

VECTREN ENERGY DELIVERY OF OHIO, INC.
GAS RATE CASE
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
MASTER INDEX

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SECTION A
REVENUE REQUIREMENTS
VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TEST YEAR: 12 MONTHS ENDING SEPTEMBER 30, 2018
DATE CERTAIN: DECEMBER 31, 2017

SCHEDULES:

- | | |
|-----|---|
| A-1 | OVERALL FINANCIAL SUMMARY |
| A-2 | REVENUE CONVERSION FACTOR |
| A-3 | CALCULATION OF MIRRORED CWIP REVENUE SUR-CREDIT RIDER |

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE A-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	JURISDICTIONAL PROPOSED TEST YEAR
1	Rate Base as of Date Certain	B-1	\$ 627,591,444
2	Current Operating Income	C-1	\$ 24,495,855
3	Earned Rate of Return (Line 2 / Line 1)		3.90%
4	Requested Rate of Return	D-1	7.97%
5	Required Operating Income (Line 1 x Line 4)		\$ 50,019,038
6	Operating Income Deficiency (Line 5 - Line 2)		\$ 25,523,183
7	Gross Revenue Conversion Factor	A-2	1.3329539
8	Revenue Deficiency (Line 6 x Line 7)		\$ 34,021,227
9	Revenue Increase Requested (Derived from Noticed Rates)	E-4	\$ 34,021,227
10	Adjusted Operating Revenues	C-1	\$ 168,206,479
11	Revenue Requirement (Line 9 + Line 10)		\$ 202,227,707
12	Percent Increase (Line 9 / Line 10)		20.23%

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S): WPA-2a thru WPA-2c

SCHEDULE A-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION				PERCENT OF INCREMENTAL GROSS REVENUE
1	Operating Revenues				100.000%
2					
3	PUCO Maintenance Assessment	WPA-2a		0.132%	
4	Consumers' Counsel Assessment	WPA-2b		0.021%	
5					
6	Statutory Ohio Excise Rate	(A)		4.9261%	
7	Percent Exempt Revenue	WPA-2c	0.868%		
8	Statutory Ohio Excise Rate (Line 6)		<u>4.926%</u>		
9	Remove Ohio Excise from Exempt Revenue			<u>-0.043%</u>	
10					
11	Effective Ohio Excise Rate			<u>4.8834%</u>	
12	Revenue Related Expense and Taxes				5.036%
13					
14	Income before Federal Income Tax (Line 1 - Line 12)				94.964%
15					
16	Federal Income Tax (Line 14 x 21%)				<u>19.942%</u>
17					
18	Operating Income Percentage (Line 14 - Line 16)				<u>75.021%</u>
19					
20	Gross Revenue Conversion Factor (100% / 75.021%)				<u>1.3329539</u>

(A) Company's Proposed Ohio Excise Rate Conversion Factor

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CALCULATION OF MIRRORED CWIP REVENUE SUR-CREDIT RIDER
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE A-3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	PERCENT OF INCREMENTAL GROSS REVENUE
NOT APPLICABLE		

SECTION B
RATE BASE
VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TEST YEAR: 12 MONTHS ENDING SEPTEMBER 30, 2018
DATE CERTAIN: DECEMBER 31, 2017

SCHEDULES:

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B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
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VECTREN ENERGY DELIVERY OF OHIO, INC.
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JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ____ ESTIMATED
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WORK PAPER REFERENCE NO(S):

SCHEDULE B-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	COMPANY PROPOSED AMOUNT
1	Plant In Service	B-2	\$ 1,128,330,555
2	Reserve for Accumulated Depreciation	B-3	<u>\$ (402,676,159)</u>
3	Net Plant In Service (Line 1+ Line 2)		\$ 725,654,396
4	Construction Work in Progress	B-4	\$ -
5	Working Capital Allowance	B-5	\$ -
6	Contributions in Aid of Construction	B-6	\$ -
7	Other Items:		
8	Customer Advances for Construction	B-6	\$ (2,541,852)
9	PIPP Deferred Asset	B-6	\$ (2,776,317)
10	DRR Deferred Asset	B-6	\$ 31,237,732
11	HB95 Deferred Asset	B-6	\$ 66,137,567
12	Deferred Income Taxes (Net of Goodwill Amort)	B-6	<u>\$ (190,120,084)</u>
13	Jurisdictional Rate Base (Line 3 thru Line 12)		<u><u>\$ 627,591,444</u></u>

NOTE: CIAC are already netted against gross plant.

VECTREN ENERGY DELIVERY OF OHIO, INC.
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PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF DECEMBER 31, 2017
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED
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SCHEDULE B-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	MAJOR PROPERTY GROUPINGS	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	Intangible	\$ 21,213	100.00	\$ 21,213	- \$	21,213
2	Manufactured Gas Production	1,056	100.00	1,056	(1,056)	-
3	Transmission	99,132	100.00	99,132	-	99,132
4	Distribution	967,831	100.00	967,831	-	967,831
5	General	40,155	100.00	40,155	-	40,155
6	TOTAL	\$ 1,129,386	100.00	\$ 1,129,386	(1,056) \$	1,128,331

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PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2017

INTANGIBLE PLANT
(\$000 Omitted)

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SCHEDULE B-2.1
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WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	301	601	Organization	\$ 496	100.00	\$ 496	-	\$ 496
2	303	603	Miscellaneous Intangible Plant	20,717	100.00	20,717	-	20,717
3			Total Intangible Plant	\$ 21,213	100.00	\$ 21,213	-	\$ 21,213

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PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
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MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
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SCHEDULE B-2.1
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WITNESS RESPONSIBLE:
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LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	304	604.1	Land and Land Rights	\$ 192	100.00	\$ 192	(192)	\$ -
2	305	605.1	Structures and Improvements - Production	(0)	100.00	(0)	0	-
3	305	605.2	Structures and Improvements - Storage	-	100.00	-	-	-
4	311	611.1	Liquefied Petroleum Gas Equip. - Production	21	100.00	21	(21)	-
5	311	611.3	Liquefied Petroleum Gas Equip. - Lines	844	100.00	844	(844)	-
6			Total Manufactured Gas Production Plant	\$ 1,056	100.00	\$ 1,056	(1,056)	\$ -

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PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2017

TRANSMISSION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED _____
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SCHEDULE B-2.1
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WITNESS RESPONSIBLE:
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LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	365.1	665.1	Land and Land Rights	\$ 459	100.00	\$ 459	-	459
2	365.2	665.2	Rights-of-Way	77	100.00	77	-	77
3	366	666.2	Measuring and Regulating Station Structures	63	100.00	63	-	63
4	367	667	Mains	79,484	100.00	79,484	-	79,484
5	369	669	Measuring and Regulating Station Equipment	19,030	100.00	19,030	-	19,030
6	371	671	Other Equipment	19	100.00	19	-	19
7			Total Transmission Plant	\$ 99,132	100.00	\$ 99,132	-	\$ 99,132

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PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
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DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
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SCHEDULE B-2.1
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WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	374	674.1	Land	\$ 233	100.00	\$ 233	-	\$ 233
2	374	674.2	Land Rights	6,791	100.00	6,791	-	6,791
3	374	674.4	Land Rights	34	100.00	34	-	34
4	374	674.5	Land Rights	79	100.00	79	-	79
5	375	675	Structures and Improvements	892	100.00	892	-	892
6	376	676	Mains	303,098	100.00	303,098	-	303,098
7	376	676.1	Mains BS/CI	99,269	100.00	99,269	-	99,269
8	378	678	Meas. & Reg. Station Equipment - General	11,737	100.00	11,737	-	11,737
9	379	679	Meas. & Reg. Station Equipment - City Gate	1,459	100.00	1,459	-	1,459
10	380	680	Services	284,311	100.00	284,311	-	284,311
11	380	680.1	Services BS/CI	125,044	100.00	125,044	-	125,044
12	381	681	Meters	65,617	100.00	65,617	-	65,617
13	382	682	Meter Installations	32,851	100.00	32,851	-	32,851
14	382	682.1	Meter Installations BS/CI	25,063	100.00	25,063	-	25,063
15	383	683	House Regulators	10,002	100.00	10,002	-	10,002
16	384	684	House Regulator Installations	911	100.00	911	-	911
17	385	685	Industrial Meas. & Reg. Station Equipment	392	100.00	392	-	392
18	387	687	Other Equipment	47	100.00	47	-	47
19			Total Distribution Plant	\$ 967,831	100.00	\$ 967,831	-	\$ 967,831

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2017

GENERAL PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1, SCH. B-2.2

SCHEDULE B-2.1
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
1	389	689.1	Land and Land Rights	\$ 1,483	100.00	\$ 1,483	-	\$ 1,483
2	390	690	Structures and Improvements	10,651	100.00	10,651	-	10,651
3	391	691.1	Electronic Equipment	593	100.00	593	(71)	522
4	391	691.11	Electronic Equipment (Fully Depreciated)	-	100.00	-	71	71
5	391	691.2	Office Furniture & Fixtures	2,446	100.00	2,446	(1,578)	868
6	391	691.21	Office Furniture & Fixtures (Fully Depreciated)	-	100.00	-	1,578	1,578
7	392	692.1	Transportation Equip - Class 1 - Autos	1,904	100.00	1,904	-	1,904
8	392	692.2	Transportation Equip - Class 2 - Light Trucks	4,300	100.00	4,300	-	4,300
9	392	692.3	Transportation Equip - Class 3 - Trailers	689	100.00	689	-	689
10	392	692.4	Transportation Equip - Class 4 - Heavy Trucks	3,388	100.00	3,388	-	3,388
11	394	694	Tools, Shop and Garage Equipment	2,821	100.00	2,821	(389)	2,433
12	394	694.1	Tools, Shop and Garage Equipment (Fully Depreciated)	0	100.00	-	389	389
13	396	696	Power Operated Equipment	1,331	100.00	1,331	-	1,331
14	397	697	Communication Equipment	8,978	100.00	8,978	(146)	8,831
15	397	697.1	Communication Equipment (Fully Depreciated)	0	100.00	-	146	146
16	398	698	Miscellaneous Equipment	1,572	100.00	1,572	-	1,572
17			Total General Plant	\$ 40,155	100.00	\$ 40,155	-	\$ 40,155
18			Total Gas Plant	\$ 1,129,386	100.00	\$ 1,129,386	(1,056)	\$ 1,128,331

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2017
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED _____
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S): _____

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
1	304	604.1	Land and Land Rights	\$ (192)	100.00	(192)
2	305	605.1	Structures and Improvements - Production	0	100.00	0
3	305	605.2	Structures and Improvements - Storage	-	100.00	-
4	311	611.1	Liquefied Petroleum Gas Equip. - Production	(21)	100.00	(21)
5	311	611.3	Liquefied Petroleum Gas Equip. - Lines	(844)	100.00	(844)
6	391	691.1	Electronic Equipment	(71)	100.00	(71)
7	391	691.11	Electronic Equipment (Fully Depreciated)	71	100.00	71
8	391	691.2	Office Furniture & Fixtures	(1,578)	100.00	(1,578)
9	391	691.21	Office Furniture & Fixtures (Fully Depreciated)	1,578	100.00	1,578
10	394	694	Tools, Shop and Garage Equipment	(389)	100.00	(389)
11	394	694.1	Tools, Shop and Garage Equipment (Fully Depreciated)	389	100.00	389
12	397	697	Communication Equipment	(146)	100.00	(146)
13	397	697.1	Communication Equipment (Fully Depreciated)	146	100.00	146
14	Total Plant Adjustment			\$ (1,056)		(1,056)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

INTANGIBLE PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R.C. COMPANY LINE ACCT. ACCT NO. NO. NO.			ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
							AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
1	301	601	Organization	\$ -	\$ 496	\$ -	\$ -	-		\$ 496
2	303	603	Miscellaneous Intangible Plant	14,662	6,051	-		4		20,717
3	Total Intangible Plant			\$ 14,662	\$ 6,547	\$ -	\$ 4			\$ 21,213

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

TRANSFERS/RECLASSIFICATIONS										
LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE
1	304	604.1	Land	\$ 192	\$ -	\$ 1	\$ -			\$ 191
2	305	605.1	Structures & Improvements - Production	591	-	591	-			0
3	311	611.1	Liquefied Petroleum Gas Equip. - Production	2,736	761	3,566	90			21
4	311	611.3	Liquefied Petroleum Gas Equip. - Lines	975	158	289	-			844
5			Total Manufactured Gas Production Plant	\$ 4,494	\$ 919	\$ 4,447	\$ 90			\$ 1,056

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

TRANSMISSION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R.C. COMPANY				TRANSFERS/RECLASSIFICATIONS									
LINE NO.	ACCT. NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE			
1	365	665.1	Land and Land Rights	\$	41	\$	418	\$	-	\$	459		
2	365	665.2	Rights-of-Way		38		40		-		78		
3	366	666.2	Meas. & Reg. Station Structure		37		26		-		63		
4	367	667	Mains		14,776		64,712		4		79,484		
5	369	669	Meas. & Reg. Station Equipment		720		18,266		44		19,029		
6	371	671	Other Equipment		19		-		87		19		
7	Total Transmission Plant			\$	15,631	\$	83,462	\$	48	\$	87	\$	99,132

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.3
PAGE 4 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R.C. COMPANY LINE ACCT. ACCT. NO. NO.			ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
							AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	
1	374	674.1	Land	\$ 233	\$ -	\$ -	-			\$ 233
2	374	674.2	Land Rights	3,952	2,839	-	-			6,791
3	374	674.4	Land Rights	-	34	-	-			34
4	374	674.5	Land Rights	-	79	-	-			79
5	375	675	Structures & Improvements	885	13	5	-			893
6	376	676	Mains	212,922	105,272	7,878	(7,218)			303,098
7	376	676	Mains - BS/CI	-	92,006	-	7,263			99,269
8	378	678	Meas. & Reg. Station Equipment - General	10,529	1,591	297	(87)			11,736
9	379	679	Meas. & Reg. Station Equipment - City Gate	1,478	3	22	-			1,459
10	380	680	Services	129,639	162,279	3,699	(3,909)			284,310
11	380	680	Services - BS/CI	-	122,238	-	2,807			125,045
12	381	681	Meters	33,082	35,607	3,071	-			65,618
13	382	682	Meter Installations	5,046	27,985	164	(16)			32,851
14	382	682	Meter Installations - BS/CI	-	23,988	-	1,074			25,062
15	383	683	House Regulators	5,016	5,220	234	-			10,002
16	384	684	House Regulator Installations	911	-	-	-			911
17	385	685	Industrial Meas. & Reg. Station Equipment	346	46	-	-			392
18	387	687	Other Equipment	39	8	-	-			47
19			Total Distribution Plant	\$ 404,078	\$ 579,208	\$ 15,370	\$ (86)			\$ 967,831

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GROSS ADDITIONS, RETIREMENTS & TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

