BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Implement a Capital Expenditure Program.)))	Case No. 13-2417-GA-UNC
In the Matter of the application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.		Case No. 13-2418-GA-AAM

2015 ANNUAL INFORMATIONAL FILING OF DUKE ENERGY OHIO, INC.

On December 20, 2013, Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) filed an Application in the above-captioned cases, seeking approval of a Capital Expenditure Program (CEP). On October 1, 2014, the Public Utilities Commission of Ohio (Commission) issued a Finding and Order (Order), modifying and approving the Application.

In the Order, the Commission required the Company to make annual informational filings regarding its CEP on April 30, beginning in 2015. Such annual filings are required to consist of the following information: the CEP regulatory asset balance at December 31; calculations used to determine monthly deferred amounts, including a breakdown of investments in PISCC, depreciation expense, and property tax for each budget type; a breakdown of rate impact by customer class; capital budget for the calendar year in which the informational filing is made and the succeeding year; estimate of the effect that the deferred amounts would have on residential customer bills, if they were included in rates; schedules showing the calculations and inputs for deferrals; and an explanation of any substantial deviation between the planned, estimated CEP

expenditures and actual expenditures, where such substantial deviation would reasonably impede Staff's ability to monitor or review the filing. With regard to the first annual filing, the Company is not required to include schedules showing the calculations and inputs for deferrals and an explanation of any substantial deviation in estimated and actual CEP expenditures, for the 2013 and 2014 calendar years.¹

In accordance with the Order, Duke Energy Ohio is making its first annual filing, including the following schedules:

Exhibit 1: Estimated Capital Budget – 2013 and 2014

Exhibit 2: Cumulative Estimated Bill Impact – Deferred Amounts

Exhibit 3: Monthly CEP Investments

Exhibit 4a: Deferred Depreciation – Distribution Improvement

Exhibit 4b: Deferred Depreciation – Information Technology

Exhibit 5: Post In-Service Carrying Costs (PISCC)

Exhibit 6: Property Tax Deferral

Exhibit 7: Incremental Revenue Associated with CEP Investments

Exhibit 8: Actual – Authorized CEP Explanations

Exhibit 9: Estimated Capital Budget - 2015

The attached exhibits contain the information required by the Order. Duke Energy Ohio respectfully requests that the Commission accept such information in compliance with its requirements, thereby approving ongoing deferral authority under the CEP.

¹ Order, pg. 10.

Respectfully submitted,

Amy B. Spiller (0047277)

Deputy General Counsel Jeanne W. Kingery (0012172) (Counsel of Record) Associate General Counsel 139 East Fourth Street, 1303-Main Cincinnati, Ohio 45202 (513) 287-4359 (telephone) (513) 287-4385 (facsimile) Amy.Spiller@duke-energy.com Jeanne.Kingery@duke-energy.com

Attorneys for Duke Energy Ohio, Inc.

CERTIFICATE OF SERVICE

I hereby certify that a true and accurate copy of the foregoing was delivered, via electronic mail delivery, facsimile, or regular mail delivery, postage prepaid, on this 30th day of April, 2015, to the persons listed below.

Jeanne W. Kingery

Katie L. Johnson Assistant Attorney General Public Utilities Commission of Ohio 180 East Broad Street Columbus, OH 43215 Katie.Johnson@puc.state.oh.us

Counsel for Staff, Public Utilities Commission of Ohio

Exhibit No. 1 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ESTIMATED CAPITAL BUDGET FOR THE 12 MONTHS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014 (\$ MILLIONS)

Description: Provide approved Capital Budget for the previous year per 13-2417-GA-UNC

Line No.	Category		2	2013	2	2014
1	Distribution Improvement	[A]	\$	31.6	\$	45.9
2	Information Technology			2.0		3.6
3	Compliance with Rules, Regulations and Orders			0.2	_	2.0
4	Total		\$	33.8	\$	51.5

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS FOR THE PERIOD ENDED DECEMBER 31, 2014

Description: Estimated bill impacts related to deferrals of depreciation, PISCC, and Property Taxes on CEP Investments. Represents an estimated rate impact related to deferred activity.

1 Deferred Depreciation Expanse \$ 246,242 \$ 885,654 Exhibit No. 4a, Line 1 Exhibit No. 4b, Line 1 2 Deferred Property Tax Expanse \$ 39,4149 \$ 1,455,544 Exhibit No. 5, Line 3 4 Incremental Revenue Offset Deferral \$ (1,043,238) \$ (1,811,415) Exhibit No. 7, Line 4 5 Total Deferred CFP Anounts [2] \$ (402,847) \$ 1,093,335 Exnet Nith No. 7, Line 4 6 Deferred Taxes - Depreciation \$ (309,979) Line 1 = -3% \$ (309,979) Line 1 = -3% 7 Deferred Taxes - Depreciation \$ (309,979) Line 1 = -3% \$ 8 Net Cumulative Deferred CEP Amounts \$ 220,382 Sum of Lines 6 - 7 9 Rate of Return 10.095; First rate of texm approved in Case No. 12 : 665-GA-JR 10 Prior Tax Return on Deferred CEP Amounts \$ 223,350 Line 2 / Line 2	Line No.	Description		Balance at /31/2013 (2)		Balance at 12/31/2014	
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17 Rate GS / FT Small 7,4632% Case No. 12-1685-GA-AIR, Schedule E-3.21, page 7 of 14 18 Rate GS / FT Large 15,6175% Case No. 12-1685-GA-AIR, Schedule E-3.21, page 7 of 14 19 Rate IT 4,5718% Case No. 12-1685-GA-AIR, Schedule E-3.21, page 7 of 14 20 Total Allocation 100,0000% Sum of Lines 16 - 19 Annual Revenue Requirement \$ 63,915 Line 15 x Line 16 21 Rate GS / FT Small \$ 6,593 Line 15 x Line 17 22 Rate GS / FT Small \$ 6,593 Line 15 x Line 16 24 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued \$ 4,716,733 Work Paper 7.2 26 Rate GS / FT Small 249,180 Work Paper 7.2 27 Rate GS / FT Large 91,938 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Large \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 29 Rate RS / RFT / RSL1 \$ 0.03 Line 22 / Line 27 <t< td=""><td></td><td>Allocation %</td><td></td><td></td><td></td><td></td><td></td></t<>		Allocation %					
18 Rate GS / FT Large 15.6175% Case No. 12-1685-GA-AIR, Schedule E-3.2t, page 7 of 14 19 Rate IT 4.5718% Case No. 12-1685-GA-AIR, Schedule E-3.2t, page 7 of 14 20 Total Allocation 100.0000% Sum of Lines 16 - 19 Annual Revenue Requirement \$ 63,915 Line 15 x Line 16 21 Rate RS / RFT / RSLI \$ 63,915 Line 15 x Line 16 22 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 24 Rate GS / FT Large \$ 13,797 Line 15 x Line 10 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Small 249,180 Work Paper 7.2 29 Rate GS / FT Small 1,093 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 20	16	Rate RS / RFT / RSLI				72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
IB Rate IT 4.5718% Case No. 12-1685-GA-AIR, Schedule E-3.21, page 7 of 14 20 Total Allocation 100,0000% Sum of Lines 16 - 19 Annual Revenue Requirement \$ 63,915 Line 15 x Line 16 21 Rate RS / RFT / RSLI \$ 63,915 Line 15 x Line 16 22 Rate GS / FT Small \$ 6,593 Line 15 x Line 16 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 16 24 Rate GS / FT Large \$ 13,797 Line 15 x Line 16 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 4,716,733 Work Paper 7.2 26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 26 Rate RS / FT Large 91,938 Work Paper 7.2 27 Rate GS / FT Large 91,938 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate RS / RFT / RSLI \$ 0.03 Line 22 / Line 27 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 28	17					7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20 Total Allocation 100,0000% Sum of Lines 16 - 19 Annual Revenue Requirement \$ 63,915 Line 15 x Line 16 21 Rate RS / RFT / RSL1 \$ 6,553 Line 15 x Line 16 22 Rate GS / FT Small \$ 6,553 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 16 24 Rate IT \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 4,716,733 Work Paper 7.2 26 Rate GS / FT Small 249,180 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Large \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	18	Rate GS / FT Large				15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.27, page 7 of 14
Annual Revenue Requirement \$ 63,915 Line 15 x Line 16 21 Rate GS / FT Small \$ 63,915 Line 15 x Line 16 22 Rate GS / FT Small \$ 6,593 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 10 24 Rate IT \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 4,716,733 Work Paper 7.2 26 Rate GS / FT Small 249,180 Work Paper 7.2 27 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate RS / RFT / RSLI \$ 0.01 20 Rate RS / RFT / RSLI \$ 0.01 20 Rate RS / RFT / RSLI \$ 0.03 29 Rate RS / RFT / RSLI \$ 0.01 20 Rate RS / RFT / RSLI \$ 0.01 21 Rate RS / RFT / RSLI \$ 0.03 22 Rate RS / RFT / RSLI \$ 0.03 23 Rate RS / RFT / RSLI \$ </td <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	19						
21 Rate RS / RFT / RSLI \$ 63,915 Line 15 x Line 16 22 Rate GS / FT Small \$ 6,593 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 24 Rate IT \$ 4,039 Line 15 x Line 18 24 Rate IT \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 20 Rate RS / RFT / RSL1 \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 20 Rate GS / FT Small \$ 0.03 Line 22 / Line 27<	20	Total Allocation				100.0000%	Sum of Lines 16 - 19
21 Rate RS / RFT / RSLI \$ 63,915 Line 15 x Line 16 22 Rate GS / FT Small \$ 6,593 Line 15 x Line 17 23 Rate GS / FT Large \$ 13,797 Line 15 x Line 17 24 Rate IT \$ 4,039 Line 15 x Line 18 24 Rate IT \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 20 Rate RS / RFT / RSL1 \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 20 Rate GS / FT Small \$ 0.03 Line 22 / Line 27<		Accurat Revenue Requirement					
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23 Rate GS / FT Large \$ 13,797 Line 15 x Line 16 24 Rate IT \$ 4,039 Line 15 x Line 19 25 Total Annual Revenue Requirement \$ 88,344 Sum of Lines 21 - 24 Annual Bills Issued 26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate RS / RFT / RSL1 \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate RS / RFT / RSL1 \$ 0.03 Line 21 / Line 26 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28							
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Annual Bills Issued 4,716,733 Work Paper 7.2 26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IS 1,093 Work Paper 7.2 20 Rate IS / RFT / RSL1 \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 20 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	-						
26 Rate RS / RFT / RSL1 4,716,733 Work Paper 7.2 27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 29 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate RS / RFT / RSLI \$ 0.03 Line 21 / Line 26 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	25	rotal Amual Neverue Requirement			æ	00,344	Sum of Lines 21 - 24
27 Rate GS / FT Small 249,180 Work Paper 7.2 28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 Estimated Monthly Rate Impact 30 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28		Annual Bills Issued					
28 Rate GS / FT Large 91,938 Work Paper 7.2 29 Rate IT 1,093 Work Paper 7.2 Estimated Monthly Rate Impact 30 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 30 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	26	Rate RS / RFT / RSL1				4,716,733	Work Paper 7.2
29 Rate IT 1,093 Work Paper 7.2 Estimated Monthly Rate Impact 30 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 26 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	27	Rate GS / FT Small				249,180	Work Paper 7.2
29 Rate IT 1,093 Work Paper 7.2 20 Estimated Monthly Rate Impact 5 0.01 Line 21 / Line 20 (Cap is \$1.50 per month) 30 Rate RS / RFT / RSLI \$ 0.03 Line 21 / Line 20 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	28	Rate GS / FT Large				91,938	Work Paper 7.2
30 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 28 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28	29	Rate IT					
30 Rate RS / RFT / RSLI \$ 0.01 Line 21 / Line 28 (Cap is \$1.50 per month) 31 Rate GS / FT Small \$ 0.03 Line 22 / Line 27 32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28							
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32 Rate GS / FT Large \$ 0.15 Line 23 / Line 28							
33 Hate II \$ 3.70 Line 24 / Line 29					-		
	33	Hate I (5	3.70	Line 24 / Line 29

[1] For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from 2014 FERC Form 2. It includes carrying costs on the unamortized balance.

The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case.

[2] No deferral related to calendar year 2013 since net deferral is less than zero.

Description: Report on all CEP Investments placed in-service during January 2013-December 2014. Represents Net Asset Balance eligible for Accounting Authority.

No.

[A] <u>Cumulative Balance</u>

Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-2417-GA-UNC.

Balance at Calculation: Prior Month Asset Balance + Current Month Asset Activity

		Catalitie 2												
	Budget Category	201212		201301	201302	201303	20	201304	201305	201306	201307	201308	201309	201310
-	Distribution Improvement	' •>	S	1,278,847	S 2,745,051	1 \$ 3,890,217	4	4,725,556 \$	6,363,218 \$	8,484,3	83 \$ 10,391,337 \$	\$ 11,654,627	\$ 12.921,879	\$ 12,036,467
64	Information Technology	s	5	•	s .	s .	s	•	•	•	•			
61	Total CEP In-Service	5	S	1,278,847	\$ 2,745,05	1 5 3,890,217	5	4,725,556 \$	6,363,218	\$ 8,484,383	\$ 10,391,337	\$ 11.654,627	\$ 12,921,879	\$ 12,036,467

[8]

Monthly Activity - Net Assets Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment Celculation: Total Asset Activity [C] + Ineligible Asset Activity [D] + Total Retirement Activity [E] + Ineligible Retirement Activity [F]

	Budget Category	201212	201	01301	201302	201303	201304	2	201305	201306	201307	201306	201309	Ñ	201310
4	Distribution Improvement	•	S 1.2	278,847	\$ 1,466,204	\$ 1,145,166	\$ 835,339	39 S 1	637,662 \$	2,121,165	\$ 1,906,954	\$ 1,263,290	\$ 1,267,253	s	(885,413)
vii	Information Technology	۲	s	,	•	•	s S	S	•	•		· s	-	5	•
φ	Total CEP In-Service Activity - Net Assets	•	S 1.2	278,847	5 1,466,204	\$ 1,145,166	\$ 835,339	5	1,637,662 \$	2,121,165	\$ 1,906,954	\$ 1,263,290	\$ 1,267,253	5	(885,413)

Ö

Monthly Activity - Assets (Total) Description: Monthly activity for all Assets placed in-service. Source: WP-3.1

	Budget Category	201212	201301	201302	201303	201304	201305	201306	201307	201308	201309	201310	110
1	Distribution Improvement	, s	\$ 1,419,677	\$ 1,624,629	\$ 1,510,808	\$ 1,328,299	\$ 1,960,684	\$ 2,214,232	5 2,023,705 5	1,607.371 5	1.573.163	S	 ,
0	Information Technology	<u>د</u>	s,	ۍ د	s.			•	•	-	•	\$	
æ	Total CEP In-Service Activity - Gross Assets	س	S 1,419,677	\$ 1,624,629	S 1,510,808	\$ 1,328,299 \$	\$ 1,960,684	\$ 2,214,232 \$	\$ 2,023,705 \$ 1	1,607,371 \$	1,573,163	5	.

