#### **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 post-in service carrying costs (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.<sup>1</sup>

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

Exhibit 1: Estimated Capital Budget – 2015

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 - 2016

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.

<sup>&</sup>lt;sup>1</sup> Order, pg. 10.

#### Respectfully submitted,

Amy B. Spiller (0047277)

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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 29<sup>th</sup> day of April, 2016, to the persons listed below.

Jame Kingery JKV
Jeanne W. Kingery

John H. Jones
Assistant Attorney General
Public Utilities Commission of Ohio
180 East Broad Street, 6<sup>th</sup> floor
Columbus, OH 43215-3793
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Counsel for Staff, Public Utilities Commission of Ohio

# 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 approved Capital Budget for the previous year per 13-2417-GA-UNC

Line No.	Category		2	2015
1	Distribution Improvement	[A]	\$	56.8
2	Information Technology			5.4
3	Compliance with Rules, Regulations and Orders			3.0
4	Total	*	\$	65.2

<sup>[</sup>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 PERIODS ENDED DECEMBER 31, 2014 AND DECEMBER 31, 2016

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

Line No.	Description		Balance at 931/2013 [2]		Balance at 12/31/2014	*******	Balance at 12/31/2015	
1	Deferred Depreciation Expense	5	246,242	5	906.019	s	1.757 223	Exhibit No. 4a, Line 1 + Exhibit No. 4b, Line t
2	Delerred PISCC	S	394,149	5	1,455,187			Exhibit No. 5, Line 3
3	Deferred Property Tax Expense	S		5	509,951			Exhibit No. 6, Line 3
4	Incremental Revenue Offset Deferral	S	(1,043,238)	5	(1,811,413)	\$	(4,121,558)	Exhibit No. 7, Line 4
5	Total Deferred CEP Amounts [2]	S	(402,847)		1,059,744			Sum of Lines 1 - 4
6	Deferred Taxes - Depreciation			5	(317,107)	s	(615,028)	Line 1 x -35%
7	Delarred Taxes - PISCC			\$	(509,315)	\$	(985,014)	Line 2 x -35%
8	Net Cumulative Deferred CEP Amounts			\$	233,322	\$	(38,874)	Sum of Lines 5 - 7
9	Rate of Return				10 60%		10.60%	Pre-Tax rate of return approved in Case No. 12-1885-GA-AIF
10	Pre-Tax Relum on Deferred CEP Amounts			5	24,732	\$		Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset			5	55,399	s	107,448	Line 1 x 2.54% [1]
12	Amortization of Deferred PISCC Regulatory Asset			S	88.978	S		Line 2 x 2.54% [1]
13	Amortization of Deferred Property Tax Regulatory Asset			S	31,191	S		Line 3 x 2.54% [1]
14	Amortization of Revenue Offset Deferral			5	(110,759)			Line 4 x 2.54% [1]
15	Total Annual Revenue Requirement			\$	89,531	\$	91,337	Sum of Lines 11 - 14
	Allocation %							*
16	Rate RS / RFT / RSLI				72.3475%		72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
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. 12-1695-GA-AIR, Schedule E-3 2f, page 7 of 14
19	Rate IT				4.5718%			Case No. 12-1885-GA-AIR, Schedule E-3.21, page 7 of 14
50	Total Allocation				100.0000%			Sum of Lines 16 - 19
	Annual Revenue Requirement							
21	Rate RS / RFT / RSLI			5	64,773	\$	68,079	Line 15 x Line 18
22	Rate GS / FT Small			S	9 682	5	6,817	Line 15 x Line 17
23	Rate GS / FT Large			S	13,983	5	14,265	Line 15 x Line 18
24	Rate IT			\$	4,093	5	4,178	Line 15 x Line 19
25	Total Annual Revenue Requirement			\$	89,531	5	91,337	Sum of Lines 21 - 24
	Annual Sills Issued							
26	Rate RS / RFT / RSLi				4,718,733		4,733,059	Work Paper 7.2
27	Rate GS / FT Small				249,160		236,052	Work Paper 7 2
28	Rate GS / FT Large				91,938		103,440	Work Paper 7,2
29	Rete IT				1,093		992	Work Paper 7.2
	Estimated Monthly Rate Impact							
30	Rate RS / RFT / RSLI			\$	0.01	5	0.01	Line 21 / Line 28 (Cap is \$1.50 per month)
31	Rate GS / FT Small			5	0.03	5		Line 22 / Line 27
32	Rate GS / FT Large			S	0.15	5	0,14	Line 23 / Line 28
33	Raie IT			\$	3,74	\$	4.21	Line 24 / Line 29

<sup>[1]</sup> For purposes of this calculation Duke Energy Ohio used a composite depreciation rate calculated using data from 2015 FERC Form 2. It includes carrying costs on the unarrortized balance.
The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case.

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

DUKE ENERGY OHO, INC.
CAPITAL EXPENDINGE PRODRAM (CEP)
CASE NO. 12-4817-GAJNC and 13-2418-GA-AM
EQUITLY CEP (UNESTITENTS
FOR THE MONTHS - JANUARY 2615 - DECEMBER 2015

Description: Report on all CEP Investments placed in-carrice during Jassary 2015-December 2016. Represents fibl Assel Balance aligible for Accounting Authority.

No.

(A) Cumulator Balance

Description. Net Gumulativa Assel Balanca etigibia for Accounting trestment approved in 13-2417-68-4/NC. Calculation: Prior Morth Asset Balancs • Current Mouth Asset Activity

Manthir Acihily — Ref Assets
Description: Morthly activity for sil Assets placed in-aervice and eligible
Actounting Treatment
Calculation: Total Asset Activity [C] + Iredigible Asset Activity [D] + Total
Reitement Activity [E] + Inaligible Reitement Activity [F] 置

Budget Cabgery
Distribution Improvement
Information Technology
Total CEP In Service Activity - Not Assota

Months Ended 12/3/12015 5 37,018,650 5 452,331 5 37,470,981

Activity for Twelve

Activity for Twalvo Months Ended 123172015 5 42,365,247 452,331 \$ 42,817,576

Monthly Activity - Assets (Tole)) Description: Monthly activity for all Assets placed in-service. Source: VIP-3.1 <u>5</u>

<u>Monthy Activity - Assen (Egcass Aboys Can)</u> Doscription: Represents the amount of Asset Meservice activity not eligible for accounting Imatment, under the Cap terms of 13-2417-GA-<u>=</u>

9 = 2

Months Ended 12/31/2015 201512 201511 201510 201509 201508 201567 201506 201205 201504 201503 201502 201601 201412 Budget Galegory
Dishikuton Impovement
Internation Technology
Total CEP In-Sonite Activity - Grazs Assets Allowe Cap

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CABE NO. 13-2417-CA-INC and 13-2411-CA-IARM
MONTHLY CEP INVESTMENTS
FOR THE HOWINS - LANUARY 2015 - DECEMBER 2015

Description: Report on all CEP investments placed in-service dening January 2015-December 2015. Represents Net Asset Balance eligible for Accounting Authority.

Activity for Twelva Months Ended 1231/2015 \$ (5,348,597)

(6,346,597)

Budgel Category
Cistificular langua ensul
Information Technology
Total CEP in Service Activity - Rollemonts 2 4 6

(F) Monthly Acidvity - Retirements (Excess Above Cas) Description: Represents the amount of Retirement activity not eligible for accounting treatment, under the Cap terms of 13-2417-GA-LINC.

																Activity for T	twelve
Budgert Catagory	201412	201501	201502	201503	201504		201505	201508	201507		201508	201509	201510	201511	201512	12/31/20	15
Distribution improvement	19	643	5	S	"	wy			100	<b>53</b>	,				*	s	
Information Technology		נט		**	va	,		49	*	<b>\$</b>	,					10	,0)
a Total CEP In-Bowice Activity Refitements Above Cap		• • • • • • • • • • • • • • • • • • • •		•	5				49	1			•		u	•	

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO, 17-2471-CAG-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015
SOUNCE: POWERPLAN

Distribution Improvement	-	120000	ACCOUNT TILE	Kate	107	201501	201502	07	201503	201204		201505	201506	9	201507		ZU1002
	374	2740	Land and Land Rights	2,00.0													
	374	2741	Rights of Way	1.54%													
	374		Cily Gate Check Station	9,000													
	375		Structures & Improvements	2 09%	us	,	•	69	10	,	w		<b>157</b>			S	٠
	376	2	Mains - Cast fron & Copper	2 /2%													
	376	69	Mains - Steel	1.87%	*	127,361 \$	33,916	49	\$ 61,719 \$	248,793	<b>59</b>	789,634	\$ 71	71,719 \$	40,4	\$ 91	58,54
		-	Mains - Plastic	2.08%	\$ 1,6	631,535 \$	228,032	42 ,	194,459 \$	318,245	<b>\$9</b>	268,591	786	984,446 \$	336,773	73	276,465
	_	-	System Meas, & Reg. Station Equipment	2,35%	*	146 \$		<b>69</b>	12,720 \$	,	4/9		\$	13,628 \$	245,598	<b>9</b>	**
	378			7 00%									\$ 596	596,386		67	٠
	378	2782		2.40%	49	69,540 \$	261,948	49	57,590 \$	118,208	89	5,917	*	\$	•	*	3.83
	378	2790	Mees. & Reg City Gate	667%													
	380	2801	Services- Cast Iron & Copper	311%													
	380	2802,2804, 2804	Services-Sleei	2.86%	1/9	18,447 \$	28,085	49	60,128 \$	9,261	<b>613</b>	21,216	36	35,281 \$	21,226	90	55,240
	380		Services-Plestic	3.59%	8	803,350 \$	1,507,541	5	,198,087 \$	1,174,410	ş	1,078,042	\$ 1,691	\$ 100,160.	638,179	رن 10	1,685,036
	381		Meters	2.22%	ы	(8,604) \$	68,571	1/0	100,496 \$	51,244	<b>19</b>	163,352	\$ 136	136,378 \$	158,138	۷) 92	535,513
	381	2812	Utility of the Future Molers	200%													
	382	2820,2821	Meter Installations	200%	1/2	19		B/3	4	•	6.0		₩		•	49	•
	383	2830	House Regulators	2.00%	(s)	11,157 \$	70,037	49	59,497 \$	26,443	\$	2,166	₩.	,	•	UP.	•
	384	2840	House Regulator Installations	2 00%	ut.	1		15		٠	43		炒	•	•	(A)	
	385	2850	Large Industrial Moas. & Reg. Equipment	263%	ert	,		L/T	្ទ	,	4		<b>17</b>	,	•	MP.	•
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4 20%													
	387		Other Equipment - Other	8 67%													
	387	2871	Street Lighting Equipment	267%													
	380	2500	Structures & Improvements	3 33%													
	394	2940	Tools, Shop & Garage Equipment	4.00%	<b>4</b> 9	5,021 \$	49,281	<del>(/)</del>	30,475 \$	3,636	64	6,303	45	599 \$	2	\$ 522	12,846
	362	2950	Laboratory Equipment	6 67%													
	396		Power Operated Equipment	6.36%	<b>\$7</b>	<b>ы</b> Э	•	69	,	29,253	49	1	s		•	up	
	397		Construction Equipment	6.67%	47			w)	40	,	47	,	\$ 25	25 744			
Distribution Improvement Sum	Sum				\$ 2,7.	2,757,962 \$	2,247,411	\$ 3,	3,280,171 \$	1,979,692	44	2,335,220	\$ 3,556,349	,349 \$	1,440,557	\$ 1	2,623,649
Internation Technology	391		Electronic Data Processing	20 00%	\$ 2	226 353 \$		47		15.270	49	1	32	32,016 \$	'	49	*
		2030	Miscellanaous Intendible Plant	2000	873	1	1	67	••	•	50	9	40		t	45	•
Information Technology Sum	(FUI)				2	226,353 \$	,	413		15,270	44		\$ 32	32,016 \$	•	ď	٠