GENERAL PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R.C. COMPANY			TRANSFERS/RECLASSIFICATIONS								
LINE NO.	ACCT. NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE	
1	389	689.1	Land and Land Rights	\$ 1,850	\$ -	\$ 368	\$ -			\$ 1,482	
2	390	690	Structures & Improvements	8,888	3,564	1,801	-			10,651	
3	391	691.1	Electronic Equipment	491	161	60	-			592	
4	391	691.11	Electronic Equipment (Fully Depreciated)	-	-	-	-			-	
5	391	691.2	Office Furniture & Fixtures	2,901	343	798	-			2,446	
6	391	691.21	Office Furniture & Fixtures (Fully Depreciated)	-	-	-	-			-	
7	392	692.1	Transportation Equip - Class 1 - Autos	77	1,915	45	(43)			1,904	
8	392	692.2	Transportation Equip - Class 2 - Light Trucks	1,252	3,620	614	42			4,300	
9	392	692.3	Transportation Equip - Class 3 - Trailers	510	251	72	-			689	
10	392	692.4	Transportation Equip - Class 4 - Heavy Trucks	2,003	1,575	189	-			3,389	
11	394	694	Tools, Shop and Garage Equipment	2,237	1,195	610	-			2,822	
12	394	694.1	Tools, Shop and Garage Equipment (Fully Depreciated)	-	-	-	-			-	
13	396	696	Power Operated Equipment	722	864	257	1			1,330	
14	397	697	Communication Equipment	5,868	3,178	68	-			8,978	
15	397	697.1	Communication Equipment (Fully Depreciated)	-	-	-	-			-	
16	398	698	Miscellaneous Equipment	633	939	-	-			1,572	
17			Total General Plant	\$ 27,432	\$ 17,605	\$ 4,882	\$ -			\$ 40,155	
18			Total Gas Plant	\$ 466,297	\$ 687,741	\$ 24,747	\$ 95			\$ 1,129,386	

IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSOR	FREQUENCY AMOUNT OF OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION	INCLUDED IN RATE BASE (YES/NO)
	NONE					

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-2.5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

COMPANY		DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUM. DEPRE.	NET ORIGINAL COST	TEST YEAR			REASON FOR EXCLUSION
LINE NO.	ACCT. NO.						REVENUE & EXPENSES		DESCRIP. NO.	
							ACCT.	AMOUNT		

NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017

INTANGIBLE PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED ____
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED ____
WORK PAPER REFERENCE NO(S): WPB-3, SCH: B-3.1

SCHEDULE B-3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	RESERVE BALANCES			ADJUSTED JURISDICTION
					TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	
1	301	601	Organization	\$ 496	\$ 279	100.00	\$ 279	279
2	303	603	Miscellaneous Intangible Plant	20,717	26,068	100.00	26,068	26,068
3			Total Intangible Plant	\$ 21,213	\$ 26,347		\$ 26,347	\$ 26,347

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED ____
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED ____
WORK PAPER REFERENCE NO(S): WPB-3, SCH: B-3.1

SCHEDULE B-3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	RESERVE BALANCES			ADJUSTED JURISDICTION
					TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	
1	304	604.1	Land and Land Rights	\$ -	\$ -	100.00	\$ -	\$ -
2	305	605.1	Structures and Improvements - Production	-	85	100.00	85	(85)
3	305	605.2	Structures and Improvements - Storage	-	452	100.00	452	(452)
4	311	611.1	Liquefied Petroleum Gas Equip. - Production	-	236	100.00	236	(236)
5	311	611.3	Liquefied Petroleum Gas Equip. - Lines	-	1,153	100.00	1,153	(1,153)
6			Total Manufactured Gas Production Plant	\$ -	1,927		\$ 1,927	\$ (1,927)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017

TRANSMISSION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPB-3, SCH: B-3.1

SCHEDULE B-3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	RESERVE BALANCES			ADJUSTED JURISDICTION
					TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	
1	365.1	665.1	Land and Land Rights	\$ 459	\$ -	100.00	\$ -	\$ -
2	365.2	665.2	Rights-of-Way	77	-	100.00	-	-
3	366	666.2	Measuring and Regulating Station Structures	63	4	100.00	4	4
4	367	667	Mains	79,484	2,001	100.00	2,001	2,001
5	369	669	Measuring and Regulating Station Equipment	19,030	672	100.00	672	672
6	371	671	Other Equipment	19	5	100.00	5	5
7	Total Transmission Plant			\$ 99,132	\$ 2,682		\$ 2,682	\$ 2,682

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017

DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-3, SCH: B-3.1

SCHEDULE B-3
PAGE 4 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	TOTAL COMPANY	ALLOCATION %	RESERVE BALANCES		
							TOTAL	ALLOCATED	ADJUSTED JURISDICTION
1	374	674.1	Land	\$ 233	\$ -	100.00	\$ -		\$ -
2	374	674.2	Land Rights	6,791	-	100.00	-		-
3	374	674.4	Land Rights	34	13	100.00	13		13
4	374	674.5	Land Rights	79	3	100.00	3		3
5	375	675	Structures and Improvements	882	537	100.00	537		537
6	376	676	Mains	303,098	110,746	100.00	110,746		110,746
7	376	676.1	Mains BS/CI	99,269	6,288	100.00	6,288		6,288
8	378	678	Meas. & Reg. Station Equipment - General	11,737	7,834	100.00	7,834		7,834
9	379	679	Meas. & Reg. Station Equipment - City Gate	1,459	867	100.00	867		867
10	380	680	Services	284,311	179,849	100.00	179,849		179,849
11	380	680.1	Services BS/CI	125,044	19,220	100.00	19,220		19,220
12	381	681	Meters	65,617	15,989	100.00	15,989		15,989
13	382	682	Meter Installations	32,851	2,231	100.00	2,231		2,231
14	382	682	Meter Installations BS/CI	25,063	1,391	100.00	1,391		1,391
15	383	683	House Regulators	10,002	2,320	100.00	2,320		2,320
16	384	684	House Regulator Installations	911	698	100.00	698		698
17	385	685	Industrial Meas. & Reg. Station Equipment	392	189	100.00	189		189
18	387	687	Other Equipment	47	15	100.00	15		15
19	Total Distribution Plant			\$ 967,831	\$ 348,190		\$ 348,190	\$ -	\$ 348,190

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPB-3, SCH: B-3.1

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY PLANT INVESTMENT	RESERVE BALANCES			ADJUSTED JURISDICTION
					TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	
1	389	689.1	Land	\$ 1,483	\$ -	100.00	\$ -	\$ -
2	390	690	Structures and Improvements	10,651	4,791	100.00	4,791	4,791
3	391	691.1	Electronic Equipment	522	1,025	100.00	1,025	955
4	391	691.11	Electronic Equipment (Fully Depreciated)	71	-	100.00	-	71
5	391	691.2	Office Furniture & Fixtures	888	2,015	100.00	2,015	437
6	391	691.21	Office Furniture & Fixtures (Fully Depreciated)	1,578	-	100.00	-	1,578
7	392	692.1	Transportation Equip - Class 1 - Autos	1,904	3,248	100.00	3,248	3,248
8	392	692.2	Transportation Equip - Class 2 - Light Trucks	4,300	3,637	100.00	3,637	3,637
9	392	692.3	Transportation Equip - Class 3 - Trailers	689	535	100.00	535	535
10	392	692.4	Transportation Equip - Class 4 - Heavy Trucks	3,388	2,292	100.00	2,292	2,292
11	394	694	Tools, Shop & Garage Equipment	2,433	1,102	100.00	1,102	713
12	394	694.1	Tools, Shop & Garage Equipment (Fully Depreciated)	389	-	100.00	-	389
13	396	696	Power Operated Equipment	1,331	1,020	100.00	1,020	1,020
14	397	697	Communication Equipment	8,831	5,196	100.00	5,196	5,049
15	397	697.1	Communication Equipment (Fully Depreciated)	146	-	100.00	-	146
16	398	698	Miscellaneous Equipment	1,572	597	100.00	597	597
17	Total General Plant			\$ 40,155	\$ 25,457		\$ 25,457	\$ 25,457
18	Total Gas Plant			\$ 1,128,331	\$ 404,603		\$ 404,603	\$ 402,676

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2017
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED _____
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	F.E.R.C. ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	ALLOCATION %	JURISDICTIONAL ADJUSTMENT
1	304	604.1	Land and Land Rights	\$ -	100.00	\$ -
2	305	605.1	Structures and Improvements - Production	(85)	100.00	(85)
3	305	605.2	Structures and Improvements - Storage	(452)	100.00	(452)
4	311	611.1	Liquefied Petroleum Gas Equip. - Production	(236)	100.00	(236)
5	311	611.3	Liquefied Petroleum Gas Equip. - Lines	(1,153)	100.00	(1,153)
6	391	691.1	Electronic Equipment	(71)	100.00	(71)
7	391	691.11	Electronic Equipment (Fully Depreciated)	71	100.00	71
8	391	691.2	Office Furniture & Fixtures	(1,578)	100.00	(1,578)
9	391	691.21	Office Furniture & Fixtures (Fully Depreciated)	1,578	100.00	1,578
10	394	694	Tools, Shop and Garage Equipment	(389)	100.00	(389)
11	394	694.1	Tools, Shop and Garage Equipment (Fully Depreciated)	389	100.00	389
12	397	697	Communication Equipment	(146)	100.00	(146)
13	397	697.1	Communication Equipment (Fully Depreciated)	146	100.00	146
14	Total Plant Adjustment			\$ (1,927)		\$ (1,927)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2017

INTANGIBLE PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-3 & WPB-2.1

SCHEDULE B-3.2
PAGE 1 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		(1) , (2)		(1) , (2)		(1) , (2)		(3)		(3)		AVERAGE SERVICE LIFE (N)	CURVE FORM (O)
				PLANT INVESTMENT	ACCUMULATED BALANCE	CURRENT ACCRUAL RATE	CALCULATED DEPR. EXPENSE	% NET SALVAGE	AVERAGE SERVICE LIFE (I)	CURVE FORM (J)	PROPOSED ACCRUAL RATE (K)	CALCULATED DEPR. EXPENSE (L=DxP)	% NET SALVAGE (M)				
(A)	(B-1)	(B-2)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	(K)	(L=DxP)	(M)	(N)	(O)		
1	301	601	Organization	\$ 496	\$ 279	10.00%	\$ 50	0.00%	10		10.00%	\$ 50	0.00%	10			
2	303	603	Miscellaneous Intangible Plant	20,717	26,068	10.00%	2,072	0.00%	10		0.00%	-	0.00%	10	(4)		
3			Total Intangible Plant	\$ 21,213	\$ 26,347		\$ 2,121					\$ 50					

(1) Accrual rates, net salvage percentage, and average service life established per Commission Order in Case No. 04-571-GA-AIR.
(2) No Organization rate established in Commission Order in Case No. 04-571-GA-AIR; estimated life/accrual rate equivalent based on Miscellaneous Intangible Plant.
(3) Accrual rates, net salvage percentage, and average service life adjusted as proposed in this proceeding.
(4) Miscellaneous Intangible Plant - all new investments will capture a 10% depreciation rate. Existing investments are set to 0% as they are fully depreciated.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2017
MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPB-3 & WPB-2.1

SCHEDULE B-3.2
PAGE 2 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	FERC ACCT. NO.	COMPANY	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		(1)		(1)		(2)		(2)		(2)		CURVE FORM
				PLANT INVESTMENT	ACCUMULATED BALANCE	CURRENT RATE	ACCURUAL	CALCULATED DEPR.	% NET SALVAGE	AVERAGE SERVICE LIFE	PROPOSED RATE	ACCURUAL	CALCULATED DEPR.	% NET SALVAGE	AVERAGE SERVICE LIFE	
(A)	(B-1)	(B-2)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	(K)	(L=DxP)	(M)	(N)	(O)	
1	304	604.1	Land and Land Rights	\$ -	\$ -	0.00%	\$ -	-	-	-	0.00%	\$ -	-	-	(3)	
2	305	605.1	Structures and Improvements - Production	-	-	2.50%	-	0.00%	40	-	0.00%	-	0.00%	-	(3)	
3	305	605.2	Structures and Improvements - Storage	-	-	1.82%	-	0.00%	55	-	0.00%	-	0.00%	-	(3)	
4	311	611.1	Liquefied Petroleum Gas Equip. - Production	-	-	2.86%	-	0.00%	35	-	3.50%	-	-5.00%	30	S1	
5	311	611.3	Liquefied Petroleum Gas Equip. - Lines	-	-	1.82%	-	0.00%	55	-	2.10%	-	-5.00%	50	S2	
6			Total Manufactured Gas Production Plant	\$ -	\$ -	-	\$ -	-	-	-	-	\$ -	-	-		

(1) Accrual rates, net salvage percentage, and average service life established per Commission Order in Case No. 04-571-GA-AIR.
(2) Accrual rates, net salvage percentage, and average service life adjusted as proposed in this proceeding.
(3) Structures and Improvements - existing investments are set to 0% as they are fully depreciated and retired.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2017
TRANSMISSION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPB-3 & WPB-2.1

SCHEDULE B-3.2
PAGE 3 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		(1), (2) CURRENT		(1), (2) CALCULATED		(1), (2) % NET		(1), (2) AVERAGE		(3) PROPOSED		(3) CALCULATED		(3) % NET		(3) AVERAGE		CURVE FORM
				PLANT INVESTMENT	ACCUMULATED BALANCE	ACCURAL RATE	DEPR. EXPENSE	SALVAGE	SERVICE LIFE	ACCURAL RATE	DEPR. EXPENSE	SALVAGE	SERVICE LIFE	ACCURAL RATE	DEPR. EXPENSE	SALVAGE	SERVICE LIFE					
(A)	(B-1)	(B-2)	(C)	(D)	(E)	(F)	(G=DF)	(H)	(I)	(J)	(K)	(L=DKP)	(M)	(N)	(O)							
1	365.1	665.1	Land and Land Rights	\$	459	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%	-	70	R4					
2	365.2	665.2	Rights-of-Way		77		-	0.00%		-	1.43%		1	0.00%		55	S2					
3	366	666.2	Meas. & Reg. Station Structures		63		4	2.00%		1	0.00%		50	1.91%		70	R4					
4	367	667	Mains		79,484		2,001	1.77%		1,407	-15.00%		65	2.57%		2,043	-80.00%		60	R2.5		
5	369	669	Meas. & Reg. Station Equipment		19,030		672	2.88%		548	-15.00%		40	2.00%		381	-20.00%		30	S2.5		
6	371	671	Other Equipment		19		5	6.67%		1	0.00%		15	3.33%		1	0.00%					
7	Total Transmission Plant			\$	99,132	\$	2,682		\$	1,957		\$	2,426									

(1) Accrual rates, net salvage percentage, and average service life established per Commission Order in Case No. 04-571-GA-AIR.
(2) No Transmission Plant rates established in Commission Order in Case No. 04-571-GA-AIR; estimated life/accrual rate equivalent based on similar assets in the Distribution Plant and General Plant Accounts.
(3) Accrual rates, net salvage percentage, and average service life adjusted as proposed in this proceeding.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2017

DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-3 & WPB-2.1

SCHEDULE B-3.2
PAGE 4 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	FERC ACCT. NO.	COMPANY	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		(1), (2)		CURRENT ACCRUAL		(1), (2)		(1), (2)		(3)		(3)		CURVE FORM	CURVE FORM
				PLANT INVESTMENT	ACCUMULATED BALANCE	(F)	(G=DXF)	(H)	(I)	(J)	(K)	(L=DxP)	(M)	(N)					
(A)	(B-1)	(B-2)	(C)	(D)	(E)	(F)	(G=DXF)	(H)	(I)	(J)	(K)	(L=DxP)	(M)	(N)	(O)	(P)			
1	374	674.1	Land	\$ 233	\$ -	0.00%	\$ -	-			0.00%	\$ -							
2	374	674.2	Land Rights	6,791	-	0.00%	-	-			1.43%	97	0.00%	70	R4				
3	374	674.4	Land Rights	34	13	0.00%	-	-			4.00%	1	0.00%	25	SQ				
4	374	674.5	Land Rights	79	3	0.00%	-	-			5.00%	4	0.00%	20	SQ				
5	375	675	Structures and Improvements	892	537	2.00%	18	-2.00%	50		1.91%	17	-5.00%	55	S2				
6	376	676	Mains	303,098	110,746	1.77%	5,365	-15.00%	65		2.57%	7,790	-80.00%	70	R4				
7	376	676.1	Mains BS/CI	99,269	6,288	1.77%	1,757	-15.00%	65		2.57%	2,551	-80.00%	70	R4				
8	378	678	Meas. & Reg. Station Equipment - General	11,737	7,834	2.88%	338	-15.00%	40		2.00%	235	-20.00%	60	R2.5				
9	379	679	Meas. & Reg. Station Equipment - City Gate	1,459	867	2.74%	40	-15.00%	42		2.00%	29	-20.00%	60	R2.5				
10	380	680	Services	284,311	179,849	5.26%	14,955	-200.00%	57		3.85%	10,946	-150.00%	65	R4				
11	380	680.1	Services BS/CI	125,044	19,220	5.26%	6,577	-200.00%	57		3.85%	4,814	-150.00%	65	R4				
12	381	681	Meters	65,617	15,989	2.38%	1,562	0.00%	42		3.25%	2,133	-30.00%	40	R3				
13	382	682	Meter Installations	32,851	2,231	1.82%	598	0.00%	55		3.00%	986	-50.00%	50	S2.5				
14	382	682.1	Meter Installations BS/CI	25,063	1,391	1.82%	456	0.00%	55		3.00%	752	-50.00%	50	S2.5				
15	383	683	House Regulators	10,002	2,320	2.86%	286	0.00%	35		2.78%	278	-25.00%	45	R3				
16	384	684	House Regulator Installations	911	698	2.86%	26	0.00%	35		2.00%	18	0.00%	50	R4				
17	385	685	Industrial Meas. & Reg. Station Equipment	392	189	3.33%	13	0.00%	30		2.20%	9	-10.00%	50	R2.5				
18	387	687	Other Equipment (2)	47	15	3.33%	2	0.00%	30		3.33%	2	0.00%	30	S2.5				
19	Total Distribution Plant														\$ 30,661				

(1) Accrual rates, net salvage percentage, and average service life established per Commission Order in Case No. 04-571-GA-AIR.
(2) No Other Equipment (387) rate established in Commission Order in Case No. 04-571-GA-AIR; estimated life/accrual rate equivalent based on Industrial Meas. & Reg. Station Equipment (385).
(3) Accrual rates, net salvage percentage, and average service life adjusted as proposed in this proceeding.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION ACCRUAL RATES AND
JURISDICTIONAL ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2017

GENERAL PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPB-3 & WPB-2.1

SCHEDULE B-3.2
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	FERC ACCT. NO.	COMPANY ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		CURRENT		CALCULATED		(1)		(1)		(3)		(3)		CURVE FORM
				PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	ACCRUAL RATE	DEPR. EXPENSE	% NET SALVAGE	AVERAGE SERVICE LIFE	PROPOSED RATE	DEPR. EXPENSE (L=DxP)	% NET SALVAGE	AVERAGE SERVICE LIFE				
(A)	(B-1)	(B-2)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	(K)	(L=DxP)	(M)	(N)	(O)	(P)	(Q)	
1	389	389.1	Land and Land Rights	\$	1,483	\$	-	0.00%			1.54%	\$	23	0.00%	65	R4		
2	390	690	Structures and Improvements		10,651		4,791	2.50%		40	2.10%		224	-5.00%	50	R2.5		
3	391	691.1	Electronic Equipment		522		955	16.67%		6	6.67%		35	0.00%	15	SQ		
4	391	691.11	Electronic Equipment (Fully Depreciated)		71		71	0.00%						0.00%		(4)		
5	391	691.2	Office Furniture & Fixtures		868		437	3.80%		25	5.00%		43	0.00%	20	SQ		
6	391	691.21	Office Furniture & Fixtures (Fully Depreciated)		1,578		1,578	0.00%			0.00%		-	0.00%		(4)		
7	392	692.1	Transportation Equip - Class 1 - Autos (2)		1,904		3,248	18.00%		5	7.73%		147	15.00%	11	L3		
8	392	692.2	Transportation Equip - Class 2 - Light Trucks (2)		4,300		3,637	15.00%		6	6.54%		281	15.00%	13	S2		
9	392	692.3	Transportation Equip - Class 3 - Trailers (2)		689		535	6.15%		13	4.31%		30	5.00%	22	S2		
10	392	692.4	Transportation Equip - Class 4 - Heavy Trucks (2)		3,388		2,292	8.18%		11	5.63%		191	10.00%	16	S2.5		
11	394	694	Tools, Shop and Garage Equipment		2,433		713	3.57%		28	4.00%		97	0.00%	25	SQ		
12	394	694.1	Tools, Shop and Garage Equipment (Fully Depreciated)		389		389	0.00%			0.00%		-	0.00%		(4)		
13	396	696	Power Operated Equipment		1,331		1,020	6.92%		13	3.91%		52	10.00%	23	R3		
14	397	697	Communication Equipment		8,831		5,049	6.67%		15	6.67%		589	0.00%	15	SQ		
15	397	697.1	Communication Equipment (Fully Depreciated)		146		146	0.00%			0.00%		-	0.00%		(4)		
16	398	698	Miscellaneous Equipment		1,572		597	6.67%		15	5.00%		79	0.00%	20	SQ		
17	Total General Plant				\$	40,155	\$	25,457	\$	2,566		\$	1,791					
18	Total Gas Plant																	
19	Less: Transportation Equipment (2) - Sum (Lines 7-10)				\$	1,128,331	\$	402,676	\$	38,637		\$	34,927					
20	Depreciation Expense (Line 18 + Line 19)									(1,307)			(649)					
										37,330			34,278					

(1) Accrual rates, net salvage percentage, and average service life established per Commission Order in Case No. 04-571-GA-AIR.
(2) 100% of Transportation Equipment (392) depreciation is debited to Clearing Accounts (184) and distributed to O&M and Capital based on an hourly rate.
(3) Accrual rates, net salvage percentage, and average service life adjusted as proposed in this proceeding.
(4) Fully Depreciated values identified in depreciation study - rates set to zero, with remaining undepreciated balance remaining in existing accounts.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

INTANGIBLE PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a

SCHEDULE B-3.3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R. COMPANY				TRANSFERS/RECLASSIFICATIONS							
LINE NO.	ACCT. NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE
1	301	601	Organization	\$ -	\$ 279	\$ -	\$ -	\$ -	(0)		\$ 279
2	303	603	Miscellaneous Intangible Plant	6,272	19,805	-	-	-	(8)		\$ 26,068
3			Total Intangible Plant	\$ 6,272	\$ 20,083	\$ -	\$ -	\$ -	(8)		\$ 26,347

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

MANUFACTURED GAS PRODUCTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPB-3.3a

SCHEDULE B-3.3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R. COMPANY		TRANSFERS/RECLASSIFICATIONS									
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUAL	SALVAGE	RETIREMENTS	COST OF REMOVAL	AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE
1	304	604.1 Land and Land Rights	\$ -	\$ -	-	\$ -	1 \$ -	1	\$ -	\$ -	\$ -
2	305	605.1 Structures and Improvements - Production	521	84	-	591	(61)	10			\$ 85
3	305	605.2 Structures and Improvements - Storage	452	-	-	-	-	-			\$ 452
4	311	611.1 Liquefied Petroleum Gas Equip. - Production	2,902	528	-	3,566	35	407			\$ 236
5	311	611.3 Liquefied Petroleum Gas Equip. - Lines	1,265	176	-	289	-	2			\$ 1,153
6		Total Transmission Plant	\$ 5,140	\$ 788	\$ -	\$ 4,447	\$ (26)	\$ 419			\$ 1,927

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

TRANSMISSION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED _____
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S): WPB-3.3a _____

SCHEDULE B-3.3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R. COMPANY				TRANSFERS/RECLASSIFICATIONS							
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	AMOUNT	EXPLANATION OF TRANSFER	OTHER ACCTS. INVOLVED	ENDING BALANCE
1	365.1	665.1	Land and Land Rights								
2	365.2	665.2	Rights-of-Way								
3	366	666.2	Measuring and Regulating Station Structures	1			2		(5)		4
4	367	667	Mains	24	10		1,533	(2,619)			2,001
5	369	669	Measuring and Regulating Station Equipment	21	6,133	4	448	(816)			672
6	371	671	Other Equipment	2	1,959	44	2	(7)			5
7		Total Transmission Plant	\$ 47	\$ 8,115	\$ -	\$ 48	\$ 1,985	\$ (3,447)		\$	2,682

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

DISTRIBUTION PLANT
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S): WPB-3.3a _____

SCHEDULE B-3.3
PAGE 4 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

FER COMPANY LINE ACCT. ACCT.				ACCOUNT TITLE	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	TRANSFERS/RECLASSIFICATIONS			ENDING BALANCE
										AMOUNT	EXPLANATION	OTHER ACCTS.	
NO.	NO.	NO.	NO.							OF TRANSFER	INVOLVED		
1	374	674.1	Land		\$ -	\$ -	\$ -	0	-	\$ 0			\$ -
2	374	674.2	Land Rights		-	-	-	-	-	-			-
3	374	674.4	Land Rights		-	13	-	-	(1)	-			13
4	374	674.5	Land Rights		-	3	-	-	-	-			3
5	375	675	Structures and Improvements		364	183	-	5	8	3			537
6	376	676	Mains		81,323	45,111	-	7,941	8,341	594			110,746
7	376	676.1	Mains BS/CI		-	6,327	-	-	42	3			6,288
8	378	678	Meas. & Reg. Station Equipment - General		5,029	3,198	-	297	381	285			7,834
9	379	679	Meas. & Reg. Station Equipment - City Gate		480	417	-	22	33	25			867
10	380	680	Services		93,328	104,522	-	3,694	16,247	1,940			179,849
11	380	680.1	Services BS/CI		-	19,379	-	-	125	(34)			19,220
12	381	681	Meters		9,685	10,573	-	3,071	1,878	680			15,989
13	382	682	Meter Installations		1,767	1,759	-	164	849	(281)			2,231
14	382	682	Meter Installations BS/CI		0	1,403	-	-	9	(3)			1,391
15	383	683	House Regulators		2,183	1,990	-	234	1,557	(62)			2,320
16	384	684	House Regulator Installations		435	269	-	-	27	21			698
17	385	685	Industrial Meas. & Reg. Station Equipment		68	131	-	0	1	(9)			189
18	387	687	Other Equipment		1	14	-	-	1	0			15
19			Total Distribution Plant		\$ 194,663	\$ 195,290	\$ -	\$ 15,429	\$ 29,496	\$ 3,162			\$ 348,190

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE ACCOUNTS, RETIREMENTS AND TRANSFERS
FROM AUGUST 31, 2007 TO DECEMBER 31, 2017

GENERAL PLANT
(\$000 Omitted)

DATA: "X" ACTUAL _____ ESTIMATED _____
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S): WPB-3.3a

SCHEDULE B-3.3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

F.E.R. COMPANY				TRANSFERS/RECLASSIFICATIONS									
LINE ACCT.		ACCT.		ACCOUNT TITLE	BEGINNING BALANCE	ACCRUALS	SALVAGE	RETIREMENTS	COST OF REMOVAL	EXPLANATION OTHER ACCTS.		ENDING BALANCE	
NO.	NO.	NO.	NO.							AMOUNT	OF TRANSFER		INVOLVED
1	389	389.1		Land and Land Rights	\$ -	\$ -	\$ -	\$ -	368 \$	(499) \$	(131)	\$ -	
2	390	690		Structures and Improvements	4,291	2,149	-	-	1,801	(410)	(258)	4,791	
3	391	691.1		Electronic Equipment	245	830	-	-	60	8	18	1,025	
4	391	691.11		Electronic Equipment (Fully Depreciated)	-	-	-	-	-	-	-	-	
5	391	691.2		Office Furniture & Fixtures	1,884	909	-	-	798	(26)	(6)	2,015	
6	391	691.21		Office Furniture & Fixtures (Fully Depreciated)	-	-	-	-	-	-	-	-	
7	392	692.1		Transportation Equip - Class 1 - Autos (2)	177	1,148	(38)	45	(13)	1,993	3,248	3,248	
8	392	692.2		Transportation Equip - Class 2 - Light Trucks (2)	440	3,972	(5)	614	(16)	(172)	3,637	3,637	
9	392	692.3		Transportation Equip - Class 3 - Trailers (2)	810	418	(14)	72	(2)	(610)	535	535	
10	392	692.4		Transportation Equip - Class 4 - Heavy Trucks (2)	1,094	2,364	34	189	3	(1,007)	2,292	2,292	
11	394	694		Tools, Shop and Garage Equipment	889	812	-	610	(7)	4	1,102	1,102	
12	394	694.1		Tools, Shop and Garage Equipment (Fully Depreciated)	-	-	-	-	-	-	-	-	
13	396	696		Power Operated Equipment	390	847	(7)	238	(18)	10	1,020	1,020	
14	397	697		Communication Equipment	276	4,936	-	87	(83)	(13)	5,196	5,196	
15	397	697.1		Communication Equipment (Fully Depreciated)	-	-	-	-	-	-	-	-	
16	398	698		Miscellaneous Equipment	93	498	-	-	(4)	2	597	597	
17	Total General Plant				\$ 10,588	\$ 18,883	\$ (30)	\$ 4,881	\$ (1,067)	\$ (171)	\$	25,457	
18	Total Gas Plant				\$ 216,710	\$ 243,159	\$ (30)	\$ 24,805	\$ 30,388	\$ (44)	\$	404,603	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEPRECIATION RESERVE AND EXPENSE FOR LEASED PROPERTY
(TOTAL COMPANY)
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL _____ ESTIMATED _____
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S):