[D] Monthly Activity - Assets (Excess Above Cap)

Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Calegory	2012	12	201301	=	201302	~	201303	201304	104	201305	ñ	201306		201307	201308	_	201309		201310
to Distribution Improvement	\$		5		•	**	•	s		s		•	*7		5	•2	•	5	
11 Information Technology	\$		-	•	•	*	•	s		-		•	-		67	• • •		-	3
12 Total CEP In-Service Activity - Gross Assets Above Cap	s		S	•	•	5	•	s		5		1	5	•	5	\$	۰	5	,

Description: Report on all CEP Investments placed in-service during January 2013-December 2014. Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total) Description: Monthly activity for all Retirements processed. Source: WP-3.2

punder ceregory		~	LOELOZ		201302	201303	201304	201305	201306	201307	201308	201309	201310
13 Distribution Improvement	5		5 (14)	40,830) \$	(158,425) \$	(365,642) \$	(492,960) \$	\$ (323,023) \$	(93,067) \$	(116,751) \$	(344,081) \$	(305.910) \$	(885.413)
14 Information Technology	s	5		\$		•	•		•	S		-	•
15 Total CEP In-Service Activity - Retirements	S	,	5 (14)	\$ (068'0	(158,425) \$	(365,642) \$	(492,960) \$	\$ (323,023) \$	(93,067) \$	(116,751) \$	(344,081) \$	(305,910) \$	(885,413)

[F] Monthly Activity - Retirements (Excess Above Cap)

Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

	Budget Category	20121	2	201301	1	201302	20	201303	201304	5	201305		201306	201307	6	201306		201309	2	201310
91	Distribution Improvement	\$	•		\$	•	s		5	•	•	S	•	s			0	ŀ	S	,
17	Information Technology	\$	•		s	•	ŝ	•	s		•	s	•	5			\$	•	S	•
t9	Total CEP In-Service Activity - Retirements Above Cap	ş	-		\$	٠	s		ŝ		•	S	,	s			60	•	s	.

Exhibit No. 3 Page 3 of 6

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITINE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM MONTHLY CEP INVESTMENTS FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Report on all CEP Investments placed in-service during January 2013-December 2014. Represents Net Asset Belance eligible for Accounting Authority.

No Line

(A) <u>Cumulative Balance</u>

Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-2417-GA-UNC.

Calculation: Prior Month Asset Balance + Current Month Asset Activity

			Balance at								
	Budget Category	201311	201312	201401	201402	201403	201404	201405	201406	201407	201408
-	Distribution Improvement	\$ 15,232,510	\$ 17,677,711 \$ 19,646,47	S 19,646,474 S	20,874,098	\$ 23,289,682 \$	\$ 24,549,655 \$	26,897,547	\$ 28,889,819	26,897,547 \$ 28,889,819 \$ 31,306,393 \$	\$ 33,211,283
64	Information Technology			s . s	•		5				
3	Total CEP In-Service	\$ 15,232,510	\$ 17,677,711	\$ 19.646,474 \$	20,874,098	\$ 23,289,682	S 24,549,655 S	26,897,547	\$ 28,889,819	26,897,547 \$ 28,889,819 \$ 31,306,393	5 33,211,283

[8] Monthly Activity - Net Assets Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment for Accounting Treatment activity [C] + Ineligible Retirement Activity [D] + Total Retirement Activity [C] + Ineligible Retirement Activity [F]

Budget Category	201311	201312	201401	201402	201403	201404	201405	201406	201407	201408
4 Distribution Improvement	\$ 3,196,043	2,445.202	5 1,968,762 S	1,227,625	5 2,415,584 S	1,259,972 \$	2,347,892 \$	1,992,272	\$ 2,416,573	5 1,904,891
s Information Technology	-	•		•	s . s			•		\$
e Total CEP In-Service Activity - Net Assets	\$ 3,196,043	2,445,202	\$ 1,968,762 \$	1,227,625	\$ 2,415,584 \$	1,259,972 \$	2,347,892 \$	1,992,272	5 2,416,573	\$ 1,904,891

(C) Monthly Activity - Assets (Total) Description: Monthly activity for all Assets placed in-service. Source: WP-3.1

Budget Category	201311	201312	201401	201402	201403	201404	201405	201406	201407	201408
Distribution Improvement	\$ 3,589,322	\$ 3,025,439	\$ 2,100,575 \$	1,523,537 \$	2,508,836 \$	1,458,278 \$	2,515,952	S 2,164,344 S	2,735,235 \$	2,204,167
Information Technology	<u>.</u> د	د د	s . S	•	• •	s		· ·	•	•
Total CEP In-Service Activity - Gross Assets	\$ 3,589,322	5 3.025,439	\$ 2,100,575 \$	1,523,537 \$	2,508,836 \$	1,458,278 \$	2,515,952	S 2,164,344 S	2,735,235 \$	2,204,167

[D] Monthly Activity - Assets (Excess Above Cap)

~ . .

Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

Budget Category	201311	111	201312		201401	i	201402	1.1	201403	C4	201404		201405	20	201406	2	201407	201408
Distribution Improvement	s			s.	•	**	,	5	•	s		\$	•	5	2	s		60
Information Technology	\$		40	5	•	\$	4	5	•	5	٢	-	•	5	•	47		\$
Total CEP In-Service Activity - Gross Assets Above Cap	5		6	5		5		5	•	~	•	4	•	5		~		

Description: Report on all CEP Investments placed in-service during January 2013-December 2014. Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retirements (Total) Description: Monthly activity for all Retirements processed. Source: WP-3.2

Budget Calegory	20	1311	201312	201401	201402	201403	201404	201405	201406	201407	8	201408
13 Distribution Improvement	s S	393,279) \$	(580,237) \$	(131,812) \$	(295,913) \$	(83,252) \$	(198,306) \$	(168,060) \$	(172,071) 5	5 (318,661)	lo	299,276)
14 Information Technology	ŝ	\$ •	•			•		•		•	ŝ	•
15 Total CEP In-Service Activity - Retirements	s	393,279) \$	(580,237) \$	(131,812) \$	(295,913) \$	(93.252) \$	(198,306) \$	(168,060) \$	(172.071) \$	5 (318,661)	s	299,276)

[F] Monthly Activity - Retirements (Excess Above Cep)

Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

	Budget Category	201311	3	01312	201401	401	201402		201403		201404		201405	201406	106	201407		201408	_
16	Distribution Improvement	י י	Ś	•	s			•	•	5	•	S		5		5	5	ľ	١.
11	Information Technology	د	s	•	s			-	•	s	•	ŝ	•	Ś	•	5	<u>ہ</u>	•	
18	Total CEP In-Service Activity · Retirements Above Cap	• •	S	•	5	•		1	•	S	•	Ś	•	s	,	5	\$	ľ	Ι.

Description: Report on all CEP Investments placed in-service during January 2013-December 2014. Represents Net Asset Balance eligible for Accounting Authority.

Line No.

[A] Cumulative Balance

e

Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 13-2417-GA-UNC. Calculation: Prior Month Asset Balance + Current Month Asset Activity

Balance at 201411 201410 201409 Budget Category

	A Intel and a second	D1402 R04102	201410	201411	201412
-	Distribution Improvement	\$ 34,186,693	\$ 36,439,387	\$ 38,517,594	\$ 40,469,772
¢i	Information Technology	5			S 851
63	Total CEP In-Service	\$ 34,186,693	\$ 36,439,387	\$ 38,517,594	\$ 40,470,623

[8] Monthly Activity - Net Assets Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment for Accounting Treatment Calculation: Total Asset Activity [C] + Ineligible Reset Activity [D] + Total Retirement Activity [E] + Ineligible Retirement Activity [F]

	Retirement Activity [E] + Ineligible Retirement Activity [F]								Ac	Activity for Twelve Activity for Twelve	Acti	rity for Twelve
									-	Months Ended	ž	Months Ended
	Budget Cetegory	201409	60	201410		201411	. E.A.	201412		12/31/2013		12/31/2014
٠	Distribution Improvement	2 97	975,409	2,252,695		2,078,206	5	\$ 1,952,178 \$		117,677,711	S	22,792,060
ŝ	Information Technology	s	•	•	5		5	851		•	ŝ	851
ø	Total CEP In-Service Activity - Net Assets	26 \$	975,409 \$	2,252,695		\$ 2,078,206 \$	5	\$ 1,953,029	5	17,677,711 \$	5	22,792,911

(C) Monthly Activity.- Assets (Total) Description: Monthly activity for all Assets placed in-service. Source. UPD, 3 1

eventes est-o. I Burdest Catacorre	.00	001100	20	014100	ē			014440	Activity Monti	ctivity for Twelve Months Ended	Activity for Twelve Activity for Twelve Months Ended Months Ended
		202		211	Ī	1 4 1	4	21410	ž.	כוטצווכ	1/23//2014
Distribution Improvement	s 1.0	1,285,468 \$	ิณี เจ	2,414,786	s	2,175,653	5	1,220,649	s	21.877.330	\$ 26.307.679
Information Technology	ŝ		\$	•	\$	•	67	851	s	•	- 60
Total CEP In-Service Activity - Gross Assets	S 1.2	S 1,285,468 \$ 2,414,786 \$	\$ 5'	114,786	2	\$ 2,175,853 \$	5	3,221,500	5	21,877,330	\$ 26,308

[D] Monthly Activity - Assets (Excess Above Cap)

~ 0 0

Description: Represents the amount of Asset in-service activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

									Months Ended	Months Ended	
	Budget Category	201409		201410		201411		201412	12/11/2013	12/31/2014	
2	Distribution Improvement	\$		5	*2		s	2			1
Ξ	Information Technology	s	•	5	60		*		•		
12	Total CEP In-Service Activity - Gross Assets Above Cap	S		103	S	•	S	•		•	

Description: Report on all CEP Investments placed in-service during Janusry 2013-December 2014. Represents Net Asset Balance eligible for Accounting Authority.

[E] Monthly Activity - Retinements (Total) Description: Monthly activity for all Retinements processed.

Source: WP.3.2				
Budget Category	201409	201410	201411	ñ

	Source: WP.3.2					Activity for Twelve Activity for Twelve Months Ended Months Ended	Activity for Twelve Months Ended
	Budget Calegory	201409	201410	201411	201412	12/31/2013	12/31/2014
5	Distribution Improvement	\$ (310,058)	B) \$ (162,091) \$	\$ (97,646) \$	5 (1,268,471)	\$ (4,199,618)	S (3.515.619)
ž	Information Technology						
5	Total CEP In-Service Activity - Retirements	\$ (310,058) \$	a) \$ (162,091) \$		(97,646) \$ (1,268,471)	5 (4,189,618)	s (3,515,619)

[F] Monthly Activity - Retirements (Excess Above Cap)

Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-UNC.

									ĕ	tivity for Twelve	Activity for Ty	volve
	Budget Category	201409	60	201410	0	201411	_	201412		12/31/2013	12/11/201	•
9	Distribution Improvement	Ś		S			\$ 	•	0		5	.
12	Information Technology	5	,	5	•		\$,	'	\$	•	5	
18	Total CEP In-Service Activity - Retirements Above Cap	s	,	5			•2	•	Ś		50	.

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> DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ADDITIONS BY FENC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201301	201302	201303	Ň	201304	201305	201306	201307	201308
Distribution Improvement	374	2740	Land and Land Richts	0.00%									
		2741	Richts of Way	154%									
		0440											
	420	24/2	UITY GAIR CREAT STAIRON	°50'0									
	375	2750	Structures & Improvements	2.09%									
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%									
	376	2762, 65, 67, 69	Mains - Steel	1.87%	' s	ः s	*7	-	•	140.922 S	382.104 \$	104.969 S	83,199
	376	2763, 2766, 2768	Mains - Plastic	2.08%	S 58.502	S 100.460	50 S 208,535	35 5	(10,789) S	249.358 S	580.756 S	211.269 \$	241.330
	378	2780	System Meas. & Reg. Station Equipment	2.35%	4	\$	S	*	5		•	9	•
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%									
	378	2782	District Regulating Equipment	2.40%	ص	*	s.	**	ۍ ۱	•	•	•	•
2	379	2790	Meas. & Reg City Gate	6.67%									
	380	2801	Services- Cast Iron & Copper	3.11%									
	380	2802,2804, 2804	Services-Steel	2.88%	\$ 22,962	\$ 27,826	26 \$ 12,657	57 5	7,841 \$	29,692 5	11.162 S	38.337 \$	26.490
	380	2803,05, 08, 07	Services-Plastic	3.59%	5 1.171.777	S 1,313,914	s S	27 5 1	1,180,678 \$	1,494,277 \$	1.071.410 5	1,511,663 \$	1,182,810
	381	2810,2811	Meters	2.22%	S 38,292	5 1,465	s	94 S	(1,423) 5	20,250 \$		2.913 \$	19,807
	381	2812	Utility of the Future Meters	5.00%									
	382	2820,2821	Meter Installations	2.00%	S 9,077	5 25,671	71 S 6,870	70 S	5,318 \$		•		•
	ŝ	2830	House Regulators	2.00%	S 100,912	S 103,950	50 \$ 32,894	94 s	132,700 5	21.002 \$	71,223 \$	117,621 \$	50.548
	384	2840	House Regulator Installations	2.00%	S 18,155	5	s	å 8	10,636 \$	•	•		
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Large Industrial Meas, & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%									
	387	2871	Street Lighting Equipment	2.67%									
	990	2900	Structures & Improvements	3.33%									
	394	2940	Tools, Shop & Garage Equipment	4.00%	•	• •	*	*	3,337 \$	5,183 \$	47,033 5	36.932 5	3.168
	395	2950	Laboratory Equipment	6.67%									
2.4	396	2960	Power Operated Equipment	6.36%									
Distribution Improvement Sum	nt Sum				\$ 1,419,677	\$ 1,624,629	29 \$ 1,510,808	67	1,328,299 \$	1,960,684 \$	2,214,232 \$	2.023,705 \$	1,607,371
Information Technology	391	2911	Electronic Data Processing	20.00%		5	s S	s	5		9	5	•
		2030	Miscellaneous Intengible Plant	0.00%	° S	s	s	s	s		\$		
Information Technology Sum	Sum				•	N	-	47	•0	•			

