, Antennas	39713	-	-	-	-			-
168	Comm Equip-Smart Grd	39716	-	-	380,678	382,274			382,274
169	Miscellaneous Equipment	39800	-	3,879	9,150	9,150			9,150
170	Other Property - Land	39900	20,404	20,404	20,404	20,404			20,404
171	Oth Property - Land Rights	39910	25,345	25,345	25,345	25,345			25,345
172	Other Tangible Property	39930	-	-	-	-			-
173	Total General		9,170,054	4,348,188	4,605,573	7,862,618	-	-	7,862,618
174	Total Completed Construction Not Classified		316,562,326	314,606,535	316,227,638	319,647,154	-	-	319,647,154
175	Construction Work in Progress	107							
176	Intangible		7,877,845	8,082,413	8,212,862	8,362,763	(8,362,763)		-
177	Steam Production (Generation)		31,716,589	29,422,008	25,589,804	27,785,932	(27,785,932)		-
178	Other Production (Generation)		1,408,684	386,270	411,732	314,914	(314,914)		-
179	Transmission		86,609,935	96,760,228	107,110,971	110,294,298	(110,294,298)		-
180	Distribution		50,657,702	53,061,811	57,956,985	49,122,734	(49,122,734)		-
181	General		31,895,178	32,684,966	34,148,564	30,512,253	(30,512,253)		-
182	Total Construction Work In Progress		210,165,933	220,397,696	233,430,918	226,392,894	(226,392,894)	-	-
183	Plant Acquisition Adjustment	114	18,043,976	18,043,976	18,043,976	18,043,976	(18,043,976)	-	0
184	Other Electric Plant Adjustments	116					-	-	-
185	TOTAL UTILITY PLANT		9,864,402,252	9,902,008,332	9,927,684,350	9,964,300,992	(322,116,986)	-	9,642,184,006

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1	Transmission Plant - Electnc	TL0037118	E CENTERTON - N ROGERS #4 -	5/30/2020	665,235	665,235	5,759	Transmission Lines- =<69KV-AR, SEP	
2	Transmission Plant - Electnc	42963928	BLOOMBURG SUBSTATION	5/19/2023	145,169	5,455,682	342,857	Distribution Substations-AR, SEP	
3	Transmission Plant - Electnc	42961705	TEXARKANA OPERATION STATION	6/12/2020	104,510	105,499	3,244	Distribution Substations-TX, SEP	
4	Transmission Plant - Electnc	42954846	HARRISON ROAD SUBSTATION (T)	6/19/2020	105,650	107,395	4,215	Distribution Substations-TX, SEP	
5	Transmission Plant - Electnc	42631735	ARSENAL HILL - TELECOM PILOT W	5/28/2020	366,888	398,943	14,011	Transmission Subs 138KV-LA, SEP	
6	Transmission Plant - Electnc	42631737	SOUTHWEST SHREVEPORT - TELECOM	5/6/2020	170,919	597,370	15,885	Transmission Subs 345KV-LA, SEP	
7	Transmission Plant - Electnc	42631736	FORT HUMBUG - TELECOM PILOT WI	5/28/2020	384,728	521,368	12,290	Transmission Subs 138KV-LA, SEP	
8	Transmission Plant - Electnc	42514236	FLINT CREEK SUB PHYSICAL SECUR	1/15/2021	8,049,425	11,457,538	419,540	Transmission Subs 345KV-AR, SEP	
9	Transmission Plant - Electnc	42678576	WILKES SUBSTATION REPLACE BRE	5/14/2021	10,173,402	17,014,024	935,317	Transmission Subs 345KV-TX, SEP	
10	Transmission Plant - Electnc	42718239	2018 TTMP - EAST ROGERS STA -	11/5/2020	1,319,096	1,552,341	72,558	Transmission Lines- =<69KV-AR, SEP	
11	Transmission Plant - Electnc	42998477	TTMP SWEPCO - JEFFERSON SW - B	8/5/2020	1,166,343	1,754,081	26,181	Transmission Lines- =<69KV-TX, SEP	
12	Transmission Plant - Electnc	42725099	2018 TTMP - JEFFERSON SWITCH S	8/5/2020	917,026	1,834,052	45,096	Transmission Lines- =<69KV-TX, SEP	
13	Transmission Plant - Electnc	42716412	LONE STAR TAP SWITCH STATION	6/12/2020	568,246	794,016	9,718	Switching/Meter Stations-TX, SEP	
14	Transmission Plant - Electnc	42622901	HUGHES SPRINGS LONE STAR SOUTH	11/30/2020	7,454,785	10,992,373	371,431	Transmission Lines-138KV-TX, SEP	
15	Transmission Plant - Electnc	42622930	HUGHES SPRINGS LONE STAR SOUTH	11/30/2020	529,130	1,058,259	58,031	Transmission Lines-138KV-TX, SEP	
16	Transmission Plant - Electnc	42716411	DAINGERFIELD SUBSTATION	12/23/2020	133,389	346,269	10,619	Distribution Substations-TX, SEP	
17	Transmission Plant - Electnc	42716407	HUGHES SPRINGS SUBSTATION	6/12/2020	1,100,011	2,399,510	23,792	Distribution Substations-TX, SEP	
18	Transmission Plant - Electnc	42955521	FIBER TRANS-DAINGERFIELD HS	6/12/2020	137,234	274,468	7,748	Transmission Lines- =<69KV-TX, SEP	
19	Transmission Plant - Electnc	42904903	RED LICK TAP SWITCH STATION -	11/13/2021	129,615	1,669,595	56,729	Switching/Meter Stations-TX, SEP	
20	Transmission Plant - Electnc	42904905	N W TEXARKANA TAP REPLACE SW	3/24/2021	109,265	1,157,624	26,125	Switching/Meter Stations-TX, SEP	
21	Transmission Plant - Electnc	42904909	SUGAR HILL 138KV SUBSTATION. R	2/25/2021	141,822	484,726	13,363	Transmission Subs 138KV-AR, SEP	
22	Transmission Plant - Electnc	42631655	BANN-THIRTY NINTH STREET-SUGAR	2/28/2021	3,758,964	13,103,012	535,407	Transmission Lines-138KV-TX, SEP	
23	Transmission Plant - Electnc	42633466	BANN - THIRTY NINTH STREET - S	2/28/2021	962,190	1,008,990	123,366	Transmission Lines-138KV-TX, SEP	
24	Transmission Plant - Electnc	42872933	NW TEXARKANA-RICHMOND RD T-LI	5/31/2021	482,412	4,040,518	117,488	Transmission Lines-138KV-TX, SEP	
25	Transmission Plant - Electnc	42872934	RICHMOND RD - REDLICK TAP T-L	5/6/2020	3,964,570	5,102,860	70,809	Transmission Lines-138KV-TX, SEP	
26	Transmission Plant - Electnc	42872937	RICHMOND RD - REDLICK TAP. ROW	5/6/2020	345,912	346,148	4,091	Transmission Lines-138KV-TX, SEP	
27	Transmission Plant - Electnc	42905185	COOKVILLE TAP SWITCH - 69 KV M	9/29/2020	403,474	1,701,912	22,550	Switching/Meter Stations-TX, SEP	
28	Transmission Plant - Electnc	42905186	BUFORD SURVEY 69KV SUBSTATION	10/28/2020	483,481	1,753,853	27,187	Transmission Subs =<69KV-TX, SEP	
29	Transmission Plant - Electnc	42905190	MT PLEASANT - NEWBOSTON MT	10/28/2020	124,001	904,604	12,898	Transmission Lines- =<69KV-TX, SEP	
30	Transmission Plant - Electnc	42916505	WINDFIELD STATION	6/5/2020	527,816	1,570,142	8,942	Distribution Substations-TX, SEP	
31	Transmission Plant - Electnc	42622941	PILGRIMS PRIDE MT PLEASANT WIN	5/30/2020	13,828,492	16,048,388	739,986	Transmission Lines-138KV-TX, SEP	
32	Transmission Plant - Electnc	42622944	PILGRIMS PRIDE MT PLEASANT WIN	5/30/2020	769,015	1,538,030	69,531	Transmission Lines-138KV-TX, SEP	
33	Transmission Plant - Electnc	42916539	ADORA REC TAP WORK	11/30/2020	336,988	1,037,901	19,239	Switching/Meter Stations-TX, SEP	
34	Transmission Plant - Electnc	42916500	PILGRIMS PRIDE STATION WORK	10/30/2020	151,101	1,790,932	22,656	Distribution Substations-TX, SEP	
35	Transmission Plant - Electnc	42916475	W MT PLEASANT STATION WORK	3/31/2021	144,959	1,710,769	36,446	Distribution Substations-TX, SEP	
36	Transmission Plant - Electnc	42926315	TURK 138KV STATION	6/5/2020	1,752,430	2,295,548	34,958	Transmission Subs 345KV-AR, SEP	
37	Transmission Plant - Electnc	42989190	STONEWALL - PURCHASE SPARE 138	6/17/2020	679,118	738,688	16,089	Distribution Substations-LA, SEP	
38	Transmission Plant - Electnc	43018073	SWEPCO - TRANS PURCHASE SPARE	3/31/2021	1,399,004	1,943,202	73,459	Transmission Subs 345KV-TX, SEP	
39	Transmission Plant - Electnc	42841570	FLINT CREEK SUB REHAB	1/15/2021	5,414,199	11,235,972	314,863	Transmission Subs 345KV-AR, SEP	
40	Transmission Plant - Electnc	42907529	BANN-IPC RED SPRINGS TO IPC D	2/25/2022	175,825	13,837,483	499,540	Transmission Lines-138KV-TX, SEP	
41	Transmission Plant - Electnc	42907536	BAN RED SPRINGS TO IPC DOMIN	2/25/2022	135,276	938,095	39,122	Transmission Lines-138KV-TX, SEP	
42	Transmission Plant - Electnc	42906743	CRAIG JUNCTION - DEQUEEN (OK)	11/18/2020	6,090,238	10,107,056	230,082	Transmission Lines-138KV-OK, SEP	
43	Transmission Plant - Electnc	42906751	CRAIG JUNCTION - DEQUEEN (AR)	11/18/2020	3,710,327	10,435,582	204,908	Transmission Lines-138KV-AR, SEP	
44	Transmission Plant - Electnc	42906759	CRAIG JUNCTION - DEQUEEN (AR)	11/18/2020	146,540	510,665	-	Transmission Lines-138KV-AR, SEP	
45	Transmission Plant - Electnc	42906771	CRAIG JUNCTION - DEQUEEN (OK)	11/18/2020	318,273	572,382	-	Transmission Lines-138KV-OK, SEP	
46	Transmission Plant - Electnc	42904648	LONGWOOD - SCOTTSVILLE (LA)	5/5/2020	3,026,187	3,526,468	35,504	Transmission Lines-138KV-LA, SEP	
47	Transmission Plant - Electnc	42904652	LONGWOOD - SCOTTSVILLE (TX)	11/18/2020	4,786,264	10,983,005	228,281	Transmission Lines-138KV-TX, SEP	
48	Transmission Plant - Electnc	42904657	LONGWOOD - SCOTTSVILLE (TX) RO	11/18/2020	500,572	833,064	-	Transmission Lines-138KV-TX, SEP	
49	Transmission Plant - Electnc	42635328	SWEPCO LINE FROM JEFFERSON SWI	11/30/2023	146,305	18,065,373	1,301,523	Transmission Lines-138KV-TX, SEP	
50	Transmission Plant - Electnc	42952893	JEFFERSON - NORTH MARSHALL-JEF	5/26/2022	190,233	5,905,258	250,330	Transmission Lines- =<69KV-TX, SEP	
51	Transmission Plant - Electnc	42952898	JEFFERSON - NORTH MARSHALL-WOO	12/30/2021	129,540	5,694,030	198,461	Transmission Lines- =<69KV-TX, SEP	
52	Transmission Plant - Electnc	42952861	FLOURNOY - HARDY STREET-FLOURN	5/27/2022	100,436	7,740,325	316,955	Transmission Lines- =<69KV-LA, SEP	
53	Transmission Plant - Electnc	42952865	FLOURNOY - HARDY STREET-PINES	1/28/2022	136,866	10,387,654	371,351	Transmission Lines- =<69KV-LA, SEP	