SCHEDULE B-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

IDENTIFICATION OR REFERENCE NUMBER	ACCT. NO.	ACCOUNT TITLE	DOLLAR VALUE OF PLANT INVESTMENT	ACCUMULATED DEPRECIATION/ AMORTIZATION RESERVE	ACCRUAL RATE/ AMORTIZATION PERIOD	DEPRECIATION/ AMORTIZATION EXPENSE	EXPLAIN METHOD OF DEPRECIATION/AMORTIZATION	INCLUDED IN RATE BASE

NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

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

Not Applicable. CWIP is not included in Rate Base.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (TIME)
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-4.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated		Elapsed Days:		Date Certain % of Total Expenditures (H)
			Project Completion Date (D)	Elapsed Days: Beginning to Date Certain (E)	Beginning to Estimated Completion (F)		

Not Applicable. CWIP is not included in Rate Base.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE (DOLLARS)
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S)::

SCHEDULE B-4.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

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

Not Applicable. CWIP is not included in Rate Base.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION of METHODOLOGY USED to DETERMINE	WORK PAPER REFERENCE NUMBER	JURISDICTION
		JURISDICTIONAL REQUIREMENT		

NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
MISCELLANEOUS WORKING CAPITAL ITEMS
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-5.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	<u>13 MONTH AVERAGE</u>	<u>DATE CERTAIN BALANCE</u>
		JURISDICTIONAL	JURISDICTIONAL

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OTHER RATE BASE ITEMS SUMMARY
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	CASE NO. FOR DEFERRAL AUTHORIZATION	JURISDICTION
1	252	Customer Advances for Construction	General Ledger Balance		\$ (2,541,852)
2	182.3	PIPP Deferred Asset	General Ledger Balance	88-1115-GE-PIP	\$ (2,776,317)
3	182.3	DRR Deferred Asset	General Ledger Balance	07-1080-GA-AIR	\$ 31,237,732
4	182.3	HB95 Deferred Asset	General Ledger Balance	13-1890-GA-UNC	\$ 66,137,567
5		Deferred Income Taxes			
6	190	Accumulated Deferred Income Taxes	General Ledger Balance		\$ 32,616,835
7	282	ADIT - Other Property	General Ledger Balance		(111,283,835)
8	283	ADIT - Other	General Ledger Balance		(48,726,324)
9	254	ADIT - Other Regulatory Liabilities	General Ledger Balance		(103,729,466)
10		Removal of Goodwill Amortization			41,002,707
11		Total Deferred Income Taxes			\$ (190,120,084)

NOTE: CIAC are already netted against gross plant.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTMENTS TO OTHER RATE BASE ITEMS
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	WORK PAPER REFERENCE	JURISDICTIONAL ADJUSTMENT
NONE				

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CONTRIBUTIONS IN AID OF CONSTRUCTION BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-6.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL COMPANY	ALLOCATION %	ALLOCATED TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
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NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
JURISDICTIONAL ALLOCATION FACTORS
RATE BASE AND OPERATING INCOME

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NUMBER	ACCOUNT TITLE	ALLOCATION FACTOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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Vectren Energy Delivery of Ohio Inc.'s operations are 100% PUCO jurisdictional.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
JURISDICTIONAL ALLOCATION STATISTICS

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ALLOCATION FACTOR	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR
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VEDO's operations are 100% PUCO jurisdictional.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EXPLANATION OF CHANGES IN ALLOCATION PROCEDURES

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-7.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
GAS DATA
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2017

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	MCF as Measured	MCF at Standard Temp. and Pressure
1	Gas received (purchased, produced, etc.)	51,459,497	51,459,497
2	Sales and Other Deliveries	50,959,883	50,959,883
3	Company Use	30,595	30,595
4	Unaccounted for Gas (Line 1 - Line 2 - Line 3)	469,019	469,019
5	Unaccounted for Gas Percentage (Line 4 / Line 1)	0.91%	0.91%

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
MIRRORED CWIP ALLOWANCES

DATA: "X" ACTUAL ___ ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE B-9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO. (A)	PROJECT NUMBER (B)	DESCRIPTION OF PROJECT (C)	PRIOR CASE REFERENCES (D)	EFFECTIVE DATE OF RATES INCL. CWIP (E)	IN SERVICE DATE OF PROJECT (F)	ALLOWANCE INCLUDED IN RATES (G)

NOT APPLICABLE

SECTION C
OPERATING INCOME
VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TEST YEAR: 12 MONTHS ENDING SEPTEMBER 30, 2018
DATE CERTAIN: DECEMBER 31, 2017

SCHEDULES:

C-1	JURISDICTIONAL PROFORMA INCOME STATEMENT
C-2	ADJUSTED TEST YEAR OPERATING INCOME
C-2.1	OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
C-3	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
C-3.1	ANNUALIZED REVENUE-ADJUST TEST YEAR CUSTOMERS AND FIXED CHARGE REVENUE
C-3.2	ANNUALIZED REVENUE-DAYS OF SERVICE ADJUSTMENT
C-3.3	ANNUALIZED REVENUE-WEATHER NORMALIZATION ADJUSTMENT
C-3.4	ANNUALIZED REVENUE-PIPP RIDER SYNCHRONIZATION
C-3.5	ANNUALIZED REVENUE-UEX RIDER SYNCHRONIZATION
C-3.6	ANNUALIZED REVENUE-EEFR SYNCHRONIZATION
C-3.7	ANNUALIZED REVENUE-DRR SYNCHRONIZATION
C-3.8	ANNUALIZED REVENUE-ETC RIDER SYNCHRONIZATION
C-3.9	ANNUALIZED REVENUE-GAS COST SYNCHRONIZATION
C-3.10	ANNUALIZED REVENUE-SB287 EXCISE TAX RIDER SYNCHRONIZATION
C-3.11	ANNUALIZED REVENUE-MISCELLANEOUS REVENUE
C-3.12	ANNUALIZED REVENUE-GROSS RECEIPTS TAX RIDER REVENUE SYNCHRONIZATION
C-3.13	LABOR ADJUSTMENT
C-3.14	CONSERVATION
C-3.15	RATE CASE EXPENSE
C-3.16	PUCO AND OCC ASSESSMENT FEES
C-3.17	DARR AND IM PROGRAM EXPENSES
C-3.18	MISCELLANEOUS ADJUSTMENTS
C-3.19	SHARED SERVICES EXPENSE
C-3.20	ANNUALIZED DEPRECIATION EXPENSE
C-3.21	HB95 DEFERRAL AMORTIZATION AND ANNUALIZATION
C-3.22	DRR DEFERRAL AMORTIZATION
C-3.23	PROPERTY TAX
C-3.24	FEDERAL INCOME TAX AT STATUTORY RATE
C-4	ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
C-4.1	DEVELOPMENT OF JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
C-5	ASSOC. DUES & FEES
C-6	CHARITABLE CONTRIBUTIONS
C-7	CUSTOMER SERVICE AND INFORMATIONAL, SALES EXPENSES, AND GENERAL ADVERTISING
C-8	RATE CASE EXPENSE
C-9	OPERATION AND MAINTENANCE PAYROLL COSTS
C-9.1	TOTAL COMPANY PAYROLL ANALYSIS
C-10.1	COMPARATIVE BALANCE SHEETS
C-10.2	COMPARATIVE INCOME STATEMENTS
C-11.1	REVENUE STATISTICS-TOTAL COMPANY
C-11.2	REVENUE STATISTICS-JURISDICTIONAL
C-11.3	SALES STATISTICS-TOTAL COMPANY
C-11.4	SALES STATISTICS-JURISDICTIONAL
C-12	ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
JURISDICTIONAL PROFORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): SCH. C-2, WPC-1

SCHEDULE C-1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	ADJUSTED REVENUE & EXPENSES (A)	PROPOSED INCREASE (B)	PROFORMA REVENUE & EXPENSES (C)
1	Operating Revenues	\$ 168,206,479	\$ 34,021,227	\$ 202,227,707
2				
3	Operating Expenses			
4	Operation & Maintenance	\$ 76,305,305	\$ 52,020	\$ 76,357,325
5	Depreciation	36,853,846	-	36,853,846
6	Taxes - Other	31,335,115	1,661,379	32,996,494
7	Operating Expenses before Income Taxes	\$ 144,494,266	\$ 1,713,399	\$ 146,207,665
8				
9	Federal Income Taxes	\$ (783,641)	\$ 6,784,644	\$ 6,001,003
10				
11	Total Operating Expenses	\$ 143,710,625	\$ 8,498,043	\$ 152,208,668
12				
13	Net Operating Income	\$ 24,495,855	\$ 25,523,184	\$ 50,019,038
14				
15	Rate Base	\$ 627,591,444		\$ 627,591,444
16				
17	Rate of Return	3.90%		7.97%

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTED TEST YEAR OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S): SCH. C-2.1, SCH. C-3, SCH. C-4

SCHEDULE C-2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	UNADJUSTED REVENUE & EXPENSES (A)	ADJUSTMENTS (B)	ADJUSTED REVENUE & EXPENSES (C)
1	OPERATING REVENUES			
2	Base Revenue and Riders	\$ 158,973,289	\$ 3,206,450	\$ 162,179,738
3	Gas Costs Revenue	\$ 5,919,451	\$ 107,289	\$ 6,026,741
4	Total Operating Revenues	\$ 164,892,740	\$ 3,313,739	\$ 168,206,479
5				
6	OPERATING EXPENSES			
7	Operation and Maintenance Expenses			
8				
9	Gas Supply Expenses			
10	Purchased Gas	\$ 5,919,451	\$ 107,289	\$ 6,026,740
11	Other	\$ -		\$ -
12	Total Other Gas Supply Expense	\$ 5,919,451	\$ 107,289	\$ 6,026,740
13				
14	Transmission Expense	\$ 6,663,314	\$ (1,442,334)	\$ 5,220,980
15	Distribution Expense	17,024,169	6,686,332	23,710,502
16	Customer Accounts Expense	11,447,161	143,933	11,591,094
17	Customer Service & Information Expense	6,337,254	38,832	6,376,085
18	Sales Expense	35,805	-	35,805
19	Administrative & General Expense	25,181,332	(1,837,233)	23,344,098
20	Total Operation & Maintenance Expense	\$ 72,608,486	\$ 3,696,819	\$ 76,305,305
21				
22	Depreciation Expense	\$ 27,976,625	\$ 8,877,222	\$ 36,853,846
23				
24	Taxes Other Than Income Taxes			
25	Property Taxes	\$ 10,586,977	\$ 6,698,316	\$ 17,285,293
26	State and Other Taxes	13,612,655	437,167	14,049,822
27	Total Taxes Other Than Income Taxes	\$ 24,199,632	\$ 7,135,483	\$ 31,335,115
28				
29	Federal Income Taxes			
30	Current Tax Expense	\$ (13,633,029)	\$ 8,221,225	\$ (5,411,804)
31	Provision for Deferred Income Taxes	1,486,292	3,141,871	4,628,163
32	Total Federal Income Tax Expense	\$ (12,146,737)	\$ 11,363,096	\$ (783,641)
33				
34	Total Operating Expenses and Taxes	\$ 112,638,005	\$ 31,072,620	\$ 143,710,625
35				
36	Net Operating Income	\$ 52,254,736	\$ (27,758,881)	\$ 24,495,855

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPC-2.1a, WPC-2.1b, WPC-2.1c

SCHEDULE C-2.1
PAGE 1 OF 3
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
1		REVENUE	
2		Retail Revenue	
3	480	Residential	\$ 12,149,110
4	481	Commercial/Industrial	100,913
5	482	Public Authority	112,670
6	489.2	Transported Gas Revenue	147,955,501
7		Total Retail Revenue	<u>\$ 160,318,194</u>
8		Other Revenue	
9	487	Forfeited Discounts	\$ 1,484,857
10	488	Misc Service Revenues	5,455,616
11	495	Other Gas Revenues	(2,365,927)
12		Total Other Revenue	<u>\$ 4,574,546</u>
13		Total Revenue	<u><u>\$ 164,892,740</u></u>
14			\$ -
15		OPERATING EXPENSES	
16		Transmission Expenses	
17		Operation	
18	850	Operation Supervision and Engineering	\$ 1,726,931
19	851	System Control and Load Dispatching	\$ 104,007
20	856	Mains Expenses	\$ 3,743,664
21	857	Measuring and Regulating Station Expenses	\$ 155,550
22	859	Other Transmission Expense	\$ 55
23	860	Rents Transmission	\$ 75
24		Total Operation	<u>\$ 5,730,281</u>
25		Maintenance	
26	862	Maint. of Structures and Improvements	\$ 3,414
27	863	Maint. of Mains	\$ 864,145
28	865	Maint. of Measuring and Regulating Station Expenses	\$ 58,529
29	867	Maint. of Other Equipment	\$ 6,945
30		Total Maintenance	<u>\$ 933,033</u>
31		Total Transmission Expenses	<u><u>\$ 6,663,314</u></u>
32			
33		Distribution Expenses	
34		Operation	
35	870	Operation Supervision and Engineering	\$ 1,906,440
36	874	Mains and Services Expenses	\$ 2,832,827
37	875	Meas. and Regulating Station Expenses - General	\$ 709,769
38	878	Meter and House Regulator Expenses	\$ 2,696,327
39	879	Customer Installation Expenses	\$ 2,409,033
40	880	Other Expenses	\$ 2,938,739
41	881	Rents	\$ 29,121
42		Total Operation	<u>\$ 13,522,257</u>
43		Maintenance	
44	885	Maint. Supervision and Engineering	\$ 605,023
45	886	Maint. of Structures and Improvements	\$ 153,075
46	887	Maint. of Mains	\$ 1,484,120
47	889	Maint. of Meas. and Reg. Station Equip. - General	\$ 381,078
48	892	Maintenance of Services	\$ 261,815
49	893	Maintenance of Meters and House Regulators	\$ 281,738
50	894	Maintenance of Other Equipment	\$ 335,066
51		Total Maintenance	<u>\$ 3,501,912</u>
52		Total Distribution Expenses	<u><u>\$ 17,024,169</u></u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPC-2.1a, WPC-2.1b, WPC-2.1c