\$ 1,419,677 \$ 1,524,629 \$ 1,510,808 \$ 1,328,299 \$ 1,960,684 \$ 2,214,232 \$ 2,023,705 \$ 1,607,371

Total CEP Additions

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> DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ADDITIONS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCUUNI IIILE	Hate	AUCJUS		R	110102	201312	201401	R	201402	201403	201	201404
Distribution Improvement	374	2740	Land and Land Rights	\$00.0											
	374	2741	Richts of Way	1.54%											
	374	2742	City Gate Check Station	2000											
											2				
	3/2	2/50	Structures & Improvements	2.09%					S		ŝ	1	•	s	ł
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%											
	376	2762, 65, 67, 69	Mains - Steel		\$ 123,115		5	55.332 S	79.796 \$	19,165	5	69.136 S	546.142	•	17.993
	376	2763, 2766, 2768	Mains - Plastic	-	S 201.314		-	294,289 \$	787.704 \$	350.027	v	129 175 5	485 787	-	Q0 887
	378	2780	System Meas, & Reo. Station Equipment	-		8.		11 353 \$							
	378	2781	System Meas. & Reg. Station Egulpment-Elec	-			•		•		•	*		,	
	378	2782	District Regutating Equipment	-		,	-	52.185 S	92.164 S	766	•1	1.870 \$	•	4	5.437
	379	2790	Meas. & Reg City Gate	6.67%										•	i
	980	2801	Services- Cast Iron & Copper	3.11%											
	380	2802,2804, 2804	Services-Steel	2.88%	\$ 25,118	۰ د	S	17.712 \$	8.236 \$	23.623	5	6.095 \$	7.493	•	1.126
	380	2803,05, 06, 07	Services-Plastic	-	S 974.629	а 1	\$ 2.1	2 853 315 5	1.819.849 \$	1.163.985	5	117.205 \$	1.372.669	\$ 10	071.612
	381	2810.2811	Meters	-			-	102.966 S	41.153 S			117 800 5	(21 646)		50.260
	381	2812	Utility of the Future Meters	5.00%			•				•			•	
	382	2820,2821	Meter Installations	-	•		\$	•	18.516 S	•	S		•	61	•
	383	2830	House Regulators	2.00%	S 184,190	5	S	188.784 \$	84.539 5	182.677	- 40	82.256 S	59.807		99.029
	384	2840	House Regulator Installations	2.00%		•	S	•	(18.516) \$		\$	· v		5	•
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%					5	•	- 64	. el		- 40	•
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%											
	387	2870	Other Equipment - Other	6.67%											
	387	2871	Street Lighting Equipment	2.67%											
	390	2800	Structures & Improvements	3.33%											
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 43,696	۰ د	\$	13,388 \$	111 998 \$	Ø	\$	5	58,585	s	21,934
	395	2950	Laboratory Equipment	6.67%											
	396	2960	Power Operated Equipment	6.36%					5	354 171	s	•	•	5	•
Distribution Improvement Sum	t Sum				\$ 1,573,163	•	\$ 3,5	3.569,322 \$	3,025,439 \$	2,100,575	47	1,523,537 \$	2,508,836	\$ 1.4	1,458,278
Information Technology	391		Electronic Data Processing			*	\$9	**	•	•	s		•	s	•
		2030	Miscellaneous Intangible Plant	0.00%		:	s	5	••	•	s	s '		s	•
Information Technology Sum	Sum						•1	•1	•/1	•	-		•		•

\$ 3,589,322 \$ 3,025,439 \$ 2,100,575 \$ 1,523,537 \$ 2,508,836 \$ 1,458,278 . S 1,573,163 S Total CEP Additions

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> DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ADDITIONS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

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HB 95 Category	FERC ACCT	8	ACCOUNT TITLE	Rate	201405	201406	201407	201408	201409	201410	201411	201412
Distribution Improvement	374	2740	Land and Land Rights	0.00%								
	374	2741	Richts of Way	1.54%								
	374	2742	City Gate Check Station	2000								
	375	2750	Statchings & Immunements	2000				6. 62 060 6	a 000 tot 0	- 100 C	000	
	976	1010 - 010						coping .	300,121	50012		2001/1
	200	21012 1012	Mattis • Cast Iron & Copper	947172								
	376	2762, 65, 67, 69	Mains - Steel	1.87%	S 102,709	\$ 237,262	5 128,981 5	5 515,601 S	5 47,286 S	560,007 \$	71,067	395,039
	376	2763, 2766, 2768	Mains - Plastic	2.08%	\$ 951,202	5 321.142	5 610,552 S	\$ 205,195 \$	i 188.530 S	324,813 5	636.380	408.954
	378	2780	System Meas, & Reg. Station Equipment	-	-						76.430	36.064
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%		4 465 5		S 124.221 S	2.631.5	11 038 \$	75.836	1 244
	379	2790	Meas. & Reg City Gale	6.67%	2		ia					
	380	2801	Services- Cast Iron & Copper	3.11%								
	380	2802,2804, 2804	Services-Steel	2.86%	S 10,126	5 13,680 5	5 12,991 5	5 38,055 S	5 16.179 S	16.075 5	13.928	54,699
	380	2803,05, 06, 07	Services-Plastic	-	\$ 1.470.908	5 1.333.287	5 1.951,880 \$	5 1.076.008 S	817 502 5	1.342.761 5	899,284	1.546.030
	381	2810,2811	Meters	_	(10.631)	5 73	3 (3.265) 5	S 21 B00 S	(00°E)	23,689	31 741	15.012
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations		•			•	•1	•		•
	383	2830	House Regulators		\$ 29,133	\$ 236,941	22.745 \$	5 149,503 5	108,037 5	111,569 5	49.541 5	244,867
	385 1	2840	House Regulator Installations		~		•	-	-	•		•
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	•			3.341 \$	-	-		•
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
3	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%								
	80	2900	Structures & Improvements	3.33%								
	394	2940	Tools, Shop & Garage Equipment	4.00%	\$ 22,504	S 17,493	\$ 11,351 \$	5 16.474 S	4,261 \$	17,502 \$	321.417 \$	470.005
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%	•	• •	•	•	5 (17.740) \$	•	•	
Distribution Improvement Sum	nt Sum				S 2,515,952	\$ 2,164,344 \$	\$ 2,735,235 \$	5 2,204,167 S	1.285,468 \$	2.414.786 \$	2,175,853	3.220.649
Intermation Technology	391	2911	Electronic Data Processing	20.00%	5	+		S				851
		2030	Miscellaneous Intangible Plant	0.00%	s .	\$	S . S	\$ +	\$	•		
Information Technology Sum	En mus						-	•	•1			159

Total CEP Additions

\$ 2,515,952 \$ 2,164,344 \$ 2,735,235 \$ 2,204,167 \$ 1,205,468 \$ 2,414,786 \$ 2,175,853 \$ 3,221,500

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ADDITIONS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWENPLAN

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Lindaum on oli	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	Cumulative Total	Total	2013 Totats	201	2014 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	\$			S	•
	374	2741	Rights of Way	1.54%	~	•	•	S	٠
	374	2742	City Gate Check Station	0.00%	\$	•	•	5	,
	375	2750	Structures & Improvements	2.09%	ί. ν	231,249		ŝ	231,249
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	\$	•		s	•
	376	2762, 65, 67, 69	Mains - Sleel	1.87%	\$ 3.6	3,679,824	\$ 969,437	5	2,710,368
	376	2763, 2766, 2768	Mains - Plastic	2.08%	S 7,7	7,725,371	\$ 2,922,728	5	4,802,643
	378	2780	System Meas. & Reg. Station Equipment	2.35%	5	124,747	\$ 11,353	\$	113,394
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$	•	•	\$	•
	378	2782	District Regulating Equipment	2.40%	s S	372,055	\$ 144,349	\$	227,706
	379	2790	Meas. & Reg City Gate	6.67%	s	•	•	\$	•
	380	2801	Services- Cast Iron & Copper	3.11%	s	•	۰ دە	ŝ	•
	380	2802,2804, 2804	Services-Steel	2.88%	8	442,104	\$ 228,034	63	214,070
	88	2803,05, 06, 07	Services-Plastic	3.59%	\$ 30,97	30,920,182	\$ 15,757,049	S 1	5,163,133
	381	2810,2811	Meters	2.22%	0 0	518,135	S 350,452	\$	167,683
	381	2812	Utility of the Future Meters	5.00%	s	•	•	\$	•
	382	2820,2821	Meter Installations	2.00%	~	65,453	\$ 65,453	ŝ	•
	383	2830	House Regulators	2.00%	S 2,4	2,464,467	\$ 1,088,362	Ś	,376,105
	384	2840	House Regulator Instaltations	2.00%	s	75,359	\$ 75,359	ŝ	•
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	5	3,341	•	s	3,341
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	s	·		ŝ	•
	387	2870	Other Equipment - Other	6.67%	s			\$	•
	387	2871	Street Lighting Equipment	2.67%	s	•	•	\$	•
	390	2900	Structures à Improvements	3.33%	5	•	•	\$	•
	394	2940	Tools, Shop & Garage Equipment	4.00%	S 1,2	1,226,291	\$ 264,756	5	961,536
	395	2950	Laboratory Equipment	6.67%	s	•	•	s	٠
	396	2960	Power Operated Equipment	6.36%	s S	336,430	•	s	336,430
Distribution Improvement Sum	nt Sum				5 48,11	48,185,009	\$ 21,877,330	\$ 26	\$ 26,307,679
Information Technology	5	2911	Electronic Data Processing	20.00%		851		5	851
		2030	MISCENANGOUS INTERPORTE FIANT	0.00%	0			~	·
Information Technology Sum	Sum				-	851	•		

Total CEP Additions

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48,185,660 \$ 21,677,330 \$ 26,308,530

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DUKE ENERGY OHIO, INC.	CAPITAL EXPENDITURE PROGRAM (CEP)	CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM	RETIREMENTS BY FERC ACCOUNT	FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014	SOURCE: POWERPLAN
DUKE ENERC	CAPITAL E)	CASE NO. 1	RETIREMEN	FOR THE M	SOURCE: P

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201301	201302	201303	201304	201305	201306	201307	201308
Distribution Improvement	374	2740	Land and Land Rights	X00.0								
	374	2741	Rights of Way	1.54%								
	374	2742	City Gate Check Station	0.00%								
	375	2750	Structures & Improvements	2.09%								
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	-	-	S (01)	(1,127) \$	(572) \$	(21) \$	-	(1,219)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	S (229) S	(8),608) \$	(24,714) \$	(107.421) \$	(71,532) \$	(14,767) \$	(37,751) \$	(5,669)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	S (3,166) S	(1,654) 5	(151,500) \$	(146,614) \$	(74.558) \$	(388) \$	(7,313) \$	(158,178)
	378	2780	System Meas. & Reg. Station Equipment	2.35% 5	\$ (8,065) \$		•	, ,	۲	9	•	
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%								
	378	2782	District Regulating Equipment	2.40%								
	379	2790	Meas. & Reg City Gate	6.67%								
	380	2801	Services- Cast Iron & Copper	3.11%	\$ (11,409) \$	(11.811) \$	(13,631) \$	(14,750) \$	(9.616) \$	(6,843) S	(7,160) S	(13,932)
	380	2802,2804, 2804	Services-Steel	2.88%	5 (3.129) S	(751) \$	(1,730) \$	(5,579) S	(3,891) \$	(467) \$	(1,925) \$	(2,685)
	380	2803,05, 06, 07	Services-Plastic	3.59%	\$ (112.910) \$	(129,852) \$	(170,260) \$	(209,468) S	(132,170) \$	(70,581) \$	(62,602) \$	(138,582)
	381	2810,2811	Meters	2.22% \$	· ·	s	• •		ۍ ، ۲	•		•
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations	2.00%	· ·	s	N		s	s	s	•
	383	2830	House Regulators	2.00%								
	384	284D	House Regulator Instalfations	2.00%								
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%								
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%								
	387	2870	Other Equipment - Other	6.67%								
	387	2871	Street Lighting Equipment	2.67%	5 (1.921) S	(4,750) S	(3,796) \$	(B,000) S	(21,561) \$	•	s	(23,816)
	390	2900	Structures & Improvements	3.33%	۰ ۲	ی ۲	ິ	•	(9,122) \$		v	3
	394	2940	Tools, Shop & Garage Equipment	4.00%								
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
Distribution Improvement Sum	Ē			**	\$ (140,830) \$	(158,425) \$	(365,642) \$	(492,960) \$	\$ (823,023) \$	(93,067) \$	(116,751) \$	(344,081)
						j						
Information Technology	391	2911	Electronic Data Processing	20.00%	-	• •	ہ	•	5		•	•
	0	2030	Miscellaneous Intangible Plant	0.00% \$	s .		5 .		· 5	•	•	8
Information Technology Sum				\$		\$	•	•	\$.	•	•	

Total CEP Retirements

\$ (140,830) \$ (158,425) \$ (365,642) \$ (492,960) \$ (323,023) \$ (93,067) \$ (116,751) \$ (344,081)