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54	Transmission Plant - Electnc	42984246	SWEPKO SE TEXARKANA REPLACE FA	4/30/2020	460,364	466,150	18,944	Transmission Subs 138KV-AR, SEP	
55	Transmission Plant - Electnc	42839842	T/SP/MINDEN RD-SHED RD RELOCAT	4/15/2020	864,592	1,553,905	6,720	Transmission Lines- =<69KV-LA, SEP	
56	Transmission Plant - Electnc	42879407	BRANDY BRANCH STATION	5/21/2020	458,431	49,323	3,281	Switching/Meter Stations-TX, SEP	
57	Transmission Plant - Electnc	TL034077	EUREKA-ENTERGY 6 CONDITIONS	12/31/2019	129,722	12,086,698	6,888	Transmission Lines-161KV-AR, SEP	
58	Transmission Plant - Electnc	TL036132	EAST CENTERTON - NOR CP WO 3	12/31/2019	119,219	238,438	3,453	Transmission Lines- =<69KV-AR, SEP	
59	Transmission Plant - Electnc	TL036045	TAYLOR STREET - THIRTY 9TH (1	12/31/2019	368,897	7,989,048	8,649	Transmission Lines- =<69KV-TX, SEP	
60	Transmission Plant - Electnc	T10029238	69 KV Perdue North- Clarksvill	12/31/2019	152,553	305,105	3,056	Transmission Lines- =<69KV-TX, SEP	
61	Transmission Plant - Electnc	TS0221900	LEBROCK STA CAPITAL - REPL DI	12/31/2019	172,895	10,572,762	2,929	Transmission Subs 345KV-TX, SEP	
62	Transmission Plant - Electnc	TS0222121	LEBROCK STA - CAP - REPL SW 13	12/31/2019	127,187	254,374	2,732	Transmission Subs 345KV-TX, SEP	
63	Transmission Plant - Electnc	42626681	ANDERSON CREEK 138KV SUBSTATIO	5/22/2020	522,302	1,290,258	24,825	Transmission Subs 138KV-TX, SEP	
64	Transmission Plant - Electnc	W0032157	Purch Land Lydia Sub Expansion	5/11/2022	162,872	174,572	-	Transmission Subs 345KV-TX, SEP	
65	Transmission Plant - Electnc	42941298	QUITMAN SUBSTATION	11/24/2021	179,166	4,534,481	146,017	Distribution Substations-TX, SEP	
66	Transmission Plant - Electnc	42944074	MINEOLA SUBSTATION	4/29/2021	153,230	3,292,896	71,957	Distribution Substations-TX, SEP	
67	Transmission Plant - Electnc	42944077	GRAND SALINE SUBSTATION	5/26/2021	103,791	3,198,765	73,932	Distribution Substations-TX, SEP	
68	Transmission Plant - Electnc	42944083	NORTH MINEOLA 138KV SUBSTATION	11/2/2020	894,362	1,724,053	35,090	Transmission Subs 138KV-TX, SEP	
69	Transmission Plant - Electnc	42976121	NW TEXARKANA 345KV SUBSTATION	11/30/2020	117,736	1,874,830	26,517	Transmission Subs 345KV-TX, SEP	
70	Transmission Plant - Electnc	42963930	NORTH MINEOLA - MORTON TAP E B	10/31/2022	181,498	5,224,220	269,025	Transmission Lines-138KV-TX, SEP	
71	Transmission Plant - Electnc	42957401	STALL PLANT SPARE GSU PROCUREMENT	11/30/2020	1,003,735	3,221,455	70,529	Arsenal Hill Generating Plant	6
72	Transmission Plant - Electnc		Transmission Plant - WO's < \$100,000		15,128,850				
73	Transmission Plant - Electnc Total				110,294,297	286,119,611	9,175,080		
74									
75	Distribution Plant - Electric	T10082772	Forestry SEP LA D Base R W - 2	2/28/2021	277,506	1,250,000	27,202	Distribution Mass Prop - LA, SEP	
76	Distribution Plant - Electric	W0030863	Prch Lnd - Shreveport Boss Svc - CJ	12/30/2020	241,842	250,000	-	Office/Service Bldg-LA, SEP	
77	Distribution Plant - Electric	42962001	PLEASANT HILL SUBSTATION (D)	6/18/2020	344,114	430,000	-	Distribution Substations-AR, SEP	
78	Distribution Plant - Electric	DSW0102844	69290882-ASSET IMPROVEMENT	12/30/2020	609,635	615,000	54,192	Distribution Mass Prop - LA, SEP	
79	Distribution Plant - Electric	42989571	NORTH BENTON 138KV SUBSTATION	5/28/2020	130,495	700,000	-	Transmission Subs 138KV-LA, SEP	
80	Distribution Plant - Electric	42989602	BROWNLEE ROAD SUBSTATION	12/1/2023	103,380	125,000	-	Distribution Substations-LA, SEP	
81	Distribution Plant - Electric	42990769	STONEWALL SUBSTATION D	12/1/2021	203,831	25,000	-	Distribution Substations-LA, SEP	
82	Distribution Plant - Electric	DSW0106001	71702414-SH - REPLACE MIDSPAN	4/13/2020	103,777	104,887	4,806	Distribution Mass Prop - AR, SEP	
83	Distribution Plant - Electric	DSW0106729	72234748-TD-WSS- REWORK CIRCUIT	7/31/2020	133,340	135,000	8,448	Distribution Mass Prop - AR, SEP	
84	Distribution Plant - Electric	DSW0108057	73019222-RB- HWY 10 OH RECONDU	5/26/2020	480,913	553,000	11,261	Distribution Mass Prop - AR, SEP	
85	Distribution Plant - Electric	DSW0108162	73128803-CB-BOONEVILLE TO MAGA	5/15/2020	169,436	185,000	3,791	Distribution Mass Prop - AR, SEP	
86	Distribution Plant - Electric	DSW0109384	73909955-RB- HWY 170 & RAINSON	4/28/2020	162,644	296,000	1,554	Distribution Mass Prop - AR, SEP	
87	Distribution Plant - Electric	DSV0013816	73797386-AI - INSTALL INTELLUR	4/9/2020	119,263	114,129	1,972	Distribution Mass Prop - LA, SEP	
88	Distribution Plant - Electric	DSV0014471	75025588-JBD - RED BLUFF RD -	7/31/2020	186,458	411,000	6,416	Distribution Mass Prop - LA, SEP	
89	Distribution Plant - Electric	TS0222017	BROOKS STREET (SW) STA CAPITAL	12/1/2021	169,013	530,000	23,274	Distribution Substations-LA, SEP	
90	Distribution Plant - Electric	TS0222039	SUPERIOR (SW) STA CAPITAL - RE	3/1/2020	190,030	215,000	919	Distribution Substations-LA, SEP	
91	Distribution Plant - Electric	42829872	ARSENAL HILL STATION	12/1/2019	244,121	245,000	-	Transmission Subs 138KV-LA, SEP	
92	Distribution Plant - Electric	T0206493	LOGANSPOUT CB CKT #105 5770 2	4/24/2020	163,217	177,000	7,266	Transmission Subs 138KV-LA, SEP	
93	Distribution Plant - Electric	T0206757	LIEBERMAN STA/REPLACING CB1X10	4/24/2020	430,559	431,000	7,517	Transmission Subs 138KV-LA, SEP	
94	Distribution Plant - Electric	TS0222036	SOUTH SHREVEPORT STA -CAPITAL	12/1/2021	173,800	320,000	16,624	Transmission Subs 138KV-LA, SEP	
95	Distribution Plant - Electric	T0206454	TEXARKANA PLANT STA CAPITAL PR	5/5/2020	643,225	645,000	31,703	Distribution Substations-AR, SEP	
96	Distribution Plant - Electric	TS0222042	TRO80020898_SOUTHEAST FAYETTEV	12/1/2021	135,691	314,293	15,137	Distribution Substations-AR, SEP	
97	Distribution Plant - Electric	T0206448	NASHVILLE 69KV STA CAPITAL PRO	5/5/2020	450,522	451,000	19,360	Transmission Subs =<69KV-AR, SEP	
98	Distribution Plant - Electric	TS0222023	HUNTINGTON STA - CAP PROJ REPL	5/5/2020	244,748	245,000	1,926	Transmission Subs =<69KV-AR, SEP	
99	Distribution Plant - Electric	W0032570	SEP_REG SUPPT_10/28/19_CAPTOOLS	7/31/2020	131,408	232,000	2,973	Distribution Mass Prop - LA, SEP	
100	Distribution Plant - Electric	42953895	CAPLIS 138KV SUBSTATION (D)	4/29/2020	434,425	445,338	-	Distribution Substations-LA, SEP	
101	Distribution Plant - Electric	42953902	WHITEHURST SUBSTATION (D)	10/31/2020	1,114,785	1,257,310	-	Distribution Substations-LA, SEP	
102	Distribution Plant - Electric	42953912	HARTS ISLAND SUBSTATION (D)	10/31/2020	633,306	682,650	-	Distribution Substations-LA, SEP	
103	Distribution Plant - Electric	42954432	PIERREMONT SUBSTATION (D)	8/31/2020	584,806	756,768	-	Distribution Substations-LA, SEP	
104	Distribution Plant - Electric	42954450	WALLACE LAKE 138KV SUBSTATION	8/31/2020	788,399	798,581	-	Transmission Subs 138KV-LA, SEP	
105	Distribution Plant - Electric	DSW0108671	73523104-JBD - DOGWOOD SOUTH -	9/30/2020	249,643	305,000	8,763	Distribution Mass Prop - LA, SEP	
106	Distribution Plant - Electric	DSW0108694	73566160-JBD - DOGWOOD SOUTH -	9/30/2020	151,652	160,000	4,937	Distribution Mass Prop - LA, SEP	
107	Distribution Plant - Electric	DSW0108695	73566222-JBD - DOGWOOD SOUTH -	9/30/2020	119,975	139,000	4,313	Distribution Mass Prop - LA, SEP	

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108	Distribution Plant - Electric	W0031886	Pike Engineering - FD Pole Replcmt	7/31/2020	115,131	116,000	5,881	Distribution Mass Prop - AR, SEP	
109	Distribution Plant - Electric	W0030032	Purchase Land Vernon-Valley 4D TS	6/2/2020	198,098	30,638	-	Communications - LA, SEP	
110	Distribution Plant - Electric	W0030228	Purchase Land Valley 3 TS	4/21/2020	124,103	23,736	-	Communications - LA, SEP	
111	Distribution Plant - Electric	W0030229	Purchase Land McNeely LMR TS	4/21/2020	117,771	138,633	-	Communications - LA, SEP	
112	Distribution Plant - Electric	42446468	TRICHEL ST (SW)-TCOM LGC CRCT	5/28/2020	744,601	1,236,268	-	Distribution Substations-LA, SEP	
113	Distribution Plant - Electric	42925993	CENTERTON SUBSTATION	4/3/2020	769,110	575,000	-	Distribution Substations-AR, SEP	
114	Distribution Plant - Electric	42928031	LOUISIANA RESERVE EQUIPMENT DI	5/11/2020	645,595	550,002	-	Distribution Substations-LA, SEP	
115	Distribution Plant - Electric	42989228	CARROLL SUB - PURCHASE SPARE 3	5/11/2020	270,834	306,727	-	Distribution Substations-LA, SEP	
116	Distribution Plant - Electric	42925977	TEXARKANA AREA RESERVE YARD -	5/11/2020	789,160	482,097	-	Distribution Substations-TX, SEP	
117	Distribution Plant - Electric	T0200534	SOUTH NASHVILLE STA CAPITAL P	6/30/2020	175,491	146,175	12,080	Distribution Substations-AR, SEP	
118	Distribution Plant - Electric	T0211102	TRO80005075_LOCKESBURG (NEW) S	4/30/2020	149,329	84,745	8,208	Distribution Substations-AR, SEP	
119	Distribution Plant - Electric	T0212268	TRO800050440_SUPERIOR (SW) TRF	5/1/2020	124,606	35,870	1,743	Distribution Substations-LA, SEP	
120	Distribution Plant - Electric	TS0222262	PIERREMONT STA - REPL FAILED X	1/16/2020	204,673	102,145	3,356	Distribution Substations-LA, SEP	
121	Distribution Plant - Electric	TS0222407	WESTERN ELECTRIC TRF LTCP141 2	4/20/2020	235,263	61,445	2,255	Distribution Substations-LA, SEP	
122	Distribution Plant - Electric	TS0222409	ELLERBE ROAD - CAP - REPL CB 6	4/20/2020	146,186	79,385	3,352	Distribution Substations-LA, SEP	
123	Distribution Plant - Electric	TS0227107	TRO80003529_EDWARDS STREET STA	6/1/2020	110,254	77,965	730	Distribution Substations-LA, SEP	
124	Distribution Plant - Electric	W0013561	SWEP CATS Monthly Unvouch Liability	4/30/2020	1,110,761	-	-	Distribution Mass Prop - LA, SEP	
125	Distribution Plant - Electric	W0031768	Replace existing switchgear	11/30/2020	134,032	165,000	7,692	Distribution Mass Prop - LA, SEP	
126	Distribution Plant - Electric	24828894	Cap Meters & Install Cost - LA	4/30/2020	251,111	251,111	-	Distribution Mass Prop - LA, SEP	
127	Distribution Plant - Electric	DSW0106425	72121125-CUSTOMER SERVICE-CI-N	2/26/2021	381,304	552,000	26,426	Distribution Mass Prop - LA, SEP	
128	Distribution Plant - Electric	DSW0106992	72458313-CUSTOMER SERVICE-CI-N	10/30/2021	744,504	760,000	75,153	Distribution Mass Prop - LA, SEP	
129	Distribution Plant - Electric	DSW0107726	72929284-ASSET IMPROVEMENT	9/30/2020	396,608	450,000	22,753	Distribution Mass Prop - LA, SEP	
130	Distribution Plant - Electric	DSW0108340	73362977-ASSET IMPROVEMENT	9/30/2020	111,931	130,000	4,605	Distribution Mass Prop - LA, SEP	
131	Distribution Plant - Electric	DSW0110991	75291348-CUSTOMER SERVICE-CI-N	1/29/2021	125,650	160,000	5,738	Distribution Mass Prop - LA, SEP	
132	Distribution Plant - Electric	23312770	PURCHASE DISTR TRANSFORMERS-AR	4/30/2020	106,972	106,972	-	Distribution Mass Prop - AR, SEP	
133	Distribution Plant - Electric	23312768	PURCH LINE TRANSFORMERS - LA	4/30/2020	111,049	111,049	-	Distribution Mass Prop - LA, SEP	
134	Distribution Plant - Electric	DSW0110614	68868940-RB-HWY 170-FARMINGTON	8/31/2020	232,800	620,000	8,110	Distribution Mass Prop - AR, SEP	
135	Distribution Plant - Electric	W0029872	Prch Lnd - McCann - Clendenen	7/1/2020	649,212	650,000	-	Distribution Substations-TX, SEP	
136	Distribution Plant - Electric	W0032183	Purch Land Bossier MicroGnd	9/30/2020	1,234,144	1,235,000	-	MicroGnd Projects-LA, SEP	
137	Distribution Plant - Electric	DSW0111312	75544633-SEP/SD 1-11-2020 THUN	12/1/2020	562,719	3,000,000	48,170	Distribution Mass Prop - LA, SEP	
138	Distribution Plant - Electric	DSW0110764	75108656-JBD - 5006 JEFFERSON	4/28/2020	166,798	245,000	3,245	Distribution Mass Prop - LA, SEP	
139	Distribution Plant - Electric	42938265	I P C 138KV SUBSTATION - "D"	4/21/2020	2,357,798	2,580,680	-	Transmission Subs 138KV-TX, SEP	
140	Distribution Plant - Electric	DST0103333	74158197-ASSET IMPROVEMENT	6/26/2020	110,309	200,000	3,254	Distribution Mass Prop - TX, SEP	
141	Distribution Plant - Electric	T0206449	KILGORE STA CAPITAL PROJECT/CB	1/1/2020	656,742	660,000	20,735	Distribution Substations-TX, SEP	
142	Distribution Plant - Electric	T0206452	TAYLOR STREET STA CAPITAL PROJ	5/5/2020	850,546	852,000	32,528	Distribution Substations-TX, SEP	
143	Distribution Plant - Electric	T0206453	REDRIVER ARSENALSTA CAPITALPRO	4/14/2020	443,515	445,000	27,786	Distribution Substations-TX, SEP	
144	Distribution Plant - Electric	T0206457	PILGRIMS PRIDE STA CAPITAL PRO	5/5/2020	211,183	212,000	7,148	Distribution Substations-TX, SEP	
145	Distribution Plant - Electric	T0206466	LEVERETTS CHAPEL STA CAPITAL P	3/1/2020	328,205	330,000	9,399	Distribution Substations-TX, SEP	
146	Distribution Plant - Electric	T0206476	MARSHALL 69KV STA CAPITAL PROJ	4/8/2020	633,271	635,000	33,604	Distribution Substations-TX, SEP	
147	Distribution Plant - Electric	T0206480	CLARKSVILLE STA CAPITAL PROJEC	4/8/2020	833,309	835,000	35,623	Distribution Substations-TX, SEP	
148	Distribution Plant - Electric	T0211208	TRO80002725_SOUTHEAST MARSHALL	12/31/2019	106,462	564,050	9,630	Distribution Substations-TX, SEP	
149	Distribution Plant - Electric	TS0222014	ATLANTA STA ATLANTA CAPITAL-R	12/1/2021	191,304	330,000	17,768	Distribution Substations-TX, SEP	
150	Distribution Plant - Electric	TS0222020	GREGGTON STA CAP-REPL 5 DIST B	12/1/2021	231,790	630,000	29,967	Distribution Substations-TX, SEP	
151	Distribution Plant - Electric	TS0222021	HOWELL STA CAP - REPL 3 DIST B	12/1/2021	170,565	315,000	17,610	Distribution Substations-TX, SEP	
152	Distribution Plant - Electric	TS0222024	KILGORE STA CAP PROJ - REPL 4	2/1/2020	226,680	227,000	2,383	Distribution Substations-TX, SEP	
153	Distribution Plant - Electric	TS0222031	LONGVIEW HEIGHTS STA - CAPITAL	12/1/2021	183,335	227,000	14,111	Distribution Substations-TX, SEP	
154	Distribution Plant - Electric	T0206472	NORTH MINEOLA TCC 12 [CB] FDR	4/8/2020	174,869	175,000	8,568	Transmission Subs 138KV-TX, SEP	
155	Distribution Plant - Electric	42954505	LONGVIEW SUBSTATION (D)	8/31/2020	586,342	613,000	-	Distribution Substations-TX, SEP	
156	Distribution Plant - Electric	42954836	PLILER ROAD SUBSTATION (D)	8/31/2020	689,941	697,000	-	Distribution Substations-TX, SEP	
157	Distribution Plant - Electric	42954844	HARRISON ROAD SUBSTATION (D)	8/31/2020	1,072,962	1,023,000	-	Distribution Substations-TX, SEP	
158	Distribution Plant - Electric	42954880	NORTH LANEVILLE SUBSTATION (D)	4/8/2020	161,568	162,000	-	Distribution Substations-TX, SEP	
159	Distribution Plant - Electric	42955846	NEW HOPE SUBSTATION (D)	10/31/2020	406,367	450,000	-	Distribution Substations-TX, SEP	
160	Distribution Plant - Electric	42961668	MT VERNON SUBSTATION (D)	10/31/2020	326,742	434,000	-	Distribution Substations-TX, SEP	
161	Distribution Plant - Electric	42961696	TEXARKANA OPERATIONS (D)	10/31/2020	1,153,150	1,344,416	-	Distribution Substations-TX, SEP	