SCHEDULE C-2.1
PAGE 2 OF 3
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
53		Customer Accounts Expense	
54		Operation	
55	901	Supervision	\$ 743,279
56	902	Meter Reading Expenses	\$ 1,055,824
57	903	Customer Records and Collection Expenses	\$ 6,663,035
58	904	Uncollectible Accounts	\$ 744,704
59	905	Miscellaneous Customer Accounts Expenses	\$ 2,240,318
60		Total Customer Accounts Expense	<u>\$ 11,447,161</u>
61			
62		Customer Service and Information Expense	
63		Operation	
64	908	Customer Assistance Expenses	\$ 137,594
65	909	Informational & Instructional Advertising	\$ 31,560
66	910	Misc. Customer Service & Informational	\$ 44,233
67	911	Supervision	\$ 13,599
68	912	Demonstration and Selling Expenses	\$ 6,110,268
69		Total Customer Service and Information Expense	<u>\$ 6,337,254</u>
70			
71		Sales Expense	
72		Operation	
73	916	Total miscellaneous sales expenses	\$ 35,805
74		Total Sales Expense	<u>\$ 35,805</u>
75			
76			
77		Administrative and General Expenses	
78		Operation	
79	920	Administrative and General Salaries	\$ 8,868,397
80	921	Office Supplies and Expenses	\$ 3,586,178
81	922	Administrative Expenses Transferred - Company	\$ (1,372,750)
82	923	Outside Services Employed	\$ 953,289
83	923	Vectren Corporate Administrative Expenses Allocation	\$ 9,649,698
84	924	Property Insurance	\$ 479,222
85	925	Injuries and Damages	\$ 843,547
86	926	Employee Pensions and Benefits	\$ 17,717
87	928	Regulatory Commission Expenses	\$ 258,733
88	930.2	Miscellaneous General Expenses	\$ 1,627,906
89		Total Operation Expenses	<u>\$ 24,911,937</u>
90		Maintenance	
91	932 (935)	Maintenance of General Plant	\$ 269,395
92		Total Maintenance Expense	<u>\$ 269,395</u>
93		Total Administrative and General Expenses	<u>\$ 25,181,332</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTIONAL ALLOCATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): WPC-2.1a, WPC-2.1b, WPC-2.1c

SCHEDULE C-2.1
PAGE 3 OF 3
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCT NO.	ACCOUNT TITLE	UNADJUSTED JURISDICTION
94		Other Gas Supply Expense	
95		Purchased Gas Expense	
96	800, 803, & 804	Natural Gas City Gate Purchases	\$ 5,919,451
97		Total Other Gas Supply Expense	\$ 5,919,451
98		Total Operating Expense	<u>\$ 72,608,486</u>
99			
100		DEPRECIATION EXPENSE	
101	403	Depreciation Expense - Utility Plant	\$ 27,976,625
102		Total Depreciation Expense	<u>\$ 27,976,625</u>
103			
104		TAXES OTHER THAN INCOME	
105	408.1	Real Estate & Personal Taxes	\$ 10,586,977
106	408.1	St Gross Inc Tax on Gross Receipt	\$ 7,745,126
107	408.1	MCF Excise Tax	\$ 5,867,529
108		Total Taxes Other than Income Taxes	<u>\$ 24,199,632</u>
109			
110			
111		FEDERAL INCOME TAX EXPENSE	
112	409.1	Income Taxes Federal	\$ (13,633,029)
113		Total Federal Income Tax Expense	<u>\$ (13,633,029)</u>
114			
115		PROVISION FOR DEFERRED INCOME TAXES (CREDIT)	
116	411.1	Deferred Income Taxes	\$ 1,486,292
117		Total Deferred Income Taxes	<u>\$ 1,486,292</u>
118			
119		Total Federal Income Tax Expense	<u>\$ (12,146,737)</u>
120			
121		Total Operating Expense	<u>\$ 112,638,005</u>
122			
123		Net Operating Income	<u>\$ 52,254,736</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 1 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	TITLE OF ACCOUNT	ANNUALIZED REVENUE - FIXED CHARGE REVENUE	ANNUALIZED REVENUE - DAYS OF SERVICE	ANNUALIZED REVENUE - WEATHER NORMALIZATION	ANNUALIZED REVENUE - PIPP RIDER SYNCHRONIZATION	ANNUALIZED REVENUE - UEX RIDER SYNCHRONIZATION
	ELEMENT of OPERATING INCOME	C-3.1	C-3.2	C-3.3	C-3.4	C-3.5
1	OPERATING REVENUE					
2	Base and Riders	\$ 85,048	\$ (247,262)	\$ 449,401	\$ (208,260)	\$ 621,796
3	Gas Costs					
4	Total Revenue	\$ 85,048	\$ (247,262)	\$ 449,401	\$ (208,260)	\$ 621,796
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses					
9	Liquefied Petroleum Gas					
10	Other					
11	Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -
12						
13	Other Gas Supply Expenses					
14	Purchased Gas					
15	Other					
16	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	Transmission Expense					
19	Distribution Expense					
20	Customer Accounts Expense				\$ (184,231)	\$ 467,496
21	Customer Serv & Info Expense					
22	Sales Expense					
23	Administrative & General Expense					
24	Total Operation and Maintenance Expenses	\$ -	\$ -	\$ -	\$ (184,231)	\$ 467,496
25						
26	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
27						
28	Taxes Other Than Income Taxes					
29	Property					
30	State and Other Taxes					
31	Total Taxes Other Than Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
32						
33	Federal Income Taxes					
34	Current Tax Expense	\$ 29,767	\$ (86,542)	\$ 157,290	\$ (8,410)	\$ 54,005
35	Prov Deferred Inc Tax					
36	Total Federal Inc Tax Expense	\$ 29,767	\$ (86,542)	\$ 157,290	\$ (8,410)	\$ 54,005
37						
38	Total Oper. Expenses and Tax	\$ 29,767	\$ (86,542)	\$ 157,290	\$ (192,642)	\$ 521,501
39						
40	Net Operating Income	\$ 55,281	\$ (160,721)	\$ 292,111	\$ (15,619)	\$ 100,295

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
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SCHEDULE C-3
PAGE 2 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	TITLE OF ACCOUNT	ANNUALIZED REVENUE - EEFR SYNCHRONIZATION	ANNUALIZED REVENUE - DRR SYNCHRONIZATION	ANNUALIZED REVENUE - ETC RIDER SYNCHRONIZATION	ANNUALIZED REVENUE - GAS COST RECOVERY SYNCHRONIZATION	ANNUALIZED REVENUE - SB287 EXCISE TAX RIDER SYNCHRONIZATION
	ELEMENT of OPERATING INCOME	C-3.6	C-3.7	C-3.8	C-3.9	C-3.10
1	OPERATING REVENUE					
2	Base and Riders	\$ 192,486	\$ 5,493,394	\$ 170,538	\$ 39,852	\$ 324,491
3	Gas Costs				812,381	
4	Total Revenue	\$ 192,486	\$ 5,493,394	\$ 170,538	\$ 852,233	\$ 324,491
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses					
9	Liquefied Petroleum Gas					
10	Other					
11	Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -
12						
13	Other Gas Supply Expenses					
14	Purchased Gas				\$ 812,381	
15	Other					
16	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ 812,381	\$ -
17						
18	Transmission Expense					
19	Distribution Expense					
20	Customer Accounts Expense			26,017		
21	Customer Serv & Info Expense	183,473				
22	Sales Expense					
23	Administrative & General Expense					
24	Total Operation and Maintenance Expenses	\$ 183,473	\$ -	\$ 26,017	\$ 812,381	\$ -
25						
26	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
27						
28	Taxes Other Than Income Taxes					
29	Property					
30	State and Other Taxes					309,257
31	Total Taxes Other Than Income Tax	\$ -	\$ -	\$ -	\$ -	\$ 309,257
32						
33	Federal Income Taxes					
34	Current Tax Expense	\$ 3,155	\$ 1,922,688	\$ 50,583	\$ 13,948	\$ 5,332
35	Prov Deferred Inc Tax					
36	Total Federal Inc Tax Expense	\$ 3,155	\$ 1,922,688	\$ 50,583	\$ 13,948	\$ 5,332
37						
38	Total Oper. Expenses and Tax	\$ 186,627	\$ 1,922,688	\$ 76,599	\$ 826,329	\$ 314,589
39						
40	Net Operating Income	\$ 5,859	\$ 3,570,706	\$ 93,939	\$ 25,904	\$ 9,902

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 3 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	TITLE OF ACCOUNT	ANNUALIZED REVENUE - MISCELLANEOUS REVENUE	ANNUALIZED REVENUE - GROSS RECEIPTS TAX RIDER SYNCHRONIZATION	LABOR ADJUSTMENT	CONSERVATION PROGRAM EXPENSE	RATE CASE EXPENSES
	ELEMENT of OPERATING INCOME	C-3.11	C-3.12	C-3.13	C-3.14	C-3.15
1	OPERATING REVENUE					
2	Base and Riders	\$ (3,770,724)	\$ 55,690			
3	Gas Costs	(705,091)				
4	Total Revenue	\$ (4,475,816)	\$ 55,690	\$ -	\$ -	\$ -
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses					
9	Liquefied Petroleum Gas					
10	Other					
11	Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -
12						
13	Other Gas Supply Expenses					
14	Purchased Gas	(705,091)				
15	Other					
16	Total Other Gas Supply Expense	\$ (705,091)	\$ -	\$ -	\$ -	\$ -
17						
18	Transmission Expense		\$ (29,586)			
19	Distribution Expense		(308,237)			
20	Customer Accounts Expense		(165,349)			
21	Customer Serv & Info Expense		(11,690)		(132,951)	
22	Sales Expense					
23	Administrative & General Expense		(994,572)			305,000
24	Total Operation and Maintenance Expenses	\$ (705,091)	\$ -	\$ (1,509,434)	\$ (132,951)	\$ 305,000
25						
26	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -
27						
28	Taxes Other Than Income Taxes					
29	Property					
30	State and Other Taxes		127,910			
31	Total Taxes Other Than Income Tax	\$ -	\$ 127,910	\$ -	\$ -	\$ -
32						
33	Federal Income Taxes					
34	Current Tax Expense	\$ (1,319,753)	\$ (25,277)	\$ 528,302	\$ 46,533	
35	Prov Deferred Inc Tax					\$ (106,750)
36	Total Federal Inc Tax Expense	\$ (1,319,753)	\$ (25,277)	\$ 528,302	\$ 46,533	\$ (106,750)
37						
38	Total Oper. Expenses and Tax	\$ (2,024,845)	\$ 102,633	\$ (981,132)	\$ (86,418)	\$ 198,250
39						
40	Net Operating Income	\$ (2,450,971)	\$ (46,943)	\$ 981,132	\$ 86,418	\$ (198,250)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 4 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	TITLE OF ACCOUNT	PUCO & OCC ASSESSMENT FEE	DARR & IM PROGRAM EXPENSES	BUDGET ADJUSTMENTS	ANNUALIZE SHARED SERVICES EXPENSE	ANNUALIZED DEPRECIATION EXPENSE
	ELEMENT of OPERATING INCOME	C-3.16	C-3.17	C-3.18	C-3.19	C-3.20
1	OPERATING REVENUE					
2	Base and Riders					
3	Gas Costs					
4	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses					
9	Liquefied Petroleum Gas					
10	Other					
11	Total Production Expense	\$ -	\$ -	\$ -	\$ -	\$ -
12						
13	Other Gas Supply Expenses					
14	Purchased Gas					
15	Other					
16	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -
17						
18	Transmission Expense		\$ (1,412,748)			
19	Distribution Expense		6,994,570			
20	Customer Accounts Expense					
21	Customer Serv & Info Expense					
22	Sales Expense					
23	Administrative & General Expense	(1,537)		126,000	(1,272,125)	-
24	Total Operation and Maintenance Expenses	\$ (1,537)	\$ 5,581,822	\$ 126,000	\$ (1,272,125)	\$ -
25						
26	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ 6,301,845
27						
28	Taxes Other Than Income Taxes					
29	Property					
30	State and Other Taxes					-
31	Total Taxes Other Than Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
32						
33	Federal Income Taxes					
34	Current Tax Expense	\$ 538	\$ (1,953,638)	\$ (44,100)	\$ 445,244	\$ (2,205,646)
35	Prov Deferred Inc Tax					
36	Total Federal Inc Tax Expense	\$ 538	\$ (1,953,638)	\$ (44,100)	\$ 445,244	\$ (2,205,646)
37						
38	Total Oper. Expenses and Tax	\$ (999)	\$ 3,628,184	\$ 81,900	\$ (826,881)	\$ 4,096,199
39						
40	Net Operating Income	\$ 999	\$ (3,628,184)	\$ (81,900)	\$ 826,881	\$ (4,096,199)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SUMMARY OF JURISDICTIONAL ADJUSTMENTS
TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): SEE BELOW

SCHEDULE C-3
PAGE 5 OF 5
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	TITLE OF ACCOUNT	HB95 PROGRAM EXPENSES C-3.21	DRR EXPENSES C-3.22	PROPERTY TAX EXPENSE C-3.23	FEDERAL INCOME TAXES AT STATUTORY RATE C-3.24	TOTAL SCHEDULE C-3
1	ELEMENT of OPERATING INCOME					
2	OPERATING REVENUE					
3	Base and Riders				\$	3,206,450
4	Gas Costs					107,289
5	Total Revenue	\$ -	\$ -	\$ -	\$ -	3,313,739
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Production Expenses				\$	-
9	Liquefied Petroleum Gas					-
10	Other					0
11	Total Production Expense	\$ -	\$ -	\$ -	\$ -	-
12						
13	Other Gas Supply Expenses					
14	Purchased Gas				\$	107,289
15	Other					
16	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	107,289
17						
18	Transmission Expense				\$	(1,442,334)
19	Distribution Expense					6,686,332
20	Customer Accounts Expense					143,933
21	Customer Serv & Info Expense					38,832
22	Sales Expense					-
23	Administrative & General Expense				\$ -	(1,837,233)
24	Total Operation and Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	3,696,819
25						
26	Depreciation Expense	\$ 2,041,088	\$ 534,289	\$ -	\$ -	8,877,222
27						
28	Taxes Other Than Income Taxes					
29	Property			\$ 6,698,316	\$	6,698,316
30	State and Other Taxes					437,167
31	Total Taxes Other Than Income Tax	\$ -	\$ -	\$ 6,698,316	\$ -	7,135,483
32						
33	Federal Income Taxes					
34	Current Tax Expense	\$ (714,381)	(187,001)	(2,344,411)	\$ 13,853,000	\$ 8,221,225
35	Prov Deferred Inc Tax				\$ 3,248,621	3,141,871
36	Total Federal Inc Tax Expense	\$ (714,381)	\$ (187,001)	\$ (2,344,411)	\$ 17,101,621	\$ 11,363,096
37						
38	Total Oper. Expenses and Tax	\$ 1,326,707	\$ 347,288	\$ 4,353,905	\$ 17,101,621	\$ 31,072,620
39						
40	Net Operating Income	\$ (1,326,707)	\$ (347,288)	\$ (4,353,905)	\$ (17,101,621)	\$ (27,758,881)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-ADJUST TEST YEAR CUSTOMERS AND FIXED CHARGE REVENUE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust Monthly Fixed Charge revenues for actual and projected Customer Count by Rate Schedule.		
1	Increase/(Decrease) in Monthly Fixed Charge Revenue	WPC-3.1a	\$ 81,056
	Gross Receipts Tax Revenue		
2	Monthly Fixed Charge Revenue (Line 1)		\$ 81,056
3	Less: Federal Exempt Monthly Fixed Charge Revenue	WPC-3.1a	\$ 15
4	Taxable Revenue (Line 3 - Line 4)		\$ 81,041
5	Ohio Gross Receipts Tax Effective Rate		4.9261%
6	Gross Receipts Tax Revenue Adjustment (Line 5 x Line 6)	WPC-3.1a	\$ 3,992
7	Adjustment Amount		\$ 85,048 To Sch C3 Summary