\$ 2,984,315 \$ 2,247,411 \$ 3,280,171 \$ 1,994,982 \$ 2,335,220 \$ 3,589,356 \$ 1,440,557 \$ 2,523,649

Total CEP Additions

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241-GA-UNC and 13-2418-GA-AAM
ADDITIONS BY FERC ACCOUNT
FOR THE MONTHS. JANUARY 2016 - DECEMBER 2018
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNT TITLE	Raio	~	201509	201510		201611	201812	2	2015 Totals
Distribution Improvement	374	2740	Land and Land Rights	0.00%							\$	
	374	2741	Rights of Way	- 54%							N9	*
	374	2742	Cily Gate Check Statton	2000							69	,
	375	2750	Structures & improvements	2 09%	49	,	•	u)	,	1	**	i
	376	2761, 2764	Mains - Cast fron & Copper	2.72%							49	
	376	2762, 65, 67, 69	Mains - Stael	1.87%	49	5,441,200 \$	36,301	65	1,808,025	5 2,142,391	31 84	11,365,017
	376	2763, 2768, 2768	Mains - Plastic	2.08%	69	1,854,621	400,338	<b>59</b>	82,136	1,587,595	\$\$ \$8	9,243,236
	378	2780	System Meas & Rep. Station Equipment	2 35%	477	1		1/7	,		<b>U</b>	272,283
	378	2781	System Meas. & Reg. Station Equipment-Elec	7 00%							49	596,386
	378	2782	District Regulating Equipment	2.40%	177	1,371 \$	•	49	(782)		49	513,791
	379	2790	Mess. & Reg City Gate	6.57%							49	
	380	2801	Services- Cast fron & Copper	311%							tr)	
	380	2802,2804, 2804	Services-Steel	2.88%	119	17,658 \$	70,380	59	59,944	70,293	Ω 8	467,170
	380	2803,05, 06, 07	Services-Plastic	3.59%	**	,623,368 \$	1,646,254	8	1,660,206	1,751,584	es E	16,458,034
	381	2810,2811	Meters	2.22%	193	298,817 \$	310,111	<b>49</b>	135,162	398,753	33 \$	2,347,929
	381	2812	Utility of the Future Meters	2 00%							w	
	382	2820,2821	Moter Installations	2 00%	69		•	49		,	43	
	383	2830	House Regulators	2.00%	t/P	1		6			(A)	269,299
	384	2840	House Regulator installations	2 00%	19		98	49			es)	,
	385	2850	Large Industrial Meas. & Reg. Equipment	2.63%	eD.	,	•	b9	1	1	U)	,
	385	2851	Large Industrial Meas. & Reg. Equipment - Comm	4 20%							47	,
	387	2870	Other Equipment - Other	687%							W	
	387	2871	Street Lighting Equipment	2 67%							49	*
	380	2800	Siructures & Improvements	3 33%							v)	,
	394	2940	Tools, Shop & Garage Equipment	4 00%	s/h	ı	540 682	49	6.049	(353,166)	<b>9</b>	302,151
	395	2850	Laboratory Equipment	6.67%							(A)	٠
	396	2900	Power Operated Equipment	£ 36 %	69	347,013 \$	•	49	65,103 \$	62,829	S.	504, 197
	397	2970	Communication Equipment	6 67%							63	25,744
Distribution Improvement Sun	at Sum				\$	9,584,049 \$	3,034,066 \$	*	3,815,841 \$	5,650,279	~	42,365,247
Information Technology	381	2911	Electronic Data Processing	20 00%	1/3	142,082 \$	10,482	49	11,153 \$	14.575	59	452,331
		2030	Miscellaneous Intengible Plant	0.00%	40			ì		,	(P)	
Information Technology Sum	Sum				45	142,082 \$	10,482	•	11,153 \$	14,975	<b>S</b>	452,331
												-

\$ 9,726,131 \$ 3,084,549 \$ 3,828,984 \$ 6,675,264 \$ 42,817,578

Total CEP Additions

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CAPER NO. 13-2417-GALING and 13-2418-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015
SOURCE: POWERPLAN

HB 95 Category	FERCACCT	CO. ACCOUNT	ACCOUNT TITLE	Rate	201502	705107	201203	401304	COCTOS	201200	100707	COLLUA
Distribution Improvement	374	2740	Land and Land Rights	0.00%						,		
	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 Iran & Copper		1	(150) \$	(47) \$	133 \$		1	\$ (52)	ď
	376	2762, 65, 67, 69	_	_	\$ (137,253) \$	(3,772) \$	(26,206) \$	(41,033) \$	(129,538) \$	(10,547) \$	(17,464) \$	٠
	376	2763, 2766, 2768	Mains - Plastic	2.08%	(1,287) \$	(248) \$	\$ (69)	174 \$	(16,517) \$	(1,219) \$	(27,981) \$	(1,191)
	378	2780	System Mass. & Reg. Station Equipment	2.35%	-		1/2	•	,	sh.	tr)	
	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 fron & Copper	3.11%	\$ (7,567) \$	(6,182) \$	(8,088) \$	(5,617) \$	\$ (266'5)	(8,681) \$	\$ (7,337) \$	(59 652)
	380	2802,2804, 2804		2.88%	(3,411) \$	(1,774) \$	(2,329) \$	(546) \$	(4,638) \$	\$ (959)	(1,519) \$	(3,889)
	380	2803,05, 06, 07	Sevices-Plastic	3.59%	\$ (66,395) \$	(12,956) \$	(77,567) \$	(85,325) \$	(72,252) \$	\$ (569,77)	(23,693) \$	(63,038)
	381	2810,2811	Molers				*	(49,673) \$	•	**	1/2	•
	381	2812	Utility of the Future Meters	5.00%								
	382	2820,2821	Meter Installations		67			9)	*		49	٠
	383	2830	House Regulators	2.00%			<b>1/7</b>	\$ (1,339,108)				
	384	2840	House Regulator triataliations	2,00%								
	382	2850	Large Industrial Moas, & Rog, 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%	\$ (1,468) \$	1	(13,142) \$	(12,401) \$	(3,322) \$	(5,477) \$	(22,841) \$	(802)
	390	2900	Structures & Improvements	3,33%		•	,	,	49	ı	est 1	•
	394	2940	Tools, Shop & Garage Equipment	4.00%			UP)					
	395	2950	Laboratory Equipment	6.67%								
	396	2960	Power Operated Equipment	6.36%								
	397	2970	Communication Equipment	6.67%								
Distribution Improvement Sum	Sum				\$ (217,401) \$	(25,092) \$	(127,447) \$ (1,533,397)	\$ (1,533,397) \$	(232,204) \$	(104,275) \$	(100,891) \$	(78,476)
Information Technology	391	2911	Electronic Data Processing			•	•/9	•	,	49	1	
	0	2030	Miscellancous Intangible Plant	0.00%	5		47	••	49	<b>97</b>	1,	1
Information Technology Sum					4	7		•	•	1	4	

(78,476) (25,092) \$ (127,447) \$ (1,533,397) \$ (232,204) \$ (104,275) \$ (100,891) \$ \$ (217,401) \$

Total CEP Rotirements

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-241 Y-CA-LINC and 13-241 S-GA-AAM
RETIREMENTS BY FERC ACCOUNT
FOR THE MONTHS - JANUARY 2016 - DECEMBER 2015
SOURCE: POWERPLAN