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162	Distribution Plant - Electric	T0206549	TEXARKANA OPERATIONS CENTER ST	5/12/2020	203,845	715,075	10,788	Distribution Substations-TX, SEP	
163	Distribution Plant - Electric	42955073	WHITNEY SUBSTATION (D)	8/31/2020	1,196,034	1,255,287	-	Transmission Subs 138KV-TX, SEP	
164	Distribution Plant - Electric	T0206548	WHITNEY CB CB-1480 0347A440400	4/8/2020	163,704	867,170	7,762	Transmission Subs 138KV-TX, SEP	
165	Distribution Plant - Electric	DST0100846	72594566-DST-LGV-Old Hwy 80-UG	4/16/2020	104,509	143,787	1,130	Distribution Mass Prop - TX, SEP	
166	Distribution Plant - Electric	43006833	MINEOLA SUBSTATION	5/1/2021	145,146	612,000	-	Distribution Substations-TX, SEP	
167	Distribution Plant - Electric	W0031888	Pike Engineering- TD_Pole Replcmt	7/31/2020	397,432	400,100	21,809	Distribution Mass Prop - TX, SEP	
168	Distribution Plant - Electric	42472508	CENTER (TX) TELECOM LEGACY CIR	4/30/2020	138,905	138,905	-	Distribution Substations-TX, SEP	
169	Distribution Plant - Electric	42929471	LONGVIEW OPS RESERVE - D	3/27/2020	1,078,717	1,462,508	-	Office/Service Bldg-TX, SEP	
170	Distribution Plant - Electric	T0215225	TRO80002695_HOWELL TRF P6823 E	4/8/2020	242,255	281,507	6,726	Distribution Substations-TX, SEP	
171	Distribution Plant - Electric	T0215451	TRO80002110_JEFFERSON REG XFMR	6/3/2020	350,406	262,915	14,771	Distribution Substations-TX, SEP	
172	Distribution Plant - Electric	TS0222619	TRO80004523_THIRTY-NINTH STREE	6/20/2020	270,757	102,535	5,824	Distribution Substations-TX, SEP	
173	Distribution Plant - Electric	TS0224065	TRO80037206_POYNTER REG SOUTH	3/30/2020	101,154	31,200	558	Distribution Substations-TX, SEP	
174	Distribution Plant - Electric	TS0222198	NORTH MINEOLA REG - REPL FAIL	11/1/2019	207,022	126,515	4,613	Transmission Subs 138KV-TX, SEP	
175	Distribution Plant - Electric	43001376	CENTER SUBSTATION D	12/1/2020	144,412	635,000	-	Distribution Substations-TX, SEP	
176	Distribution Plant - Electric	W0013564	SWEP TX CATS Monthly Unvouc Liabl	4/30/2020	431,294	-	-	Distribution Mass Prop - TX, SEP	
177	Distribution Plant - Electric	W0030608	SEP_LGV_032618 Harrison Rd PPR	7/31/2020	228,406	230,500	16,879	Distribution Mass Prop - TX, SEP	
178	Distribution Plant - Electric		Distribution Plant - WO's < \$100,000		10,072,020				
179	Distribution Plant - Electric Total			Adam Keeth	49,122,734	47,233,069	864,820		
180									
181	Steam Generation Plant	X1186840	WSH U0 DBA CONV (CCR/ELG)	12/31/2023	2,059,049	59,048,974	4,574,327	Welsh Generating Plant	0
182	Steam Generation Plant	X1186830	FLC U1 DBA CONV (CCR/ELG)	12/31/2023	1,282,613	17,989,452	1,492,488	Flint Creek Generating Plant	0
183	Steam Generation Plant	W0026511	DPNO-Cnst New Land Fill Cell	12/31/2016	887,828	887,828	144,452	Dolet Hills Generating Plant	1
184	Steam Generation Plant	W0029710	Replace Lagging & Insulation	8/25/2017	396,333	396,333	29,494	Dolet Hills Generating Plant	1
185	Steam Generation Plant	X1185530	118553 FLINT CREEK LF LATERAL	Suspended	157,754	17,082,018	6,503	Flint Creek Generating Plant	0
186	Steam Generation Plant	E10074160	Generator Stator Rewind	6/17/2020	241,621	1,871,000	14,394	Flint Creek Generating Plant	1
187	Steam Generation Plant	42976868	REPLACE CAPACITOR SWITCHGEAR	7/30/2021	377,945	691,000	37,273	Flint Creek Generating Plant	1
188	Steam Generation Plant	42181725	PIRKEY AREA K LANDFILL PHASE 2	Suspended	2,408,478	31,575,413	202,129	Pirkey Generating Plant	0
189	Steam Generation Plant	42658676	PRK LANDFILL CELL 2018 AND 201	12/31/2022	3,202,275	4,270,000	532,640	Pirkey Generating Plant	0
190	Steam Generation Plant	X1188690	118869 TRK MAIN & BFP TRB AVR	6/1/2021	351,008	3,950,000	108,254	Turk Generating Plant	1
191	Steam Generation Plant	42965304	U3-TURBINE CONTROL SYSTEM REPL	12/14/2020	1,388,236	2,525,000	77,236	Wilkes Generating Plant	3
192	Steam Generation Plant	X1186140	118614 WELSH U0 FGD LANDFILL	Suspended	329,892	25,116,643	29,261	Welsh Generating Plant	0
193	Steam Generation Plant	42960569	U1 - APEX SYSTEM BACKUP MERCUR	6/16/2020	123,782	135,000	6,277	Welsh Generating Plant	1
194	Steam Generation Plant	42960575	U3 - APEX SYSTEM BACKUP MERCUR	6/16/2020	118,018	127,000	6,135	Welsh Generating Plant	3
195	Steam Generation Plant	E10029633	06 SIEMENS T3000 HMI	7/15/2020	208,834	496,110	6,946	Arsenal Hill Generating Plant	6A/6B
196	Steam Generation Plant	E10059469	Purchase and Install Test Equi	6/30/2020	105,528	106,000	2,511	Arsenal Hill Generating Plant	0
197	Steam Generation Plant	W0026417	DHPS 1 - RPL BOIL DUCT LAG	5/10/2015	125,770	126,000	13,976	Dolet Hills Generating Plant	1
198	Steam Generation Plant	W0026441	ACCRUAL WO DHPS 1	4/30/2020	730,339	730,400	-	Dolet Hills Generating Plant	NA
199	Steam Generation Plant	W0029544	DPNO-Rpl 480V Switchgear	5/31/2019	519,287	573,424	51,670	Dolet Hills Generating Plant	1
200	Steam Generation Plant	W0030670	DPNO - Modify Sludge Landfill	12/31/2019	327,645	329,673	19,771	Dolet Hills Generating Plant	0
201	Steam Generation Plant	W0031003	DPNO - RFRB ACT SILO DST CLTRS	12/31/2018	363,034	363,034	29,440	Dolet Hills Generating Plant	1
202	Steam Generation Plant	W0031724	DPNO - RPL UDGRD PIPING	12/31/2019	197,792	240,365	6,549	Dolet Hills Generating Plant	1
203	Steam Generation Plant	W0031981	DPNO RPLC B UAT BUS DUCT	6/30/2019	226,774	261,829	8,468	Dolet Hills Generating Plant	1
204	Steam Generation Plant	W0032829	Cathodic Protection Testing at DHPS	12/20/2019	133,305	140,188	1,435	Dolet Hills Generating Plant	1
205	Steam Generation Plant	E10019324	"C" GSU Cooling Pumps and Valv	5/7/2020	121,968	235,000	3,567	Flint Creek Generating Plant	1
206	Steam Generation Plant	E10071893	FLC-REPLACE ROLL WHEELS "B" PU	5/26/2020	129,516	161,000	2,808	Flint Creek Generating Plant	1
207	Steam Generation Plant	42778735	U0 PURCHASE NO 6 DEMIN TANK TR	1/31/2020	139,339	140,000	3,885	Knox Lee Generating Plant	5
208	Steam Generation Plant	42989212	U5 REPLACE GENERATOR FLEXIBLE	1/31/2020	155,943	156,000	6,533	Knox Lee Generating Plant	5
209	Steam Generation Plant	42989410	U5 AIR HEATER SEALS REPLACEMEN	1/31/2020	190,119	190,119	5,506	Knox Lee Generating Plant	5
210	Steam Generation Plant	42992815	U0 BLEACH INJECTION SKID	4/30/2020	116,913	117,000	12,207	Knox Lee Generating Plant	5
211	Steam Generation Plant	43003715	U5 PURCHASE COMBUSTION ANALYZE	1/31/2020	197,161	197,161	10,163	Knox Lee Generating Plant	5
212	Steam Generation Plant	43007329	U0 NEW CONFERENCE ROOM LIGHTIN	5/30/2020	702,753	703,000	23,128	Knox Lee Generating Plant	0
213	Steam Generation Plant	E10052880	Replace Main Gas line from gas	1/31/2020	305,754	306,000	4,880	Knox Lee Generating Plant	5
214	Steam Generation Plant	42948031	COMPLETE REHEATER SAFETY VALVE	1/15/2020	191,040	193,148	3,566	Lieberman Generating Plant	3&4
215	Steam Generation Plant	E10074944	ELG Conceptual Design	12/31/2023	1,814,670	48,300,000	3,681,635	Pirkey Generating Plant	1

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216	Steam Generation Plant	E10084074	Replace "F" Pulverizer Grindin	6/17/2020	126,807	128,000	1,514	Pirkey Generating Plant	1
217	Steam Generation Plant	E10012767	I/R - COALYARD RECLAIM TUNNEL	6/1/2021	667,703	1,030,000	46,035	Turk Generating Plant	1
218	Steam Generation Plant	E10024356	INSTALL - COALYARD FUEL STAION	3/31/2020	177,916	178,000	2,730	Turk Generating Plant	1
219	Steam Generation Plant	E10029443	I/R - PULVERIZER 6 REBUILD	4/15/2020	121,413	122,000	13,284	Turk Generating Plant	1
220	Steam Generation Plant	E10052811	I/R - MATS REDUNDANT CLEAN AIR	9/1/2020	101,972	102,000	2,138	Turk Generating Plant	1
221	Steam Generation Plant	E10072698	I/R - TRK CONV 2 BELT REPLACEM	5/13/2020	115,764	118,000	577	Turk Generating Plant	1
222	Steam Generation Plant	42869039	U1 - FABRIC FILTER INLET OPACI	4/16/2020	126,082	127,000	12,628	Welsh Generating Plant	1
223	Steam Generation Plant	42869044	U3 - FABRIC FILTER INLET OPACI	4/16/2020	163,155	163,155	15,257	Welsh Generating Plant	3
224	Steam Generation Plant	42906874	U1 - "B" EXTRACTION STEAM CHEC	6/16/2020	131,029	156,000	7,100	Welsh Generating Plant	1
225	Steam Generation Plant	42937982	U1 - FUEL LINE BLANK VALVES IN	11/30/2020	178,501	200,000	13,224	Welsh Generating Plant	1
226	Steam Generation Plant	42952904	U0 - COALYARD JUNCTION HOUSE 4	11/30/2020	426,627	630,000	31,262	Welsh Generating Plant	0
227	Steam Generation Plant	E10077741	U1 - "F" PULVERIZER ROLL WHEEL	11/30/2020	192,541	200,000	8,020	Welsh Generating Plant	1
228	Steam Generation Plant	E10077775	U1 - "F" PULVERIZER YOKE REPLA	11/30/2020	132,229	140,000	5,541	Welsh Generating Plant	1
229	Steam Generation Plant	42752459	U1-REPLACE GENERATOR HYDROGEN	9/14/2020	447,972	475,000	39,749	Wilkes Generating Plant	1
230	Steam Generation Plant	E10051009	U3-turbine vibration monitorn	12/14/2020	160,089	550,000	10,521	Wilkes Generating Plant	3
231	Steam Generation Plant	E10075177	U3-MDBFP Motor Rotor Rebar / R	3/16/2020	120,029	130,000	1,750	Wilkes Generating Plant	3
232	Steam Generation Plant	E10076950	U3-Generator Retaining Ring Ro	12/14/2020	428,768	1,100,000	20,064	Wilkes Generating Plant	3
233	Steam Generation Plant		Generation Plant - WO's < \$100,000		3,638,925				
234	Steam Generation Plant Total				27,785,932	225,280,265	11,390,903		
235									
236	Other Generation Plant	42904342	CONSTRUCTION OF MAINTENANCE BU	5/7/2020	298,164	308,000	15,878	Mattison Generating Plant	0
237	Other Generation Plant		Other Generation Plant - WO's < \$100,000		16,750				
238	Other Generation Plant Total		Elizabeth Dailey		314,914	308,000	15,878		
239									
240	General Plant	42841882	SWPCO/TCOM/WHITEHURST STATION	12/31/2018	106,989	191,000	8,864	Distribution Substations-LA, SEP	
241	General Plant	42841880	SWPCO/TCOM/SHREVEPORT AREA LA	12/31/2018	252,435	540,000	17,316	Gen Plant Equip-LA, SEP	
242	General Plant	42842891	SWPCO/TCOM/FAYETTEVILLE AR DI	12/31/2018	266,647	540,000	17,926	Gen Plant Equip-AR, SEP	
243	General Plant	43009146	SEP/TCOM/SEP REGION LA/2019 DA	12/31/2019	256,826	170,256	5,673	Gen Plant Equip-LA, SEP	
244	General Plant	42842902	SWPCO/TCOM/FAYETTEVILLE ST/DA	12/31/2018	109,025	70,000	5,962	Distribution Substations-AR, SEP	
245	General Plant	43009155	SEP/TCOM/SEP REGION AR/2019 DA	12/31/2019	269,691	101,976	5,137	Gen Plant Equip-AR, SEP	
246	General Plant	42702401	SEP/TCOM/MENA LMR TS/NEXT GEN	7/27/2020	300,125	494,325	10,247	Communications - AR, SEP	
247	General Plant	42702412	SEP/TCOM/NASHVILLE ARK TS/NEXT	9/9/2020	234,551	246,496	8,315	Communications - AR, SEP	
248	General Plant	42702414	SEP/TCOM/PRAIRIE GROVE TS/NEXT	2/26/2021	180,588	200,222	11,119	Communications - AR, SEP	
249	General Plant	42908462	PSO/TCOM/WALDRON TS/NGUCS RADI	7/15/2020	443,414	603,493	11,615	Communications - AR, SEP	
250	General Plant	42922700	SEP/TCOM/ROGERS LMR TS/NGUCS 8	3/4/2021	144,179	147,380	8,169	Communications - AR, SEP	
251	General Plant	42922702	SEP/TCOM/GREENWOOD SC ARK TS/N	6/13/2020	577,136	593,470	12,618	Communications - AR, SEP	
252	General Plant	42922713	SEP/TCOM/HARTFORD TS/NGUCS RAD	6/8/2020	497,670	533,947	12,436	Communications - AR, SEP	
253	General Plant	42922715	SEP/TCOM/DE QUEEN TS/NGUCS RAD	4/17/2020	779,499	824,087	11,541	Communications - AR, SEP	
254	General Plant	42922716	SEP/TCOM/BOONEVILLE TS/NGUCS R	6/22/2020	227,014	343,019	7,008	Communications - AR, SEP	
255	General Plant	42957458	SEP/TCOM/PRAIRIE GROVE TS/P25	10/8/2021	261,983	264,890	19,289	Communications - AR, SEP	
256	General Plant	42957461	SEP/TCOM/ROGERS LMR TS/P25 CUT	10/4/2021	267,926	274,654	19,993	Communications - AR, SEP	
257	General Plant	42957469	SEP/TCOM/BLEVINS TS/P25 CONSTR	10/20/2021	170,736	172,855	12,594	Communications - AR, SEP	
258	General Plant	42957480	SEP/TCOM/BOONEVILLE TS/P25 CUT	10/15/2021	258,958	262,619	19,183	Communications - AR, SEP	
259	General Plant	42957482	SEP/TCOM/HARTFORD TS/P25 CUTOV	10/1/2021	359,672	370,429	25,968	Communications - AR, SEP	
260	General Plant	42957483	SEP/TCOM/GREENWOOD SC ARK TS/P	10/5/2021	239,071	239,895	-	Communications - AR, SEP	
261	General Plant	42957801	SEP/TCOM/FOREMAN TS/P25 CUTOVE	10/11/2021	249,488	251,262	18,124	Communications - AR, SEP	
262	General Plant	42957811	SEP/TCOM/DE QUEEN TS/P25 CUTOV	10/14/2020	237,445	248,380	8,302	Communications - AR, SEP	
263	General Plant	42957831	SEP/TCOM/WALDRON TS/NGUCS RADI	10/2/2021	257,124	259,321	18,890	Communications - AR, SEP	
264	General Plant	42962110	SEP/TCOM/EUREKA SPRINGS TS/NGU	10/1/2021	258,034	259,763	19,063	Communications - AR, SEP	
265	General Plant	42962111	SEP/TCOM/FAYETTEVILLE LMR TS/N	10/5/2021	265,796	267,729	19,765	Communications - AR, SEP	
266	General Plant	42962117	SEP/TCOM/MENA LMR TS/NGUCS RAD	10/5/2021	260,666	263,211	19,235	Communications - AR, SEP	
267	General Plant	42962118	SEP/TCOM/NASHVILLE ARK TS/NGUC	10/19/2021	350,328	353,521	25,594	Communications - AR, SEP	
268	General Plant	42962128	SEP/TCOM/BLEVINS TS/P25 CUTOVE	10/20/2021	252,930	257,121	18,714	Communications - AR, SEP	
269	General Plant	42672971	SEP/TCOM/RINGGOLD TS/NEXT GEN	9/25/2020	696,645	702,657	53,971	Communications - LA, SEP	

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CWIP By Functional Group
For the Test Year Ending March 31, 2020