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-DAYS OF SERVICE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust actual periods for calendar month days of service.			
1	Increase/(Decrease) to Volumetric Base Revenues for Days of Service	WPC-3.1a	\$ (237,375)
	Gross Receipts Tax Revenue		
2	Volumetric Base Revenue Revenue (Line 1)		\$ (237,375)
3	Less: Federal Exempt Volumetric Base Revenue	WPC-3.1a	\$ (36,659)
4	Taxable Revenue (Line 2 - Line 3)		\$ (200,716)
5	Ohio Gross Receipts Tax Effective Rate		4.9261%
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ (9,887)
7	Revenue Adjustment Amount (Line 1 + Line 6)		\$ (247,262) To Sch C3 Summary

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-WEATHER NORMALIZATION ADJUSTMENT
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust volumes for Normal Weather based on NOAA Normal for 1981-2010.		
1	Increase/(Decrease) to Volumetric Base Revenues for Normal Weather	WPC-3.1a	\$ 428,624
	Gross Receipts Tax Revenue		
2	Volumetric Base Revenue Revenue (Line 1)		\$ 428,624
3	Less: Federal Exempt Volumetric Base Revenue	WPC-3.1a	\$ 6,845
4	Taxable Revenue (Line 2 - Line 3)		\$ 421,778
5	Ohio Gross Receipts Tax Effective Rate		4.9261%
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 20,777
7	Revenue Adjustment Amount (Line 1 + Line 6)		\$ 449,401 To Sch C3 Summary

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-PIPP RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Percentage of Income Payment Plan (PIPP) Rider recoveries at the current approved rate of \$(0.00066) per CCF.		
1	Increase/(Decrease) in PIPP Rider Revenue	WPC-3.1a	\$ (198,493)
2	Gross Receipts Tax Revenue		
2	PIPP Rider Revenue (Line 1)		\$ (198,493)
3	Less: Federal Exempt PIPP Rider Revenue	WPC-3.1a	\$ (204)
4	Taxable Revenue (Line 2 - Line 3)		\$ (198,289)
5	Ohio Gross Receipts Tax Effective Rate		4.9261%
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ (9,768)
7	Revenue Adjustment (Line 1 + Line 6)		\$ (208,260) To Sch C3 Summary
8	Increase/(Decrease) in Uncollectible Expense - PIPP (Line 1)		\$ (184,231) To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ (24,029)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-UEx RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Uncollectible Expense (UEx) Rider recoveries at the current approved rate of \$0.00397 per CCF.			
1	Increase/(Decrease) in UEx Rider Revenue	WPC-3.1a	\$ 592,655	
	Gross Receipts Tax Revenue			
2	UEx Rider Revenue (Line 1)		\$ 592,655	
3	Less: Federal Exempt UEx Rider Revenue	WPC-3.1a	\$ 1,090	
4	Taxable Revenue (Line 2 - Line 3)		\$ 591,565	
5	Ohio Gross Receipts Tax Effective Rate		4.9261%	
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 29,141	
7	Revenue Adjustment (Line 1 + Line 6)		\$ 621,796	To Sch C3 Summary
8	Increase/(Decrease) in Uncollectible Expense - UEx (Line 1)		\$ 467,496	To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ 154,300	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-EEFR SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Energy Efficiency Funding Rider (EEFR) recoveries at the current approved rate of \$0.00558 per CCF.			
1	Increase/(Decrease) in EEFR Revenue	WPC-3.1a	\$ 183,473	
	Gross Receipts Tax Revenue			
2	EEFR Revenue (Line 1)		\$ 183,473	
3	Less: Federal Exempt EEFR Revenue	WPC-3.1a	\$ 504	
4	Taxable Revenue (Line 2 - Line 3)		\$ 182,969	
5	Ohio Gross Receipts Tax Effective Rate		4.9261%	
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 9,013	
7	Revenue Adjustment (Line 1 + Line 6)		\$ 192,486	To Sch C3 Summary
8	Increase/(Decrease) in Conservation Expense - EEFR (Line 1)		\$ 183,473	To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ 9,013	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-DRR SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Distribution Replacement Rider (DRR) recoveries at the projected 9/1/2018 rate.		
1	Increase/(Decrease) in DRR Revenue	WPC-3.1a	\$ 5,239,459
	Gross Receipts Tax Revenue		
2	DRR Revenue (Line 1)		\$ 5,239,459
3	Less: Federal Exempt DRR Revenue	WPC-3.1a	\$ 84,566
4	Taxable Revenue (Line 2 - Line 3)		\$ 5,154,893
5	Ohio Gross Receipts Tax Effective Rate		4.9261%
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 253,935
7	Revenue Adjustment (Line 1 + Line 6)		\$ 5,493,394 To Sch C3 Summary

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-ETC RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Exit Transition Cost Rider (ETC) recoveries at the current approved rate of \$0.00829 per CCF.			
1	Increase/(Decrease) in ETC Rider Revenue	WPC-3.1a	\$ 162,560	
	Gross Receipts Tax Revenue			
2	ETC Rider Revenue (Line 1)		\$ 162,560	
3	Less: Federal Exempt ETC Revenue	WPC-3.1a	\$ 595	
4	Taxable Revenue (Line 2 - Line 3)		\$ 161,965	
5	Ohio Gross Receipts Tax Effective Rate		4.9261%	
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 7,979	
7	Revenue Adjustment (Line 1 + Line 6)		\$ 170,538	To Sch C3 Summary
8	Increase/(Decrease) in Expense - ETC		\$ 26,017	To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ 144,522	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-GAS COST SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Gas Cost Revenues and gas cost at a rate of \$0.42923 per CCF.			
1	Increase/(Decrease) in Gas Cost Recovery Revenue	WPC-3.1a	\$ 812,381	To Sch C3 Summary
	Gross Receipts Tax Revenue			
2	Gas Cost Recovery Revenue (Line 1)		\$ 812,381	
3	Less: Federal Exempt Gas Cost Recovery Revenue	WPC-3.1a	\$ 3,384	
4	Taxable Revenue (Line 2 - Line 3)		\$ 808,997	
5	Ohio Gross Receipts Tax Effective Rate		4.9261%	
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 39,852	To Sch C3 Summary
7	Revenue Adjustment (Line 1 + Line 6)		\$ 852,233	
8	Gas Cost Expense Adjustment (Line 1)		\$ 812,381	To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ 39,852	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-SB287 EXCISE TAX RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.10
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized MCF Excise Tax (SB287 Excise Tax) Rider revenue.				
1	Increase/(Decrease) in SB287 Excise Tax Revenue	WPC-3.1a	\$ 309,257	
	Gross Receipts Tax Revenue			
2	SB287 Excise Tax Revenue (Line 1)		\$ 309,257	
3	Less: Federal Exempt SB287 Excise Tax Revenue	WPC-3.1a	\$ -	
4	Taxable Revenue (Line 2 - Line 3)		\$ 309,257	
5	Ohio Gross Receipts Tax Effective Rate		4.9261%	
6	Gross Receipts Tax Revenue Adjustment (Line 4 x Line 5)	WPC-3.1a	\$ 15,234	
7	Revenue Adjustment (Line 1 + Line 6)		\$ 324,491	To Sch C3 Summary
8	Increase/(Decrease) in SB287 Excise Tax Expense (Line 1)		\$ 309,257	To Sch C3 Summary
9	Total Adjustment Amount (Line 7 - Line 8)		\$ 15,234	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-MISCELLANEOUS REVENUE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a

SCHEDULE C-3.11
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues for various adjustments to Miscellaneous Revenue to synchronize to the number of occurrences and remove non-recurring revenues.		
1	Increase/(Decrease) in Miscellaneous Revenue	WPC-3.1a	\$ (140,928) To Sch C3 Summary
2	Removal of Unbilled Base Revenue	WPC-3.1a	\$ (3,629,796) To Sch C3 Summary
3	Removal of Unbilled Gas Cost Recovery Revenue	WPC-3.1a	\$ (705,091) To Sch C3 Summary
4	Revenue Adjustment (Line 1 + Line 2 + Line 3))		\$ (4,475,816)
5	Removal of Unbilled Gas Cost Expense (Line 3)		\$ (705,091) To Sch C3 Summary
6	Total Adjustment Amount (line 4 - Line 5)		\$ (3,770,724)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED REVENUE-GROSS RECEIPTS TAX RIDER REVENUE SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPC-3.1a, WPC-3.12a

SCHEDULE C-3.12
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT	
	PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expense for normalized Gross Receipts Tax Rider recoveries.			
1	Pro Forma Gross Receipts Tax Revenue	WPC-3.1a	\$ 7,826,309	
2	Test Year Gross Receipts Tax Revenue	WPC-3.1a	\$ 7,410,350	
3	Gross Adjustment (Line 1 - Line 2)		\$ 415,959	
	Less: Adjustments Captured in Schedule C-3			
4	C-3.1 - Adjust Test Year Customer and Fixed Charge Revenue	C-3.1	\$ 3,992	
5	C-3.2 - Days of Service Adjustment	C-3.2	\$ (9,887)	
6	C-3.3 - Weather Normalization Adjustment	C-3.3	\$ 20,777	
7	C-3.4 - PIPP Rider Synchronization	C-3.4	\$ (9,768)	
8	C-3.5 - UEX Rider Synchronization	C-3.5	\$ 29,141	
9	C-3.6 - EEFR Synchronization	C-3.6	\$ 9,013	
10	C-3.7 - DRR Synchronization	C-3.7	\$ 253,935	
11	C-3.8 - ETC Rider Synchronization	C-3.8	\$ 7,979	
12	C-3.9 - Gas Cost Synchronization	C-3.9	\$ 39,852	
13	C-3.10 - SB287 Excise Tax Synchronization	C-3.10	\$ 15,234	
14	C-3.11 - Miscellaneous Revenue Adjustment	C-3.11	\$ -	
15	Total Adjustments Captured in other Schedules (Sum of Lines 4 through 14)		\$ 360,268	
16	Revenue Adjustment (Line 3 - Line 15)		\$ 55,690	To Sch C3 Summary
17	Gross Receipts Tax Expense	WPC-3.12a	\$ 127,910	To Sch C3 Summary
18	Total Adjustment Amount (Line 16 - Line 17)		\$ (72,220)	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
LABOR ADJUSTMENT
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.13, WPC-3.13a, WPC-3.13b

SCHEDULE C-3.13
PAGE 1 OF 1
WITNESS RESPONSIBLE:
D.M. BOWLER / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the level of labor expense that will be in effect during the test year in accordance with company practice and union contract terms.		
1	Adjustment amount	To Sch C-3 Summary <---	\$ <u>(1,509,434)</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CONSERVATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.14

SCHEDULE C-3.14
PAGE 1 OF 1
WITNESS RESPONSIBLE:
R.H. HARRIS / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To reflect annual program costs associated with conservation initiatives focused on residential and general service customers This adjustment brings the annual level of program costs to \$5.6 million		
1	Adjustment amount	To Sch C-3 Summary <---	\$ <u>(132,951)</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S):: SCH. C-8

SCHEDULE C-3.15
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the estimated costs related to this proceeding amortized over a five year period.		
1	Deferred Rate Case Expense (Prior Case) Balance at September 30, 2018		\$ -
2	Add: Expected Rate Case Expense for Current Case	Sch C-8	1,525,000
3	Total Deferred Rate Case Expense Balance at September 30, 2018		\$ 1,525,000
4	Amortization Period (Years)		5
5	Pro Forma Rate Case Amortization Expense (Line 3/Line 4)		\$ 305,000
6	Less: Test Year Rate Case Amortization Expense	Sch C-8	-
7	Pro Forma Increase in Rate Case Amortization Expense (Line 5 - Line 6)	To Sch C-3 Summary <---	\$ 305,000

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
PUCO AND OCC ASSESSMENT FEES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPA-2a, WPA-2b

SCHEDULE C-3.16
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To annualize the level of PUCO and OCC assessments to the latest known level.		
1	Adjusted Test Year Revenue	C-2	\$ 168,206,479
2	PUCO Assessment Fee	WPA-2a	0.132%
3	OCC Assessment Fee	WPA-2b	0.021%
4	Total Assessment Fee		<u>0.153%</u>
5	PUCO and OCC Assessment Fee (Line 1 * Line 4)		\$ 257,197
6	Adjustment to reflect current payment amount		\$ -
7	Adjusted PUCO and OCC Assessment Fee (Line 5 + Line 6)		<u>\$ 257,197</u>
8	Unadjusted Test Year PUCO and OCC Assessment Fee		<u>\$ (258,733)</u>
9	Adjustment amount	To Sch C-3 Summary <---	<u>\$ (1,537)</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DARR AND IM PROGRAM EXPENSES
VECTREN ENERGY DELIVERY OF OHIO, INC.

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.17

SCHEDULE C-3.17
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S.J. VYVODA / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
PURPOSE and DESCRIPTION: To annualize expense associated with the Distribution Accelerated Risk Reduction (DARR) Program and Integrity Management (IM) Program, and include amortization of DARR Deferral.			
1	Annual Expense - DARR Program	WPC-3.17	\$ 3,550,626
2	Annual Expense - Integrity Management Program	WPC-3.17	5,239,017
3	Less: Test Year Expense - Integrity Management Program	WPC-3.17	<u>6,580,760</u>
4	Adjustment Amount - DARR and IM Programs		\$ 2,208,883
5	DARR Deferred Balance - 12/31/18 Projected	WPC-3.17	\$ 10,118,818
6	Amortization Period - Years		<u>3</u>
7	Annual Amortization Expense		\$ <u>3,372,939</u>
8	Total Adjustment Amount	To Sch C-3 Summary <---	<u>\$ 5,581,822</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
MISCELLANEOUS ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):.