HB 95 Category	FERC ACCT	CO. ACCOUNT	ACCOUNTTIFLE	Rate	2	201509	201510	201511	201512	2015 Totals
Distribution Improvement	374	2740	Lend and Lend Rights	0.00%						
	374	2741	Rights of Way	1.54%						,
	374	2742	City Gate Check Station	0.00%						
	37S	2750	Structures & improvements	2.09%						9
	376	2761, 2764	Mains - Cast tron & Copper	2.72%	c/9	49		,	(25)	(170)
	376	2762, 65, 67, 69	Mains - Steel	1.87%	u?	3,896 \$	(16,771) \$	(15,131) \$	(186,502)	\$ (560,321)
	376	2763, 2766, 2768	Mains - Plastic	2.08%	69	(338) \$	(6,540) \$	(3,034) \$	(43,719)	\$ (101,958)
	378	2780	System Meas. & Rog. Station Equipment	2.35%	ts9		1/3	49	,	
	378	2781	System Meas, & Reg. Station Equipment-Elec	7.00%						,
	378	2782	District Regulating Equipment	2.40%						. 49
	379	2790	Meas, & Reg City Gate	6.67%						
	380	2801	Savices- Cast Iron & Copper	3.11%	6/3	(9,297) \$	(9,561) \$	(19,013) \$	(28,348)	\$ (125,180)
	380	2802,2804, 2504	Sarvices-Steel	2.B8%	49	(3,595) \$	(5,534) \$	(1,932) \$	(4,282)	\$ (34,104)
	380	2803,05, 06, 07	Services-Plastic	3.59%	45	\$ (096'99)	(105,896) \$	(101,925) \$	(23,338)	\$ (767,040)
	381	2810,2811	Moters	2.22%	159	lift i	(1,172,509) \$	(372,363) \$		\$ (1.594,546)
	381	2812	Utility of the Future Meters	5.00%						
	382	2820,2821	Motor Installations	2.00%	so.		(744,685) \$	•	٠	\$ (744,685)
	383	2830	House Regulators	2.00%		1/3				\$ (1,339,108)
	384	2840	House Regulator Installations	2.00%						,
	365	2850	Lerge Industrial Meas. & Reg. Equipment	2.63%						
	385	2851	Lerge Industrual Meas. & Reg. Equipment - Comm	4.20%						
	387	2870	Other Equipment - Other	6.67%						
	387	2871	Sireal Lighting Equipment	2.67%	67)		10		٠	\$ (59,477)
	390	2900	Structures & Improvements	3,33%	15		•		•	,
	394	2940	Tools, Shop & Garage Equipment	4.00%						
	395	2950	Laboratory Equipment	6.67%						,
	396	2960	Power Operated Equipment	6.36%					-	
	397	2970	Communication Equipment	6.67%						- 4
Distribution Improvement Sum	mns				S	(56,281) \$	\$ (26,281) \$ (2,061,495) \$	\$ (268'815)	(286,240)	\$ (5,346,597)
Information Technology	391	2911	Electronic Data Processing	20.00%	64	57	1	•		
	0	2030	Miscellaneous Intengible Plant	2,000	v,		*	4	100	
Information Technology Sum	8				S	•	\$ -	,	1	,

\$ (66,281) \$ (2,061,496) \$ (513,397) \$ (286,240) \$ (5,346,597)

Total CEP Retirements

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-CALINIC and 13-2418-CA-AAM
DEFERRED DEPRECIATION
OISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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

No.

[A] Cummers Palance
Description, Cumb The Detail of Depreciation Balance for Distribution Improvement
Calculation: Pror Moran Description

2,022,205 201506 1,878,579 \$ 1,745,733 \$ 1,617,618 \$ 1,491,835 \$ 1,372,932 \$ 1,259,919 \$ Balance at 201412 1,152,261 \$ Budget Category Distribution Improvement - Dafarred Depreciation

(B) Nat Plant Additions Eligible for Defarred Depreciation
Descriptor: Monthly Activity of Nat Plant Additions for Distribution
Improvement
Source: Work Paper-3.1 and Work Papor-3.2

Utiliv Account	201412	201501	201502	20:503	201504	201505	201506	201507
Land and Land Rights	**							*
Rocks of Wav	45	•			4			•
City Gale Check Station	ı,	•		•	,		,	,
Shartures & bnorovements	\$ 47.835		•		<b>49</b>			•
Mains - Cast Iron & Cooper	3)	(48) \$	(150)	\$ (47) \$	133 \$		,	(92)
Major - Steel	\$ 203.41	.,	•	5 540,514 \$	207,703 \$	690,095 \$	51,172 \$	22,953
Maine - Pleetic	\$ 480	1 5 1 630 248	8 \$ 227.784	1 194,390 \$	318,419 \$	252,074 \$	3 822,228	303,792
System Meas: 8 Rep. Station Foundant	\$ 35,964	49	49	\$ 12,720 \$		•	13,828 \$	245,598
System Mass & Red Station Educament-Floc	•	50	₩.		•		596,386	
District Rendaling Equipment	\$ 1,244	14 \$ 69,540	0 \$ 261,948	\$ 069'25	118,208 \$	5,917 \$		
Meas & Ren - Cav Gata	49	vs	•	•				•
Saviras Cast Irus Cornar	\$ (4.5)	uh	•	\$ (8008) \$	(5,617) \$	(5,937) \$	\$ (1898)	(7,337
Sevient: Stabl	53.05	49	69	\$ 681,789 \$	8,714 \$	16,578 \$	34,628 \$	19,708
Savires-Plastic	\$ 1,380,20	19	*	1,120,520 \$	1,089,085 \$	1,005,790 \$	1,614,272 \$	614,485
Malers	\$ (428,540)	(8,604)	69	100,496 \$	1,570 \$	163,352 \$	136,378 \$	158,138
Utility of the Future Malers	t/P	69	<b>6/3</b>	1	•	•	,	٠
Moler Installations	\$ (100,00	\$ (92		· ,		-		•
House Regulators	\$ 244,867	37 \$ 111,157	7 \$ 70 037	5 59,497 \$	(1,312,666) \$	2,166 \$	•	٠
House Regulator Installations	,	**				u)		10
arge industrial Meas. & Reg. Equipment		**				,		
.erge Industrial Mass. & Reg. Equipment - Comm	•	49	5	1		1		
Other Equipment - Other	•	•	,	59				•
Street Lighting Equipment	) s	(303) \$ (1,488)	. \$ (8)	\$ (13,142) \$	(12,401) \$	(3,322) \$	(5,477) \$	(22,841)
Structures & Improvements	673	49						•
Tools, Shop & Garage Equipment	\$ 470,005	35 \$ 5,021	1 \$ 49,281	30,475 \$	3,835 \$	6,303 \$	\$ 689	225
aboratory Equipment	69	ers	,		•		,	*
Power Operated Equipment	100	•	47		29,253 \$	:		•
Communication Equipment	109	•	<b>\$</b> 77	•			25,744 \$	
Total Distribution Improvement	\$ 1,952,178	78 \$ 2,540,561	11 \$ 2,222,319	3,152,724 \$	446,295 \$	2,103,016 \$	3,452,074 \$	1,339,656

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-624-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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

Lina (C) <u>Deferred Degreciation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Assol Bolance x Depreciation Rate/12 Months

	Depreciation					4 4 4	4		
Utility Account	Rate '	201412	201501	Z0610X	201303	50107	COCLOX	201308	100102
Land and Land Rights	%00.0		•	•		<b>49</b>	ur)	•	
Rights of Way	1.54%		1	•		<b>ч</b> э	•	,	
City Gate Check Station	%00.0		•				,		
Structures & Improvements	2 09%	319 \$	403 \$	403 \$	403 \$	403 \$	403 \$	403 \$	403
Mains - Cast Iron & Cooper	272%	\$ (27) \$	(27) \$	(27) \$	(28) \$	\$ (23)	(28) \$	(28) \$	(28)
Mains - Sleei	1 87%	\$ 2,787 \$	3,104 \$	3,089 \$	3,135 \$	3,978 \$	4,302 \$	5,331 \$	5,426
Mains - Plastic	2 08%	11,068 \$	11,151 \$	13,977 \$	14,372 \$	16,442 \$	16,994	17,431 \$	15,135
System Mess, & Reg. Station Equipment	2.35%	\$ 156 \$	229	229 \$	229 \$	254 \$	254 \$	254 \$	281
D System Meas, & Reg. Station Equipment-Elec	7.00%	-	109			,		,	3,479
District Regulating Equipment	2.40%	\$ 742 \$	744 \$	883 \$	1,407 \$	1,522 \$	1,759 \$	1,77.1	1,77,1
2 Meas, & Ren City Gate	667%		,	,	•		49	1	
Services Cast from & Copper	311%	\$ (758) \$	\$ (077)	\$ (687)	\$ (908)	(826) \$	(841) \$	(856) \$	(879)
A Sevices-Steel	2.86%	3 768 \$	895 \$	931 \$	954 \$	1,133 \$	1,154 \$	1,194 \$	1,277
Services-Plesic	3 59%	\$ 78.937 \$	\$ 990'68	86,271 \$	89,742 \$	93,094 \$	96,352 \$	99,381	104,191
Meters	2.22%	\$ 275 \$	(517) \$	\$ (653)	(407) \$	(221) \$	(218) \$	94	337
7 Utility of the Future Meters	200%		179	643	,	•		,	,
Meter installations	2 00%	\$ (85) \$	(222) \$	(225) \$	(225) \$	(225) \$	(225) \$	(225) \$	(225)
House Reputators	2.00%	3,699 \$	4,107 \$	4,293 \$	4,409 \$	4,509 \$	2,321 \$	2,324 \$	2,324
House Regulator Installations	2 00%	\$ 126 \$	126 \$	126 \$	126 \$	126 \$	126 \$	126 \$	126
1 Large Industrial Meas. & Reg. Equipment	2 63%	× ×	₩ <b>&gt;</b>	7 \$	<i>&gt;</i>	\$ h	\$ 1	45	2
2 Lerge Industrial Meas, & Reg. Equipment - Comm	4.20%			•	•	•	1	,	•
3 Other Equipment - Other	6.67%		,	<b>υ</b> ?		\$	57		,
4 Street Lightling Equipment	2 67%	\$ (162) \$	(163) \$	(166) \$	(189)	(195) \$	\$ (223)	(230) \$	(243)
Structures & Improvements	3.33%	\$ (343) \$	(343) \$	(343) \$	(343) \$	(343) \$	\$ (690)	(343) \$	(343)
6 Tools, Shop & Garage Equipment	4 00%	\$ 2,521 \$	4,088 \$	4,104 \$	4,269 \$	4,370 \$	4,383 \$	4,404 \$	4,406
Laboratory Equipment	6.67%			,	1	49	,	,	-
8 Power Operated Equipment	6.36%	\$ 1,783 \$	1,783 \$	1,783 \$	1,783 \$	1,783 \$	1,938 \$	1,938 \$	1,938
9 Communication Equipment	6.67%							\$	143
a Total Distribution Improvement Deferred Depreciation		\$ 101 840 \$	107.558 \$	113.013 \$	118,903 \$	125.783 \$	128,115 \$	132,946 \$	143 526

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-247-CA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
BISTRIBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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

Che

No.