Line No	Function	Work Order	Work Order Description	Estimated In Service Date	Balance 107 03/31/2020	Estimated Total Cost	Estimated AFUDC	Major Location	Generation Plant Unit
270	General Plant	42737317	SEPT/TCOM/HOSSTON TS/HARRIS P25	8/27/2021	262,549	287,155	14,850	Communications - LA, SEP	
271	General Plant	42788089	SEPT/TCOM/ARSENAL HILL TS/NGUCS	3/23/2021	499,418	524,442	41,660	Communications - LA, SEP	
272	General Plant	42885345	SEPT/TCOM/LIEBERMAN PP TS/NGUCS	8/10/2021	262,347	292,679	18,246	Communications - LA, SEP	
273	General Plant	42957489	SEPT/TCOM/RINGGOLD TS/P25 CUTOV	9/3/2021	239,836	241,467	16,833	Communications - LA, SEP	
274	General Plant	42957493	SEPT/TCOM/PLAIN DEALING TS/P25	8/10/2021	344,132	348,646	22,081	Communications - LA, SEP	
275	General Plant	42962115	SEPT/TCOM/LONGSTREET TS/NGUCS R	8/17/2021	311,057	327,335	21,271	Communications - LA, SEP	
276	General Plant	42962124	SEPT/TCOM/UNION STREET SC TS/NG	8/9/2021	281,875	288,554	19,116	Communications - LA, SEP	
277	General Plant	K10059026	SEPT/TCOM/ARSENAL HILL TS/NGUCS	11/2/2021	929,150	935,988	70,328	Communications - LA, SEP	
278	General Plant	42676054	SEPT/TCOM/FAYETTEVILLE SC GARAG	3/5/2021	506,182	510,993	77,377	Office/Service Bldg-AR, SEP	
279	General Plant	42960646	SEPT/TCOM/SHREVEPORT SC/NGUCS 8	4/30/2021	546,048	549,707	50,490	Office/Service Bldg-LA, SEP	
280	General Plant	W1599999	Charge Suspense	4/30/2020	1,418,966	1,419,000	-	General & Misc - SEP, Arkansas	
281	General Plant	W1599000	Labor Accrual Only - Prop Acct	4/30/2020	751,810	752,000	-	General & Misc - SEP, Louisiana	
282	General Plant	43012658	CONSTRUCT SHREVEPORT TRAINING	2/5/2020	1,121,510	1,080,390	23,697	Office/Service Bldg-LA, SEP	
283	General Plant	42725113	INSTALL DA WIRELESS NW INFRAS	12/31/2018	266,463	275,000	29,993	Gen Plant Equip-TX, SEP	
284	General Plant	42842906	SWPCO/TCOM/TEXARKANA TX DIST/	12/31/2018	100,051	406,000	6,681	Gen Plant Equip-TX, SEP	
285	General Plant	42842924	SWPCO/TCOM/PLILER ROAD STATIO	12/31/2018	124,559	175,000	9,286	Distribution Substations-TX, SEP	
286	General Plant	42842926	SWPCO/TCOM/HARRISON ROAD STAT	12/31/2018	128,032	121,000	9,551	Distribution Substations-TX, SEP	
287	General Plant	43009137	SEPT/TCOM/SEPT REGION TX/2019	12/31/2019	138,572	139,240	2,564	Gen Plant Equip-TX, SEP	
288	General Plant	42672870	SEPT/TCOM/LONGVIEW TS/NEXT GEN	10/16/2019	139,137	138,486	6,823	Communications - TX, SEP	
289	General Plant	42672882	SEPT/TCOM/CARTHAGE TS/NEXT GEN	3/22/2021	106,193	113,642	5,781	Communications - TX, SEP	
290	General Plant	42672885	SEPT/TCOM/CENTER TS/NEXT GEN C	10/15/2020	168,230	416,711	9,432	Communications - TX, SEP	
291	General Plant	42672955	SEPT/TCOM/BIG SANDY TS/NEXT GE	4/5/2021	124,669	127,977	6,651	Communications - TX, SEP	
292	General Plant	42672957	SEPT/TCOM/GILMER TS/NEXT GEN G	4/12/2021	152,330	158,142	10,736	Communications - TX, SEP	
293	General Plant	42672962	SEPT/TCOM/TEXARKANA SC TS/NEXT	6/5/2020	360,960	591,527	22,925	Communications - TX, SEP	
294	General Plant	42677686	SEPT/TCOM/NEW BOSTON TS/NEXT G	12/16/2019	625,377	663,261	10,919	Communications - TX, SEP	
295	General Plant	42737320	SEPT/TCOM/MINEOLA TS/HARRIS P2	9/30/2021	408,588	413,912	24,246	Communications - TX, SEP	
296	General Plant	42737321	SEPT/TCOM/BETHANY TS/HARRIS P2	9/3/2021	285,209	298,550	-	Communications - TX, SEP	
297	General Plant	42957465	SEPT/TCOM/HENDERSON TS/P25 CUT	9/7/2021	370,747	391,763	25,473	Communications - TX, SEP	
298	General Plant	42957475	SEPT/TCOM/NEW BOSTON SC/P25 CU	9/3/2021	237,885	241,569	16,706	Communications - TX, SEP	
299	General Plant	42957478	SEPT/TCOM/GILMER TS/P25 CUTOVE	9/1/2021	318,235	320,367	22,474	Communications - TX, SEP	
300	General Plant	42957479	SEPT/TCOM/CARTHAGE TS/P25 CUTO	9/22/2021	249,217	251,050	17,391	Communications - TX, SEP	
301	General Plant	42957485	SEPT/TCOM/DAINGERFIELD TS/P25	9/3/2021	310,813	315,025	21,984	Communications - TX, SEP	
302	General Plant	42957491	SEPT/TCOM/GRAND SALINE TS/P25	9/6/2021	322,154	329,131	22,786	Communications - TX, SEP	
303	General Plant	42957502	SEPT/TCOM/LONGVIEW TS/P25 CUTO	9/22/2021	315,058	319,111	22,103	Communications - TX, SEP	
304	General Plant	42957818	SEPT/TCOM/CENTER TS/P25 CUTOVE	9/9/2021	317,519	320,514	22,079	Communications - TX, SEP	
305	General Plant	42957822	SEPT/TCOM/OVERTON TS/P25 CUTOV	9/15/2021	278,568	281,805	19,682	Communications - TX, SEP	
306	General Plant	42957888	SEPT/TCOM/ATLANTA TS/P25 CUTOV	9/17/2021	230,085	232,412	16,138	Communications - TX, SEP	
307	General Plant	42962121	SEPT/TCOM/MARSHALL TS/P25 CUTO	9/20/2021	269,397	273,586	18,807	Communications - TX, SEP	
308	General Plant	42963684	SEPT/TCOM/TEXARKANA SC TS/P25	9/14/2021	235,778	238,161	16,499	Communications - TX, SEP	
309	General Plant	K10024758	SEPT/TCOM/Big Sandy TS / P25 c	9/2/2021	361,951	361,951	-	Communications - TX, SEP	
310	General Plant	42676061	SEPT/TCOM/LONGVIEW SC/NEXT GEN	12/31/2021	1,018,965	1,018,965	-	Office/Service Bldg-TX, SEP	
311	General Plant	W1619000	Labor Accrual Only - Prop Acct	4/30/2020	397,637	398,000	-	General & Misc - SEP, Texas	
312	General Plant	43014622	TEXARKANA SC NEW DRIVE - SECTI	12/31/2019	111,986	107,953	-	Office/Service Bldg-TX, SEP	
313	General Plant	R10057717	Remodel of Mineola Service Cen	10/31/2019	167,022	165,684	-	Office/Service Bldg-TX, SEP	
314	General Plant	42908804	SEPT/TCOM/WILKES PS/INSTALL FI	12/18/2018	131,970	91,400	8,641	Wilkes Generating Plant	
315	General Plant	W0028970	Horton Tract ROW	12/31/2020	375,022	376,000	-	Dolet Hills Generating Plant	
316	General Plant	W0032550	Harry W. McGee IV	7/31/2020	417,600	417,600	-	Pirkey Generating Plant	
317	General Plant	42870027	CMF - BUILD QC / TOOL ROOM	6/30/2020	161,587	162,000	-	Arsenal Hill Generating Plant	
318	General Plant	W1689999	Charge Suspense	4/30/2020	496,839	497,000	-	General & Misc - SEP, Arkansas	
319	General Plant	W1689000	Labor Accrual Only - Prop Acct	4/30/2020	364,387	364,000	-	General & Misc - SEP, Louisiana	
320	General Plant	W1949000	Labor Accrual Only - Prop Acct	4/30/2020	359,120	360,000	-	General & Misc - SEP, Texas	
321	General Plant		General Plant - WO's < \$100,000		3,056,863				
322	General Plant Total				30,512,253	29,479,809	1,234,928		
323									

SOUTHWESTERN ELECTRIC POWER COMPANY
 CWIP By Functional Group
 For the Test Year Ending March 31, 2020

Line No	Function	Work Order	Work Order Description	Estimated In Service Date	Balance 107 03/31/2020	Estimated Total Cost	Estimated AFUDC	Major Location	Generation Plant Unit
324	Intangible Plant	W0031820SWf	Groveport DC2 - Cap Software	6/30/2020	404,626	413,594	22,480	Capitalized Software - SEP	
325	Intangible Plant	W0031881	Groveport DC2 - Cap Software	6/30/2020	2,605,367	2,663,126	140,969	Capitalized Software - SEP	
326	Intangible Plant	W0031830	Groveport DC2 - Cap Software	6/30/2020	1,168,126	1,194,404	63,400	Capitalized Software - SEP	
327	Intangible Plant	W0031838	Groveport DC2 - Cap Software	6/30/2020	2,862,008	2,919,657	162,581	Capitalized Software - SEP	
328	Intangible Plant	42522877	HCP BATS & OTHER WILDLIFE (194	12/31/2021	181,820	300,000	30,691	Intangible Plant - LA, SEP	
329	Intangible Plant	W0031820	Groveport DC2 - Cap Software	6/30/2020	787,552	805,007	43,755	Capitalized Software - SEP	
330	Intangible Plant	W0032081	Trans EMS/SCADA Upgrade	12/31/2022	170,394	2,325,165	135,498	Capitalized Software - SEP	
331	Intangible Plant		Intangible Plant - WO's < \$100,000		182,870				
332	Intangible Plant Total				8,362,763	10,620,953	599,374		
333									
334	Grand Total				226,392,893	599,041,706	23,280,984		

SOUTHWESTERN ELECTRIC POWER COMPANY
CWIP Allowed in Rate Base
For the Test Year Ended March 31, 2020

Line	(1) Description	(2) Amount
1	<u>1st Most Recent Rate Request</u>	
2	Docket 46449	None
3		(Texas Retail)
4	<u>2nd Most Recent Rate Request</u>	
5	Docket 40443	None
6		(Texas Retail)

Southwestern Electric Power Company
Methods and Procedures Followed in Capitalizing Allowance for Funds Used During
Construction and Construction Overheads

Allowance for Funds Used during Construction (AFUDC)

AFUDC is the result of an accounting procedure whereby amounts, based upon the level of construction work in progress (CWIP), allows the capitalization of the cost of borrowed funds and a reasonable rate on other funds to be charged to projects that are capital in nature until the project is placed in-service. The off-setting credit is reflected on the statement of income. The following excerpt from the Uniform System of Accounts for Electric Utilities defines the method employed at Southwestern Electric Power Company (SWEPCO).

Federal Energy Regulatory Commission Pt. 101 Electric Plant Instruction

(17) *Allowance for funds used during construction* (Major and Non-major Utilities) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) of this subparagraph. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects, which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$Ai = s \cdot (S/W) + d \cdot (D/D + P + C) \cdot (1 - S/W)$ = Gross allowance for borrowed funds used during construction rate

$Ae = [1 - S/W] \cdot [p \cdot (P/D + P + C) + c \cdot (C/D + P + C)]$ = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock, and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in §35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances, related cost, and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

In December 1994, SWEPCO requested FERC authority to calculate the AFUDC rate on a monthly basis. In January 1995, the FERC approved the request. A copy of that approval is provided as a part of this C-5 schedule.

AFUDC is recorded each month by applying a monthly rate to the previous month's CWIP balance subject to AFUDC and is computed from the date construction begins to the date the property is ready for service. AFUDC is directly calculated and charged to each work order; no clearing account is used. The AFUDC rate, a simple rate, is calculated using the above formula (effective with the issuance of Federal Power Commission Order No. 561 on February 2, 1977), and it uses the various components of capital, including the cost of short and long-term debt (including restricted-use debt, as required by Accounting Release No. 13, effective May 1, 1983), and preferred and common stock. The FERC allows for semi-annual compounding

and this is maintained through the determination of an effective monthly rate using monthly compounding that effectuates the semi-annual compounding effect of the simple rate.

The following table presents the AFUDC capitalization rates for the five years ended March 31, 2020 and the amounts of AFUDC generated and transferred to plant in service each of these years.

Year Ended	Average Annualized AFUDC Rate %	AFUDC Capitalized (Generated)	Amount Transferred to Plant in Service
March 31, 2016	7.21%	\$44,666,480	\$26,583,586
March 31, 2017	4.16%	\$7,640,045	\$47,440,838
March 31, 2018	3.99%	\$6,633,676	\$3,929,924
March 31, 2019	5.36%	\$10,074,399	\$8,195,409
March 31, 2020	5.76%	\$10,404,774	\$10,208,388

Construction Overheads

The company has certain administrative, supervisory and engineering personnel whose costs cannot, without undue burden and refinement, be classified directly to projects. Construction overheads are used to allocate these indirect costs to individual projects. The construction overhead rate calculated is applied to applicable capital work order charges.

The following table presents the Construction Overhead capitalization rates for the five years ended March 31, 2020 and the amounts of Construction Overheads generated and transferred to plant in service each of these years.

Year Ended	Average Annualized Overhead Rate %	Overhead Capitalized (Generated)	Amount Transferred to Plant in Service
March 31, 2016	18.06 – 28.66%	\$36,028,236	\$23,597,219
March 31, 2017	10.63 – 75.72%	\$39,232,689	\$62,330,034
March 31, 2018	14.99 – 70.25%	\$35,374,064	\$30,257,878
March 31, 2019	30.97 – 78.03%	\$42,303,970	\$42,549,691
March 31, 2020	39.29 – 57.95%	\$47,404,254	\$43,336,139

SOUTHWESTERN ELECTRIC POWER COMPANY
Nuclear Fuel
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Nuclear Fuel in Process
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120.1
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120.2
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120.3
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120 4
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120.5
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Distribution of Costs and Quantities Account 120.6
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Allocation of Unassigned Balances
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Nuclear Fuel Inventory Policy
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Nuclear Trust/Lease
For the Test Year Ended March 31, 2020

This information is not applicable to Southwestern Electric Power Company

SOUTHWESTERN ELECTRIC POWER COMPANY
Accumulated Provision for Depreciation and Amortization Activity and Balances
For the Test Year Ended March 31, 2020

No	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Account 1080001 and 1080011 (Accumulated Provision for Depreciation of Electric Utility Plant and Cost of Removal Reserve)										
2	Function	Beginning Balance	Book Accruals	Retirements	Removal	Salvage	Transfers	Gain/Loss	Ending Balance	Proforma Adjustment	Adjusted Ending Balance
3	Production	\$ 1,581,497,236	\$ 121,848,679	\$ (25,487,630)	\$ (3,848,689)	\$ 707,912	\$ 9,125,930	\$ -	\$ 1,683,843,439	142,853,261	\$ 1,540,990,178
4	Transmission	534,892,246	49,532,289	(19,496,583)	(3,773,006)	13,050	-	-	561,167,996	(17,124,974)	\$ 578,292,969
5	Distribution	752,504,899	61,877,660	(24,526,562)	(11,804,311)	268,068	(7,171)	-	778,312,584	(23,054,681)	\$ 801,367,265
6	General	164,755,595	7,198,010	(4,729,955)	301,842	1,079,111	7,171	-	168,611,773	21,348,258	\$ 147,263,515
7	Total	\$ 3,033,649,976	\$ 240,456,639	\$ (74,240,730)	\$ (19,124,164)	\$ 2,068,141	\$ 9,125,930	\$ -	\$ 3,191,935,792	\$ 124,021,865	\$ 3,067,913,927
8	Account 1080005 (Retirement Work in Progress)								\$ (15,311,493)		(15,311,493)
9	Account 1080012 (Dolet Hills FAS 143 ARO)								\$ 9,922,976	(9,922,976)	-
10	Account 1080013 (Asset Retirement Obligation Removal Accretion)								\$ (8,405,956)		(8,405,956)
11	Account 1080155 (Unrecovered Plant)								\$ (35,224,555)		(35,224,555)
12	Account 1080160 (AR Plt Retire-Unrecover Plant)								\$ (14,888,618)		(14,888,618)
13	Account 1080161 (DH GAAP Depreciation)								\$ (9,125,930)		(9,125,930)
14	Total FERC Account 108								\$ 3,118,902,217	\$ 133,944,841	\$ 2,984,957,375
15	Account 1110001 (Accumulated Provision for Amortization of Electric Utility Plant)										
16	Function	Beginning Balance	Book Accruals	Retirements	Removal	Salvage	Transfers	Gain/Loss	Ending Balance	Proforma Adjustment	Adjusted Ending Balance
17	General	\$ 41,889	\$ 1,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,045		43,045
18	Intangible	51,885,065	17,412,051	(12,983,188)	-	-	-	-	56,313,928	-	56,313,928
19	Total	\$ 51,926,954	\$ 17,413,207	\$ (12,983,188)	\$ -	\$ -	\$ -	\$ -	\$ 56,356,973	\$ -	\$ 56,356,973
20	Account 1110007 (Cloud Implementation - Accumulated Provision for Amortization of Electric Utility Plant)										
21	Function	Beginning Balance	Book Accruals	Retirements	Removal	Salvage	Transfers	Gain/Loss	Ending Balance	Proforma Adjustment	Adjusted Ending Balance
22	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		-
23	Intangible	-	8,723	-	-	-	-	-	8,723	-	8,723
24	Total	\$ -	\$ 8,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,723	\$ -	\$ 8,723
25	Account 1150001 (Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments)										
26	Function	Beginning Balance	Book Accruals	Retirements	Removal	Salvage	Transfers		Ending Balance	Proforma Adjustment	Adjusted Ending Balance
27	Transmission	\$ 470,831	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 470,831	\$ (470,831)	-
28	Distribution	17,573,145	-	-	-	-	-		17,573,145	(17,573,145)	-
29	Total	\$ 18,043,976	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 18,043,976	\$ (18,043,976)	\$ -
30	Reconciliation to GL										
31									Ending Balance	Proforma Adjustment	Adjusted Ending Balance
32								Account 108	\$ 3,118,902,217	\$ 133,944,841	\$ 2,984,957,375
33								Account 111	56,365,696	-	56,365,696
34								Total	\$ 3,175,267,912	\$ 133,944,841	\$ 3,041,323,071
35								Account 115	18,043,976	(18,043,976)	-
36								Total Accum Prov for Depr, Depl. & Amort	\$ 3,193,311,889	\$ 115,900,865	\$ 3,041,323,071
37	Note	Book depreciation by unit is not available						Account 230	153,855,165	0	153,855,165

SOUTHWESTERN ELECTRIC POWER COMPANY
Booking Methods
For the Test Year Ended March 31, 2020

Booking Methods

The Company books depreciation expense on a monthly basis by applying composite depreciation rates that include rates authorized by the Public Utilities Commission of Texas to the prior month's plant in-service balance. Composite rates are used to calculate total depreciation expense because the Company is subject to rate-making authorities in Texas, Arkansas, Louisiana and the FERC.