Work Paper-3.2 Page 1 of 4

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM RETIREMENTS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201	201309	201310	201311	201312	201401	201402	201403	201404
Distribution Improvement	374	2740	Land and Land Rights	0.00%									
	374	2741	Hights of Way	1.54%									
	374	2742	City Gate Check Station	0.00%									
	375	2750	Structures & Improvements	2.09%									
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	50		(5.363) \$	(50,307) \$	•	48.538 \$	-	-	(10)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	s	(61,087) \$	(545,878) \$	(33,006) \$	(35,862) \$	(31,213) \$	(116,615) \$	(17.707) \$	(8.569)
	376	2763, 2766, 2768	8 Mains - Plastic	2.08%	\$	(5, 176) \$	(76,972) \$	(49,348) \$		(18,935) \$		(10,248) \$	(888)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	\$	ي ب	5	5		•		-	, 1
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%							•	•	
	378	2782	District Regulating Equipment	2.40%									
	379	2790	Meas. & Reg. • City Gate	6.67%									
	380	2801	Services- Cast Iron & Copper	3.11%	s	(18,603) \$	(25,094) \$	(11,837) \$	(8,522) S	(7,401) \$	(8,505) \$	(15,340) \$	(11,626)
	380	2802,2804, 2804	Services-Steel	2.88%	s	(6.001) S	(6,402) \$	(1.305) \$		(1,013) \$	(5,652) \$	(2,369) \$	(1.996)
	380	2803,05, 06, 07	Services-Plastic	3.59%	S S	215,014) S	(171,603) \$	(187,168) \$		Ξ	-	(47,588) \$	(175,218)
	381	2810,2811	Meters	2.22%	w	9	чл П	5	-				•
	381	2812	Utility of the Future Meters	5.00%									
	382	2820,2821	Meter Installations	2.00%	ŝ	s ,	ю ,	·	(100.376) \$	•		, ,	•
	383	2830	House Regulators	2.00%									
	384	2840	House Regulator Installations	2.00%									
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%									
	387	2871	Street Lighting Equipment	2.67%	50	(28) S	1	40	(109) \$	\$ (1/5/1) \$		1	
	390	2900	Structures & Improvements	3.33%	49	•0	(54,100) S	(60,308) \$		•	· ·	•	
	394	2940	Tools, Shop & Garage Equipment	4.00%									
	395	2950	Laboratory Equipment	6.67%									
	396	2960	Power Operated Equipment	6.36%									
Distribution Improvement Sum	m				\$ (3	(305,910) \$	(885,413) \$	(393,279) \$	(580,237) \$	\$ (218,121)	\$ (295,913) \$	(93,252) \$	(198,306)
Information Technology	391	2911	Electronic Data Processing	20.00%	\$	• >	9	s.	•	•	•	• >	i.
	0	2030	Miscellaneous Intangible Plant	0.00%	s	5	•	. S	•	· .	•9		·
Information Technology Sum					s	•	, ,	•	•	\$	\$	\$ 1	•

Total CEP Retirements

\$ (305,910) \$ (885,413) \$ (393,279) \$ (580,237) \$ (131,812) \$ (295,913) \$ (93,252) \$ (198,306)

Work Paper-3.2 Page 3 of 4

> DUKE ENERCY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM RETIREMENTS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

	I FERLALL	LU. ALLUUNI	ALLUUNI IIILE	LAIG	4	201405	201406	201407	201408	201409	201410	201411	201412
Distribution Improvement	374	2740	Land and Land Rights	\$400.0									
	374	2741	Rights of Way	1.54%									
	374	2742	City Gate Check Station	0.00%									
	375	2750	Structures & Improvements	2.09%									
-	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	s	(1,783) S			(160) \$	•	-	(16) \$	(48)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	\$	(51,302) \$	(767) \$	(82,105) S	(113,285) \$	(79,802) \$	(44,286) S	(2,871) \$	(191,622)
	376	2763, 2766, 2768 Mains - Plasilo	Mains - Plastic	2.08%	\$	(10,963) \$	(570) \$	(60,249) \$		(2,081) \$	(6,591) S	(28,938) \$	(360,923)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	s	ۍ •		<i>у</i> л	•	Ч		ى •	
	B/E	2781	System Meas. & Reg. Station Equipment-Elec	7.00%									
	378	2782	District Regulating Equipment	2.40%									
	379	067Z	Meas. & Reg City Gate	6.67%									
	380	2801	Services- Cast Iron & Copper	3.11%	s	(12,269) \$	(15,629) \$	(14,297) \$	(11,739) S	(19,855) \$	(15,923) \$	(5,730) \$	(4,512)
	380	2802,2804, 2804	Services-Steel	2.88%	s	(2,003) S	S (570,1)	(2,355) \$	(3,108) S	(3,699) \$	(4,298) \$	(1,894) \$	(1,604)
	380	2803,05, 06, 07	Services-Plastic	3.59%	s	(84,207) \$	(154,032) \$	(159,656) \$	Ξ	(204,621) S	(89,197) \$	(58, 198) \$	(165,822)
	381	2810,2811	Meters	2.22%	s	s	•	·	•	•	9	v	(443.552)
	381	2812	Utitity of the Future Meters	5.00%									ŝ
	382	2820,2821	Meter Installations	2.00%	s	s	, ,	ى ب	• •	•		ى ب	(100,086)
	383	2830	House Regulators	2.00%									
	384	2840	House Regulator Installations	2.00%									
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%									
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%									
	387	2870	Other Equipment - Other	6.67%									
	387	2871	Street Lighting Equipment	2.67%	S	(5,534) S	s	•n •	· ·	5	(1,796) \$		(203)
	390	2900	Structures & Improvements	3.33%	s	v	•		· ·	•	•	-	
	394	2940	Tools, Shop & Garage Equipment	4.00%									
	395	2950	Laboratory Equipment	6.67%									
	396	2960	Power Operated Equipment	6.36%									
Distribution Improvement Sum	nm				s	(168,060) \$	(172,071) \$	(318,661) \$	(299,276) \$	(310,058) \$	(162,091) \$	(97,646) \$	(1,268,471)
Information Technology	391	2911	Electronic Data Processing	20.00%	*	•	ہ	•		5		•	ł
	0	2030	Miscellaneous Intangible Plant	0.00%	-	•	s	-	•	••	•0	•0	
Information Technology Sum					s	•	•	\$ 1	•	•	, ,	•	,

Total CEP Retirements

\$ (168,060) \$ (172,071) \$ (318,661) \$ (299,276) \$ (310,058) \$ (162,091) \$ (97,646) \$ (1,268,471)

Work Paper-3.2 Page 4 of 4

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM RETIREMENTS BY FERC ACCOUNT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014 SOURCE: POWERPLAN

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HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	Cumula	Cumulative Total	2013 Totals	2	2014 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%	5	·		s	
	374	2741	Rights of Way	1.54%	\$	•n ,		5	•
	374	2742	City Gate Check Station	0.00%	ŝ	• >	ſ	\$	•
	375	2750	Structures & Improvements	2.09%	\$	•0 •	•	67	
	376	2761, 2764	Mains - Cast Iron & Copper	2.72%	ŝ	(12,096) \$	(58.618)	675	46,522
	376	2762, 65, 67, 69	Mains - Steel	1.87%	s	(1,687,669) \$	(947,525)	\$	(740,144)
	376	2763, 2766, 2768 Mains - Plastic	Mains - Plastic	2.08%	ŝ	(1,291,813) \$	(678,925)	67	(612,888)
	378	2780	System Meas. & Reg. Station Equipment	2.35%	s	(8.065) \$	(8.065)	ŝ	•
	378	2781	System Meas. & Reg. Station Equipment-Elec	7.00%	\$	\$ 1	٠	47	
	378	2782	District Regulating Equipment	2.40%	\$	\$ 9 1	•	60	,
	379	2790	Meas. & Reg City Gate	6.67%	\$	۰» ۱	·	69	,
	380	2801	Services- Cast Iron & Copper	3.11%	ŝ	(297,035) \$	(154,209)	Ś	(142,826)
	380	2802,2804, 2804	Services-Steel	2.88%	\$	(69,095) \$	(38,033)	s	(31,062)
	380	2803,05, 06, 07	Services-Plastic	3.59%	s	(3,154,439) \$	(1,672,059)	Ś	(1,482,380)
	18E	2810,2811	Meters	2.22%	s	(797,847) \$	(354,295)	\$	(443,552)
	381	2812	Utility of the Future Meters	5.00%	s	49 1	٠	43	,
	382	2820,2821	Meter Installations	2.00%	ŝ	(200,462) \$	(100,376)	\$	(100,086)
	383	2830	House Regulators	2.00%	s	• ?	•	\$	
	384	2840	House Regulator Installations	2.00%	s	49 1	'	\$	•
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	s	s	•	\$	
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	s	• •	'	\$	•
	387	2870	Other Equipment - Other	6.67%	s	• >	٠	60	,
	387	2871	Street Lighting Equipment	2.67%	s	(73,185) \$	(63,982)	\$	(9,203)
	390	2900	Structures & Improvements	3.33%	\$	(123,531) \$	(123,531)	s	•
	394	2940	Tools, Shop & Garage Equipment	4.00%	43	دە •	•	\$	
	395	2950	Laboratory Equipment	6.67%	s	• •	•	\$	
	396	2960	Power Operated Equipment	6.36%	S	•	٠	s	•
Distribution Improvement Sum	E				s	(7,715,237) \$ (4,199,618) \$	(4,199,618)	E 1	(3,515,619)
Information Technology	391	2911	Electronic Data Processing	20.00%	s	•• •	•	ŝ	·
	0	2030	Misceltaneous Intangible Ptant	0.00%	s		•	s	•
Information Technology Sum					s	•	•	s	•

(7,715,237) \$ (4,199,618) \$ (3,515,619)

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Total CEP Retirements

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Exhibit No. 4a Page 1 of 6

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFRIBUTION IMPROVEMENT DISTRBUTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution Improvement.

Line No.

[A] <u>Cumulative Balance</u> Description: Cumulative Deterred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category Budget Category 201301 201302 201303 201304 1 Distribution Improvement - Deferred Deprectation \$ \$ \$ \$ \$ 201304	201305	201306	201307	201308	201309
	\$ 35,449 \$	53,486 \$	76,474 \$	104,648	136,308

[B] Net Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement Source: Work Paper-3.1 and Work Paper-3.2

Utility Account		201212	.4	201301	201302	201303		201304	201305	201306	201307	201308	20	201309
2 Land and Land Rights	S	•	'n	•		5	0	5	•		5	5	6	.
a Rights of Way	S	•	s	ر ب	•	5	s	••	•	•	•	•	\$	•
4 City Gate Check Station	5		5	•Ø	•	ŝ	49	• 5	•	•	•	، ج	\$,
5 Structures & Improvements	ŝ	•	u)	, ,	,	Ś	49	• >	•	s	دە	' S	s	,
6 Mains - Cast Iron & Copper	S	•	5	, ,	•	ŝ	(10) \$	(1,127) 5	(572)	S (21)	•	\$ (1,219	S ()	•
7 Mains - Steel	v	,	47	(229) \$	(609)	5	(24,714) \$	(107,421) \$	69,390	\$ 367,337	\$ 67,218	S 77.530	5	62,028
e Mains - Plastic	60	•	S	55,336 S	5 98,806	s	57,036 \$	(157,403) \$	174,800	\$ 580,368	\$ 203,956	S 83,151	S	196,138
9 System Meas. & Reg. Station Equipment	S	•	5	(8,065) S	•	\$	s	-		•			-	•
Io System Meas. & Reg. Station Equipment-Elec	ŝ	×	ŝ	42 1	,	s	ده	·	•		•	•	- 10	•
11 District Regulating Equipment	v	2	s	4	•	Ś	ۍ ۱	5	•	•	•	، ص	5	•
12 Meas. & Reg City Gate	S	1	63	•	•	ŝ	5	•••	•		•	•	673	•
13 Services- Cast fron & Copper	\$	•	5	(11,409) \$	(11,811)	63	631) S	(14,750) \$	(9,616)	\$ (6,843)	\$ (7,160)	- 40	5	(18,603)
14 Services-Steel	v		ŝ	19,833 5	5 27,075	s	10,926 \$	2,262 \$	25,801	\$ 10,696	S 36,412	s 23,805	- 10	19,117
15 Services-Plastic	v	•	ŝ	1,058,867 5	5 1,184,062	s 1.0	467 \$	971,210 S	1,362,107	\$ 1,000,828	\$ 1,449,061	- S	5	759,615
6 Meters	ŝ	•	s	38,292 \$	5 1,465	S 53.	3 84 S	(1.423) S	20,250	\$ 50,544	\$ 2,913	5	5	21,101
17 Utility of the Future Meters	S	2	ŝ	•	•	47	\$ 1	\$ 1	•	•	۰ د		5	•
te Meter Installations	ŝ		s	9'077 S	\$ 25,671	Ś	870 S	5,318 S	•	•	• •		ŝ	•
to House Regulators	ŝ	4	s	100,912 \$	103,950	s	32,894 S	132,700 \$	21,002	\$ 71,223	\$ 117,621	5 50,548	-	184,190
Provide the statistic s	Ś	2	\$	18,155 \$	51,343	S 13,	740 \$	10,636 \$	•	•	•	•	5	•
21 Large Industriàl Meas & Reg. Equipment	v	×	s	് '	•	ŝ	s	•	•	• •		•	5	•
22 Large Industrial Meas. & Reg. Equipment - Comm.	ŝ	•	ŝ	•	•	5	9	ب	•	•	•	دە	67	•
23 Other Equipment - Other	80		Ś	•	•	ŝ	s	•	•	s	دە	•	5	,
24 Street Lighting Equipment	ŝ	×	s	(1.921) 5	\$ (4,750)	5	(3.796) \$	(8,000) \$	(21,561)	•	•	\$ (23,816)	s ((28)
25 Structures & Improvements	ø	•	ŝ	5	•	s	v	•	(9,122)	•	•		s	• •
27 Tools, Shop & Garage Equipment	S	i.	S	•*	•	s	ъ	3,337 S	5,183	\$ 47,033	\$ 36,932	\$ 3,188	5	43,696
28 Laboratory Equipment	v	×	s	· ·	•	5	57 1	•	•	•	•		47	•
Power Operated Equipment	\$		s	ۍ ۲	•	s	5	\$	•	•	•	•	ŝ	•
30 Total Distribution Improvement		۰	s	1,278,847 \$	5 1,466,204	\$ 1,145,166	166 \$	835,339 S	1,637,662	\$ 2,121,165	\$ 1,906,954	\$ 1,263,290	S	1,267,253

Exhibit No. 4a Page 2 of 6

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERRED DEPRECIATION INFIBULTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Distribution Improvement.