[A] Cumulativa Balance
Description: Cumulative Deferred Depreciation Balance for Distribution Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Balance at 201512 2,854 938 2,670,745 \$ 2,494,160 \$ 2 322 132 \$ 2,165,893 \$ Not Plant Additions Eligible for Deferred Depreciation Description: Monthly Activity of Net Plant Additions for Distribution Budget Category Distribution Inprovement - Deferred Depreciation Source: Work Paper-3.1 and Work Paper-3.2 0

12/31/2015

Activity for Twelve Months Ended (52) 1,955,869 1,543,876 (28,348) 66.011 201512 \$ (19,013) \$ 58,012 \$ 1,558,280 \$ (237,201) ; (782) 1,792,894 79,103 201511 (9,551) \$ 64,846 \$ 1,540,359 (862,398) 201510 (9,297) 1 14,063 1,566,418 298,817 5,445,096 1,371 201509 201508 System Meas. & Reg. Station Equipment System Meas & Reg. Station Equipment-Elec District Regulating Equipment Meas. & Reg. - City Gate Services- Cest Iron & Coppor Services-Steel Structures & Improvements Meins - Cast iron & Copper Utility of the Future Motors Land and Land Rights Rights of Way City Gate Check Station Services Plastic Mains - Plastic

(125,180) 433,066 15,690,994 753,383 (744,685) \$ 504,197 \$ 25,744 \$ 37,018,650 Exchal No. 3, Line 4 10,784,696 9,141,271 272,293 596,386 513,791 (59,477)302,151 62,829 5 374 040 (353,166) 3.302,444 \$ (744,685) 540 682 1,022,570 9 517 768 \$ 347,013 2 545 173 \$ House Regulator Installations Large Industrial Meas. & Reg. Equipment Large Industrial Meas. & Reg. Equipment - Comm Tools, Shop & Garage Equipment Power Operated Equipment Communication Equipment Total Distribution Improvement Structures & Improvements Street Lighting Equipment Other Equipment - Other Laboratory Equipment Meter Installations House Regulators

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-624-UNC and 13-2418-GA-AAM
DEFERRED DERECUATION
DISTRBUTION IMPROVEMENT
FOR THE MONTHS - JANUARY 2015 · DECEMBER 2015

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

<u>Deferred Depraclation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Assol Balance x Depreciation Rate/12 Months 

Utility Account Land and Lend Rights Land and Lend Rights City Gate Check Station Structure's & Improvements Mains - Cast for & Copper Mains - Steal Mains - Plestic System Meas. & Reg. Station Equipment District Regulating Equipment Meas & Reg City Gate Services-Stat from & Copper Meas & Reg City Gate Services-Stat from & Copper S	201508 5 5 6 5 6 7 6 5 6 7 7 6 5 7 7 5 6 8 7 7 7 5 6 8 7 7 7 5 6 8 7 7 7 6 6 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	201509 . \$ . 6 403 \$ (28) \$ 5.553 \$ 20,148 \$	201510	201511	201512	12/31/2015
n ents pper Station Equipment Station Equipment Station Equipment Station Copper			**************************************	1		
Station 1 & Copper 1 & Copper Reg. Station Equipment Reg. Station Equipment Reg. Station of A cupinter Sty Copper on & Copper Sty Maters Sty Maters State State Sty Maters State State State Sty Maters Sty Maters State	5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5	. 60.3 55.55.3 55.20,148 55.55.3 57.55	403 403 403 403 403		•	
Stetion rouements 1-& Coppor 1-& Coppor Reg. Stetion Equipment Elec 3.ity Gate on & Coppor 1-> 1-> 1-> 1-> 1-> 1-> 1-> 1-> 1-> 1->	403 65 403 65 5,462 6 19,671 68 5 762 68 762 68	403 \$ 403 \$ 5.553 \$ 5.553 \$ 762 \$ 5.553	403 \$			•
n & Copper Reg. Station Equipment Reg. Station Equipment-Elec A Equipment Sity Gate on & Copper	403 5 (28) 8 (28) 8 5,462 6 5 19,671 8 5 762 8	403 \$ (28) \$ 5,553 \$ 20,148 \$ 762 \$	403 \$		•	•
1 & Copper Reg. Station Equipment Reg. Station Equipment-Elec Reg. Station of Station of Copper on & Copper se Maters	\$ (28) \$ \$ 5,462 \$ \$ 19,671 \$ \$ 762 \$ \$	20,148 \$ 20,148 \$ 5,553	1301 6	403 \$	403 \$	4,836
Reg. Station Equipment Reg. Station Equipment-Elec To Equipment Tity Gate on & Copper	\$ 5,462 \$ \$ 19,671 \$ \$ 762 \$	5,553 \$ 20,148 \$ 762 \$	e (07)	(28)	(58) \$	(334
Reg. Station Equipment Reg. Station Equipment-Elec Ag Equipment Jity Gate on & Copper	\$ 19,671 <b>\$</b> \$ 762 <b>\$</b> \$ 3,479 <b>\$</b>	20,148 \$	14,038 \$	14,069 \$	16,863 \$	84,351
Reg. Station Equipment Reg. Station Equipment-Elec Reg. Station et Reg. Statio	\$ 762 \$ \$ 3,479 \$	762 \$	23,362 \$	24,183 \$	24,320 \$	221,186
Reg. Station Equipment-Elec of Equipment Sty Gate on & Copper on & Moters	3,479 \$	2 470 6	762 \$	762 \$	762 \$	5,540
ng Equipment Jiy Gale on & Copper ue Maters		A DITO	3,479 \$	3,479 \$	3,479 \$	20,874
Jity Gate on & Copper we Maters	5 1.771 \$	1,777	1,773 \$	1,773 \$	1,772 \$	18,717
on & Capper on & Capper us Moters	10		,	•?		
re Moters	\$ (809) \$	(823) \$	(947) \$	\$ (179)	(1,021) \$	(10,526
we Motors 18	\$ 1,324 \$	1,448 \$	1,481 \$	1,637 \$	1,776 \$	15,244
we Moters	\$ 106,029 \$	110,881 \$	115,568 \$	120,176 \$	124,838 \$	1,228,566
	\$ 629 \$	1,620 \$	2,173 \$	577 \$	139 \$	3,663
	ы ,	,				•
	\$ (225) \$	(225) \$	(222)	(1,466) \$	(1,466) \$	(5, 182
	\$ 2,324 \$	2,324 \$	2,324 \$	2,324 \$	2,324 \$	35,907
nstallations	\$ 126 \$	126 \$	126 \$	126 \$	126 \$	1,512
Equipment	3 / 2		** ~	7 \$	<b>S</b>	8
Comm	1		,	•		•
	49	49	•	<b>υ</b>	*	•
F	\$ (293) \$	\$ (295)	(282) \$	(295) \$	(295) \$	(2,859
10	\$ (343) \$	(343) \$	(343) \$	(343) \$	(343) \$	(4,116
liment	\$ 4,407 \$	4.450 \$	4,450 \$	6,252 \$	6,272 \$	55,855
	un un	49	1	1		٠
uneni	\$ 1,938 \$	1,938 \$	3,777 \$	3,777 \$	4,122 \$	28,498
Communication Equipment 6 87%	5 143 \$	143 \$	143 \$	143 \$	143 \$	828

[1] Utility Account specific deprecation rate approved in Casa No. 12-1585-GA-AIR.

DUKE ENERGY ONO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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

Line No.

<u>Cumulative Balanco</u> Description: Cumulative Deferred Depreciation Balanco for Information Technology Calculation: Pror Month Deferred Balance + Current Month Deferred Depreciation Z

	Budgat Cathgory	Balance at 201412	201501	201502	201503	201504	201505	201506	201507	201508	201	201509
-	Information Technology - Deferred Depreciation	un-	5 14	3,801	\$ 7,588	11,375	15416	19,457	\$ 24,032	\$ 28 607	up	33,182

Nat Plant Additions Ellotible for <u>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	20	01412	201501	201602	201503	2	201504	201505	20	201508	201507	72	01508	~	201509
2	ctronic Data Processing	us.	651 \$	226,353 \$			S	15,270 \$		v»	32,016 \$		IO.	¥	19	142,082
*	celtaneous Inlangible Plant	5	<b>49</b>	•	1	•	s		•	t/h		30	60	1.0	s	
2	al Information Technology	57	851 \$	226,353 \$	1	•	s s	15,270 \$	٠	69	32,016 \$	140	49	) k	s	142,082

<u>5</u>

<u>Deforned Debreciation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Assot Balance x Depreciation Rate/12 Months

	Depreciation																
Utility Account	Rate 11	201412	201501	10	201502	201	201503	201504	7	201605	. 4	201506	201607	2	201508		201509
Electronic Data Processing	20 00%	'	w	14 \$	3,787	67	3,787	\$ 3,787	787	4,041	s	4,041	\$ 4,575	4	4,575	47	4,575
Miscollanaous intengible Plant	20 00%		•			*	,	57	,		63		•	**	٠	49	
Total Information Technology Deterred Depreciation			s	14 \$	3.787	69	3787	83	3 787 \$	4.041	44	4,041	\$ 4,575	49	4.575	qt	4,575

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

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DUKE ENERGY OHD, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-CAJUNC and 13-2418-CA-AAM
DEFERRED DEFECRATION
MFORMATION TECHNOLOGY
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

Description: Provide detailed calculation of deformed depreciation on CEP Invastments. Represents the Deformed Depreciation on Information Technology

No.