Depreciation expense is debited to account 403, Depreciation Expense with a corresponding credit to account 108, Accumulated Provision for Depreciation and Amortization in accordance with FERC's Accounting and Reporting Requirements for Public Utilities and Licensees.

Certain assets with a limited life are amortized over the accounting time periods of their life such as capital software. The Company uses a five year life for amortization of capital software and amortization of the software is accounted for monthly with a debit to account 404, Amortization of Limited-Term Electric Plant with a corresponding credit to account 111, Accumulated Provision for Amortization of Electric Utility Plant.

Plant retirements and abandonments are recorded monthly or as required by debiting account 108, Accumulated Provision for Depreciation and Amortization and crediting account 101, Electric Plant In-Service for the original cost of the retired asset. Vintage year retirements are used for general plant equipment in electric plant accounts 391 to 398 as permitted by FERC Accounting Release No. 15. Use of vintage year retirements require that properties are retired from affected accounts that meet or exceed the average service life of properties in that account.

SOUTHWESTERN ELECTRIC POWER COMPANY
Electric Plant Held for Future Use
At March 31, 2020

Line No	(1) Description	(2) Acquisition Date	(3) Purpose	(4) Estimated In-Service Date	(5) Amount At Test Year End	(6) Amount Included in Rate Base
1	Meriwether Substation: 2.07 Acre Tract in LA	August-08	Distribution Substation	2028	186,713	0
2	Cardnell Rd Substation: 3.2 Acre Tract in LA	July-07	Distribution Substation	2018	393,043	0
3	Shreve park Substation 2.4 Acre Tract in LA	November-07	Distribution Substation	2024	38,535	0
4	Turk Generating Plant Land Parcel in AR	2015	Generation Plant	Undetermined	204,896	0
5	Weir Substation Land Parcel in TX	2015	Distribution Substation	2020	220,915	220,915
9	Total				<u>\$ 1,044,101</u>	<u>\$ 220,915</u>

SOUTHWESTERN ELECTRIC POWER COMPANY
Depreciation Expense
For the Test Year Ended March 31, 2020

Line No.	(1) Account Number	(2) Description of Account	(3) Total Plant	(4) CURRENT TEST YEAR (A)		(6) Depreciation Expense	(7) REQUESTED TEST YEAR		(9) Depreciation Expense	(10) Adjustments
				Depreciable Plant	(5) Depreciation Rate		Depreciable Plant	(8) Depreciation Rate		
1		<u>Intangible Plant</u>								
2	30100	Organization Costs	12,202	0	0 000%	0	0	0 000%	0	0
3	30300	Intangible Property	133,067,900	133,067,900	20 000%	26,613,580	133,067,900	17 070%	22,714,099	(3,899,481)
4	Functional	Total	133,080,102	133,067,900	20 000%	26,613,580	133,067,900	17 070%	22,714,099	(3,899,481)
5		Intangible Plant Total								
6		Production Plant								
7		Arsenal Hill								
8	310	Land and Land Rights	370,798	0	0 000%	0	0	0 000%	0	0
9	311	Structures and Improvements	6,520,210	6,520,210	4 590%	299,278	6,520,210	5 530%	360,568	61,290
10	312	Boiler Plant Equipment	7,191,370	7,191,370	5 020%	361,007	7,191,370	5 840%	419,976	58,969
11	314	Turbogenerator Units	5,437,070	5,437,070	4 370%	237,600	5,437,070	5 290%	287,621	50,021
12	315	Accessory Electric Equipment	1,252,874	1,252,874	5 440%	68,156	1,252,874	6 320%	79,182	11,026
13	316	Misc Power Plant Equipment	7,256,618	7,256,618	6 880%	499,255	7,256,618	8 460%	613,910	114,655
14	317	ARO Steam Production Plant	507,714	507,714		16,832	507,714		16,832	(0)
15										
16			28,536,655	28,165,856	5 262%	1,482,128	28,165,856	6 313%	1,778,089	295,961
17		Knox Lee								
18	310	Land and Land Rights	102,781	0	0 000%	0	0	0 000%	0	0
19	311	Structures and Improvements	9,077,083	9,077,083	3 490%	316,790	9,077,083	3 280%	297,728	(19,062)
20	312	Boiler Plant Equipment	32,773,283	32,773,283	3 920%	1,284,713	32,773,283	3 730%	1,222,443	(62,270)
21	314	Turbogenerator Units	18,087,784	18,087,784	3 620%	654,778	18,087,784	3 620%	654,778	0
22	315	Accessory Electric Equipment	4,671,832	4,671,832	4 210%	196,684	4,671,832	4 030%	188,275	(8,409)
23	316	Misc Power Plant Equipment	2,053,745	2,053,745	4 990%	102,482	2,053,745	4 550%	93,445	(9,037)
24	317	ARO Steam Production Plant	3,294,854	3,294,854		45,082	3,294,854		62,375	17,292
25			70,061,363	69,958,582	3 717%	2,600,529	69,958,582	3 601%	2,519,044	(81,486)
26		Lieberman								
27	310	Land and Land Rights	24,026	0	0 000%	0	0	0 000%	0	0
28	311	Structures and Improvements	5,407,423	5,407,423	4 980%	269,290	5,407,423	7 760%	419,616	150,326
29	312	Boiler Plant Equipment	20,004,081	20,004,081	5 550%	1,110,227	20,004,081	8 190%	1,638,334	528,107
30	314	Turbogenerator Units	11,758,614	11,758,614	5 130%	603,217	11,758,614	7 540%	886,600	283,383
31	315	Accessory Electric Equipment	3,471,047	3,471,047	5 490%	190,561	3,471,047	8 220%	285,320	94,759
32	316	Misc Power Plant Equipment	2,320,380	2,320,380	8 280%	192,127	2,320,380	11 370%	263,827	71,700
33	317	ARO Steam Production Plant	1,263,344	1,263,344		79,034	1,263,344		79,034	0
34										
35			44,248,916	44,224,890	5 527%	2,444,456	44,224,890	8 079%	3,572,731	1,128,275
36		Lone Star								
37	310	Land and Land Rights	58,487	0	0 000%	0	0		0	0
38	311	Structures and Improvements	934,757	934,757	10 360%	96,841	934,757		0	(96,841)
39	312	Boiler Plant Equipment	4,155,251	4,155,251	11 480%	477,023	4,155,251		0	(477,023)
40	314	Turbogenerator Units	2,586,137	2,586,137	10 620%	274,648	2,586,137		0	(274,648)
41	315	Accessory Electric Equipment	879,417	879,417	12 340%	108,520	879,417		0	(108,520)
42	316	Misc Power Plant Equipment	201,389	201,389	18 290%	36,834	201,389		0	(36,834)
43	317	ARO Steam Production Plant	123,592	123,592		1,923	123,592		7,692	5,769
44			8,939,030	8,880,543	11 213%	995,789	8,880,543	0 087%	7,692	(988,097)
45		Stall								
46	311	Structures & Improvements	54,049,883	54,049,883	2 620%	1,416,107	54,049,883	2 700%	1,459,347	43,240
47	312	Boiler Plant Equipment	86,615,853	86,615,853	2 620%	2,269,335	86,615,853	2 700%	2,338,628	69,293

SOUTHWESTERN ELECTRIC POWER COMPANY
Depreciation Expense
For the Test Year Ended March 31, 2020

Line No.	(1) Account Number	(2) Description of Account	(3) Total Plant	(4) Depreciable Plant	(5) CURRENT TEST YEAR (A)		(7) Depreciable Plant	(8) REQUESTED TEST YEAR		(10) Adjustments
					Depreciation Rate	Depreciation Expense		Depreciation Rate	Depreciation Expense	
48	314	Turbogenerator Units	167,844,891	167,844,891	2 640%	4,431,105	167,844,891	2 750%	4,615,734	184,629
49	315	Accessory Electrical Equipment	39,669,301	39,669,301	2 620%	1,039,336	39,669,301	2 690%	1,067,104	27,768
50	316	Misc Power Plant Equip	83,804,965	83,804,965	2 620%	2,195,690	83,804,965	2 690%	2,254,354	58,664
51			431,984,893	431,984,893	2 628%	11,351,573	431,984,893	2 717%	11,735,167	383,594
52										
53		Wilkes								
54	310	Land and Land Rights	443,729	0	0 000%	0	0	0 000%	0	0
55	311	Structures and Improvements	8,413,815	8,413,815	2 890%	243,159	8,413,815	2 890%	243,159	0
56	312	Boiler Plant Equipment	53,965,139	53,965,139	3 200%	1,726,884	53,965,139	3 580%	1,931,952	205,068
57	314	Turbogenerator Units	37,889,001	37,889,001	3 230%	1,223,815	37,889,001	3 220%	1,220,026	(3,789)
58	315	Accessory Electric Equipment	10,313,189	10,313,189	4 050%	417,684	10,313,189	4 110%	423,872	6,188
59	316	Misc Power Plant Equipment	9,145,772	9,145,772	4 790%	438,082	9,145,772	4 760%	435,339	(2,743)
60	317	ARO Steam Production Plant	4,897,017	4,897,017		194,290	4,897,017		29,166	(165,123)
61										
62			125,067,663	124,623,934	3 405%	4,243,914	124,623,934	3 437%	4,283,514	39,601
63		Mattison								
64	315	Accessory Electric Equipment	0	0	0 000%	0	0		0	0
65	316	Misc Power Plant Equipment	0	0	0 000%	0	0		0	0
66	340	Land and Land Rights	1,451,852	0	0 000%	0	0		0	0
67	341	Structures and Improvements	31,112,215	31,112,215	2 490%	774,694	31,112,215	2 530%	787,139	12,445
68	343	Prime Movers	0	0	0 000%	0	0		0	0
69	344	Generators	84,482,099	84,482,099	2 490%	2,103,604	84,482,099	2 530%	2,137,397	33,793
70	345	Accessory Electric Equipment	9,003,410	9,003,410	2 520%	226,886	9,003,410	2 600%	234,089	7,203
71	346	Misc Power Plant Equipment	940,366	940,366	2 680%	25,202	940,366	2 740%	25,766	564
72			126,989,942	125,538,090	2 494%	3,130,386	125,538,090	2 537%	3,184,391	54,005
73										
74		Total Gas Units	835,828,462	833,376,788	3 150%	26,248,774	833,376,788	3 250%	27,080,627	831,853
75										
76		Pirkey								
77	310	Land and Land Rights	5,843,029	0	0 000%	0	0	0 000%	0	0
78	311	Structures and Improvements	109,347,303	109,347,303	2 260%	2,471,249	109,347,303	2 190%	2,394,706	(76,543)
79	312	Boiler Plant Equipment	380,502,034	380,502,034	2 490%	9,474,501	380,502,034	2 490%	9,474,501	0
80	314	Turbogenerator Units	50,950,757	50,950,757	2 270%	1,156,582	50,950,757	2 190%	1,115,822	(40,760)
81	315	Accessory Electric Equipment	18,417,046	18,417,046	2 390%	440,167	18,417,046	2 410%	443,851	3,684
82	316	Misc Power Plant Equipment	19,401,615	19,401,615	2 370%	459,818	19,401,615	2 390%	463,699	3,881
83	317	ARO Steam Production Plant	(51,557)	(51,557)		(2,583)	(51,557)		(2,583)	0
84	317	ARO Steam Production Plant ARO#1	15,549,127	15,549,127		506,728	15,549,127		272,703	(234,026)
85	317	ARO Steam Production Plant ARO#2	13,646	13,646		375	13,646		375	0
86	317	ARO Steam Production Plant ARO#3	7,894,655	7,894,655		273,148	7,894,655		26,464	(246,684)
87	317	ARO Steam Production Plant ARO#4	313,973	313,973		10,238	313,973		10,238	0
88	317	ARO Steam Production Plant ARO#5	305,899	305,899		9,975	305,899		9,975	0
89	317	ARO Steam Production Plant ARO#6	313,973	313,973		10,238	313,973		10,238	0
90			608,801,500	602,958,471	2 456%	14,810,438	602,958,471	2 358%	14,219,990	(590,448)
91		Flint Creek								

SOUTHWESTERN ELECTRIC POWER COMPANY
Depreciation Expense
For the Test Year Ended March 31, 2020