SCHEDULE C-3.18
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To adjust test year budget for miscellaneous items.		
1	FERC 925 Budget adjustment		\$ 48,000
2	FERC 921 Budget adjustment		\$ 78,000
3	Total Budget Adjustments	To Sch C-3 Summary <---	<u>\$ 126,000</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SHARED SERVICES EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S): WPC-3.19a, WPC-3.19b, WPC-3.19c

SCHEDULE C-3.19
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To reflect annual costs associated with common assets held by VEDO parent, Vectren Utility Holdings, Inc., and charged to VEDO.		
1	Asset Charge - Annualize at 2018 Budget Level	WPC-3.19a	<u>(1,272,125)</u>
2	Adjustment amount	To Sch C-3 Summary <---	<u>\$ (1,272,125)</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): WPC-3.20

SCHEDULE C-3.20
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.J. SPANOS / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To reflect an adjustment to annualize depreciation expense as calculated on Schedule B-3.2 based on plant in service December 31, 2017 at proposed depreciation rates.		
1	Adjustment Amount	To Sch C-3 Summary <---	<u>\$ 6,301,845</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
HB95 DEFERRAL AMORTIZATION AND ANNUALIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S):

SCHEDULE C-3.21
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the increase to operating expense associated with the amortization of the deferral of HB95 CEP programs.		
1	HB95 Deferred Balance - December 31, 2017		\$ 65,937,567
2	Average System Depreciation Rate	Sch. B-3.2	<u>3.10%</u>
3	Total Adjustment Amount (Line 1 + Line 2)	To Sch C-3 Summary <---	<u><u>\$ 2,041,088</u></u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DRR DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.22

SCHEDULE C-3.22
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	WORK PAPER REFERENCE NO(S)	AMOUNT
	PURPOSE and DESCRIPTION: To reflect the operating expense associated with the amortization of the deferral of DRR programs minus amounts projected to be collected in DRR Rider rates.		
1	DRR Deferred Balance - December 31, 2017		\$ 31,278,096
2	Average System Depreciation Rate	Sch. B-3.2	<u>3.10%</u>
3	Annual Amortization Expense - DRR Deferral (Line 1 x Line 2)		\$ 968,209
4	Test Year Amortization Expense		<u>\$ (433,921)</u>
5	Total Adjustment Amount (Line 3 + Line 4)	To Sch C-3 Summary <---	<u><u>\$ 534,289</u></u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
PROPERTY TAX
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S):: WPC-3.23

SCHEDULE C-3.23
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S.A. ALLAMANNO / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To annualize property tax expense at current tax rates.		
1	Adjustment Amount	To Sch C-3 Summary <---	<u>\$ 6,698,316</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
FEDERAL INCOME TAX AT STATUTORY RATE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED
WORK PAPER REFERENCE NO(S): WPC-3.24a, WPC-3.24b

SCHEDULE C-3.24
PAGE 1 OF 1
WITNESS RESPONSIBLE:
S.A. ALLAMANNO / J.C. SWIZ

LINE NO.	PURPOSE and DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
	PURPOSE and DESCRIPTION: To adjust federal income taxes based on calculation at Schedule C-4, C-4.1, C-4.2		
1	Adjustment Amount - Current Taxes		
2	Pro Forma Adjustments at 35% Federal Tax Rate	WPC_3.24a	\$ 12,848,137
3	Pro Forma Adjustment - Reduce to 21% Federal Tax Rate	Sch C-4, Column (D)	\$ 3,589,685
4	Amortization of Excess Deferred Taxes - Federal Tax Reform	WPC_3.24b	\$ (2,584,822)
5	Total Current Tax Adjustment	To Sch C-3 Summary	\$ 13,853,000
6	Adjustment Amount - Deferred Taxes		
7	Pro Forma Adjustments at 35% Federal Tax Rate	WPC_3.24	\$ 17,663,899
8	Pro Forma Adjustment - Reduce to 21% Federal Tax Rate	Sch C-4, Column (D)	\$ (14,415,278)
9	Total Deferred Tax Adjustment	To Sch C-3 Summary	\$ 3,248,621
10	Total Adjustment Amount		<u>\$ 17,101,621</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): SCH C-4.1, WPC-4

SCHEDULE C-4
PAGE 1 OF 2
WITNESS RESPONSIBLE:
S.A. ALLAMANNO

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		UNADJUSTED	ADJUSTMENTS	ADJUSTED	TAX REFORM ADJUSTMENTS	ADJUSTED	PROFORMA ADJUSTMENTS	PROFORMA
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		(\$)		(\$)	(\$)	(\$)	(\$)	(\$)
1	Operating Income before Federal Income Tax	\$ 40,107,998	\$ (16,395,785)	\$ 23,712,214	\$ -	\$ 23,712,214	\$ 32,307,827	\$ 56,020,041
2								
3	Reconciling Items:							
4	Net Interest Charges	\$ 19,023,253	\$ (3,458,985)	\$ 15,564,268	\$ -	\$ 15,564,268	* \$ -	\$ 15,564,268
5								
6	Tax Depreciation	\$ 65,506,559	\$ -	\$ 65,506,559	\$ (32,370,960)	\$ 33,135,599	\$ -	\$ 33,135,599
7	Book Depreciation	27,976,625	6,301,845	34,278,469	-	34,278,469	-	34,278,469
8	Excess of Tax over Book Depreciation	\$ 37,529,934	\$ (6,301,845)	\$ 31,228,089	\$ (32,370,960)	\$ (1,142,871)	\$ -	\$ (1,142,871)
9								
10	Non-Deductible Expenses	\$ 285,532	\$ -	\$ 285,532	\$ (714,639)	\$ (429,107)	\$ -	\$ (429,107)
11	Test Year Below the Line Expense/(Revenue)	(22,596,216)	22,596,216	-	-	-	-	-
12	Total Permanent Differences - Expense/(Revenue)	\$ (22,310,685)	\$ 22,596,216	\$ 285,532	\$ (714,639)	\$ (429,107)	\$ -	\$ (429,107)
13								
14	Other Reconciling Items:							
15	Bad Debts	\$ (510,195)		\$ (510,195)		\$ (510,195)		\$ (510,195)
16	Prepaid Insurance	(7,046)		(7,046)		(7,046)		(7,046)
17	Construction Deposits	672,843		672,843		672,843		672,843
18	FAS 106	(626,871)		(626,871)		(626,871)		(626,871)
19	Reverse Exec Restricted Stock Accr	404,926		404,926		404,926		404,926
20	Deferred Compensation	1,753,979	(1,753,979)	-		-		-
21	Deferred Debits/Reg Assets	(6,740,474)		(6,740,474)		(6,740,474)		(6,740,474)
22	Allowance for Funds Used During Construction	(21,577,518)	21,577,518	-		-		-
23	Property Taxes	(2,885,480)	2,885,480	-		-		-
24	Amortization of Rate Case Expense	(275,041)	(1,249,959)	(1,525,000)		(1,525,000)		(1,525,000)
25	Pension Expense in Excess of Tax	(544,250)		(544,250)		(544,250)		(544,250)
26	AFUDC Debt	(176,206)	176,206	-		-		-
27	Capitalized Interest	342,684		342,684		342,684		342,684
28	Contributions in Aid of Construction	531,601		531,601		531,601		531,601
29	Restricted Stock	(184,476)		(184,476)		(184,476)		(184,476)
30	Repairs Deduction	(14,995,484)		(14,995,484)		(14,995,484)		(14,995,484)
31	Total Other Reconciling Items	\$ (44,817,008)	\$ 21,635,266	\$ (23,181,742)	\$ -	\$ (23,181,742)	\$ -	\$ (23,181,742)
32	Total Reconciling Items	79,059,511	(8,799,880)	70,259,631	(33,085,599)	37,174,032	-	37,174,032
33	Federal Taxable Income/(Loss)	\$ (38,951,513)	\$ (7,595,905)	\$ (46,547,417)	\$ 33,085,599	\$ (13,461,818)	\$ 32,307,827	\$ 18,846,009

* - From WPC-4.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ADJUSTED JURISDICTIONAL FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): SCH C-4.1, WPC-4

SCHEDULE C-4
PAGE 2 OF 2
WITNESS RESPONSIBLE:
S.A. ALLAMANNO

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		UNADJUSTED	ADJUSTMENTS	ADJUSTED	TAX REFORM ADJUSTMENTS	ADJUSTED	PROFORMA ADJUSTMENTS	PROFORMA
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		(\$)		(\$)	(\$)	(\$)	(\$)	(\$)
1	Federal Taxable Income/(Loss)							
2	from Page 1	\$ (38,951,513)	\$ (7,595,905)	\$ (46,547,417)	\$ 33,085,599	\$ (13,461,818)	\$ 32,307,827	\$ 18,846,009
3								
4	Federal Income Taxes:							
5	First \$ 50,000 \$ (50,000) @ 15%	\$ (7,500)	-	\$ (7,500)	\$ 7,500	-	\$ -	\$ -
6	Next \$ 25,000 \$ (25,000) @ 25%	\$ (6,250)	-	\$ (6,250)	\$ 6,250	-	-	-
7	Next \$ 25,000 \$ (25,000) @ 34%	\$ (8,500)	-	\$ (8,500)	\$ 8,500	-	-	-
8	Next \$ 235,000 \$ (235,000) @ 39%	\$ (91,650)	-	\$ (91,650)	\$ 91,650	-	-	-
9	Next \$ 9,665,000 \$ (9,665,000) @ 34%	\$ (3,286,100)	-	\$ (3,286,100)	\$ 3,286,100	-	-	-
10	Next \$ 5,000,000 \$ (3,461,818) @ 35%	\$ (1,750,000)	-	\$ (1,750,000)	\$ 1,750,000	-	-	-
11	Next \$ 3,333,333 \$ - @ 38%	\$ (1,266,667)	-	\$ (1,266,667)	\$ 1,266,667	-	-	-
12	Over \$ 18,333,333 \$ - @ 35%	\$ (7,216,363)	7,216,363	\$ -	\$ -	-	-	-
13		\$ -	-	\$ -	(2,826,982)	(2,826,982)	6,784,644	3,957,662
14	Federal Income Taxes	\$ (13,461,818)	21%	\$ (13,633,029)	\$ 7,216,363	\$ (6,416,667)	\$ 3,589,685	(2,826,982)
15							\$ 6,784,644	\$ 3,957,662
16	Provision Deferred Inc Taxes (Net):							
17	Method Life	\$ 13,135,477	\$ (2,205,646)	\$ 10,929,831	\$ (11,169,834)	\$ (240,003)	\$ -	\$ (240,003)
18	Bad Debts	178,568	-	178,568	(71,427)	107,141	-	107,141
19	Prepaid Insurance	2,466	-	2,466	(986)	1,480	-	1,480
20	Construction Deposits	(235,495)	-	(235,495)	94,198	(141,297)	-	(141,297)
21	FAS 106	219,405	-	219,405	(87,762)	131,643	-	131,643
22	Reverse Exec Restricted Stock Accr	(141,724)	-	(141,724)	56,690	(85,034)	-	(85,034)
23	Deferred Compensation	(613,893)	613,893	-	-	-	-	-
24	Deferred Debits/Reg Assets	2,359,166	-	2,359,166	(943,666)	1,415,500	-	1,415,500
25	Allowance for Funds Used During Construction	7,552,131	(7,552,131)	-	-	-	-	-
26	Property Taxes	1,009,918	(1,009,918)	-	-	-	-	-
27	Amortization of Rate Case Expense	96,264	437,486	533,750	(213,500)	320,250	-	320,250
28	Pension Expense in Excess of Tax	190,488	-	190,488	(76,195)	114,293	-	114,293
29	Goodwill	(27,335,138)	27,335,138	-	-	-	-	-
30	AFUDC Debt	61,672	(61,672)	-	-	-	-	-
31	Capitalized Interest	(119,939)	-	(119,939)	47,976	(71,964)	-	(71,964)
32	Contributions in Aid of Construction	(186,060)	-	(186,060)	74,424	(111,636)	-	(111,636)
33	Restricted Stock	64,567	-	64,567	(25,827)	38,740	-	38,740
34	Repairs Deduction	5,248,419	-	5,248,419	(2,099,368)	3,149,052	-	3,149,052
35	Total Prov Def. Inc Tax	\$ 1,486,292	\$ 17,557,149	\$ 19,043,441	\$ (14,415,278)	\$ 4,628,163	\$ -	\$ 4,628,163
36	Total Federal Income Taxes	\$ (12,146,737)	\$ 24,773,512	\$ 12,626,774	\$ (10,825,593)	\$ 1,801,181	\$ 6,784,644	\$ 8,585,825

CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEVELOPMENT OF JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-4.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
S.A. ALLAMANNO

Line No.	Description	Unadjusted Jurisdiction
		(\$)
1	Operating Income Before Federal Income Taxes	\$ 40,107,998
2		
3	Reconciling Items:	
4	Interest Charges	\$ 19,023,253
5		
6	Test Year Below the Line Expense/(Revenue)	\$ (22,596,216)
7		
8	Tax Depreciation	\$ 65,506,559
9	Book Depreciation	27,976,625
10	Excess of Tax over Book Depreciation (Line 7 - Line 8)	\$ 37,529,934
11		
12	Other Non-Deductible Expenses (Permanent Tax Differences)	\$ 285,532
13		\$ 43,395,430
14		
15	Other Reconciling Items	
16	Bad Debts	\$ (510,195)
17	Prepaid Insurance	\$ (7,046)
18	Construction Deposits	\$ 672,843
19	FAS 106	\$ (626,871)
20	Reverse Exec Restricted Stock Accr	\$ 404,926
21	Deferred Compensation	\$ 1,753,979
22	Deferred Debits/Reg Assets	\$ (6,740,474)
23	Allowance for Funds Used During Construction	\$ (21,577,518)
24	Property Taxes	\$ (2,885,480)
25	Amortization of Rate Case Expense	\$ (275,041)
26	Pension Expense in Excess of Tax	\$ (544,250)
27	AFUDC Debt	\$ (176,206)
28	Capitalized Interest	\$ 342,684
29	Contributions in Aid of Construction	\$ 531,601
30	Restricted Stock	\$ (184,476)
31	Repairs Deduction	\$ (14,995,484)
32	Total Other Reconciling Items (sum of Lines 16 - 31)	\$ (44,817,008)
33	Total Reconciling Items (Line 4 + Line 6 + Line 10 + Line 12 - Line 32)	79,059,511
34	Federal Taxable Income/(Loss) - Current (Line 1 - Line 33)	\$ (38,951,513)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
DEVELOPMENT of JURISDICTIONAL FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-4.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
S.A. ALLAMANNO

Line No.	Description	Unadjusted Jurisdiction
		(\$)
1	Federal Taxable Income/(Loss)	\$ (38,951,513)
2	from Page 1	
3		
4	Federal Income Taxes	
5	First \$ 50,000 \$ (50,000) @ 15% \$ (7,500)	
6	Next \$ 25,000 \$ (25,000) @ 25% \$ (6,250)	
7	Next \$ 25,000 \$ (25,000) @ 34% \$ (8,500)	
8	Next \$ 235,000 \$ (235,000) @ 39% \$ (91,650)	
9	Next \$ 9,665,000 \$ (9,665,000) @ 34% \$ (3,286,100)	
10	Next \$ 5,000,000 \$ (5,000,000) @ 35% \$ (1,750,000)	
11	Next \$ 3,333,333 \$ (3,333,333) @ 38% \$ (1,266,667)	
12	Over \$ 18,333,333 \$ (20,618,180) @ 35% \$ (7,216,363)	
13	Federal Income Taxes - Current \$ (38,951,513)	\$ (13,633,029)
14		
15	Provision for Deferred Federal Income Taxes:	
16	Method Life	\$ 13,135,477
17	Bad Debts	178,568
18	Prepaid Insurance	2,466
19	Construction Deposits	(235,495)
20	FAS 106	219,405
21	Reverse Exec Restricted Stock Accr	(141,724)
22	Deferred Compensation	(613,893)
23	Deferred Debits/Reg Assets	2,359,166
24	Allowance for Funds Used During Construction	7,552,131
25	Property Taxes	1,009,918
26	Amortization of Rate Case Expense	96,264
27	Pension Expense in Excess of Tax	190,488
28	Goodwill	(27,335,138)
29	AFUDC Debt	61,672
30	Capitalized Interest	(119,939)
31	Contributions in Aid of Construction	(186,060)
32	Restricted Stock	64,567
33	Repairs Deduction	5,248,419
34	Provision for Deferred Federal Income Taxes	\$ 1,486,292
35	Total Federal Income Tax Expense	\$ (12,146,737)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ASSOC. DUES & FEES
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S):

SCHEDULE C-5
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CHARITABLE CONTRIBUTIONS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S):

SCHEDULE C-6
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

NONE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
CUSTOMER SERVICE AND INFORMATIONAL, SALES EXPENSES, AND
GENERAL ADVERTISING EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-7
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	LABOR	NON LABOR	TOTAL UNADJUSTED JURISDICTION
<u>Customer Service and Information Expenses</u>					
1	908	Customer Assistance Expenses	\$ 91,251	\$ 46,343	\$ 137,594
2	909	Informational and Instructional Advertising	-	31,560	31,560
3	910	Misc. Customer Service and Informational Expense	-	44,233	44,233
<u>Sales Expense</u>					
4	911	Supervision	-	13,599	13,599
5	912	Low Income Conservation Program per Case No. 07-1080-GA-AIR	-	4,000,000	4,000,000
6	912	Miscellaneous Sales and Conservation Expense	6,106	2,104,162	2,110,268
7	913	Sales Expenses Other	-	-	-
8	916	Misc. Sales Expense	-	35,805	35,805
9	930.1	General Advertising Expense	-	-	-
10		Total	<u>\$ 97,356</u>	<u>\$ 6,275,702</u>	<u>\$ 6,373,058</u>

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):.