Line [C] <u>Deferred Depreciation Calculation</u> [C] Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

		Depreciation												
	Utility Account	Hate [1]	201301	~	201302	201303	201304	201	201305	201306	201307	201308	20	201309
31	Land and Land Rights	0.00%	v	n			vo	5	5 -	0			5	,
8	Rights of Way-	1.54%	۰ ۲	s		•	•	\$	• •	50 1	•		5	•
8	City Gate Check Station	0.00%	s	63	, ,	•	•	\$	\$	ۍ ۱	•		5	,
8	Siructures & Improvements	2.09%	s s	ŝ	47 1	•	, s	Ś	s '	• •	,	۰ ۵	675	,
8	Mains - Cast Iron & Copper	2.72%	' s	ŝ	4	,	s	s	(2) \$	(4) \$	(4)	- -	4) 5	E
8	Mains - Steel	1.87%	' '	ŝ	•	: (15)	S (54)	\$	(221) \$	(113) \$	459	50.	4	685
37	Mains • Plastic	2.08%	s	Ś	96	267	5 366	\$	93 S	396 S	1,402	\$ 1,756	9 9	1,900
8	System Meas, & Reg. Station Equipment	2.35%	49	s	(16) 5	(16)	S (16)	•>	(16) \$	(16) \$	(16)	5	6) S	(16)
8	System Meas. & Reg. Station Equipment-Elec	7.00%	' s	Ś	47 1	•	s	s	\$	•	•		s	,
ą	District Regulating Equipment	2.40%	s	Ś	•	,	•	5	• •	\$,	•	•	Ś	,
Ŧ	Meas. & Reg - City Gate	6.67%	' 5	Ś	•	,	•	\$	s ,	•	•		s	
42	Services- Cast Iron & Copper	3.11%	•	s	(30) \$	(09)	5 (96)	ŝ	(134) S	(159) \$	(176)	\$ (195)	5) \$	(231)
4	Services-Steel	2.88%	s	s	48 5	113	S 139	s	144 S	206 \$	232	5 31	9 0	376
ŧ	Services-Plastic	3.59%	s	Ś	3,168 \$	6,710	5 9,739	5	12,645 S	16,720 \$	19,714	\$ 24.04	9 0	27,173
4	Weters	2.22%	۰ د	s	71 \$	74	\$ 172	5	170 S	207 \$	301	30	8 9	343
8	Utility of the Future Meters	5.00%	s	s	¥7 1	•		\$	• •	•	•	•	\$	
42	Meter Installations	2.00%	5	Ś	15 \$	58	\$ 69	5	78 S	78 \$	78	2 2	8	78
8	House Regulators	2.00%	5	-	168 5	341	s 396	ŝ	617 \$	652 S	14	\$ 967	7 S	1,051
9	House Regulator Installations	2.00%	s.	ŝ	30	116	\$ 139	s	156 S	156 \$	156	5 15	8 5	156
8	Large Industrial Meas. & Reg. Equipment	2.63%	د	S	•	•	s	5	50 1	v	•	•	S	,
5	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	۰ دە	s	49 1	,	9	s	сл ,	'	•	,	s	•
24	Other Equipment - Other	6.67%	۰ د	s	49 1	•	•	ŝ	ა ,	ы ,	•		\$	
2	Street Lighting Equipment	2.67%	• •	5	(4) \$	(15)	S (23)	\$	(41) S	(89) \$	(89)	5 (8	9) S	(142)
3	Structures & Improvements	3.33%	۰ د	s	4 7	,	•	ŝ	v >	(22) \$	(22)	5 (25)	5) 5	(25)
8	Tools, Shop & Garage Equipment	4.00%	s.	S		•	•	s	11 5	28 \$	185	5 30	8 2	319
8	Laboratory Equipment	6.67%	• •	5	•	•	•	473	57 1	د •	•	•	S	•
57	Power Operated Equipment	6.36%	s.	5		•	s .	s	5 7	с э •			S	•
85	Total Distributions Improvement Deferred Depreciation		ج	Ś	3,546 \$	7,573	\$ 10,831	s	13,499 \$	18,037 S	22,988	\$ 28,174	4 S	31,660

Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

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Exhibit No. 4a Page 3 of 6

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERRBUTION IMPROVEMENT DISTRIBUTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP investments. Represents the Deferred Depreciation on Distribution improvement.

Line No.

[A] <u>Currulative Belance</u> Description: Cumulative Deferred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

201405 201407 602,056 \$ 678,099 201404 201405 20 465,600 \$ 530,917 \$ 201402 201403 2 347,480 \$ 403,620 \$ Balance at 201312 201401 21 246,242 \$ 294,794 \$ 201311 204,286 \$ 201310 171,167 S 69 Budget Category Distribution Improvement - Deferred Depreciation

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[B] Net Phent Additions Elialble for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement¹ Source: Work Paper-3.1 and Work Paper-3.2

Land and Land Rights 5	 с с	 48,538 48,538 (12,048) 331,092 331,092 766 766 766 766 22,610 52 	(47,479) 35,801 35,801 1,870 1,800 1	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	υς υς 1 - 1		.
mman	 5 6 5 5 6 6 7 6 7 7 6 7 7		47,479) 35,801 35,801 1,870 1,870 1,870 1,870 1,870 1,870 1,870	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	5 - 5 5 - 5	•	- 43	
The second secon	 5 5 5 5 43,934 5 5<!--</td--><td>48.538 48.538 (12.043) 331.092 5 766 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 8 77 8 77</td><td></td><td>528,435 528,435 475,539 475,539 475,539</td><td>s (10) s (10) s</td><td></td><td></td><td>•</td>	48.538 48.538 (12.043) 331.092 5 766 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 766 5 8 77 8 77		528,435 528,435 475,539 475,539 475,539	s (10) s			•
Timm	 S S	48,538 5 (12,048) 5 331,092 5 331,092 5 766 5		47528,435 475539 475539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,539 475,553 475,5555 475,5555 475,5555 475,5555 475,5555 475,5555 475,5555 475,5555 475,5555 475,5555 475,55555 475,55555 475,55555 475,555555 475,5555555 475,5555555555	s (10) 5 5 (10) 5 5 9,424 5 5 189,999 5	•	•	•
mm	 S 43.934 S 783.646 783.646 783.646 783.646 58 58	48.538 \$ 48.538 \$ (12.048) \$ 331,092 \$ 5 766 \$ 766 \$ 766 \$ 766 \$ 22.610 \$ 22.610 \$		\$ 528,435 \$ 475,539 \$ 475,539\$ \$ 475,539\$ \$ 475,539\$ \$ 475,539\$ \$ 475,539\$ \$ 475,5539\$ \$ 475,555\$ \$ 475,555\$ \$ 475,555\$ \$ 475,555\$ \$ 475	s (10) s s 9,424 s s 189,999 s	•	•	•
Timman and the second s	 43,934 \$ 783,646 \$ 783,646 \$ 58 \$ 164 \$ 52 \$ 92,164 \$ 55 \$ 164 \$ 52 \$ 5 \$ 4,069 \$ 	(12,048) \$ 331,092 \$ 766 \$ 766 \$ 766 \$ 22,610 \$ 22,610 \$	(47,479) 5 35,801 5 35,801 5 - 5 1,870 5 (8,505) 5 443 5	5 528,435 5 475,539 5 5 475,539 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 9,424 \$	\$ (1,783) \$		•
Tamman and the second s	783,646 5 783,646 5 5 6 5 92,164 5 6 92,164 5 6 92,164 5 7 63 5 4 063 5	331,092 5 766 5 766 5 7761 5 22,610 5	35,801 3 - 1,870 1 (8,505) 1 443 1	475,539 5 5 5 5 5 5 5 3 9	\$ 189,999 \$	5 51.407 S	236.495 \$	46.875
mm	s - 5 5 - 5 5 92,164 5 5 (9,522) 5 5 4,069 5	766 5 766 5 769 5 769 5 769 5 760 5 760 5 760 5	(8.505) (8.505)			5 940.239 S	320,572 \$	550,303
Ammanda Markov Marko	s - s - s - s - s - s - s - s - s - s -	766 5 766 5 767 5 768 5 778 5	1,870 5 (8,505) (8,505)		· ·	•	•/1	•
Equipment Equipment Equipment Equipment Equipment	s 92,164 s s - 5 s (9,522) s s 4,069 s	766 5 . 5 (7,401) 5 22,610 5	1,870 5 - 1 (8,505) 1 443		· · ·	•	•	•
5 (25,094) (11,837) 5 5 (25,094) (11,837) 5 5 (17,602) 5 15,407 5 5 (17,602) 5 17,603 5 17,837 5 5 (17,602) 5 17,603 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 17,837 5 15,966 5 15,566 5	\$ - \$ \$ (9.522) \$ \$ 4,069 \$. 5 (7,401) 5 22,610 5	(8.505) 443		S 5,437 S	•	4,465 \$	•
5 (25,094) 5 (1,837) 5 5 (1,1,503) 5 (1,407) 5 1,7 5 (1,1,1,503) 5 (1,407) 5 1,7 5 (1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$ (9.522) \$ \$ 4,069 \$	(7,401) 5 22,610 5	(8.505) § 443		• •	•		,
Ine Meters 5 (6,402) 5 16,407 5 Ine Meters 5 (171,600) 5 2,666,147 5 1 Ine Meters 5 - 5 102,966 5 1 Installations 5 5 5 5 5 5 5 wass. & Reg. Equipment 5 5 5 5 5 5 5 - Other 5<	\$ 4,069 \$	22,610 \$	443	\$ (15,340) (\$ (11,626) \$	5 (12,269) S	(15,629) \$	{14,29;
In Maters 5 (171,603) 5 2,666,147 5 1.7 In Maters 5				5 5,124	S (870) S	8,124 \$	12,608 \$	10,637
Meters 5 · 5 102.956 5 (1) Meters 5 · 5	\$ 1,748,001 \$	1,043,767 5	1,045,438 5	5 1,325,081 !	\$ 896,394 \$	\$ 1,386,701 \$	1,179,255 \$	1,792,225
Meters 5 <td>\$ (313,142) \$</td> <td>6,151 \$</td> <td>117,800 \$</td> <td>\$ (21,646) (</td> <td>\$ 50,260 \$</td> <td>(70,631) \$</td> <td>73 5</td> <td>(3.265)</td>	\$ (313,142) \$	6,151 \$	117,800 \$	\$ (21,646) (\$ 50,260 \$	(70,631) \$	73 5	(3.265)
\$ \$	\$	ده •	•••		• •	•	· •	•
statiations 5 - 5 188,784 5 - 5 188,784 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	S (81,861) \$	• •	,	•	· ·	•		•
- Comm	\$ B4,539 \$	182,677 \$	82,256 \$	\$ 59,807	\$ 99,029 \$	5 29,133 S	236,941 \$	22.745
 Large Industrial Meas. & Reg. Equipment Large Industrial Meas. & Reg. Equipment - Comm Chiner Equipment - Other Cother Equipment - Other 	S (18,516) \$	•		•	· ·	•	- 6/3	*
22 Large Industrial Meas. & Reg. Equipment • Comm 23 Other Equipment • Other 33 Chier Equipment • Other	s	\$ 1	**			•	- 67	•
23 Other Equipment - Other	•• •	• •	-	•	· ·	•		•
		ۍ ۱	•		· ·	•		•
A Street Lighting Equipment	5 (109) S	(1,571) \$, ,		• •	5 (5.534) S	,	
Structures & Improvements \$ (64,100) \$ (60,308) \$	s • •			•	· ·	-		•
7 Tools, Shop & Garage Equipment S 13,388 S 1	S 111,998 S	6	•	\$ 58,585	5 21,934 S	5 22,504 S	17,493 5	11.351
ss Laboratory Equipment S - S - S	s s	•	•	•	s .	•		•
s Power Operated Equipment	• •	354,171 \$	•	•	· ·	•	-	•

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFENED DEPRECIATION DISTRIBUTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

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Description: Provide detailed calculation of deferred depreciation on CEP Investmente. Represents the Deferred Deprecistion on Distribution Improvement.

Line [C] <u>Deferred Depreciation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Assel Balance x Depreciation Rate/12 Months

		Depreciation											
	Utility Account	Rate ^{Itl}	201310		201311 2	201312	201401	201402	201403	201404	201405	201406	201407
31	Land and Land Rights	0.00%		s	• •	9 1			• •	69 1	• •		
Ŋ	Rights of Way	1.54%		ۍ	47 •	۰ د	•0	<i>د</i> ه	, ,	•	•	- 49	
ខ្ល	City Gate Check Station	0.00%		s J	63 1	• •	••	• •		\$ 1	• •	•	
8	Structures & Improvements	2.09%		د ه	5	\$	• •	• •	•	•	ب	•	
35	Mains - Cast Iron & Copper	2.72%		S (2)	(19) 5	(133) \$	(133) \$	(23) \$	(23) \$	(23) \$	(23) \$	(27) \$	(27)
8	Mains - Steel	1.87%		782 \$	(63) 5	(34) \$	34 5	15 5	(23) \$	765 \$	780 \$	860 S	1,228
37	Mains • Plastic	2.08%	ณ์	,240 \$	2,106 \$	2,531 \$	3,869 \$	4,463 5	4,525 \$	5,349 \$	5,679 \$	\$ 606.7	7,864
8	System Meas. & Reg. Station Equipment	2.35%		(16) 5	(16) 5	9 9	9 9	9 9	9 9	9	9 9	9	9
90	System Meas. & Reg. Station Equipment-Elec	7.00%		\$	5	•	s	• ^	ده ۱	•• •	•	•	
ę	District Regulating Equipment	2.40%		ۍ	s ,	104 S	289 \$	290 \$	294 5	294 \$	305 \$	305 \$	314
Ŧ	Meas. & Reg City Gate	6.67%		s.	s ,	'	s	'	•n	ч ,	•	•	•
¥	Services- Cast Iron & Copper	3.11%	<u> </u>	(279) \$	(344) \$	(375) \$	(400) S	(419) \$	(441) 5	(481) \$	(511) \$	(543) \$	(583)
13	Services-Stee]	2.88%		422 \$	407 \$	446 S	456 S	510 S	511 \$	524 5	522 \$	541 5	571
4	Services-Plastic	3.59%	53	445 \$	28,932 \$	36,908 \$	42,138 \$	45,260 \$	48,388 \$	52,352 \$	55,034 S	59,182 \$	62,710
45	Weters	2.22%		382 \$	382 \$	572 \$	(1) \$	4 S	222 \$	182 \$	275 \$	144 5	145
ę	Utility of the Future Meters	5.00%		, v	دی •	• •	•	•	•	•	•	•	•
42	Meter Installations	2.00%		78 S	78 S	78 5	(58) S	(28) \$	(58) \$	(58) \$	(58) \$	(58) \$	(28)
84	House Regulators	2.00%	-	358 S	1,358 \$	1,673 S	1,814 S	2,118 S	2,255 \$	2,355 \$	2,520 \$	2,569 \$	2,964
8	House Regulator Installations	2.00%		156 \$	156 \$	156 S	126 \$	126 \$	126 \$	126 \$	126 \$	126 \$	126
8	Large Industriat Meas. & Reg. Equipment	2.63%		s	\$ 1	γ, ,	• •	\$ •	•	•	•	•	•
51	Large Industrial Meas. & Reg. Equipment - Comm	4.20%		دی ب	ა ,	•> •	•	•	<i>د</i> ه	\$ 1	د ب	•	,
23	Other Equipment - Other	6.67%		s ,	د	s ,	5	•	\$	• •	5	,	
8	Street Lighting Equipment	2.67%	-	142) \$	(142) \$	(142) \$	(142) 5	{146) S	(146) \$	(146) \$	(146) \$	(158) \$	(158)
3	Structures & Improvements	3.33%		(25) \$	(175) \$	(343) \$	(343) S	(343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(343)
3	Tools, Shop & Garage Equipment	4.00%		465 5	465 S	\$ 605	B83 \$	863 \$	883 \$	1,078 \$	1,151 \$	1,226 \$	1,284
8	Laboratory Equipment	6.67%		ۍ	s	s ,	<i>s</i> ,	د	•	•	v	<u>د</u>	•
25	Power Operated Equipment	6.36%		s		. s	• •	1,877 \$	1.877 S	1,877 \$	1.877 \$	1,877 \$	1,877
8	Total Distribution Improvement Deferred Depreciation		34	34,859 5	33,119 \$	41,956 \$	48,552 \$	52,686 \$	56,140 \$	61,980 5	65,317 \$	71,139 \$	76,043

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERRED DEPRECATION DEFERRED DEPRECATION DISTRIBUTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Distribution improvement.