Line No	Account Number	(2) Description of Account	(3) Total Plant	(4) CURRENT TEST YEAR (A)		(6) Depreciation Expense	(7) REQUESTED TEST YEAR		(9) Depreciation Expense	(10) Adjustments
				(4) Depreciable Plant	(5) Rate		(7) Depreciable Plant	(8) Rate		
92	310	Land and Land Rights	3,364,925	0	0 000%	0	0	0 000%	0	0
93	311	Structures and Improvements	27,359,428	27,359,428	2 730%	746,912	27,359,428	2 830%	774,272	27,360
94	312	Boiler Plant Equipment	295,436,035	295,436,035	2 790%	8,242,665	295,436,035	4 160%	12,290,139	4,047,474
95	31211	Railcars	4,312,572	4,312,572	3 020%	0	4,312,572	3 120%	0	0
96	314	Turbogenerator Units	16,634,655	16,634,655	2 660%	442,482	16,634,655	2 970%	494,049	51,567
97	315	Accessory Electric Equipment	10,970,525	10,970,525	2 820%	309,369	10,970,525	3 300%	362,027	52,658
98	316	Misc Power Plant Equipment	6,309,978	6,309,978	3 000%	189,299	6,309,978	3 130%	197,502	8,203
99	317	ARO Steam Production Plant	845,504	845,504		29,167	845,504		29,167	(0)
100	317	ARO #1	4,820,249	4,820,249		182,246	4,820,249		156,984	(25,262)
101	317	ARO #2	5,173,977	5,173,977		244,617	5,173,977		71,725	(172,892)
102	317	ARO #3	519,417	519,417		29,324	519,417		34,446	5,122
103			375,747,265	372,382,340	2 797%	10,416,081	372,382,340	3 870%	14,410,311	3,994,230
104		Welsh								
105	310	Land and Land Rights	1,895,474	0	0 000%	0	0	0 000%	0	0
106	311	Structures and Improvements	73,688,869	73,688,869	2 120%	1,562,204	73,688,869	2 770%	2,041,182	478,978
107	312	Boiler Plant Equipment	584,376,830	584,376,830	2 220%	12,973,166	584,376,830	3 520%	20,570,064	7,596,898
108	31211	RailCars	12,975,936	12,975,936	2 770%	0	12,975,936	2 750%	356,838	356,838
109	314	Turbogenerator Units	142,126,402	142,126,402	2 210%	3,140,993	142,126,402	3 130%	4,448,556	1,307,563
110	315	Accessory Electric Equipment	47,084,699	47,084,699	2 600%	1,224,202	47,084,699	3 520%	1,657,381	433,179
111	316	Misc Power Plant Equipment	21,832,853	21,832,853	2 880%	628,786	21,832,853	3 170%	692,101	63,315
112	317	ARO Steam Production Plant	2,820,865	2,820,865		89,493	2,820,865		89,493	0
113	317	ARO #1 Welsh Landfill	13,524,652	13,524,652		543,269	13,524,652		81,425	(461,844)
114	317	ARO #2 Welsh Landfill	11,874,520	11,874,520		455,299	11,874,520		248,986	(206,314)
115	317	ARO #3 Welsh Landfill	1,040,507	1,040,507		40,696	1,040,507		37,740	(2,955)
116	317	ARO #4 Welsh Landfill	3,648,822	3,648,822		135,822	3,648,822		180,190	44,368
117			916,890,427	914,994,954	2 273%	20,793,929	914,994,954	3 323%	30,403,956	9,610,027
118		Dolet Hills								
119	310	Land and Land Rights	1,510,615	0	0 000%	0	0	0 000%	0	0
120	311	Structures and Improvements	57,023,545	57,023,545	2 220%	1,265,923	57,023,545		528,106	(737,817)
121	312	Boiler Plant Equipment	211,135,254	211,135,254	2 510%	5,299,495	211,135,254		8,300,477	3,000,982
122	314	Turbogenerator Units	39,735,805	39,735,805	2 320%	921,871	39,735,805		694,834	(227,037)
123	315	Accessory Electric Equipment	12,572,796	12,572,796	2 280%	286,660	12,572,796		220,998	(65,662)
124	316	Misc Power Plant Equipment	16,666,082	16,666,082	2 430%	404,986	16,666,082		334,407	(70,579)
125	317	ARO Steam Production Plant-Ash Pond	1,257,350	1,257,350		33,980	1,257,350		43,577	9,597
126	317	ARO Steam Prod Plant & Lignite Mine	(26,693)	(26,693)		(1,209)	(26,693)		(1,522)	(313)
127			339,874,755	338,364,140	2 427%	8,211,705	338,364,140	2 991%	10,120,876	1,909,171
128		Turk (D)								
129	310	Land and Land Rights	13,355,616	0	0 000%	0	0	0 000%	0	0
130	311	Structures and Improvements	287,540,622	287,540,622	1 910%	5,492,026	287,540,622	1 910%	5,492,026	0
131	312	Boiler Plant Equipment	992,441,976	992,441,976	1 900%	18,856,398	992,441,976	1 910%	18,955,642	99,244
132	314	Turbogenerator Units	232,629,873	232,629,873	1 900%	4,419,968	232,629,873	1 900%	4,419,968	0
133	315	Accessory Electric Equipment	93,354,798	93,354,798	1 900%	1,773,741	93,354,798	1 900%	1,773,741	0
134	316	Misc Power Plant Equipment	48,577,117	48,577,117	1 900%	922,965	48,577,117	1 910%	927,823	4,858
135	317	ARO #1 Turk Landfill	3,669,588	3,669,588		94,653			94,653	(0)
136	116	Turk Impairment	(51,821,999)	(51,821,999)		(1,130,962)			(1,130,962)	0
137			1,619,747,591	1,606,391,975	1 959%	31,465,098	1,654,544,386	1 845%	30,532,891	104,102
138										

SOUTHWESTERN ELECTRIC POWER COMPANY
Depreciation Expense
For the Test Year Ended March 31, 2020

Line No.	(1) Account Number	(2) Description of Account	(3) Total Plant	(4) CURRENT TEST YEAR (A)		(6) REQUESTED TEST YEAR		(8) REQUESTED TEST YEAR		(10) Adjustments
				(5) Depreciable Plant	(5) Depreciation Rate	(6) Depreciation Expense	(7) Depreciable Plant	(8) Depreciation Rate	(9) Depreciation Expense	
139		Total Coal & Lignite	3,861,061,538	3,835,091,880	2 235%	85,697,251	3,883,244,291	2 567%	99,688,024	15,027,081
140	116	Texas Impairments	(3,371,421)	(3,371,421)	2 339%	(78,858)	(3,371,421)	2 339%	(78,858)	0
141		Total Production	4,693,518,580	4,665,097,247	2 398%	111,867,168	4,713,249,658	2 688%	126,689,793	15,858,934
142										
143		Transmission Plant								
144	350	Land	5,261,997	0	0 000%	0	0	0 000%	0	0
145	350 1	Land Rights	98,999,157	98,999,157	1 290%	1,277,089	98,999,157	1 330%	1,316,689	39,600
146	352	Structures and Improvements	25,898,956	25,898,956	1 320%	341,866	25,898,956	1 460%	378,125	36,259
146	353	Station Equipment	702,621,265	702,621,265	1 270%	8,923,290	702,621,265	1 540%	10,820,367	1,897,077
147	35316	Station Equipment - Smart Grd	5,325,669	5,325,669	1 270%	67,636	5,325,669	1 540%	82,015	14,379
148	354	Towers and Fixtures	40,298,806	40,298,806	1 400%	564,183	40,298,806	1 460%	588,363	24,180
149	355	Poles and Fixtures	760,410,316	760,410,316	3 100%	23,572,720	760,410,316	3 420%	26,006,033	2,433,313
149	356	Overhead Conductors, Device	394,830,461	394,830,461	1 780%	7,027,982	394,830,461	2 070%	8,172,991	1,145,009
150	35616	Overhead Conductors, Device - Smart Grd	29,146,214	29,146,214	1 780%	518,803	29,146,214	2 070%	603,327	84,524
151	357	Underground Conduit	3,878,347	3,878,347	1 780%	69,035	3,878,347	1 990%	77,179	8,144
151	358	Undergrnd Conductors Device	295	295	1 690%	5	295	1 990%	6	1
152	35816	Undergrnd Conductors Device - Smart Grd	87,920	87,920	1 690%	1,486	87,920	1 990%	1,750	264
153	359	Roads and Trails	131,947	131,947	1 350%	1,781	131,947	1 350%	1,781	0
154	116	Texas Impairments	(3,446,767)	(3,446,767)	2 339%	(80,620)	(3,446,767)	2 339%	(80,620)	
155	116	Vegetation Management	(1,965,876)	(1,965,876)	1 784%	(35,071)	(1,965,876)	1 784%	(35,071)	
156										
157			2,061,478,708	2,056,216,711	2 055%	42,250,185	2,056,216,711	2 331%	47,932,935	5,682,750
158										
159		Distribution Plant								
160	360	Land	6,369,465	0	0 000%	0	0	0 000%	0	0
161	360 1	Land Rights	3,593,142	3,593,142	0 990%	35,572	3,593,142	1 410%	50,663	15,091
162	361	Structures and Improvements	9,549,726	9,549,726	1 270%	121,282	9,549,726	1 430%	136,561	15,279
163	362	Station Equipment	335,620,301	335,620,301	1 910%	6,410,348	335,620,301	1 950%	6,544,596	134,248
164	36216	Station Equipment - Smart Grd	1,936,142	1,936,142	1 910%	36,980	1,936,142	1 950%	37,755	775
164	364	Poles, Towers and Fixtures	478,641,303	478,641,303	2 490%	11,918,168	478,641,303	2 830%	13,545,549	1,627,381
165	365	Overhead Conductors, Device	482,135,920	482,135,920	2 690%	12,969,456	482,135,920	3 030%	14,608,718	1,639,262
166	366	Underground Conduit	73,228,155	73,228,155	1 250%	915,352	73,228,155	1 370%	1,003,226	87,874
167	367	Undergrnd Conductors, Device	237,556,836	237,556,836	1 720%	4,085,978	237,556,836	2 360%	5,606,341	1,520,363
168	368	Line Transformers	410,262,098	410,262,098	1 900%	7,794,980	410,262,098	2 400%	9,846,290	2,051,310
169	369	Services	97,827,493	97,827,493	2 710%	2,651,125	97,827,493	2 800%	2,739,170	88,045
170	370	Meters	86,232,258	86,232,258	4 060%	3,501,030	86,232,258	7 880%	6,795,102	3,294,072
171	371	Installs Customer Premises	44,154,413	44,154,413	4 380%	1,933,963	44,154,413	4 920%	2,172,397	238,434
172	373	Street Lghng & Signal Sys	43,164,228	43,164,228	3 020%	1,303,560	43,164,228	3 180%	1,372,622	69,062
173	116	Texas Impairments	(6,252,402)	(6,252,402)	2 339%	(146,244)	(6,252,402)	2 339%	(146,244)	
174	116	Vegetation Management	(4,103,577)	(4,103,577)	2 689%	(110,345)	(4,103,577)	2 689%	(110,345)	
173			2,299,915,501	2,293,546,036	2 329%	53,421,205	2,293,546,036	2 799%	64,202,401	10,781,196
174										
175		General Plant								
176	38900	Land	22,110,282	0	0 000%	0	0	0 000%	0	0

SOUTHWESTERN ELECTRIC POWER COMPANY
Depreciation Expense
For the Test Year Ended March 31, 2020

Line No.	Account Number	(2) Description of Account	(3) Total Plant	(4) CURRENT TEST YEAR (A)		(6) REQUESTED TEST YEAR		(8) REQUESTED TEST YEAR		(10) Adjustments
				(5) Depreciable Plant	(5) Depreciation Rate	(6) Depreciation Expense	(7) Depreciable Plant	(8) Depreciation Rate	(9) Depreciation Expense	
177	39000	Structures and Improvements	106,905,268	106,905,268	1 620%	1,731,865	106,905,268	1 860%	1,988,438	256,573
178	39100	Office Furniture, Equipment	9,322,741	9,322,741	4 320%	402,742	9,322,741	4 340%	404,607	1,865
179	39111	Office Equip - Computers	48,297	48,297	10 690%	5,163	48,297	16 550%	7,993	2,830
180	39200	Transportation Equipment	4,118,518	4,118,518	1 820%	74,957	4,118,518	5 410%	222,812	147,855
181	39300	Stores Equipment	3,172,562	3,172,562	3 940%	124,999	3,172,562	3 910%	124,047	(952)
182	39400	Tools	29,803,702	29,803,702	3 080%	917,954	29,803,702	3 050%	909,013	(8,941)
183	39500	Laboratory Equipment	5,501,275	5,501,275	1 520%	83,619	5,501,275	3 720%	204,647	121,028
184	39600	Power Operated Equipment	698,227	698,227	5 530%	38,612	698,227	5 350%	37,355	(1,257)
185	39700	Communication Equipment	43,138,805	43,138,805	8 790%	3,791,901	43,138,805	5 310%	2,290,671	(1,501,230)
186	39711	Comm Equip-Mobile Radios	334,984	334,984	8 790%	29,445	334,984	5 310%	17,788	(11,657)
187	39712	Comm Equip-SCADA, RTU	3,736,128	3,736,128	8 790%	328,406	3,736,128	5 310%	198,388	(130,018)
188	39713	Comm Equip-Masts, Antennas	121,728	121,728	8 790%	10,700	121,728	5 310%	6,464	(4,236)
189	39716	Comm Equip-Masts, Antennas - Smart Gnd	818,723	818,723	8 790%	71,966	818,723	5 310%	43,474	(28,492)
189	39800	Miscellaneous Equipment	2,432,666	2,432,666	6 320%	153,745	2,432,666	5 510%	134,040	(19,705)
190	39900	Other Property - Land	66,129,225	0	0 000%	0	0		0	0
191	39910	Oth Property - Land Rights	871,850	0	0 000%	0	0		0	0
192	39919	ARO General Plant	1,162,571	1,162,571		37,151	1,162,571		37,151	0
193	39930	Other Tangible Property (B)	22,619,620	5,872,017	1 410%	82,795	5,872,017	2 510%	147,388	64,593
194			323,047,171	217,188,211	3 631%	7,886,020	217,188,211	3 119%	6,774,276	(1,111,744)
195										
196			9,511,040,061	9,365,116,105	2 584%	242,038,157	9,413,268,516	2 850%	268,313,504	27,311,655
197		AFUDC Adjustment								
198		AFUDC Adj - Production			2 398%		(6,458,541)	2 688%	(173,602)	(173,602)
199		AFUDC Adj - Transmission			2 055%		715,341	2 331%	16,675	16,675
200		AFUDC Adj - Distribution			2 329%		-	2 799%	0	0
201		AFUDC Adj - General			3 631%		(111,941)	3 119%	(3,492)	(3,492)
202		AFUDC Adj - Fuels			0 000%		2,205,306	0 000%	0	0
203							(3,649,834)		(160,419)	(160,419)
204										
205		TOTAL DEPRECIATION & AMORTIZATION	9,511,040,061	9,365,116,105		242,038,157	9,409,618,682		268,153,085	27,151,236
206										
207										
208		Notes:								
209		Affect of Welsh retirement in projected depreciation expense					(174,823,108)		(2,329,219)	(2,329,219)
210										24,822,018
211										
212										
213		(A) Current Test Year depreciation expense reflects test year ending plant in service balances at existing TX depreciation rates								
214										
215		(B) Depreciable property in account 39930 represents the Company's investment in the Alliance Rail Facility.								
216										
217		(C) Requested depreciation expense does not include accretion expense of \$3,484,561								
218										
219										
220										
221										
222		Note The amounts on the schedule will not be the same as reflected on Schedule A due to differences in schedule requirements For further explanation of this schedule, see the direct testimony of Mr Michael Baird								

SOUTHWESTERN ELECTRIC POWER COMPANY
Booking Methods
For the Test Year Ended September 30, 2020

Please see EXHIBIT JAC-2 of the testimony of Jason A. Cash for the Depreciation Study Report.

SOUTHWESTERN ELECTRIC POWER COMPANY
Retirement Data For All Generating Units
For the Test Year Ended March 31, 2020

Line No	(1) Unit Name	(2) Net Dependable Capability (MW)	(3) In-Service Date	(4) Service Life (Years)	(5) Depreciation Retirement Date	(6) Planning Retirement Date
1	<u>GAS & OIL UNITS</u>					
2	Arsenal Hill					
3	Unit 5	110	1960	65	2025	2025
4	Knox Lee (1) (2)					
5	Unit 5	342	1974	65	2039	2039
6	Lieberman (2)					
7	Unit 3	109	1957	65	2022	2022
8	Unit 4	108	1959	65	2024	2024
9	Mattison					
10	Unit 1	76	2007	45	2052	2052
11	Unit 2	76	2007	45	2052	2052
12	Unit 3	76	2007	45	2052	2052
13	Unit 4	76	2007	45	2052	2052
14	Wilkes					
15	Unit 1	177	1964	65	2029	2029
16	Unit 2	362	1970	65	2035	2035
17	Unit 3	362	1971	65	2036	2036
18	Stall Unit at Arsenal Hill	500	2010	40	2050	2050
19	<u>COAL & LIGNITE UNITS</u>					
20	Dolet Hills (3)					
21	Unit 1	262	1986	35	(3)	2021
22	Flint Creek					
23	Unit 1	264	1978	60	2038	2038
24	Pirkey					
25	Unit 1	580	1985	60	2045	2045
26	Turk					
27	Unit 1	440	2012	55	2067	2067
28	Welsh					
29	Unit 1	528	1977	60	2037	2037
30	Unit 3	528	1982	60	2042	2042

Notes.

(1) Knox Lee Unit 4 was retired in January 2019.

(2) The Lone Star Plant, Knox Lee Units 2 & 3, and Lieberman Unit were retired in May 2020.