Cumulativo Balance Description: Cumulative Deferred Depreciation Balance for Information Technology Calculation: Prior Mouth Deferred Balance + Current Mouth Deferred Depreciation Z

Catagory	201510	201511	201812
in Tarbology - Dafared Danmelation	\$ 40.12	5 \$ 47 243	\$ 54546

Net Plant Additions Eligible for Deferred Depraciation
Description: Bouthly Activity of Net Plant Additions for information Technology
Source: Work Paper-3 1 and Work Paper-3 2 0

					Months Ended
Utility Account	201510	201	201511	201512	12/31/2015
Electronic Data Processing	\$ 10,482	2 \$	11,153 \$	14,975	452,331
Miscellancous Intangible Plant	•	69			
Total Information Technology	\$ 10,482	2 \$	1 153 \$	14,975	5 452,331 Exhibit No. 3 Line 5

Activity for Twelve

ទ

<u>Deferred Depreciation Calculation</u> Description: Deferred Depreciation Calculation by Month Calculation: Prior Month Assot Belance x Depreciation Rale/12 Months

	Depreciation	_						Months Ended
Utility Account	Rate [15]	•	01510	~	201511	201612	~	12/31/2016
Electronic Data Processing	20.00%	49	6,943	S	7,118	5 7.	303 \$	54,546
Miscellaneous intengible Plant	20 00%	u)	•	45		5	•	
Total Information Technology Deferred Depreciation		43	6,943	S	7,118	2	303 °	54,546

Activity for Twelve

[1] Unity Account specific depreciation rate approved in Case No. 12-1685-6A-AIR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 17.2417-GA-LING and 13-2418-GA-AAM
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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 Batance + Current Month Deferred PISCC

Balance at   Balance at   Balance at	w es es	201501 2,023,644 \$ 4 \$ 2,023,648 \$	2,208,737 9 1,011 \$	201603 2,403,182 \$ 2,001 \$ 2,405,183 \$	201504 2,511,077 2,975 2,614,052	201505 2,820,393 4,000 5,2,824,393	201606 3,038,464 \$ 5,007 \$ 5,007 \$	3,271,250 6,138 3,277,388
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Not Plant Additions. Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Exhibit No. 3 9

	Balance at	2007	204600	204803	204 £0.4	204 EOE	204200	204667
Utility Account	214102	Z01501	20102	COGIO	*00107	20100	40:300	20102
Distribution functioned:	\$ 40,469,772 \$	43,010,332 \$	45,232,652 \$	48,385,375	48,831,670	50,934,687	54,386,781	55,728,427
Information Inchmolenu	\$ 851 \$	227,204 \$	227,204	227,204	242,474	242,474	\$ 274.490 \$	274,490
a Total CEP in-Service	\$ 40,470.623 \$	43 237 536 \$	45 459.856 \$	48,612,579	49,074,144	51,177,181	5 54,651,251	58,000,917

Accumulated Oppractation on Net Plant, Additions
Description: Accumulated Depreciation Balance by Month on aligible CEP Investments
Source: Exhibit No. 4a, Exhibit No. 4b 5

		Balance at							
	Utility Account		201501	201502	201503	201504	01505	201506	201507
	Distribution improvement	\$ (1,152,261) \$	(1,259,919) \$	(1,372,932) \$	(1,491,835) \$	\$ (1,617,618) \$	1,745,733)	\$ (1,878,679) \$	(2,022,205)
		•	3 (76)	A CHARL	(7 588) S	111 3751 \$	115 41E)	(10 457) \$	(CEU PC)
	mormenon recursingly	١		3.0	1	0 (0.00.0)		100.00	1
di	Total CEP Accumulated Degreeration	\$ (1,152,261) \$	(1,259,933) \$	(1,376,733) \$	(1,499,423) \$	(1,628,893) \$	1,761,149)	(1,898,136) \$	(2,046,237)

9

Deformed PISCC Calculation
Description: Deformed PISCC Calculation by Month
Source: (Not Pind Addition Belance Prior Month + Accumulated Depreciation Balance
Prior Month) x PISCC Rate/12 Menths

Udiliy Account	PISCC Rate	201412	201501	201502	201503	201504	201505	201608	101507
10 Distribution improvement	5.32%	\$ 166,104	174,308	185,093	194,445	\$ 569,705	209,316	170,812	232,786
11 Information Technology	5 32%		4	1,00,1	066	974 \$	1,025	1,007	1,131
12 Total CEP Defended PISCC		\$ 166 104	174.312	186,100	195 435	208 869 \$	210 341	219 078	233 917

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 13-2417-GA-LING and 13-2418-GA-AAM
CASE NO. 13-2417-GA-LING COSTS (PISCC)
FOR THE MONTHS - JANUARY 2015 - DECEMBER 2015

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 Betance + Current Month Deferred PISCC

\$ 3,509,339 \$ 3,759,061 \$ 4,048,299 \$ 4,342,308 \$ 4,560,175	Such as the such a	201508	201509	201510	201511	-
8 522 6 th map 6 44 753 6	Tiesthy dion improvement	\$ 3.508.339	\$ 3,758,061	\$ 4.048,299	\$ 4,342,308	49
		2 2248	8228	40.00	14 753	4
	four CEP . Deferred PISCC.	\$ 3.516,587	3,766,399	\$ 4,058,337	\$ 4,354,061	49

Net Plant Additions, Eligible for Deferred PISCC Description: Net Plant Addition Balance by Month for eligible CEP investments Source: Exhibit No. 3 <u>19</u>

						STORESTON OF	
	Utility Account	201508	201509	20151	201511	201512	
•	Distribution first overnent	\$ 58,271,600	\$ 67,789,368	68,811	\$ 72,114,382	\$ 77,488,422	77,488,422 Exhibit No. 3, Line 1
	Information Technology	\$ 274,490	\$ 416,572	427	\$ 438,207	\$ 453,182	Exhibit No. 3, Line 2
	Total CEP In-Service	\$ 58,546,090	58,546,090 \$ 68,205,940 \$	69,238	1,992 \$ 72,552,589 \$ 77.	\$ 77,941,603	77,941,603

Accumulated Depreciation on <u>Net Plant Additions</u> Description: Accumulated Depreciation Balance by Month on eligible CEP Investments <u>5</u>

Source: Exhibit No. 4a, Exhibit No. 4b

Williv Account	201508	01500	201510	201511	Balance at 201512
Distribution Improvement Information Technology	\$ (2,168,893) \$ (	2,322,132) 8 (33,162) 9	3 (2,494,160) \$ (40,125) \$	(2,670,745) \$ (47,243) \$	\$ (2,854,938) Exhibit No. 48, Line 1 \$ (54,546) Exhibit No 4b, Line 1
Total CEP Accumulated Depreciation	\$ (2,197,500) \$	2,355,314)	(2,534,285) \$	(2,717,588) \$	(2,909,484)

0

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

Activity for Twelva Months Ended 12/31/2015 201612 307,867 \$ 1,733 \$ 309,600 \$ 201510 201511 20 290,238 \$ 294,008 \$ 1,700 \$ 1,715 \$ 291,938 \$ 295,724 \$ 201508 201 248,722 \$ 2 1,090 \$ 238,089 \$ 1,110 \$ 239,189 \$ 201508 PISCC Rate 5 32% 1 5 32% 1 Utility Account
DisInbution improvement
Information Technology
Total CEP Deferred PISCC 2 = 2

2,800,839 13,486 2,814 325

#### DUKE ENERGY OHIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CASE NO. 13-2417-GA-UNC and 13-2418-GA-AAM PROPERTY TAX DEFERRAL FOR THE PERIOD ENDED DECEMBER 31, 2015

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

Line No.

[A]

Cumulative Balance
Description: Cumulative Deferred Property Tax Balance for eligible CEP Investments

Calculation: Prior Year Deferred Balance + Current Year Deferred Activity

				ы	alance at		
	Budget Category	12/31	1/2013	1	2/31/2014		12/31/2015
1	Distribution Improvement - Deferred Property Taxes	\$	•	\$	509,951	\$	1,521,109
2	Information Technology - Deferred Property Taxes	\$		\$		\$	20
3	Total CEP - Deferred Property Taxes	\$	•	\$	509.951	S	1,821,129

Annual Property Tax Deferrals by investment Year
Description: Property Tax Deferrals for Annual Period on eligible CEP investments, by investment Year Source: Work Paper 6.1

				Activ	ity through			
	Utility Account	12/31/	2013	12	2/31/2014	* M	2/31/2015	
4	Distribution Improvement							
5	2013 Investment - Accrued 2014	\$	-	5	509,951			Work Paper 6.1
8	2013 Investment - Accrued 2015					S	492,315	Work Paper 8.2
7	2014 Investment - Accrued 2015					\$	618,843	Work Paper 6.3
9	Total Distribution Improvement	S	-	\$	509,951	\$	1,111,158	
9	Information Technology							
10	2013 Investment - Accrued 2014	\$	-	5	-			Work Paper 6.1
11	2013 Investment - Accrued 2015					\$		Work Paper 6.2
12	2014 Investment - Accrued 2015					\$	20	Work Paper 6.3
13	Total Information Technology	S	*	\$	-	\$	20	
14	Total CEP Property Tax Activity	\$		S	509,951	\$	1,111,178	•

#### Dure energy 040, inc. Capital Erpenditure Program (CEP) Case no. 12 7417-62-1016 and 17-2418-0a.aam Calculation of Estinated Property tax Deferral 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2014

Description: Provide dotalled calculation of deferred property takes (incremental) on CSP Investments.
Represents the deferred Property Texas on CSP eligible Investments.