Line No.

[A] <u>Cumulative Belance</u> Description: Cumulative Deferred Depreciation Balance for Distribution Improvement Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Balance at	201408 201409 201410 201411 201412	rtion Improvement - Deferred Depreciation 5 760,590 \$ 847,542 \$ 936,965 \$ 1,031,839 \$ 1,131,896
	Budget Category	1 Distribution Improvement

8

Net Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Improvement Source: Work Paper-3.1 and Work Paper-3.2

		001400	201100		201410	11111		1 1 1 1 1 1 1 1 1	4 0 m 4 m 0 4 4
		00+107			Z01410	201411	21412	F102/16/21	12/31/2014
2 Land and Land Hights	m	•		<i>s</i>	• •	·	•		, s
I Rights of Way	ŝ	•		0	·	• •	•	•	•
City Gate Check Station	U)	•		5 0	·	•	•		
Structures & Improvements	5	53,969	5 121,082	182 \$	7,334 \$	230 \$	47,835		\$ 231.249
Mains - Cast Iron & Copper	ŝ	(160)		s s	•	(16) \$	(48)	S (58.618)	\$ 46.522
Mains - Steel	S	402,316	\$ (32,516)	(16) S	515,721 \$	68,196 \$	203,417	S 21.911	\$ 1.970.244
Mains - Plastic	UN I	186,066	5 186,449	49 S	318,222 \$	607,442 \$	48,031	S 2.243,802	\$ 4,189,755
System Meas. & Reg. Station Equipment	47	,		5	۰ •	76,430 \$	36,964	S 3,288	S 113,394
System Meas. & Reg. Station Equipment-Elec	5	•		\$ \$	• >		•		
District Regulating Equipment	S	124,221	5 2,831	31 S	11,036 \$	75,836 \$	1,244	5 144,349	S 227,706
Meas. & Reg City Gate	s	•		s ,	د	\$	•		
Services- Cast fron & Copper	s	(11,739)	5 (19,855)	(SS) S	(15,923) \$	(5,730) \$	(4,512)	5 (154,209)	\$ (142,826)
Services-Steel	ŝ	34,947	5 12,480	80 S	11,777 \$	12,034 \$	53,095	\$ 190,001	S 183,008
Services-Plastic	S	924,152	5 612,881	181 S	1,253,564 \$	841,086 S	1,380,208	\$ 14,084,990	\$ 13,680,753
Meters	60	21,B00	6.0	(3,300) \$	23,689 \$	31,741 \$	(428,540)	\$ (3,843)	\$ (275,869)
Utility of the Future Melers	ŝ			5	• •	•9	•		
Meter Installations	S	•		ر ي ب	·	\$	(100,086) (\$ (34,923)	\$ (100,086)
House Regulators	\$	149,503	\$ 108,037	37 5	111,569 \$	49,541 \$	244,867	s 1,088,362	\$ 1,376,105
House Regulator Installations	ŝ	•		5	ч	•	•	\$ 75,359	•
Large Industrial Meas. & Reg. Equipment	\$	3,341		v	.	•	•		5 3.341
Large Industrial Meas, & Reg, Equipment - Comm	ŝ			5	•	•	1	•	, , ,
Other Equipment - Other	ŝ	•		\$	••	•	•	•	
Street Lighting Equipment	ŝ			•0	(1,796) \$	·	(303)	\$ (63,982)	\$ (9,203)
Structures & Improvements	ŝ			5	57	•	•	\$ (123,531)	
Tools, Shop & Garage Equipment	s	16,474	5 4,2	4,261 \$	17,502 \$	321,417 \$	470,005	S 264,756	\$ 961,536
Laboratory Equipment	s	•		د ب	·	•	•		•
Power Operated Equipment	\$	•	5 (17,740)	40) \$	-	•	•		\$ 336,430
Total Distribution (monosone)			001 000	2			011 010 1	1 1 1 1 1 1 1 1	

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DISTRIBUTION IMPROVEMENT DISTRIBUTION IMPROVEMENT FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Distribution improvement.

Line [C]	Line [C] <u>Deferred Depreciation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Asset Batance x Depreciation Fate/12 Months										
		Depreciation							Activity for Twelve Months Ended	Activity for Twelve Months Ended	weive
	Utility Account	Rate ⁽¹⁾	201406	201409	5	201410	201411	201412	12/31/2013	12/31/2014	14
31	Land and Land Rights	0.00%	•	v	\$	5				5	
R	 Rights of Way 	1.54%	•	ŝ	<u>ہ</u>	••	•	•		5	•
8	City Gate Check Station	0.00%	•	s	ۍ ۱	• • >		•		- 43	•
8	I Structures & Improvements	2.09%	•	\$	94 \$	306 \$	319 \$	319		5	1.038
8	i Mains - Cast Iron & Copper	2.72%	S (27)	S ((27) \$	(27) \$	(27) 5	(27)	5 (181)	s	(414)
8	i Mains - Steel	1.87%	5 1,301	ŝ	1,928 S	1,878 \$	2,681 \$	2,787	5 1,984	S 1	14,198
1£	 Mains - Plastic 	2.08%	S 8,618	5	9,141 \$	9,464 S	10,015 5	11,068	5 13,153	\$	37,584
8	System Meas. & Reg. Station Equipment	2.35%	9 9	5	9 9	8 9	9	156	\$ (154)	s	222
8	 System Meas. & Reg. Station Equipment-Elec 	7.00%	• •	s	ۍ ۱	\$ '	·	•		s	
4	 District Regulating Equipment 	2.40%	5 314	5	562 \$	568 \$	590 5	742	S 104	Ş	4,867
Ŧ	Meas. & Reg City Gate	6.67%	•	s	\$	• ^	•			s	•
42	Estroices- Cast Iron & Copper	3.11%	s (620)	5	(651) S	(202) \$	S (07/1)	(158)	\$ (2,079)	s	(6,852)
9	Services-Steel	2.88%	S 597	Ś	681 \$	711 5	739 \$	768	5 2,852	\$	7,131
Ŧ	Services-Plastic	3.59%	\$ 68,072	5	70,837 S	72,670 \$	76,420 \$	78,937	\$ 215,203	S 73	732,000
45	Meters	2.22%	\$ 139	5	179 5	173 \$	217 \$	275	\$ 2,980	ş	1,948
4 8	Utility of the Future Maters	5.00%	' ''	Ś	673 1	• •	•n ,	•		\$	•
41	 Mater Installations 	2.00%	\$ (58)	s	(58) S	(28) \$	(28) \$	(28)	5 766	ŝ	(969)
7	House Regulators	2.00%	\$ 3,002	s	,251 \$	3,431 \$	3,617 \$	3,699	\$ 9,352	s S	33,595
4	 House Regulator Installations 	2.00%	\$ 126	s	126 S	126 \$	126 \$	126	S 1,533	ŝ	1,512
3	Large Industrial Meas. & Reg. Equipment	2.63%	•	S	7 \$	7 \$	7 5	7		s	28
5	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	•	S	so I	·	••>			ŝ	
ដ	Other Equipment - Other	6.67%	, s	Ś	ده ري	•» •	у	•		\$	•
3	 Street Lighting Equipment 	2.67%	S (158)	s	(158) \$	(158) \$	(162) \$	(162)	5 (91B)	2	(1, 840)
3	 Structures & Improvements 	3.33%	s (343)	5	(343) \$	(343) \$	(343) \$	(343)	5 (643)	s	(4,116)
22	Tools, Shop & Garage Equipment	4.00%	S 1,322	5	377 S	1,391 \$	1,450 \$	2,521	\$ 2,290	S	15,449
\$	 Laboratory Equipment 	6.67%	, s	Ś	ر ،	• •	·	•		s	
15	Power Operated Equipment	6.36%	S 1,877	S	.B77 S	1.783 \$	1,783 \$	1.783		\$	20.365
3	 Total Distribution Insprovement Deferred Depreciation 		S 82,491	S	86,952 \$	89,443 \$	94,854 \$	100,057	\$ 248,242	5	885,654

Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

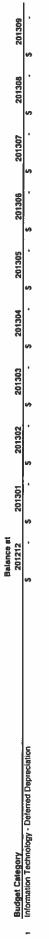
DUKE ENERGY OHIO, INC. CAPITAL, EXPENDIURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERRED DEPRECIATION INFORMATION TECHNOLOGY FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred deprecistion on CEP Investments. Represents the Deferred Deprecistion on Information Technology

Line No.

Z

Cumulative Belance Description: Cumulative Deferred Depreciation Balance for Information Technology Cefculation: Prior Month Deferred Balance + Current Month Deferred Depreciation



e

Net Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Information Technology Source: Work Paper-3.1 and Work Paper-3.2

	Utility Account	201212	201301		201302	201303	103	201304		201305	201	201306	201307		201308	201	201309
•	Electronic Data Processing	•	s	s 1	•	Ś		•	n	•	5	•		5	.	s	
n	Miscellaneous Intangible Plant	s .	s	S	•	S	•	· .	s	•	s	•		<u>ده</u>	•	\$	•
4	Total Information Technology	s	s	л ,	•	S	•	•	Ś	•	s			5		Ś	.

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Deferred Depreciation Celculation Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Asset Balanca x Depreciation Rate/12 Months

Depreciation 201301 201302 201303 201304 Rate ¹¹ 2000% 5

Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERRED DEPRECIATION INFORMATION TECHNOLOGY FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depraciation on CEP Investments. Represents the Deferred Depreciation on information Technology

Line No.

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E

Cumulative Belonce Description: Cumulative Deferred Depreciation Balance for Information Technology Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation



(8)

<u>Net Plant Additions Eligible for Deferred Depreciation</u> Description: Monthly Activity of Net Plant Additions for Information Technology Source: Work Paper-3.1 and Work Paper-3.2

	Utility Account	201310	201311	201312	201401	10	201402	201403	2	201404	201405	05	201406	R	201407	
¢4	Electronic Data Processing	•	۰ د	• •	s	0) 1	•	5	, ,	•	S	••	ľ	5	.	
e	Miscellaneous Intangible Plan!	s .	s .	\$	\$	••	•	s	\$	•	s	- 57	•	- 10	•	
4	Total Information Technology	ه	• •	۰ د	S	\$9 1	•	ŝ	•	•	5	\$	·	5	.	

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Deferred Depreciation Calculation Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months

Depreciation Utility Account Depreciation Electronic Data Processing 201401 201401 201404 201406 201406 201406 201406 201404 201406 201404 201406 201401 201406 201406 201406 201406 201406 201406 201406 201406 201406 201406 201401 201404 201404 201401 201401 <th c<="" th=""><th></th><th>201406 201407</th><th>, 9</th><th></th><th>, ,</th></th>	<th></th> <th>201406 201407</th> <th>, 9</th> <th></th> <th>, ,</th>		201406 201407	, 9		, ,
on 201310 201311 201312 201401 201402 201403 201404 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 • 5 5 • 5 •			ა	Г	5	
on 201310 201311 201312 201401 201402 201403 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 5 · 5 ·			ю ,	1 0	s s	
on 201310 201311 201312 201401 201402 5 - 5 - 5 - 5 - 5 - 5 - 5 5 - 5 - 5 - 5		20140	s	5	v	
on 201310 201311 201312 201401 5 - 5 - 5 - 5 - 5 5 - 5 - 5 - 5 - 5		201403	•	् २		
on 201310 201311 201312 201401 5 - 5 - 5 - 5 - 5 5 - 5 - 5 - 5 - 5		201402		*	,	
on 201310 201311 201312 5 - 5 - 5 - 5 - 5 5 - 5 - 5 - 5 - 5			5	сл •	υ 1	
on 201310 201311 5 - 5 - 5 5 - 5 - 5			s	÷. \$	s I	
on 201310 5 5 , , 5 6 6 7 6 7 6 7 6 7 7 7 7 7 7 7 7 7 7 7		20131	s	s	s	
0 0 0 5		201311	2	s .	* \$	
Utility Account Depreciation Electronic Data Processing 20.00% 5 Miscellaneous Intangible Plant 20.00% 5 Total Information Technology Deferred Depreciation 5 5		201310	•	•	•	
Utility Account Depre Electronic Data Processing Account Aar Misceltaneous Intangible Plant 20. Total Information Technology Deferred Depreciation 20.	ciation	le [1]	00% S	00% S	5	
Utility Account Electronic Data Processing Misceltaneous Intangible Plant Total Intormation Technology Deferred Depreciation	Depre	Ha	20.	20.		
_		Utility Account	Electronic Data Processing	Miscellaneous Intangible Plant	Total Information Technology Deterred Depreciation	

Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM DEFERIED DEFRECIATION INFORMATION TECHNOLOGY FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of deferred depreciation on CEP Investments. Represents the Deferred Depreciation on Information Technology

No.