(3) The Dolet Hills Power Station is not included in the Company's depreciation study

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Book Salvage
For the Test Year Ended March 31, 2020

For the Test Year Ended March 31, 2020										Col (6) - (4)	
(1)		(2)	(3)	(4)		(5)	(6)		(7)	(8)	(9)
				COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE			
LINE NO	ACCOUNT NUMBER	DESCRIPTION	RETIREMENTS	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
1		<u>INTANGIBLE PLANT</u>									
2											
3	303	Miscellaneous Intangible Plant	12,875,517	-	0 00%	-	0 00%	-		-	0.00%
4		TOTAL INTANGIBLE PLANT	12,875,517	-		-		-		-	
5											
6		<u>PRODUCTION PLANT</u>									
7	310	Land	11,162	6,647	59 55%	25,072	224 62%	18,425		165 07%	
8	311	Structures and Improvements	5,221,729	170,397	3 26%	26,234	0 50%	(144,163)		-2 76%	
9	312	Boiler plant equipment	23,629,885	1,415,310	5 99%	521,299	2 21%	(894,011)		-3.78%	
10	314	Turbogenerator units	8,912,212	934,964	10 49%	(431)	0.00%	(935,395)		-10.50%	
11	315	Accessory electric equipment	1,021,337	22,282	2 18%	(10)	0 00%	(22,292)		-2.18%	
12	316	Miscellaneous power plant equipment	950,804	146,857	15 45%	116,646	12 27%	(30,211)		-3.18%	
13	317	Asset Retirement Obligations	2,421,459	-	0 00%	-	0 00%	-		0.00%	
14	341	Structures and Improvements	303,146	9,000	2 97%	-	0 00%	(9,000)		-2 97%	
15	345	Accessory electric equipment	8,028	(65)	-0 81%	-	0 00%	65		0.81%	
16	346	Miscellaneous power plant equipment	6,506	-	0.00%	-	0 00%	-		0 00%	
17		TOTAL PRODUCTION PLANT	42,486,268	2,705,392		688,810		(2,016,582)			
18											
19		<u>TRANSMISSION PLANT</u>									
20	352	Structures and Improvements	9,569	100,484	1050 10%	6,882	71.92%	(93,602)		-978 18%	
21	353	Station Equipment	2,177,373	1,123,216	51.59%	15,866	0.73%	(1,107,350)		-50 86%	
22	354	Towers and fixtures	314,198	200,135	63 70%	-	0 00%	(200,135)		-63 70%	
23	355	Poles and fixtures	9,140,789	2,155,300	23 58%	(217)	0 00%	(2,155,517)		-23.58%	
24	356	Overhead conductors and devices	6,489,657	2,261,201	34 84%	-	0 00%	(2,261,201)		-34 84%	
25		TOTAL TRANSMISSION PLANT	18,131,586	5,840,336		22,531		(5,817,805)			
26											
27		<u>DISTRIBUTION PLANT</u>									
28	360	Land	762	-	0 00%	-	0 00%	-		0.00%	
29	361	Structures and Improvements	12,864	-	0 00%	-	0 00%	-		0 00%	
30	362	Station Equipment	4,013,707	568,270	14 16%	(8,395)	-0 21%	(576,665)		-14 37%	
31	364	Poles, towers and fixtures	3,886,890	4,645,518	119 52%	26,118	0 67%	(4,619,400)		-118.85%	
32	365	Overhead conductors and devices	4,926,266	2,263,879	45 96%	90,983	1 85%	(2,172,896)		-44.11%	
33	366	Underground conduit	17,618	119,695	679 39%	1,684	9 56%	(118,011)		-669 83%	
34	367	Underground conductors and devices	1,542,776	172,993	11 21%	962	0.06%	(172,031)		-11 15%	
35	368	Line transformers	6,558,653	1,669,902	25 46%	55,880	0.85%	(1,614,022)		-24 61%	
36	369	Services	153,888	265,365	172 44%	1	0 00%	(265,364)		-172 44%	
37	370	Meters	1,249,937	517,897	41 43%	-	0 00%	(517,897)		-41.43%	
38	371	Installations on customers' premises	1,575,411	325,973	20 69%	301	0 02%	(325,672)		-20 67%	
39	373	Street lighting and signal systems	1,038,244	290,737	28 00%	2,064	0.20%	(288,673)		-27.80%	
40		TOTAL DISTRIBUTION PLANT	24,977,016	10,840,229		169,598		(10,670,631)			

SOUTHWESTERN ELECTRIC POWER COMPANY
Summary of Book Salvage
For the Test Year Ended March 31, 2020

Summary of Depreciation

For the Test Year Ended March 31, 2020

		Col (6) - (4)							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
LINE NO	ACCOUNT NUMBER	DESCRIPTION	RETIREMENTS	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
41									
42		<u>GENERAL PLANT</u>							
43	389	Land	-	66,477	0.00%	472,677	0.00%	406,200	0.00%
44	390	Structures and Improvements	232,629	41,641	17.90%	-	0.00%	(41,641)	-17.90%
45	391	Office Furniture and Equipment	320,584	-	0.00%	-	0.00%	-	0.00%
46	393	Stores Equipment	4,857	-		-		-	0.00%
47	394	Tools, shop and garage equipment	-	1,601	0.00%	-	0.00%	(1,601)	0.00%
48	396	Power operated equipment	51,691	602,231	1165.06%	5,361	10.37%	(596,870)	-1154.69%
49	397	Communication equipment	3,514,419	313	0.01%	3	0.00%	(310)	-0.01%
50	398	Miscellaneous equipment	210,229	3	0.00%	-	0.00%	(3)	0.00%
51		TOTAL GENERAL PLANT	4,334,409	712,266		478,041		(234,225)	
52									
53		TOTAL PLANT	102,804,796	20,098,223		1,358,980		(18,739,243)	

Note Account 399, Other Tangible Property, was not included where amortization of lignite properties is being recorded to a cost element that incorrectly appears as salvage on depreciation reports. Also, any accounts not included had no activity during the test year ended September 30, 2020

SOUTHWESTERN ELECTRIC POWER COMPANY
Service Life (Recommended)
For The Test Year Ended March 31, 2020

LINE NO	(1) ACCOUNT NUMBER	(2) DESCRIPTION	(3) AVERAGE LIFE IN YEARS	(4) RATE CURVE
1		<u>PRODUCTION PLANT</u>		
2		<u>Gas & Oil Plants</u>		
3	311.3	Structures & Improvements	59	LIFE SPAN
4	312.3	Boiler Plant Equipment	59	LIFE SPAN
5	314.3	Turbogenerator Units	59	LIFE SPAN
6	315.3	Accessory Electrical Equipment	59	LIFE SPAN
7	316.3	Misc Power Plant Equip.	59	LIFE SPAN
8		<u>Coal and Lignite Plants</u>		
9	311.0	Structures & Improvements	59	LIFE SPAN
10	312.0	Boiler Plant Equipment	59	LIFE SPAN
11	314.0	Turbogenerator Units	59	LIFE SPAN
12	315.0	Accessory Electrical Equipment	59	LIFE SPAN
13	316.0	Misc Power Plant Equip	59	LIFE SPAN
14		<u>Other Production Plant - Mattison</u>		
15	341.0	Structures & Improvements	45	LIFE SPAN
16	343.0	Prime Movers	45	LIFE SPAN
17	344.0	Generators	45	LIFE SPAN
18	345.0	Accessory Electrical Equip	45	LIFE SPAN
19		<u>TRANSMISSION PLANT</u>		
20	350.1	Land Rights	70	R5.0
21	352.0	Structures & Improvements	70	R3.5
22	353.0	Station Equipment	68	S0.0
23	354.0	Towers & Fixtures	65	L3.0
24	355.0	Poles & Fixtures	46	S0.5
25	356.0	OH Conductor & Devices	70	R2.0
26	357.0	Underground Conduit	50	R1.5
27	358.0	Underground Conductor & Devices	50	R1.5
28	359.0	Roads and Trails	65	R4.0
29		<u>DISTRIBUTION PLANT</u>		
30	360.1	Land Rights	60	R4.0
31	361.0	Structures & Improvements	75	R3.0
32	362.0	Station Equipment	57	S0.5
33	364.0	Poles, Towers, & Fixtures	55	S0.5
34	365.0	Overhead Conductor & Devices	44	R1.0
35	366.0	Underground Conduit	70	R4.0
36	367.0	Underground Conductor	46	R3.0
37	368.0	Line Transformers	44	L0.0
38	369.0	Services	59	R3.0
39	370.0	Meters	15	L0.0
40	371.0	Installations on Custs Prem	25	L0.0
41	373.0	Street Lighting & Signal Sys	40	L0.0
42		<u>GENERAL PLANT</u>		
43	390.0	Structures & Improvements	58	L0.0
44	391.0	Office Furniture & Equipment	30	SQ
45	391.1	Office Equipment - Computers	7	SQ
46	392.0	Transportation Equipment	20	SQ
47	393.0	Stores Equipment	30	SQ
48	394.0	Tools Shop & Garage Equipment	35	SQ
49	395.0	Laboratory Equipment	35	SQ
50	396.0	Power Operated Equipment	20	SQ
51	397.0	Communication Equipment	20	SQ
52	398.0	Miscellaneous Equipment	20	SQ

SOUTHWESTERN ELECTRIC POWER COMPANY
Service Life (Recommended)
For The Test Year Ended March 31, 2020

(1)		(2)	(3)	(4)
LINE	ACCOUNT		AVERAGE	RATE
NO	NUMBER	DESCRIPTION	LIFE IN YEARS	CURVE
53	399 3	Alliance Rail	65	LIFE SPAN

Life Span Analysis

The life span forecast analysis was employed for Production Plant. The key elements in the life span forecast analysis are the age of the surviving investments and the projected retirement date of the facility. The age of the surviving investments were obtained from SWEPCO's property accounting records. American Electric Power Service Corporation provided the retirement dates used in the life-span analysis.

SOUTHWESTERN ELECTRIC POWER COMPANY
Short Term Assets
For the Test Year Ended March 31, 2020

Line No.	(1) Month	(2) Fuel Inventory	(3) Material & Supplies	(4) Prepayments	(5) Total Short Term Assets
1	March-2019	\$103,703,836	\$69,074,085	\$15,626,183	\$188,404,104
2	April-2019	111,961,244	69,435,588	17,153,103	198,549,934
3	May-2019	106,804,481	70,101,919	18,223,557	195,129,956
4	June-2019	101,613,975	70,746,333	10,885,969	183,246,277
5	July-2019	100,963,414	70,699,600	20,492,947	192,155,961
6	August-2019	95,048,406	70,913,213	23,900,633	189,862,252
7	September-2019	84,287,616	69,753,088	15,628,659	169,669,363
8	October-2019	87,807,490	69,442,235	16,589,959	173,839,683
9	November-2019	93,355,423	68,908,098	15,317,638	177,581,159
10	December-2019	93,091,745	70,932,166	10,763,301	174,787,212
11	January-2020	101,645,760	64,358,431	19,827,516	185,831,708
12	February-2020	102,343,256	69,002,794	20,798,040	192,144,089
13	March-2020	105,918,091	70,436,747	17,729,004	194,083,842
14	Thirteen Month Average	\$99,118,826	\$69,523,407	\$17,148,962	\$185,791,195

SOUTHWESTERN ELECTRIC POWER COMPANY
Detail of Short Term Assets
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Account	(3) Mar-19	(4) Apr-19	(5) May-19	(6) Jun-19	(7) Jul-19	(8) Aug-19	(9) Sep-19
1	<u>Fuel Inventory</u>								
2	Fuel Stock - Coal	1510001	39,876,290	44,164,451	40,668,033	41,820,677	45,301,599	47,138,416	46,068,089
3	Fuel Stock - Oil	1510002	4,280,924	4,492,032	4,242,352	4,121,146	3,894,093	3,773,427	3,710,480
5	Coal Inv on Hand Transp	1510016	4,354	1,600	6,199	4,590	5,406	11,000	14,334
6	Lignite Inv on Hand Inc Transp	1510017	53,933,076	59,614,838	58,687,268	52,556,841	47,175,245	40,087,611	31,333,849
7	Coal Survey Adjustment	1510018	(492,962)	(197,248)	(2,144,369)	(1,715,495)	(1,286,622)	(857,748)	(428,874)
8	Fuel Stock Coal - Intransit	1510020	4,212,128	1,590,817	3,013,874	2,725,986	3,874,650	2,892,619	1,601,197
9	Fuel Stock Exp Undistributed	1520000	1,890,026	2,294,754	2,331,124	2,100,230	1,999,043	2,003,081	1,988,541
10	Total Fuel Inventory		103,703,836	111,961,244	106,804,481	101,613,975	100,963,414	95,048,406	84,287,616
11	<u>Materials & Supplies</u>								
12	M&S - Regular	1540001	65,749,035	66,161,658	66,670,675	66,671,810	66,671,482	67,293,904	66,082,886
13	Material in Transit	1540003	0	0	0	0	0	72,820	86,213
14	M&S - Exempt Material	1540004	515,392	530,407	521,584	514,037	514,242	507,461	510,698
15	M&S - Lime and Limestone	1540006	1,619,171	1,349,458	1,356,329	2,100,704	1,957,104	1,516,606	1,586,380
16	Materials & Supplies - Urea	1540012	0	0	0	0	0	0	0
17	Transportation Inventory	1540013	89,327	89,327	113,645	113,645	113,645	113,645	113,645
18	Matls Supply-Activated Carbon	1540025	981,201	1,185,852	1,300,173	1,248,960	1,316,715	1,278,546	1,260,480
19	M&S - Anhydrous Ammonia	1540028	35,451	25,796	44,706	32,025	45,102	33,861	26,606
20	Matls Supply-Calcium Bromide	1540030	58,852	67,432	74,193	50,398	72,348	78,123	78,123
21	CSAPR Seas NOx Comp Inv - Curr	1581014	25,657	25,657	20,614	14,754	8,961	18,246	8,055
22	Total Materials & Supplies		69,074,085	69,435,588	70,101,919	70,746,333	70,699,600	70,913,213	69,753,088
23	<u>Prepayments</u>								
24	Prepaid Insurance	1650001	684,827	480,409	544,630	340,732	2,020,473	1,816,043	1,604,314
25	Prepaid Taxes	165000219	0	939,253	469,626	0	966,589	483,295	0
26	Prepaid Taxes	165000220	0	0	0	0	0	0	0
27	Prepaid Employee Benefits	1650005	(0)	(0)	(0)	(0)	(0)	(0)	(0)
28	Other Prepayments	1650006	8,997,705	8,834,863	8,928,863	8,567,279	7,773,906	7,835,875	7,441,518
29	Prepaid Carry Cost-Factored AR	1650009	183,036	174,355	189,004	(776,277)	551,148	710,561	197,979
30	Prepaid Pension Benefits	1650010	85,866,150	85,316,622	84,767,094	84,217,565	83,668,037	83,118,509	82,568,980
31	Prepaid Sales Taxes	165001118	0	0	0	0	0	0	0
32	Prepaid Sales Taxes	165001119	801,600	772,600	2,077,554	1,206,400	1,218,800	2,696,190	1,165,000
33	Prepaid Sales Taxes	165001120	0	0	0	0	0	0	0

SOUTHWESTERN ELECTRIC POWER COMPANY
Detail of Short Term Assets
For the Test Year Ended March 31, 2020

Line No	(1) Description	(2) Account	(10) Oct-19	(11) Nov-19	(12) Dec-19	(13) Jan-20	(14) Feb-20	(15) Mar-20	(16) 13-Month Average
1	<u>Fuel Inventory</u>								
2	Fuel Stock - Coal	1510001	46,949,014	46,501,864	46,779,176	49,805,609	49,896,589	51,383,347	45,873,319
3	Fuel Stock - Oil	1510002	3,495,609	3,383,068	3,410,700	3,364,228	3,313,659	3,265,261	3,749,767
5	Coal Inv on Hand Transp	1510016	5,904	2,640	2,698	3,908	6,785	10,513	6,149
6	Lignite Inv on Hand Inc Transp	1510017	33,778,671	40,135,101	39,145,005	43,698,915	45,570,914	47,055,290	45,597,894
7	Coal Survey Adjustment	1510018	(0)	(0)	(958,149)	(766,519)	(574,889)	(383,259)	(754,318)
8	Fuel Stock Coal - Intransit	1510020	1,203,036	1,047,431	2,265,593	2,857,967	1,171,924	1,360,693	2,293,686
9	Fuel Stock Exp Undistributed	1520000	2,375,255	2,285,319	2,446,722	2,681,653	2,958,274	3,226,248	2,352,329
10	Total Fuel Inventory		87,807,490	93,355,423	93,091,745	101,645,760	102,343,256	105,918,091	99,118,826
11	<u>Materials & Supplies</u>								
12	M&S - Regular	1540001	65,782,299	65,113,451	67,270,793	60,758,864	65,858,480	66,833,146	65,916,806
13	Material in Transit	1540003	118,380	116,532	100,610	132,531	71,550	56,693	58,102
14	M&S - Exempt Material	1540004	497,667	497,943	499,562	497,507	496,882	500,509	507,992
15	M&S - Lime and Limestone	1540006	1,537,773	1,638,549	1,493,422	1,352,881	1,143,863	1,599,930	1,557,859
16	Materials & Supplies - Urea	1540012	0	0	0	(7)	(7)	(7)	(2)
17	Transportation Inventory	1540013	113,645	113,645	113,645	136,095	136,095	136,095	115,085
18	Matts Supply-Activated Carbon	1540025	1,272,437	1,307,317	1,349,999	1,331,902	1,180,932	1,186,531	1,246,234
19	M&S - Anhydrous Ammonia	1540028	33,855	35,951	23,099	48,228	38,141	40,251	35,621
20	Matts Supply-Calcium Bromide	1540030	78,123	76,654	72,980	92,192	68,527	75,269	72,555
21	CSAPR Seas NOx Comp Inv - Curr	1581014	8,055	8,055	8,055	8,239	8,330	8,330	13,155
22	Total Materials & Supplies		69,442,235	68,908,098	70,932,166	64,358,431	69,002,794	70,436,747	69,523,407
23	<u>Prepayments</u>								
24	Prepaid Insurance	1650001	1,502,866	1,312,374	1,261,450	1,058,842	856,233	669,473	1,088,667
25	Prepaid Taxes	165000219	1,325,575	662,787	0	0	0	0	372,856
26	Prepaid Taxes	165000220	0	0	0	912,060	456,030	0	105,238
27	Prepaid Employee Benefits	1650005	(0)	(0)	(0)	(0)	(0)	(0)	0
28	Other Prepayments	1650006	7,180,824	6,755,523	6,470,707	5,830,748	7,836,159	7,259,689	7,670,281
29	Prepaid Carry Cost-Factored AR	1650009	204,029	126,167	130,374	223,670	137,732	105,599	165,952
30	Prepaid Pension Benefits	1650010	82,019,452	81,469,924	80,920,395	80,073,355	79,226,315	78,420,555	82,434,843
31	Prepaid Sales Taxes	165001118	0	0	0	0	0	0	0
32	Prepaid Sales Taxes	165001119	906,000	1,717,538	827,800	0	0	0	1,029,960
33	Prepaid Sales Taxes	165001120	0	0	0	872,000	1,827,273	802,000	269,329