No.			Yatır		Year	Yolf	% Good <sup>(1)</sup>		Tax Value
[A]	Els ribution Improvement - Adultions		2013	2013	Examplions	2013 - Tarreta Yalun	2014		
1	Land and Rights	3		5		\$ .	98.3%	s	
2	Rights of Way	s	100	\$		5 .	66 3%	5	
1	City Gate Check Station	5	140	5		\$ .	88 3%	3	
4	Structures & Improvements	\$	-	\$		\$ 2.0	98 3%	\$	
5	Mains - Cest from & Copper	5		S	-	\$ -	98.3%	\$	
ß	Mahrs - Strel	5	959 437	5	-	\$ 969,437		- 8	952 5
7	Mains - Prastic	\$	2 922 728	\$	19.	s 2.922.725		3	2 873,3
à	System Meas & Rep Station Eculpment	S	11 253	\$	-	\$ 11,553		2	11,1
10	System Meas & Reg. Station Equipment-Elec	5	144,349	5		\$ +	9# 3%	S	
15	Ostrict Requisiting Equipment Max & Reg City Cate		1447149	S	•	5 144,349	98 3% 98 3%	5	141 8
12	Enryces- Cast iron & Copper	s	•	3	•	3	85 3%	5	
13	Burnes-Steel	š	226 934	s		\$ 223,034		í	224.1
14	Services-Plastic	5	15 757 049	Š		\$ 15.757,049		š	15 489.1
15	Melem	5	350 452	5.		\$ 350,452		Š	344
10	Utility of the Future Maters	5		5		\$ -	98 3%	3	
17	Meter Installations		55,453	\$		\$ 55,453	96 3%	\$	84.3
16	House Regulators	\$	1,088 382	S		\$ 1,038,382	98 3%	\$	1,059,4
10	House Regulator Installations	5	75 369	S		5 79,359	98 3%	S	24,0
20	Large Industrial Meas A Rep. Equatment	5		\$		\$	98 3%	5	
21	Large Industrial Meas & Reg. Equipment - Comm			3	5.0	\$ .	99.3%	3	
72	Cthat Equipment - Other	5		\$		S .	98.3%	\$	
23	Street Lighting Equipment	\$	-	\$		5 -	98 3%	\$	
24	Structures & Improvements	S	2. 2	5	-	3 -	98 3%	8	
25	Tools, Shap & Garage Equipment	5	264,756	5		\$ 284,756		5	250,
27	Laboratory Equipment	5		\$	- 25	3	DR 3%	5	
26	Power Operated Equipment	5		\$	17	5 5	39 3%	5	
28	Communication Equipment	\$		5		\$ -	95,3%	5	
	Manufaction Immerciance Matinemous								
20	Distribution Improvement - Retirements Land and Land Rights	5		5		5	15.9%	s	
33	Rinns of Way	5		5		5 .	3.0%	5	
22	City Gate Check Station	5		3	•	3	15 <b>0%</b>	5	
24	Structures & Intereventents	Š		5		5 -	15 3%	3	
25	Mains - Cast Iron & Copper	2	(58,618)	\$		\$ (58,618		3	(8.
38	Mains - Cast Iron & Copper	3	947-5251	S		5 (947.525		5	(142)
37	Atans - Pinnic	š	(578,925)	Š		\$ (678.925		5	(101,
38	System Mens & Rog Station Equipment	5	(6.965)	5		5 (8.055		\$	(1.
39	System Mass & Reg Stellon Equipment-Eine	Š	20,000)	3		\$ .	15,0%	2	1
40	Catriot Regulating Equipment	8		s		5	15.0%	5	
45	Mana B Red - City Gala	s		s		\$ -	15,0%	5	
42	Services- Cast Iron & Copper	5	(154 209)	5		\$ (154,209	15 0%	5	t23.
43	Services-Steel	5	(38 033)	3		\$ (26,033		.5	(5,
44	So-vices-Pinado	5	(1.372 059)	5		5 (1,672,959	15.0%	S	(250,
45	Meters	\$	(354 295)	5		\$ (954,295	15 0%	5	(53.
10	Utility of the Future Meters	2		5		\$	15 0%	S	
47	Meter Installations	5	(100 376)	5	94	\$ (100.376		5	(15,
44	House Regulators	3		\$	-35	3	15 0%	3	
43	House Regulator Installations	5		S	•	5 -	15 0%	5	
50	Large Industrial Meas, 3 Heq. Equipment	5	-	8	•	•	15.0%	S	
51	Large Industrial Meas, & Reg. Equipment - Comm	3	-	5	•	5	15 0%	. 5	
25	Other Equipment - Other	8		5	•	\$ 103 983	15.0%	5	19
53	Street Lighting Equipment	3	(63 982)	S					
34	Structures & Improvements	5	(122 931)	3		\$ (123 53)	15 0%	3	(18
25	Tools, Shop & Garage Equipment	3		5		5 .	15 0%	- 5	
56	Laboratory Equipment	3		5		5 .	15 0%	5	
57	Power Operated Equipment	3		3		5 .	15 0%	2	
D6	Communication Equipment	7	•	,			10 976	۵	
28	Net Tax Value Distribution improvement (Sum of Lin	ns 1 . te	1					3	20 875
700	Valuation Percentage (25%) (7)		•						
90	a e-caneu L arequeda (en a)								
731	Taxable Value/Assessment (Line 57 x Line 58)							5	5.218,
65	Cuke Energy Chio's Average 2014 Personal Property To	Rete							9.77
	www.min.pr. worder consign de contract de partir la								
83	Annual Property Tax Expense - Distribution Improve	ment (Li	na 59 x Lino 6	0)				5	509,
181	Information Technology - Additions								
64	Electronic Outo Processing	5	- 2	5		\$ -	98 3%	\$	
6.5	Miscollannous Intergrible Plant	5		\$		\$ .	98.3%	\$	
		-							
	Information Technology - Flettraments								
156	Electrosic Data Processing	\$		5		s -	15 44	s	
67	Miscelaneous Intenpible Plant	S		\$		3	15 0%	- 3	
625	Nat Tex Value of Information Technology (Sum of Lin	.es 62 - 6	5)						
53	Valuation Percantage (25%) (5)								
70	Taxebie Value/Assessment (Line 65 a Line 67)							5	
71	Dute Energy Oblo's Average 2014 Personal Property Fa	BISS KI						-	9 7 7
	Annual Property Tex Expense - Information Technology	ogy (Line	รอธิม Line ซีซี)					3	
72									

(Sura of Lines 51 and 70)

Notice:
(1) Per Chio Department of Taxation Amuel Natural Clas Property Tex Report, Schedule C(2) for specific classes

<sup>(1)</sup> Per Chic Department of Taxabon, Ansur Matrial Last Property Tax Report, Schedule C.

(2) Per Chic Department of Taxabon Annual Natural Gas Property Tax Report, Schedule C.

(3) Property tax experies a secruted one year in arrains, therefore, no property fax expenses will be printed as the defended in 2013 and property fax expenses defended in 2014 will be based on assots printed on service as of December 31, 2013.

(4) Transportation continuent and Real Property is exempt from personal property taxes per Schedule C for general stant.

## DUKE ENERGY ONIO, INC. CAPITAL EXPENDITURE PROGRAM (CEP) CABE NO. 13-2417-CA-UNC 2nd 13-2418-CA-AAM CALCULATION OF ESTIMATED PROPERTY TAX DEFERRAL 2013 INVESTMENTS - PROPERTY TAXES EXPENSED IN 2015

Description; Provide detailed calculation of deferred properly taxes (incremental) on CEP levesiments. Represents the deferred Properly Taxes on CEP eligible investments.