 [A]
 Cumulative Belance

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 Description: Cumulative Deferred Depreciation Balance for Information Technology

 •
 Description: Prior Month Deferred Balance + Current Month Deferred Depreciation



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<u>Net Pfant Additions Eligible for Deferred Depreciation</u> Description: Menthly Activity of Net Plant Additions for Information Technology Source: Work Paper-3.1 and Work Paper-3.2

	Utility Account	201408		201409		201410		201411	2	201412	Activity for Twelv Months Ended 12/31/2013	r Twelve Ended 2013	Act	Activity for Twelve Activity for Twelve Months Ended Months Ended 12/31/2013 12/31/2014	
•	Electronic Data Processing	5	ľ		ľ		ا ر		0	851	4		5	851	
e	Miscellaneous Intangible Plant	•	5	'	s	•	5	•	\$	•	5	•	\$	•	
4	Total Information Technology	, s	Ś	•	s	۰	S		s	851	5	•	s	851	
													Ξ.	ochibit No. 3, Line 5	

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Deferred Depreciation Calculation Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Asset Balancm & Depreciation Rate/12 Months

9 9 N

	Depreciation										Activity for Twelve Months Ended		Activity for Twelve Months Ended	
Utility Account	Rate ⁽¹⁾	201408	_	201409		201410	201411	+	201412	2	12/31/2013		12/31/2014	
Electronic Data Processing	20.00%	5	1	+	v		Ś		S	÷	· •	s		
Miscellaneous Inlangible Plant	20.00%	s			5	•	\$	4	\$	•	-	-	,	
Total Information Technology Deferred Depreciation		ŝ			**	•	\$9		\$	2		ŝ	.	

[1] Utility Account specific depreciation rate approved in Case No. 12-1685-GA-AIR.

Exhibit No. 5 Page 1 of 4

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITIE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM POST IN-SERVICE CARRYING COSTS (PISCC) FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments Represents the deferred PISCC on eligible investments

S Line

(A) <u>Cumulative Balance</u> Description: Cumulative Deferred PISCC Balance for eligible CEP Investments Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

		Balance at							
	Budget Celegory	201212	201301	301	201302	201303	201304	201305	201306
-	Distribution Improvement	•	s		5,670	5 17,824 S	35,021 \$	55,874 \$	83.927
64	Information Technology		ş	<i>د</i> م	•	•		• •	
n	Total CEP - Deferred PISCC	۰ ۵	\$7		5,670	5 17,824 S	35,021 \$	55,874 S	83,927

[B] Net Plant Additions Elicible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

		Balance at									
	Utility Account	201212		201301	201302		201303	201304	201305	201306	06
•	Distribution Improvement	s S	S	1,278,847 \$	2,745,051	s	3,890,217 \$	4,725,556 \$	6,363,218	8,48	8,484,383
40	Information Technology	ۍ ۲	S	•	•	\$	•	•	•		
ø	Total CEP In-Service	•	61	1,278,847 \$	2,745,051	s	3,890,217 \$	4,725,556 S	6,363.218	8,48	484,383

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Batance by Month on eligible CEP Investments Source: Exhibit No. 4a, Exhibit No. 4b

		Balance at	at .							
	Utility Account	201212		201301		201302	201303	201304	201305	201306
•	Distribution Improvement	s	сл	ľ	S	(3,546) \$	(11,119) \$	(21,950) \$	(35,449) \$	(53,486)
8	Information Technology	ŝ	s		S	-	•	•	•	•
8	Total CEP Accumulated Depreciation	s	v)	ľ	\$	(3,546) \$	(11,119) \$	(21,950) \$	(35,449) \$	(53,486)
į										

(D) Deferred PISCC Calculation Description: Deferred PISCC Calculation by Month Source: (Net Plant Addition Balance Prior Month + Accumulated Deprectation Balance Prior Month) x PISCC Rate/12 Months

201302
201301
PISCC Rate
Utility Account

	Utility Account	PISCC Rate	20	201301		201302		<u>1303</u>	201304	201	201305	201306
2	Distribution Improvement	5.32%	S	•	s	5,670	67	12,154 \$	17,197	5	20,853 5	28,053
Ξ	Information Technology	5.32%	47	•	5	•	s	•	•	5	•	•
12	Total CEP Deferred PISCC		5		s	5,670	s	12,154 \$	17,197	s	20.853 \$	28,053

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITIONE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM POST IN-SERVICE CARRYING COSTS (PISCC) FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments Represents the deferred PISCC on eligible investments

Line No.

[A] Cumulative Balance Description: Cumulative Deferred PISCC Balance for eligible CEP Investments Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

471,429 201401 394,149 Balance at 201312 5 327,524 201311 S 201310 274,921 201309 218,238 S 167,033 201308 60 121,304 201307 Budget Category Distribution improvement Information Technology Total CEP - Deferred PISCC

201402 557,221 557,221 471,429 394,149 S S 327,524 S 274,921 218,238 167,033 121,304 - ~ ~

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Net Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

											Balance at				
	Utility Account	201:	01307	201308	103	201309		201310	20	201311	201312	201401		201402	
4	Distribution (mprovement	S 10,3	10,391,337	S 11,6	54,627 S	12,921,87	s	\$ 11,654,627 \$ 12,921,879 \$ 12,036,467 \$	s 15	15,232,510 S	S 17,677,711 S 19	\$ 19,646,474		20,874,098	æ
un.	Information Technology	s	•	s	•	٠	s	•	\$	s	,	s	•••	•	
ø	Total CEP In-Service	\$ 10,3	91,337	\$ 11,6	54,627 \$	10,391,337 \$ 11,654,627 \$ 12,921,879 \$	5	12,036,467		15,232,510 \$	\$ 17,677,711 \$ 19,646,474 !	\$ 19,646,4	74 \$	\$ 20,874,098	8

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments Source: Exhibit No. 4a, Exhibit No. 4b

						Balance at		
Utility Account	201307	201308	201309	201310	201311	201312	201401	201402
7 Distribution Improvement	S (76,474) S	(104,648) \$	(136,308) \$	(171,167) \$	(204,286) \$	(246,242) \$	(294,794) S	(347,480)
s Information Technology	s . s	• •	•	د •	•	•	• •	•
8 Total CEP Accumulated Depreciation	\$ (76.474) \$	(104,648) \$	(136,308) \$	(171,167) \$	(204,286) \$	(246,242) \$	(294,794) \$	(347,480)

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Deferred PISCC Calculation Description: Deferred PISCC Calculation by Month Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) × PISCC Rate/12 Months

Utility Account	PISCC Rate	201307	201308	201309	201310	201311	201312	201401	201402
to Distribution Improvement	5.32%	37,377	5 45,729	51,205	\$ 56,683	5 52,603 5	66,625 5	77,280 \$	85,792
11 Information Technology	5.32%	•	-	-	-	s - 5	. 5	- 5	
12 Total CEP Deferred PISCC		37,377	\$ 45,729	\$ 51,205	\$ 56,683	s 52,603 S	66,625 \$	77,280 \$	85,792

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM POST IN-SERVICE CARRYING COSTS (PISCC) FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP Investments Represents the deferred PISCC on eligible investments

Rine No.

[A] <u>Cumulative Balence</u> Description: Cumulative Deferred PISCC Balance for eligible CEP Investments Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category		201403	201404	201405	201406	201407	201408	201409	201410
Distribution (mprovement	s	648,222	S 749,684 S	856,457	973,349 \$	1,098,758	1,234,543 \$	1,378,408 \$	1,526,212
2 Information Technology	S	•	5 5			•	s .		Contraction of the local distribution of the
3 Total CEP - Deferred PISCC	w	648,222	\$ 749,684 \$	856,457 \$	973,349 \$	1,098,758	5 1,234,543 S	1,378,408 \$	1,526,212

[B] <u>Net Plant Additions Eligible for Deferred PISCC</u> Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

Utility Account	201403	201404	201405	201406	201407	201408	201409	201410
4 Distribution Improvement \$	23,289,682 \$	24,549,655 \$	26,897,547 \$	28,869,819	5 31,306,393 5	33,211,283	5 34,186,693 S	36,439,387
s Information Technology \$. 5		•	•	•	•	•
Total CEP In-Service Service	23,289,682 \$	24,549,655 \$	26,897,547 \$	28,889,819	\$ 31,306,393 \$	33,211,283 \$	34,186,693 \$	36,439,387

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments Source: Exhibit No. 4a, Exhibit No. 4b

Utility Account	201403	201404	201405	201406	201407	201408	201409	201410
7 Distribution Improvement S	(403,620)	5 (465,600) S	(530,917) S	(602,056) \$	(678,099) \$	(760,590) \$	(847,542) \$	(936,985)
8 Information Technology	•	· ·	s i	•	чл •	•	•	•
9 Total CEP Accumulated Depreciation	(403,620)	s (465,600) S	(530,917) \$	(602,056) \$	(678,099) \$	(760,590) \$	(847,542) \$	(936,985)

Deferred PISCC Catculation Description: Deferred PISCC Calculation by Month Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) × PISCC Rate/12 Months ē

	Utility Account	PISCC Rate	201403		201404	201405	201406	201407	201408	201409	201410
9	Distribution Improvement	5.32%	91,0	01 S	101,462 S	106,773 S	116,892 \$	125,409 \$	135,785 \$	143,865 \$	147,804
2	Information Technology	5.32%		s	•		· \$	·	•	•	•
12	Total CEP Deferred PISCC	•	5 91,001	01 \$	101,462 \$	106,773 \$	116,892 \$	125,409 S	135,785 \$	143,865 \$	147,804

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITIRE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM POST IN-SERVICE CARRYING COSTS (PISCC) FOR THE MONTHS - JANUARY 2013 - DECEMBER 2014

Description: Provide detailed calculation of post in-service carrying costs (PISCC) on CEP investments Represents the deferred PISCC on eligible investments

e j

[A] <u>Cumulative Balance</u> Description: Cumulative Deferred PISCC Batance for etigible CEP Investments Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

				Balance at	
	Budget Category	201411	1	201412	
-	Distribution Improvement	S 1,683,	3,606 \$	1,849,793	
ħ.	Information Technology	s	s,		
e	Total CEP - Deferred PISCC	\$ 1,683	3,606 \$	1,849,793	

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Net Plant Additions Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP Investments Source: Exhibit No. 3

			ő	Balance at
	Utility Account	201411		201412
۰	Distribution Improvement	5 38,517,594	5	40,469,772 Exhibit No. 3, Line
÷	Information Technology	•	\$	851 Exhibit No. 3, Line
9	Total CEP In-Service	5 38,517,594	ŝ	10,470,623

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[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investments Source: Exhibit No. 4a, Exhibit No. 4b

Balance at 201411 201412	\$ (1,031,839) \$ (1,131,896) Exhibit No. 4a, Line 1	S - 5 - Exhibit No. 4b, Line 1	5 (1,031,839) 5 (1,131,896)
Utility Account	7 Distribution Improvement	a Information Technology	v Total CEP Accumulated Depreciation

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Deferred PISCC Calculation Description: Deferred PISCC Calculation by Month Source: (Net Plant Addition Balance Prior Month + Accumulated Depreciation Balance Prior Month) x PISCC Rate/12 Months

ity Account iribution improvement	PISCC Rate	201411 S 157,394	34 S	201412 166.187 S	Activity for Twelve Months Ended 12/31/2014	• 1 3
tion Technology	5.32%		5		•	
EP Deterred PISCC		\$ 157,394	5	166,187 \$	1,455,644	I-

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Exhibit No. 6 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM PROPERTY TAX DEFERRAL FOR THE PERIODS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014

Description: Provide summary of calculation of deferred property taxes on CEP Investments Represents the deferred property taxes on eligible investments

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No.

[A] <u>Cumulative Balance</u>

Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

		Bala	ince	at
	Budget Category	 12/31/2013		12/31/2014
1	Distribution Improvement - Deferred Property Taxes	\$ -	\$	509,951
2	Information Technology - Deferred Property Taxes	\$	\$	•
3	Total CEP - Deferred Property Taxes	\$	\$	509,951

[B] <u>Annual Property Tax Deferrals by investment Year</u> Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year Source: Work Paper 6.1

			Activit	y throi	ugh	
	Utility Account	12/31/2	013		12/31/2014	
4	Distribution Improvement					-
5	2013 Investment - Accrued 2014	s		\$	509,951	Work Paper 6.1
6	Total Distribution Improvement	\$	-	\$	509,951	
7	Information Technology					
8	2013 Investment - Accrued 2014	\$	-	S		Work Paper 6.1
9	Total Information Technology	\$	-	\$	•	
10	Total CEP Property Tax Activity	\$		\$	509,951	-

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-CA-MURG and 13-2418-CA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

Description: Provide detailed calculation of deferred property taxes (incremental) on CEP Investments. Represents the deferred Property Taxes on CEP eligible Investments.