SOUTHWESTERN ELECTRIC POWER COMPANY
Detail of Short Term Assets
For the Test Year Ended March 31, 2020

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No.	Description	Account	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19
34	Prepaid Use Taxes	165001218	0	0	0	0	0	0	0
35	Prepaid Use Taxes	165001219	2,840	2,304	922	6,648	5,856	714	236
36	Prepaid Use Taxes	165001220	0	0	0	0	0	0	0
37	Prepaid Local Franchise Taxes	165001318	(572)	(572)	(572)	0	0	0	0
38	Prepaid Local Franchise Taxes	165001319	49,206	48,849	48,409	47,247	46,595	46,026	45,422
39	Prepaid Local Franchise Taxes	165001320	0	0	0	0	0	0	0
40	FAS 158 Qual Contra Asset	1650014	(85,866,150)	(85,316,622)	(84,767,094)	(84,217,565)	(83,668,037)	(83,118,509)	(82,568,980)
41	Prepayment - Coal	1650017	2,406,474	3,741,593	4,138,426	0	4,160,400	6,910,650	2,116,800
42	Affl Trans Intercon Providers	1650018							
43	Prepaid Insurance - EIS	1650021	2,006,357	1,674,453	1,342,706	1,010,959	3,267,205	2,920,312	2,577,428
44	Prepaid Lease	1650023	194,708	184,996	183,989	182,982	181,975	180,969	179,961
45	Future Wetlands Credits L-T	1650029	300,000	300,000	300,000	300,000	300,000	300,000	300,000
46	PRW Without MED-D Benefits	1650035	34,954,502	35,426,051	35,921,014	36,410,672	36,904,422	37,397,562	37,886,914
47	FAS158 Contra-PRW Exclud Med-D	1650037	(34,954,502)	(35,426,051)	(35,921,014)	(36,410,672)	(36,904,422)	(37,397,562)	(37,886,914)
48	Total Prepayments		15,626,183	17,153,103	18,223,557	10,885,969	20,492,947	23,900,633	15,628,659

SOUTHWESTERN ELECTRIC POWER COMPANY
Detail of Short Term Assets
For the Test Year Ended March 31, 2020

Line	(1)	(2)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	Description	Account	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	13-Month Average
34	Prepaid Use Taxes	165001218	0	0	0	0	0	0	0
35	Prepaid Use Taxes	165001219	8,431	5,860	11,989	0	0	0	3,523
36	Prepaid Use Taxes	165001220	0	0	0	7,204	5,892	5,242	1,411
37	Prepaid Local Franchise Taxes	165001318	0	0	0	0	0	0	(132)
38	Prepaid Local Franchise Taxes	165001319	44,964	44,534	44,043	0	0	0	35,792
39	Prepaid Local Franchise Taxes	165001320	0	0	0	43,529	43,077	42,691	9,946
40	FAS 158 Qual Contra Asset	1650014	(82,019,452)	(81,469,924)	(80,920,395)	(80,073,355)	(79,226,315)	(78,420,555)	(82,434,843)
41	Prepayment - Coal	1650017	2,712,600	2,332,050	0	9,326,772	8,426,820	6,668,315	4,072,377
42	Affl Trans Intercon Providers	1650018							0
43	Prepaid Insurance - EIS	1650021	2,234,545	1,891,661	1,548,778	1,205,894	863,011	1,831,164	1,874,959
44	Prepaid Lease	1650023	170,126	169,143	168,161	46,796	45,814	44,831	148,804
45	Future Wetlands Credits L-T	1650029	300,000	300,000	300,000	300,000	300,000	300,000	300,000
46	PRW Without MED-D Benefits	1650035	38,382,254	38,875,577	39,369,469	40,015,293	40,662,509	41,289,535	37,961,213
47	FAS158 Contra-PRW Exclud Med-D	1650037	(38,382,254)	(38,875,577)	(39,369,469)	(40,015,293)	(40,662,509)	(41,289,535)	(37,961,213)
48	Total Prepayments		16,589,959	15,317,638	10,763,301	19,827,516	20,798,040	17,729,004	17,148,963

SOUTHWESTERN ELECTRIC POWER COMPANY
OBSOLETE ASSETS
FOR THE TEST YEAR ENDED MARCH 31, 2020

AMERICAN ELECTRIC POWER
Material Usability Guidelines
And
Inactive Material Review Procedures
Revised: February 2012

By: Supply Chain Inventory Management (Bob Underwood)

INTRODUCTION

American Electric Power's (AEP's) inventory balance represents a significant financial investment. Material balances are tracked in our materials management system and are used for financial reporting on a monthly basis. The material (Materials/Supplies and Capitalized Spare Parts) represented in these balances are utilized to provide construction and maintenance support to our facilities, to ensure timely response to new customer requests, and to facilitate rapid recovery from outage and storm related events.

Since inventory balances are included as part of AEP's rate base, it is imperative that these balances accurately represent materials that are in good/useable condition and that are vital to the on-going support of our operations. **As such, these guidelines are established to outline the process utilized by AEP and its affiliates to ensure accurate financial reporting of inventory balances.** These guidelines and procedures will address three primary areas of focus;

Cycle Counts
System Changes
Inactive Material Review & No Longer Needed Material

CYCLE COUNTS (OVERVIEW)

As outlined in Supply Chain's Materials Management Policy Manual, **all** stock items (Material/Supplies and Capitalized Spare Parts) are to be cycle counted as follows;

Attended locations will be cycle counted at least once every two years (biennial basis)

Unattended locations will be cycle counted at least once each year (annual basis)

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SOUTHWESTERN ELECTRIC POWER COMPANY
OBSOLETE ASSETS
FOR THE TEST YEAR ENDED MARCH 31, 2020

(Note: FERC requirements are for a 100% count every two years, but AEP policy calls for a complete count on an annual basis for unattended storerooms.) These counts are performed to ensure compliance with AEP's policy and to ensure that individual balances shown in our materials management system match those balances on the shelf. Any discrepancies noted during these counts are investigated and adjustments are prepared and approved according to established guidelines.

Aside from the purpose of ensuring inventory accuracy, these cycle counts also provide an excellent opportunity to note the physical condition of the materials in inventory. As counts are being conducted, materials should be examined to ensure that they are in "useable" condition. Any materials found to be questionable, should be noted on the cycle count worksheets.

So as not to impede the timely processing of the cycle counts, notes taken during the review should be highlighted for follow-up after adjustments have been processed. All materials noted as "questionable" should be reviewed together by Storeroom and appropriate Management personnel. If the material is deemed useable, no action is required. If the material can be repaired and used after repairs are completed, then the appropriate steps should be taken to place the material in "repair" status. If the material cannot be used, it should be scrapped against the 163-XX account established for the facility.

SYSTEM CHANGES (OVERVIEW)

During the course of doing business, AEP's Business Units often experience the need to change out systems or replace equipment with new technology. As these situations arise, it will be the responsibility of the Business Unit and the individuals preparing requisitions/business cases to include **ALL** costs associated with the changes being made. These costs should include any inventory that may have been maintained to support the system or equipment being changed out. If determined that the Inventory is "no longer needed", O&M funding should be incorporated in the overall project cost.

Prior to the closing of the work order/project, the process outlined for "no longer needed" material should be completed. (see **Inactive No Longer Needed Material Overview** below) If the material is not suitable for substitution and no market exists, then it should be written off to the O&M account provided/established with the project. This should be the final task completed before the work order/project is closed.

NO LONGER NEEDED (NLN) MATERIAL (OVERVIEW)

Inventory may be identified as No Longer Needed due to various circumstances (i.e. system change outs or superseded items). The Inactive Material Review Database (<http://scapps/>) will be used for tracking No Longer Needed Material.

No Longer Needed Material will be charged to expense utilizing the Project number(s) provided to Supply Chain Inventory Management by AEP Corporate Planning and Budgeting to facilitate O&M inventory write-offs. Material written off will be removed from the shelf, scrapped, and removed from company property in appropriate scrap containers. Reports will be created against
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SOUTHWESTERN ELECTRIC POWER COMPANY
OBSOLETE ASSETS
FOR THE TEST YEAR ENDED MARCH 31, 2020

the Project number(s) and these reports will reflect the items, quantity, and dollars written off by location. If a sale of No Longer Needed Material occurs, any credit for the sale amount will be applied to the facility's 163 account. If the sale amount is significant and identifiable, the credit offset should be made against the expense account.

INACTIVE MATERIAL REVIEW PROCEDURES (OVERVIEW)

Per Sarbanes Oxley requirements, Supply Chain Inventory Management will coordinate an annual review of all material lacking activity in the last three years (Utility Group) or seven years (Generation) from the date of inquiry. The list of review items shall be made available via <http://scapps/> to each respective business unit; Telecom, Distribution, Transmission, and Generation. Designated personnel for each business unit will review their respective material by location, determine final disposition of all items targeted for review, and electronically sign and date their findings within <http://scapps/> in a timely manner.

Failure to respond by the requested date could jeopardize the utilization of funds established at the Corporate level for writing off "No Longer Needed" materials and could result in the facility, Business Unit and AEP being shown as non-compliant with established SOX Controls.

Since it is understood that "inactivity" alone is not a foundation for determining "usability", many areas are incorporated into the reviews that provide insight into additional actions that might be required. During each review, individuals will be asked to determine if a need exists for the material, to verify min/max stock levels, to provide the application that the material supports, and to establish a "criticality" rating for the material. This information will be used in developing the criteria for future reports and reviews.

In an effort to standardize the Inactive Material Review for all of AEP, the processes from the Utility and Generation groups were brought together. Whenever possible, philosophies from both groups were considered to arrive at the best solutions for addressing Inactive Material.

INACTIVE MATERIAL REVIEW PROCEDURES

DATA REQUIREMENTS: UTILITY (ED) & SHARED (SH) GROUPs

- (1) Commodity Cat Code = ED or SH
- (2) Quantity in warehouse > 0
- (3) Review items with no system activity in the last 36 months of these qualifying activity types:

CYCLE
ISSSTK
REC
RECDIR
RTNSTK

- (4) Review items in (only) item types: C, Q, R, S, U, W, and X

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SOUTHWESTERN ELECTRIC POWER COMPANY
OBSOLETE ASSETS
FOR THE TEST YEAR ENDED MARCH 31, 2020

- (5) Exclude items with outage codes A, D, K, or E that are within 36 months of the query.

INACTIVE MATERIAL REVIEW PROCEDURES

DATA REQUIREMENTS: GENERATION (WH) GROUP

- (1) Commodity Cat Code = WH
- (2) Quantity in warehouse > 0
- (3) Review items with no system activity in the last 84 months of these qualifying activity types:

CYCLE	RECTFR
FACTFR	RTNDIR
ISSSTK	RTNSCR
RCODTO	RTNSTK
REC	SHIPSAL
RECDIR	SHIPSCR
RECSHP	SHPTSA
- (4) Exclude items with outage codes A, D, K, or G that are within 84 months of the query.
- (5) Exclude items where Item Type = C and Stock Type = D
- (6) Exclude items where Cat ID is in list 0108XXXXXX (Boiler tube)
- (7) Exclude items where Cat ID is in list 0112XXXXXX (GE Turbine)
- (8) Exclude items where Cat ID is in list 0113XXXXXX (ABB Turbine)
- (9) Exclude items where Cat ID is in list 0155XXXXXX (Wire / Control Cable)
- (10) Exclude items where Quantity Type (D207) = "SU"

INACTIVE MATERIAL REVIEW PROCEDURES - RESPONSIBILITIES

Business Unit Personnel

- Determine if the material is needed.
- Determine disposition quantity
- Identify material application/notes

Inventory Management & Catalog Services

- Load Inactive Material Review (see data requirements) list into the (<http://scapps/>) database
- Provide Asset Recovery the list of items
- Provide Asset Recovery with transaction accounting
- Review final material assessment by the business units in (<http://scapps/>)
- Adjust Re-Order Point and Target Maximum Quantities in Asset Suite
- Uncheck Auto Calc Field on the D201 Panel in Asset Suite (The AutoCalc field must be unchecked for the Reorder Points and Target Max to remain fixed.)
- Uncheck Replenish Required on the D201 Panel in Asset Suite
- Set current annual Outage Code on the D214 Panel in Asset Suite
- Assist / prepare material pick for Supply Chain Operations to pull material from inventory

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SOUTHWESTERN ELECTRIC POWER COMPANY
OBSOLETE ASSETS
FOR THE TEST YEAR ENDED MARCH 31, 2020

- Update Catalog Status in Asset Suite
- Provide Catalog / Bin Location cleanup in Asset Suite
- Forward List to Work Management to remove Cat ID from BOM
-

Note* Processes may be centrally managed by Supply Chain Inventory Management utilizing a combination of automated, manual, and semi-automated mechanisms.

Supply Chain Operations

- Physically remove identified items from inventory utilizing MR as work list for scrap items
- Complete Material Pick / Material Request to issue material out of Asset Suite

Asset Recovery

- Review and manage identified list of eligible items
- Complete financial transactions associated with recovery dollars if applicable

Capitalized Spare Parts

Capitalized Spare Parts identified as “No Longer Needed” will follow the same process during the review. However, because these items are Capitalized, they will not require O&M funding by the Business Units to remove quantity from inventory. Capitalized Spare Parts will be removed from inventory through the creation and completion of capital retirement work orders. These capital retirement work orders will be prepared and approved by the appropriate individuals within each Business Unit.

Generation: Capitalized Spare Parts identified in the review as “No Longer Needed” will be handled as follows:

- Compile a list of items (by facility) identified as “No Longer Needed”
- Send list of items identified as NLN to VP Engineering Services (Tim Riordan or designee)
- Approval or rejection response obtained from Engineering.
- Retirement WO prepared by Accounting at the owning facility.
- List of items communicated to Accounting with a copy to the storeroom.
- Items will be issued to designated retirement WO.

Utility Group: Capitalized Spare Parts identified in the review as “No Longer Needed” will be handled as follows:

- Compile a final list by facility of items determined as “No Longer Needed”
- Compiled list will be sent to Supply Chain Operations
- Items will be issued to designated retirement WO by Supply Chain Operations

SOUTHWESTERN ELECTRIC POWER COMPANY
 Obsolete Assets
 For the Test Year Ended March 31, 2020

Line No.	(1) DESCRIPTION	(2) REASON	(3) Mo/Year	(4) Amount
	Various inventory	During the test year ended March 31, 2020, Southwestern Electric Power Company recorded a reduction in the M&S inventory values for obsolete inventory. These items were written down to estimated net realized value because they could not be returned to the vendor for credit or utilized in operations.		
1				
2			Apr-19	282,674
3			May-19	118,429
4			Jun-19	77,296
5			Jul-19	352,055
6			Aug-19	76,210
7			Sep-19	86,249
8			Oct-19	28,111
9			Nov-19	28,173
10			Dec-19	5,797
11			Jan-20	2,803
12			Feb-20	6,583
13			Mar-20	82,604
14			Total for TY	1,146,984

SOUTHWESTERN ELECTRIC POWER COMPANY
Short Term Assets Policies
For the Test Year Ended March 31, 2020

During the test year, there were no changes in the accounting policies regarding book balances of short-term assets included in Schedule E-1.