Q.		***************************************	Year	Year	Your	% Good <sup>15</sup>		Tan Value
A)	Bistribulion Improvement - Additions		2013	2013 - Exemptions	2012 - Toxable Value	20.14		
1	Land and Land Rights	5	-	\$	5	95 0%	\$	
2	Rights of Way	5		2	5	95 (3%	5	
3	City Gate Check Station Structures & improvements	Ş	10	5	5 -	8 5 0%	5	
4	Mains - Cast Iron & Copper	3	**	5	\$	950%	S	-
8	Mana - Steel	\$	969 437	1	5 989 437	95.0% 85.3%	3	620.9
7	Mans - Plants	Š	2 972 728	s	5 2 922 728	1350%	\$	2.776 6
ē	System Meas & Reg Station Equipment	5	17 353	3	\$ 11,353	93 3%	5	10.7
9	System Aleas & Rag Station Equipment-Elec	\$		\$	5	25 D%	5	1960
0	District Repulating Equipment	S	144 349	\$	\$ 144,349	25 2%	5	137.1
15	Meas & Rep - City Gate	S		3	5	35.0%	5	
12	Services- Cost iron & Copper	\$		\$	3	950%	S	
3	Services-Sizel	- 5	228 034	2	\$ 223 034	115 D75	5	216 5
4	Sorvices-Piestic		5 757 049	\$	\$ 15.757,049	B5 0 %	5	14,969.1
9	Unity of the Future Melers	\$	350 452	\$	\$ 350,452	95 0%	\$	332 9
7	Metal Installations	3	65 453		\$ . \$ 65,453	95 0% 95 0%	\$	02
e e	House Regulators	5	1 088 382	1	5 1,088,352	95 <b>9%</b>	5	1.033.1
9	House Regulator Instaliations	š	75 359		5 75 359	05 C%	5	71 5
0	Lerge Industrial Mess & Rop Equipment	Š	10 332	\$	3	95 0%	Š	7.1.5
25	Large Industrial Years & Reg. Equipment - Comm	3		5	5	95 0%	3	
2	Other Equipment - Other	5		\$	5	65 6%	\$	
3	Street Lightung Equipment	\$	20	S	5 2	95 0 %	5	
4	Structures & Improvements	\$		\$	\$ .	95 C%	5	
9	Touls, Shen & Garage Equipment	3	204,750	\$	5 204,758	95 19%	3	251
7	Laboratory Equipment Power Contated Equipment	3	- 1	1	3	95 12%	S	
13	Power Operated Equipment Communication Equipment	\$	165	5	\$ \$	950%	5	
*	-and international production in	,	73	- 35	**	3 J U 76	3	
0	Distribution Improvement - Rethements							
	Lend and Land Rights	5		\$	S	150%	\$	
2	Rights of Way	5		\$	\$	1.5 0%	5	
13	City Gete Check Station	8		5	5	15 9%	3	
4	Structures & Improvements	S		5	\$ -	15 0%	5	
LS	Marta - Cast Iron & Copper		(58 618)	\$	\$ (58.616)	15 C%	\$	(8)
4	Mains - Steel	5	(947 525)	\$	\$ (047.526)	15 12%	5	(142
17	Mains - Flastia	5	(678 326)	s n	\$ (678 \$25)	15 0%	3	(101.
23	System Meas & Reg. Station Equipment	S	(8 055)	5	\$ (8.005)	15.0%	5	(1
ið in	System Mess & Reg. Station Equipment-Elec	5	-	5	5	15 6%	\$	
R.Z	District Requisition Equipment Mess & Rec City Gate	3	- 51	5		10 0%	5	
42	Services- Crist Iron & Copper	2	(154:209)	6	\$ (154.209)	15 0%	5	(23,
13	Services-Strei	2	(38 033)	5	\$ (35 033)	15 0%	S	(5)
14	Services-Plantic		3 577 9591	\$	8 (1,0.72 059)	15 0%	5	(250)
2	Maters	\$	(354,295)	5	3 (354,295)	15.0%	5	(52:
65	Utility of the Future Maters			5	5	16 C%	3	
17	Meter Installations	\$	(100 375)	5	\$ (100,378)	15 0%	3	(15)
48	Hoose Regulators	5		5	\$ "	15.0%	3	
	House Regulator Installations	3	•		3	15 0%	5	
50	Large Industrial Mens & Reg Squipment	\$	•	3	3	15.6%	3	
11	Large Industrial Mess & Reg. Equipment - Comm Other Faustrent - Other	\$		\$	3	15.0%	3	
13 13	Street Lighting Equipment	Š	(63.982)	1	\$ (63,682)	15 6%	Š	(9,
id id	Structures & (morevements	5	123 5311	5	\$ (123,531)	15.0%	3	(15)
a.	Tools, Shop & Samge Equipment	5	1710 3017	\$	\$ .	15 0%	5	*****
58 58	Laboratory Equipment	3		5	\$ .	15 0%	3	
a	Power Consider Equipment	s		3	\$ 40	16 0%	5	
4	Communication Sculpment	\$		3	\$ 49	15 9%	5	
10	Net Tex Value Distribution (concovernment (Sum of Line	es 1 - 16)					\$	20,153
9	Valuation Percentage (25%) (C)							
	T						5	5.038
5	Taxable Value/Assessment (Line 57 x Line 58)  Duke Energy Onio's Average 2014 Personal Property Ter	2000					3	9 17
ď	ment mount course Managing 10 to Lateralia Citibath 3-9)						_	3-7
13	Annual Property Tax Expense - Distribution Improven	nent (Line	59 x Line fil	))			5	492,
91	(nformation Technology - Additions							
P)	Election's Data Processing	8		\$	5 -	95 0%	\$	
3	Miscellaneous Imangible Pient	3		S	s d	95 0%	5	
				- 4				
	Information Technology - Retirements							
<b>PB</b>	Electronic Data Processing	5		3	5	15 0%	8	
12	Miscellaneous inlanguate Plant	5		5	\$ 5	15 0%	\$	
549	Net Tax Value of Information Technology (Sum of Lin	es 52 - 65						
1.00	Veluation Percentage (25%) (2)							
70	Texable Value/Assessment (Line 65 x Line 67)	- Date					\$	9.77
14	Duke Energy Oblo's Average 2014 Parsonal Property Tea	K 1610						V.77
7	Annual Property Tox Expense - Information Textunolog	nu Hine	A r J los 405				5	
	Louisin Linkerià inv Pobritas ettinistraribit tentunen	Sh found !	- v = 04 081				-	
*								

- Notes:
  (1) Per Chio Department of Taxeton Annual Natural Gas Property Tax Raport, Schedule C(2) for specific classes of plant
  (2) Per Chio Department of Taxet on Annual Natural Gas Property Tax Report Schedule C(2) for specific C(3) Property Tax Report Schedule C(3) Property Taxes per Schedule C (6) Property Ta

## Ouke energy onio, inc. Capital expenditure program (CEP) Case no. 13-2417-Q3-110. Rob 13-241-34-AAM Calgulation of estimated property tax deferral 2014 investments - property taxes expensed in 2015

Description; Provide detailed calculation of deferred property taxes (incremental) on CEP Investments. Represents the deferred Property Taxes on CEP cligible avastments.

O.		Year		Year	Year	% Good (1)		Tex Value
A1	Distribution Improvement - Additions	2014	20	114 - Exemptions	2014 - Tanable Value	2914		
3	Lend and Land Rights	s .	5		1	98 3%	5	
2	Richia of Way	\$ .	8		3	28 3%	s	
à	Cay Gate Check Station	5	3			98 3%	ŝ	
4	Structures & Improvements	\$ 231.24		2	\$ 231249	98 2%	3	227.3
s	Mains - Cost Iran & Copper	2	Š		3	60 3%	ŝ	44, 5
8	Mains - Steet	\$ 2710.38	9 5	27	\$ 2,719,338	28 3%	š	2 064,3
7	Mains - Plestic	\$ 4,002,04.	3 6		5 4,892,843	98.3%	\$	4,720,0
8	System Meas & Reg. Station Equipment	\$ 113.39			\$ 113 394	98 3	5	111,4
9	System Mess & Reg Station Equipment-Elec	3 .	5			98.3%	5	******
10	District Regulating Equipment	\$ 227.70	3 5		5 227,700	39 3%	5	223.0
13	Mass & Reg - Cty Cate	3 -			3	96 3%	ž	
12	Services- Cast Iron & Cooper	3 .	5		3	953%	Ē	
13	Services-Steel	5 214 976			\$ 214.070	98 3%	9	210.4
14	Services-Plastic	\$ 15 183 13			\$ 19 163 133	98 3%	S	4 905
13	Matara	\$ 167.68	3 5		3 197,693	96 3%	2	754 5
16	Utility of the Future Meters	3 .	3		3	90 3%	2	
17	Afeler installations	5	3		5	9-3 3%	5	
13	House Regulators	\$ 1,378.10			\$ 1,378,105	98 3%	S	1 352 7
13	House Regulator Instaltations	5			\$ -	98.3%	s	
20	Large Industria Mean & Reg Environment	5 234	1 3		5 3,341	95 3%	3	3 :
21	Large Industrial Mons & Fire Equipment - Comm	S -	s		\$	98.3%	5	-
23	Other Equipment - Other	s .	5		\$ -	883%	s	
2	Street Lighting Equipment	5 .	3	1	5	88 5%	5	
74	Structures & Improvements	\$ .	5		3	98 3%	5	
23	Tools, Shop & Garage Equipment	\$ 981,53			\$ 961.535	98 3%		945
27	Laboratory Equipment	3	. 3		\$	93 3%	5	6.10.
28	Power Contains Epuroment	3 335 43		1	5 335 439	08.3%	2	330
29	Communication Equipment	\$ 340 44	2		3 230 430	86.1%	Š	
	water the same of		•			Arr 2.6	4	
50	Distribution Improvement - Retirements							
31	Land and Land Rights	5	3		5	15.0%	3	
32	waw to ethin		ŝ		\$ 2.	15 6-96	5	
33	City Gate Check Station	5	5		5	15 0%	5	
34	Structures & Improvements	\$ -	3		5	15.0%	5	
33	Atains - Cost fron & Copper	1 45 52			\$ 46,622	15 0%	ŝ	0.
18	Maint - Steel	\$ 1740 14			3 (740 144)	15 0%	5	(115
17	idains - Plastic	3 (512.68			5 (612 888)	15.0%	5	(9)
30	System Mess & Reg Station Equipment	3 (912.08	9) à		\$ 10.5 (00)	15 0%	5	18
	System Mean & Reg Distant Equation 1-2 ac		S		3	15 6%	\$	
33		3 1	5		3	15 0%	\$	
47	Ostroi Regulating Equipment					15 0%		
41	Meas & Reg - City Gate	S	. 5		\$		3	
42	Services - Casi Iron & Cooper	5 (142.82		- 1	\$ (142,828)	15 17%	3	(21.
43	Services-Steel	\$ (31.08	2) \$		\$ (31,962)	150%	\$	14
44	Services-Plastic	\$ (1,487.78		12	\$ (1,482 380)	15.0%	5	(222,
45	Melers	8 (443.55			\$ 1443,552)	16 0%	3	(00
46	Unity of the Future Molers	3	. 3		3	15 0%	3	
47	Meter installations	\$ (100.05			\$ (190,088)	15.0%	5	(15
43	House Requisions	\$ -			5	15 0%	5	
49	House Regulator Installations	5 -	\$		S .	15 0%	3	
50	Lurge Industrial Meas & Rep Equipment	3		19	3	15 0%	5	
51	Large Industrial Meas & Reg. Ecuipment - Comm	\$ .	S		5	13 9%	3	
52	Other Equipment - Other	3 -			5 90	15 9%	5	
53	Street Lighting Equipment	5 (9,20			\$ (9,203)	15.0%	\$	(1,
54	Structures & Improvements	5 -	3		5	15 G%	\$	
33	Tools, Shop & Garage Equipment	\$ .	3		5	15 0%	\$	
38	Leberatory Equipment	\$ .	25		\$	15 0%	\$	
57	Power Operated Equipment	\$ -	5		5	15 6%	\$	
20	Communication Equipment	\$ -	A		\$	15 0%	.5	
56	Not Fax Value Distribution Improvement (Sum of Line	ps 1 - 56)					\$	25 333
60	Valuation Percentage (25%) <sup>(2)</sup>						-	
Ø1	Tasable Value/Assassment (Line 57 g Line 18) Dake Energy Obio's Average 2014 Personal Property Tax	k Rate					3	5 333 377
E)	Annual Property Tes Espense - Distribution Improver		e 60)				\$	615,
81	Information Technology - Actilions		30 25					
44	Electronic Cara Processing	3 85	1 5		\$ 551	98 3%	5	
65	Miscallaneous Intengible Plant	5 .			3 .	583%	5	
_			_					
	Information Technology - Retirements							
G/E	Electronic Cuse Processing	S .	\$		3	15 0%	\$	
67	Miscellaneous Intengible Plant	3 .	S	4.5	5	15 0%	5	
43	Net Tax Value of information Technology (Sum of Lin	es 61 - 65)						
8	Valuation Percentage (25%) ***							
73	Taxable Value/Assessment (Line 66 x Line 67)						S	
71	Duko Energy Chio's Average 2014 Parsonal Property To	e Rate						9.17
77	Annual Property Tax Expense - Information Technolog	gy (Line 53 x Line	99)				3	
								-
	Total Est. of 2015 Coloned Property Tax Expanse (20							516,