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Line									
Na.	-	_	Year	Year		Year	% Good **		Tax Value
(A)	Distribution Improvement - Additions		2013	2013 - Exemption	u 2	013 - Taxable Value	2014		
1	Land and Land Rights	5		5	S 8		96.3%	\$	1
3	Rights of Way City Gilte Check Station	5 5		5 5	S S		96.3% 96.3%	\$ \$	
4	Structures & Improvementa	ŝ		5			96.3%	5	
5	Mains - Cast Iron & Copper	ŝ		s (1	៍		98.3%	ŝ	1
	Mains - Steel	<u>\$</u>	969,437	\$	S - \$	969,437	98.3%	\$	952,956
7	Mains - Plastic	5	2.922.725	5 S	S \$	2,922,728	98.3%	\$	2,673,041
- 1	System Mess. & Reg. Station Equipment System Mess. & Reg. Station Equipment-Elec	5	11,353	1	5	11,353	98.3% 98.3%	5	11 160
10	District Regulating Equipment	ŝ	144,349	1	8	144,349	98.3%	ŝ	141,895
11	Meas. & Reg City Gate	ŝ	-	s 84	S \$	*	98.3%	ŝ	-
12	Services- Cast Iron & Copper	5	•		G \$	*	98.3%	5	-
13 14	Services-Steel Services-Plastic	5 5	228,034 15,757,049	5	្លីនូ	226,034 15,757,049	98 3% 98 3%	5	224,157
16	Meters	ŝ	350.452	1	8	350,452	P8 3%	5	15,489,179 344,494
16	Utility of the Future Meters	ŝ	•	5	ંકં		98 3%	÷.	1
17	Meter Installations	5	65,453		S 5	65,453	98 3%	\$	64,340
18 19	House Regulators House Regulator Installations	2 2	1,088,362 75.359	<u>s</u>	S 5	1,086.362 75,359	98 3% 96 3%	5	1,069,660
20	Large Industrial Meas. & Reg. Equipment	ŝ	12.328	3 G	3 B	75,359	98.3%	-	74.077
21	Large Industrial Meas. & Reg. Equipment - Comm	š		s 65	ંડ	1949	98 3%	ŝ.	
22	Other Equipment - Other	5		\$	ି କ		98.3%	5	-
23	Street Lighting Equipment	5			S \$	1 C * C	96.3%	5	
24 28	Structures & Improvements Tools, Shop & Garage Equipment	5	264,756	S S	8	264,756	98.3% 98.3%	5	260.255
26	Laboratory Equipment	5	204,195	3	8	404,105	98.3%	5	100.233
28	Power Operated Equipment	s		s (3	៍ រំ		98.3%	ŝ	
29	Distribution Improvement - Retirements								
30	Land and Land Rights	5		s 📀	S 8		15.0%	\$	-
31	Rights of Way	\$		\$ S	5		15 0%	5	-
32 33	City Gate Check Station Structures & Improvements	5	•	5	8 1	0. C. L.	15.0%	\$	
33 54	Mains - Cast Iron & Copper	5 5	- (58,618)	1 (i	S 5	(58,618)	15.0%	\$ \$	(8,793)
35	Mains - Steel	ŝ	(947,525)	1 13	ŝ	(947.525)	15.0%	ŝ	(142,129)
36	Mains - Plastic	Ś	(678,925)	5 04	S .	(678.925)	15 0%	ŝ.	(101,839)
37	System Meas. & Reg. Station Equipment	\$	(8,065)	\$ S.	5	(6,065)	15 0%	\$	(1,210)
38 39	System Meas, & Reg. Station Equipment-Elec	5	-	- St	5		15 0%	\$	
39	District Regulating Equipment Meas. & Reg City Gate	\$ 5	÷.	1 33	5 5	100	15.0%	\$	-
41	Services- Cast Iron & Copper	5	(154,209)		ŝ	(154,209)	15 0%	5	(23,131)
42	Services-Steel	š	(38.033)	1 (j	8	(36,033)	15 0%	ŝ.	(5.705)
43	Services-Plastic	5	(1,672,059)	5 94	ંડ	(1,672,059)	15.0%	\$	(250,809)
44	Meters	5	(354,295)	S 58	S .	(354,295)	15 0%	\$	(53,144)
45	Utility of the Future Meters Meter Installations	5	-	5 S	S \$		15.0%	\$	92) 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
47	House Regulators	5	(100,376)	5	5	(100,376)	15.0%	5	(15,056)
40	House Regulator Installations	- ī		5	៍រំ		15.0%	÷.	
49	Large Industrial Mees, & Reg. Equipment	- ŝ.		5	ંક		15.0%	ŝ	
80	Large Industrial Meas. & Reg. Equipment - Comm	5	-	S 24	5	10.00	15.0%	\$	
61	Other Equipment - Other	5		5 E	S 1		15.0%	5	
62 63	Streat Lighting Equipment Structures & Improvements	5	(63,982) (123,531)	5 5	8	(63.962) (123.531)	15.0%	8	(9.597) (15.530)
ы	Tools, Shop & Garage Equipment	ŝ	1123.031)	1	8 i	(183,331)	15.0%	ŝ	(10,830)
86	Laboratory Equipment	ŝ		š %	- E		15.0%	š	
54	Power Operated Equipment	S	•	s ::-	S 5		15.0%	S	
\$7	Net Tax Value Distribution Improvement (Sum of Lines	1 - 56)						\$	20.675.471
54	Valuation Percentage (25%) (27)							_	25%
59	Taxable Value/Assessment (Line 57 x Line 58)							\$	5,218,868
60	Duke Energy Ohio's Average 2014 Personal Property Tax I	Aate -						_	9.7713%
61	Annual Property Tax Expense - Distribution Improvement	nt (Lin	e 59 x Line 60)					\$	509,951
(B)	Information Technology - Additions								
62	Electronic Data Processing	\$	•	s -	\$	· • · · ·	98 3%	\$	+
63	Miscellaneous Intangible Plant	\$	•	s -	\$		98 3%	\$	*
	Information Technology - Retirements			_					
84 85	Electronic Data Processing Miscellaneous Intangible Plant	5	•	\$ - \$ -	5		15 0% 15 0%	\$	
66	-		•	•		100	15 0%		<u>.</u>
	Net Tax Value of Information Technology (Sum of Lines	i 62 - 65)						
87	Valuation Percentage (25%) (b)							_	25%
88	Taxable Value/Assessment (Line 65 x Line 67)							s	
88	Duke Energy Ohio's Average 2014 Personal Property Tax i	Rate						_	9.7713%
70	Annual Property Tax Expense - Information Technology	y (Line	68 x Line 69)					5	
71	Total Est. of 2014 Deferred Property Tax Expense (2015	i Investa	neni) - Capital	Expenditure Program	m 👄				509.951
	(Sum of Lines \$1 and 70)						1		

Notes: (1) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report. Schedule C(2) for specific classes of plant (2) Per Ohio Department of Taxation Annual Natural Gas Property Tax Report. Schedule G. (3) Property tax expense is accrued one year in arrears; therefore, no property tax expense will be deferred in 2013 and property tax expense deferred in 2014 will be based on assets placed in service as of December 31, 2013. (4) Transportation equipment and Real Property is exempt from personal property taxes per Schedule C for general plant.

Exhibit No. 7 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2013 AND DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues on CEP Investments. Represents the incremental revenues associated with CEP Investments, treated as offset to deferred expenses.

Line

No.

[A] Cumulative Balance

Description: Cumulative Incremental Revenue related to CEP Investments Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

			Balance	ie at	
	Category	12%	12/31/2013		12/31/2014
-	Rate RS / RFT / RSL	ь	(986,239) \$	<u>م</u>	(2,797,652)
¢4	Rate GS / FT Small	69	(56'33)	6	(56,999)
e	Rate GS / FT Large	ŝ	<i>ч</i> э ,	6	•
4	Rate IT	ŝ	чэ 1	G	•
S	Total Incremental Revenue - (Increase)	ശ	(1,043,238) \$		(2,854,651)

Description: Incremental Revenues for Annual Period related to CEP Investments by Category Annual Incremental Revenue by Category Source: Work Paper 7.1, Work Paper 7.1 8

Activity Through	12/31/2014	39) \$ (1,811,413) Work Paper 7.1 and 7.2	99) \$ - Work Paper 7.1 and 7.2	\$ - Work Paper 7.1 and 7.2	\$ - Work Paper 7.1 and 7.2	38) \$ (1,811,413)
Activ	12/31/2013	\$ (986,239)	\$ (56,999)	' ج	- \$	\$ (1,043,238)
	Category	6 Rate RS / RFT / RSLI	7 Rate GS / FT Small	B Rate GS / FT Large	9 Rate IT	10 Total Incremental Revenue - (Increase)

Work Paper 7.1 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2013

Description: Provide detailed calculation of incremental revenues related to CEP Investments. Treated as offset to deferred expenses, in the event that actual customera exceed the authorized/base level set in rates.

Line	
No.	

	-	R	ate RS	GS	6 / FT Small	G	S / FT Large		Rate IT	Total	
[A]	Incremental Revenue			_							-
1	Annual Number of Customer Bills Issued in 2013		4,685,758		257,493		83,628		1,203		Line 19
2	Baseline Number of Customer Bills (ssued		4,648,737		256,758		93.331		1,744		Line 20
3	Annual Increase/(Decrease) In Customers		37,021		735		(9,703)		(541)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	\$	26.64	5	77.55	\$	185.50	\$	446.40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	986,239	5	56,999	\$	(1,799,907)	\$	(241,502)		
6	Incremental Revenue Offset - 2013	5	986,239	\$	56,999	\$	•	s	- \$	1,043,238	If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Tota!
7	January 2013	392,774	22,220	7,789	101	422,884
8	February 2013	392,977	22,514	7,586	86	423,163
9	March 2013	390,041	22,812	6,798	96	419.747
10	April 2013	392,639	22,454	6,921	94	422,108
11	May 2013	390,791	21,389	6,854	95	419,129
12	June 2013	389,042	20,688	6,787	103	416,620
13	July 2013	387,929	20,290	6,774	99	415.092
14	August 2013	386,727	20,092	6,751	114	413,684
15	September 2013	387,746	19,969	6,753	111	414,579
16	October 2013	388,844	20,329	6,801	113	416,087
17	November 2013	391,981	21,976	6,861	96	420,914
18	December 2013	394,267	22,760	6,953	95	424,075
19	Total Customer Bills	4,685,758	257,493	83,628	1,203	5,028,082
[C]	Baseline Number of Bills					
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
20	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

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Work Paper 7.2 Page 1 of 1

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DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2014

Description: Provide detailed calculation of incremental revenues related to CEP Investments. Treated as offset to deferred expenses, in the event that actual customers exceed the authorized/base level set in rates.

Line	
No.	

	_	R	ate RS	G	iS / FT Small	(GS / FT Large		Rale IT	Total
[A]	Incremental Revenue									
1	Annual Number of Customer Bills Issued in 2014		4,716,733		249,180		91,938		1,093	Line 19
2	Baseline Number of Customer Bills (ssued		4,648,737		255,758		93,331		1,744	Line 20
э	Annual Increase/(Decrease) in Customers		67,996		(7,578)		(1,393)		(651)	Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	5	26.64	5	77.55	5	185.50	5	445.40	[1]
5	Annual Increase/(Decrease) in Revenue	5	1,811,413	\$	(587,674)	\$	(258,402)	5	(290,606)	
6	Incremental Revenue Offset - 2014	5	1,811,413	\$		\$	5.	S		\$ 1,811,413 If Line 5 > 0, Line 5, else 0

[B] Actual Number of Bills

		Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
7	January 2014	395,580	22,808	7,255	105	425,748
8	February 2014	395,791	22,579	7,613	125	426,108
9	March 2014	395,768	22,271	7,657	102	425,798
10	April 2014	395,144	21,655	7,776	104	424,679
11	May 2014	393,039	20,421	7,760	84	421,304
12	June 2014	391,060	19,552	7,758	85	418,455
13	July 2014	390,065	19,160	7,723	79	417,027
14	August 2014	388,774	18,909	7,709	89	415,481
15	September 2014	389,871	19,102	7,490	84	416,547
18	October 2014	391,233	19,561	7,685	76	418,555
17	November 2014	393,817	21,029	7,732	73	422,651
18	December 2014	396,591	22,133	7 780	87	426,591
19	Total Customer Bills	4,716,733	249,180	91,938	1,093	5,058,944
[C]	Basaline Number of Bills					
	Case No. 12-1685-GA-AIR, Schedule E-4	Rate RS	GS / FT Small	GS / FT Large	Rate IT	Total
50	Total Customer Bills	4,648,737	256,758	93,331	1,744	5,000,570

[1] Fixed Cost rates derived by removing the equity return and taxes from the rates derived in Case No. 12-1685-GA-AIR.

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Exhibit No. 8 Page 1 of 2

FOR THE 12 MONTHS ENDED DECEMBER 31, 2013 CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM **ACTUAL - AUTHORIZED CEP EXPLANATIONS** CAPITAL EXPENDITURE PROGRAM (CEP) DUKE ENERGY OHIO, INC.

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

			[Y]		[8]		[C]=[A]-[B]	
Line No.	Line No. Category		Capital Budget		Actual Additions		Total Variance	
-	Distribution Improvement	Ф	31,600,000 \$	(0)	21,877,330	÷	9,722,670 [1]	Ξ
2	Information Technology	⇔	2,000,000 \$	(0		θ	2,000,000 [2]	2
n	Compliance with Rules, Regulations and Orders \$	÷	200,000 \$	(0)	2	÷	200,000	
4	Total CEP Investment	\$	33,800,000 \$	(0	21,877,330	⇔	11,922,670	

Explanations:

- The variance of \$9.7 million related to Additions [B] is mainly due to a reduction in public improvement relocation projects and projects carried over to 2014. Ξ
 - The variance of \$2.0 million related to Additions [B] is mainly due to a delay in starting IT projects 2

<u>Notes:</u>

- Duke Energy Ohio's approved Gas Operations Capital Budget.
- Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2013. There is no Exhibt 3 for compliance.
 - Total Variance (Over)/Under spend on additions.

Exhibit No. 8 Page 2 of 2

FOR THE 12 MONTHS ENDED DECEMBER 31, 2014 CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM **ACTUAL - AUTHORIZED CEP EXPLANATIONS** CAPITAL EXPENDITURE PROGRAM (CEP) DUKE ENERGY OHIO, INC.

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

		[A]		[8]		[C]=[A]-[B]	
Line No.	Line No. Category	Capital Budget		Actual Additions		Total Variance	
-	Distribution Improvement	\$ 45,900,000	\$ }	26,307,679 \$	ŝ	19,592,321 [1]	Ξ
0	Information Technology	\$ 3,600,000	\$ }	851	θ	3,599,149 [2]	[2]
e	Compliance with Rules, Regulations and Orders \$	\$ 2,000,000 \$	8	-	\$	2,000,000 [3]	<u></u>
4	Total CEP Investment	\$ 51,500,000	\$ 0	26,308,530	÷	25,191,470	

Explanations:

- The variance of \$19.6 million related to Additions [B] is driven mainly by the cancellation and delay of significant projects and various projects carried over to 2015. Ξ
 - The variance of \$3.6 million related to Additions [B] is mainly driven by planned project carryover into 2015. The variance of \$2.0 million related to Additions [B] is mainly due to project timing ର ଚ

Notes:

- Duke Energy Ohio's approved Gas Operations Capital Budget. <u>E e c</u>
- Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2014. There is no Exhibit 3 for compliance.
 - Total Variance (Over)/Under spend on additions.

Exhibit No. 9 Page 1 of 1

DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM ESTIMATED CAPITAL BUDGET FOR THE 12 MONTHS ENDED DECEMBER 31, 2015 (\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2	015
1	Distribution Improvement	[A]	\$	56.8
2	Information Technology			5.4
3	Compliance with Rules, Regulations and Orders			3.0
4	Total		\$	65.2

[A] Does not include investments recovered through Rider AMRP or Rider AU cost-recovery mechanisms.

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in

Case No(s). 13-2417-GA-UNC, 13-2418-GA-AAM

Summary: Correspondence 2015 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Carys Cochern on behalf of Kingery, Jeanne W Ms.