Notes:

(1) Per Obio Department of Taxadian Annual Natural Gas Property Tax Report Schndule C(2) for specific classes of baset

(2) Per Ohio Department of Taxadian Annual Natural Gas Property Tax Report Schndule G

(3) Property has expense deferred in 2015 a pased on assets placed in service as of December 31,2014

(4) Transportation equipment and Real Property is example from genzonal property latestizer Schedule C for poweral plant

# 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 PERIOD ENDED DECEMBER 31, 2015

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: Cimulative Incremental Revenue rela

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

			Balance at	
Category		12/31/2013	12/31/2014	12/31/2015
Rate RS / RFT / RSLI	49	\$ (886,239)	(2,797,652)	\$ (5,043,990)
Rate GS / FT Small	₩	\$ (66,93)	(26,939)	\$ (56,999)
Rate GS / FT Large	69	49		\$ (1,875,220)
Rate IT	<b>€</b> 9		•	, \$
Total Incremental Revenue - (Increase)	69	(1,043,238) \$	(2,854,651) \$	\$ (6,976,209)

[B] Annual Incremental Revenue by Category

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

		Ac	Activity Through	
Category		2/31/2013	12/31/2014	12/31/2015
8 Rate RS / RFT / RSLI	69	(986,239) \$	(1,811,413) \$	(2,246,338) Work Paper 7.1, 7.2, and 7.3
7 Rate GS / FT Small	49	\$ (666'95)		<ul> <li>Work Paper 7.1, 7.2, and 7.3</li> </ul>
8 Rate GS / FT Large	69	4	<b>4</b>	(1,875,220) Work Paper 7.1, 7.2, and 7.3
9 Rate IT	69	<del>69</del>	<b>.</b>	<ul> <li>Work Paper 7.1, 7.2, and 7.3</li> </ul>
10 Total Incremental Revenue - (Increase)	69	(1,043,238) \$	(1,811,413) \$ (4	(4,121,558)

## 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 customers exceed the authorized/base level set in rates.

Line No.			Rate RS	GS	/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 Issued		4,548,737		258,758		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 Rale - Cost Recovery	5	26,64	\$	77,55	\$	185,50	\$	446,40		[1]
5	Annual increase/(Decrease) in Revenue	\$	986,239	\$	56,999	\$	(1,799,907)	\$	(241,502)		
6	Incremental Revenue Offset - 2013	\$	986,239	s	55,999	S		5	-	\$ 1,043,238	If Line 5 > 0, Line 5, else 0
(B)	Actual Number of Bills										
			Rate RS	GS	/FT Small	G	S/FT Large		Rate IT	 Total	
7	January 2013		392.774		22,220		7.789		101	422,884	
8	February 2013		392,677		22,514		7,586		86	423,183	
8	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		8,774		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	414,579 416,087	
18	October 2013		388,844		20,329		6,801		96	420,914	
17	November 2013		391,981		21,976		6,881		95	424.075	
18	December 2013		394 287 4.885.758		22,76D 257,493		6,953 83,528		1,203	 5,028,082	
19	Total Customer Bills		4,553,758		201,103		93,829		1,203	3,020,002	
[C]	Baseline Number of Bills			_		_			m 100	7-1-1	
	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS	_GS	FT Small	<u> </u>	S/FT Large		Rate IT	 Total	•
25	Total Customer Bills		4.648,737		250,758		93,331		1,744	5,000,570	

<sup>[1]</sup> Fixed Cost rates derived by removing the equity return and taxes from the rates derived 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 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.											
140.	•		Rate RS	G	S / FT Small	GS	/FT Large		Rate 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 Issued		4,648,737		256,758		93,331		1,744		Line 20
3	Annual Increase/(Decrease) in Customers		67,996		(7,578)		(1,393)		(351)		Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	5	28 64	5	77 55	\$	185 50	s	446 40		[1]
5	Annual Increase/(Decrease) in Revenue	\$	1,811,413	\$	(587,674)	\$	(258,402)	5	(290,608)		
8	Incremental Revenue Offset - 2014	5	1,811,413	\$		s		5		\$ 1,811,413	if Line 5 > 0. Line 5, else 0
[8]	Actual Number of Bills										
			Rate RS	G	S/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		7,813		125	425,108	
9	March 2014		395,788		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		390,085		19,160		7,723		79	417,027	
14	Augual 2014		388,774		18,909		7,709		88	415,481	
15	September 2014		389,871		19,102		7,490		84	416,547	
18	October 2014		391,233		19,561		7,685		78	418,555	
17	November 2014		393,817		21,029		7,732		73	422,651	
16	December 2014		396,591		22,133		7,780		87	 425,591	
18	Total Customer Bills		4,718,733		249,180		91,938		1 093	5,058,944	
rcı	Baseline Number of Bills										
(C)	Case No. 12-1685-GA-AIR, Schedule E-4		Rate RS		S / FT Small	00	/FT Large		Rate IT	Total	
70	Total Customer Bills		4,648,737	<u> </u>	258,758	65	93,331		1,744	 5 000,570	
20	I DIE: CUSTOMET DIES		4,048,737		200,700		93,331		1,744	3,000,370	

<sup>[1]</sup> Fixed Cost rates derived by removing the equity return and taxes from the rates derived 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 CALCULATION OF INCREMENTAL REVENUE RELATED TO CEP INVESTMENTS FOR THE 12 MONTHS ENDED DECEMBER 31, 2015

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.												
			Rate RS	G	S / FT Small	GS	S/FT Large		Rate IT		Total	
[A]	Incremental Revenue											
1	Annual Number of Customer Bills Issued in 2015		4,733,059		238,052		103,440		992			Line 19
2	Baseline Number of Customer Bills Issued		4,648,737		255.758		93,331		1.744			Line 20
3	Annual Increase/(Decrease) in Customers		B4,322		(20,706)		10,109		(752)			Line 1 - Line 2
4	Monthly Fixed Rate - Cost Recovery	5	25.64	5	77.55	s	185.50	5	446 40			[1]
5	Annual Increase/(Decrease) in Revenue	\$	2,246,338	\$	(1.505,750)	\$	1,675,220	5	(335,693)			
8	Incremental Revenue Offset - 2015	\$	2,246,338	s	-	\$	1,875,220	s		S	4,121,558	!! Line 5 > 0, Lina 5, else 0
[8]	Actual Number of Bills											
			Rate RS	G	S / FT Small	GS	S / FT Large		Rale IT		Total	
7	January 2015		397,258		22,284		7,863		95		427,502	
9	February 2015		397,290		21,387		8,796		76		427,549	
9	March 2015		397,626		21,258		8,875		91		427,850	
10	April 2015		396,649		20,406		8,832		84		425,971	
11	May 2015		394,437		19,098		8,718		76		422,329	
12	June 2015		392.806		18,429		8,674		90		419,989	
13	July 2015		391,827		18,047		8,622		81		418,577	
14	August 2015		390,226		17,904		8,582		84		416,798	
15	September 2015		391,008		17,840		8,558		75		417,489	
18	October 2015		391,879		18,412		8,585		74		418,950	
17	November 2015		394,889		19,934		8,670		79		423,372	
18	December 2015		397,368		21,043		8,653		97		427,159	
19	Total Customer Bilts		4,733,059		236,052		103,440		992		5,073,543	
tC1	Baseline Number of Bills											
101	Case No. 12-1685-GA-AIR. Schedule E-4		Rate RS	_	S / FT Small	~	S / FT Large		Rate IT		Total	
20	Total Customer Eills					0	93.331		1,744			•
20	TOTAL COSTOTION DIES		4,848,737		256,758		83,337		3,744		5,000,570	

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

## FOR THE 12 MONTHS ENDED DECEMBER 31, 2015 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	
<b>-</b>	Distribution Improvement	\$ 56,800,000	\$ 00	40,683,326	₩	16,116,674 [1]	Ξ
13	Information Technology	\$ 5,400,000	\$ 00	452,331 \$	69	4,947,669 [2]	[2]
m	Compliance with Rules, Regulations and Orders \$	\$ 3,000,000 \$	90	1,681,921 \$	69	1,318,079 [3]	<u></u>
4	Total CEP Investment	\$ 65,200,000	<b>\$</b>	42,817,578 \$	€9	22,382,422	

## Explanations:

- [1] The variance of \$16.1 million related to Additions [B] is driven mainly by the cancellation and delay of significant projects and various projects carried over to 2016.
  - The variance of \$4.9 million related to Additions [B] is mainly driven by planned project carryover into 2016. The variance of \$1.3 million related to Additions [B] is mainly due to project timing

## Notes:

- Duke Energy Ohio's approved Gas Operations Capital Budget.  $\Xi$
- Exhibit No. 3, Lines 7-8, activity for twelve months ended 12/31/2015. There is no Exhibit 3 for compliance.
  - Total Variance (Over)/Under spend on additions.

# 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, 2016 (\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		20	016
1	Distribution Improvement	[A]	\$	60.8
2	Information Technology			3.8
3	Compliance with Rules, Regulations and Orders			3.1
4	Total		\$	67.7

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

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**Commission of Ohio Docketing Information System on** 

4/29/2016 2:02:44 PM

in

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

Summary: Annual Report 2015 Annual Informational Filing of Duke Energy Ohio, Inc. electronically filed by Mrs. Adele M. Frisch on behalf of Duke Energy Ohio, Inc. and Spiller, Amy B and Kingery, Jeanne W