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

Comparison Of Projected Expenses Associated With The Current Case To Prior Rate Cases			
Item of Expense	Current Case Estimated	Prior Case 07-1080-GA-AIR Actual	Prior Case 07-1080-GA-AIR Estimate
Legal	\$ 800,000	\$ 558,033	\$ 655,000
Consultants	600,000	442,356	446,000
Publish Legal Notice/Miscellaneous	125,000	270,657	140,000
Total	<u>\$ 1,525,000</u>	<u>\$ 1,271,046</u>	<u>\$ 1,241,000</u>

Schedule Of Rate Case Expense Amortization					
Rate Case	Total Expense To Be Amortized	Opinion / Order Date	Authorized Amortization Period	Amount Amort/Exp To Date	Expenses Included In Unadjusted Test Year Expense

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
OPERATION AND MAINTENANCE PAYROLL COSTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S): WPC-3.13a

SCHEDULE C-9
PAGE 1 OF 1
WITNESS RESPONSIBLE:
D.M. BOWLER

LINE NO	DESCRIPTION	OPERATION AND MAINTENANCE EXPENSE			
		TOTAL COMPANY UNADJUSTED	ALLOCATION % (B)	JURISDICTIONAL UNADJUSTED	JURISDICTIONAL ADJUSTMENTS
1	Payroll Costs:				
2	Labor	\$ 16,875,251		\$ 16,875,251	\$ (183,803)
3					
4	Employee Benefits				
5	Pension/Retirement Costs (A)	1,933,767		1,933,767	(47,963)
8	All Other Fringe Benefits (B)	3,741,935		3,741,935	(403,646)
9	Total Employee Benefits	5,675,702		5,675,702	(451,609)
10					
11	Payroll Taxes (C)	1,287,416		1,287,416	(85,302)
12					
13	Total Payroll Costs	\$ 23,838,368		\$ 23,838,368	(720,714)

(A) Retirement load numbers include the costs of pension plans (including 401k) cost at a rate of 11.3% for the test year.

(B) The fringe load numbers include the costs of medical plans, dental plans and misc health plans at a rate of 20.0% for the test year.

(C) Includes FICA, Federal Unemployment and State Unemployment taxes. Payroll tax loading rate associated with the Ohio labor dollars was 7.2% for the test year.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TOTAL COMPANY PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 1 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	641,455	632,393	636,932	665,064	674,552	741,473
3	OVERTIME HOURS	35,798	32,645	43,880	38,916	39,319	46,310
4	TOTAL MANHOURS	677,253	665,038	680,811	703,980	713,870	787,783
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	5.58	5.16	6.89	5.85	5.83	6.25
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 269,583	\$ 184,736	\$ 312,612	\$ 218,828	\$ 334,448	\$ 59,281
11	STRAIGHT TIME DOLLARS	18,443,980	18,900,041	19,773,631	20,946,919	22,136,492	25,058,282
12	OVERTIME DOLLARS	1,185,060	1,618,487	2,190,969	2,018,670	2,092,284	2,407,431
13	TOTAL LABOR DOLLARS	19,898,623	20,703,264	22,277,213	23,184,416	24,563,224	27,524,995
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	6.43	8.56	11.08	9.64	9.45	9.61
17							
18	O&M LABOR DOLLARS	\$ 13,293,023	\$ 13,927,487	\$ 15,279,519	\$ 15,575,635	\$ 15,647,356	\$ 16,875,251
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	66.80	67.27	68.59	67.18	63.70	61.31
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 6,414,639	\$ 6,594,849	\$ 6,637,910	\$ 7,393,398	\$ 6,755,160	\$ 9,215,727
23	EMPLOYEE BENEFITS EXPENSE	4,284,914	4,439,860	4,556,268	4,967,494	4,329,191	5,675,702
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	66.80	67.32	68.64	67.19	64.09	61.59
26							
27	TOTAL PAYROLL TAXES	\$ 1,620,718	\$ 1,664,277	\$ 1,732,510	\$ 1,850,752	\$ 1,885,201	\$ 2,093,033
28	PAYROLL TAXES EXPENSED	1,083,347	1,118,744	1,189,731	1,243,993	1,201,002	1,287,416
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	66.84	67.22	68.67	67.22	63.71	61.51
31							
32	AVERAGE EMPLOYEE LEVELS	1,751	1,718	1,745	1,804	1,855	1,964
33	YEAR END EMPLOYEE LEVELS	1,747	1,743	1,761	1,835	1,877	1,914
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	1,776	1,741	1,749	1,776	1,857	1,985
36	FEB	1,768	1,731	1,747	1,774	1,849	1,983
37	MAR	1,765	1,717	1,746	1,766	1,847	1,983
38	APR	1,757	1,709	1,750	1,771	1,835	1,981
39	MAY	1,757	1,716	1,739	1,788	1,862	1,978
40	JUN	1,757	1,705	1,744	1,799	1,871	1,979
41	JUL	1,753	1,699	1,739	1,817	1,863	1,987
42	AUG	1,737	1,700	1,725	1,823	1,846	1,986
43	SEP	1,736	1,713	1,735	1,827	1,845	1,984
44	OCT	1,733	1,722	1,750	1,835	1,854	1,907
45	NOV	1,730	1,718	1,754	1,839	1,859	1,904
	DEC	1,747	1,743	1,761	1,835	1,877	1,914

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
UWUA 175 PAYROLL ANALYSIS - VEDO
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 2 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	229,956	217,350	193,405	214,548	224,170	238,700
3	OVERTIME HOURS	32,368	29,740	38,767	35,616	36,535	39,225
4	TOTAL MANHOURS	262,324	247,090	232,172	250,164	260,705	277,925
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	14.08	13.68	20.04	16.60	16.30	16.43
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 177,958	\$ 121,676	\$ 155,320	\$ 123,828	\$ 136,508	\$ 40,760
11	STRAIGHT TIME DOLLARS	6,295,476	6,083,678	5,757,088	6,327,808	6,801,639	7,091,652
12	OVERTIME DOLLARS	1,078,308	1,526,818	2,030,545	1,915,066	1,992,269	2,249,874
13	TOTAL LABOR DOLLARS	7,551,741	7,732,171	7,942,953	8,366,701	8,930,415	9,382,286
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	17.13	25.10	35.27	30.26	29.29	31.73
17							
18	O&M LABOR DOLLARS	\$ 4,484,215	\$ 5,173,282	\$ 5,750,694	\$ 5,545,258	\$ 5,542,223	\$ 5,292,910
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	59.38	66.91	72.40	66.28	62.06	56.41
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 2,435,444	\$ 2,526,645	\$ 2,369,959	\$ 2,668,421	\$ 2,555,445	\$ 3,133,747
23	EMPLOYEE BENEFITS EXPENSE	1,446,584	1,687,822	1,718,411	1,769,445	1,586,872	1,786,496
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	59.40	66.80	72.51	66.31	62.10	57.01
26							
27	TOTAL PAYROLL TAXES	\$ 613,958	\$ 627,946	\$ 618,319	\$ 668,380	\$ 688,238	\$ 700,167
28	PAYROLL TAXES EXPENSED	364,496	418,865	449,032	443,480	427,265	397,279
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	59.37	66.70	72.62	66.35	62.08	56.74
31							
32	AVERAGE EMPLOYEE LEVELS	128	114	104	109	115	126
33	YEAR END EMPLOYEE LEVELS	125	102	107	115	119	124
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	132	125	102	107	115	127
36	FEB	132	123	102	106	115	127
37	MAR	129	123	101	105	115	127
38	APR	129	119	102	104	114	127
39	MAY	129	116	102	102	114	127
40	JUN	128	115	102	101	115	127
41	JUL	129	108	103	115	115	127
42	AUG	128	108	105	114	116	127
43	SEP	125	108	108	115	117	127
44	OCT	125	108	108	115	114	124
45	NOV	125	107	108	114	115	123
	DEC	125	102	107	115	119	124

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
IBEW 702 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 3 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	1,435	1,373	1,275	1,222	1,492	1,419
3	OVERTIME HOURS	99	123	89	103	96	69
4	TOTAL MANHOURS	1,534	1,496	1,364	1,325	1,587	1,488
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	6.93	8.94	6.98	8.44	6.41	4.87
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 350	\$ 601	\$ 630	\$ 168	\$ 89	\$ 53
11	STRAIGHT TIME DOLLARS	35,941	37,425	35,972	31,817	39,690	44,458
12	OVERTIME DOLLARS	4,450	5,813	4,306	5,102	4,924	3,611
13	TOTAL LABOR DOLLARS	40,740	43,839	40,909	37,088	44,703	48,121
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	12.38	15.53	11.97	16.04	12.41	8.12
17							
18	O&M LABOR DOLLARS	\$ 40,740	\$ 43,798	\$ 40,864	\$ 37,088	\$ 42,989	\$ 48,048
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	100.00	99.91	99.89	100.00	96.17	99.85
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 13,133	\$ 14,314	\$ 12,203	\$ 11,828	\$ 12,852	\$ 16,053
23	EMPLOYEE BENEFITS EXPENSE	13,133	14,301	12,189	11,828	12,365	16,024
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	100.00	99.91	99.89	100.00	96.21	99.82
26							
27	TOTAL PAYROLL TAXES	\$ 3,326	\$ 3,517	\$ 3,180	\$ 2,930	\$ 3,441	\$ 3,586
28	PAYROLL TAXES EXPENSED	3,326	3,514	3,177	2,930	3,311	3,580
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	100.00	99.90	99.90	100.00	96.22	99.83
31							
32	AVERAGE EMPLOYEE LEVELS	307	290	279	294	297	294
33	YEAR END EMPLOYEE LEVELS	300	289	284	303	292	288
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	311	300	288	285	302	297
36	FEB	310	297	288	287	299	297
37	MAR	313	294	285	287	299	297
38	APR	313	292	283	288	297	297
39	MAY	312	292	274	287	296	297
40	JUN	310	286	274	284	299	297
41	JUL	309	285	275	287	298	295
42	AUG	304	288	274	304	297	295
43	SEP	303	288	271	305	295	295
44	OCT	303	287	271	304	294	285
45	NOV	300	286	282	303	293	285
	DEC	300	289	284	303	292	288

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
IBEW 1393 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 4 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	1,955	2,308	3,188	3,646	3,979	3,691
3	OVERTIME HOURS	48	184	190	226	263	141
4	TOTAL MANHOURS	2,003	2,492	3,378	3,871	4,242	3,832
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	2.46	7.99	5.97	6.19	6.61	3.82
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 60	\$ 40	\$ 195	\$ 979	\$ 800	\$ 759
11	STRAIGHT TIME DOLLARS	24,220	25,875	42,853	40,218	47,459	82,694
12	OVERTIME DOLLARS	2,018	7,931	8,233	9,243	11,489	6,415
13	TOTAL LABOR DOLLARS	26,298	33,846	51,281	50,441	59,748	89,867
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	8.33	30.65	19.21	22.98	24.21	7.76
17							
18	O&M LABOR DOLLARS	\$ 5,508	\$ 8,140	\$ 7,581	\$ 13,247	\$ 13,906	\$ 11,821
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	20.94	24.05	14.78	26.26	23.27	13.15
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 8,487	\$ 11,043	\$ 15,269	\$ 16,068	\$ 17,248	\$ 31,326
23	EMPLOYEE BENEFITS EXPENSE	1,767	2,630	2,287	4,230	4,012	3,919
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	20.81	23.81	14.98	26.33	23.26	12.51
26							
27	TOTAL PAYROLL TAXES	\$ 2,134	\$ 2,757	\$ 3,981	\$ 4,010	\$ 4,589	\$ 6,883
28	PAYROLL TAXES EXPENSED	451	658	572	1,056	1,073	878
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	21.16	23.86	14.38	26.34	23.38	12.75
31							
32	AVERAGE EMPLOYEE LEVELS	178	170	163	177	178	184
33	YEAR END EMPLOYEE LEVELS	177	166	175	182	182	184
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	181	176	166	176	181	184
36	FEB	180	176	164	173	179	184
37	MAR	180	176	164	174	177	184
38	APR	180	174	161	174	178	184
39	MAY	178	172	159	174	178	184
40	JUN	177	170	159	173	178	184
41	JUL	177	168	157	173	178	184
42	AUG	177	168	155	177	178	184
43	SEP	177	168	156	181	176	184
44	OCT	177	164	171	182	174	184
45	NOV	177	164	168	182	174	184
	DEC	177	166	175	182	182	184

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

3/ IBEW 1393 is one of the Indiana unions and a small portion of time is spent working on Ohio projects.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TEAMSTERS 135 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 5 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	0	0	0	109	184	0
3	OVERTIME HOURS	0	0	0	0	0	0
4	TOTAL MANHOURS	0	0	0	109	184	0
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	N/A	N/A	N/A	-	-	N/A
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
11	STRAIGHT TIME DOLLARS	0	0	0	0	(7,274)	0
12	OVERTIME DOLLARS	0	0	0	0	4	0
13	TOTAL LABOR DOLLARS	0	0	50	0	(7,270)	0
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	N/A	N/A	N/A	N/A	(0.06)	N/A
17							
18	O&M LABOR DOLLARS	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	N/A	N/A	100.00	N/A	-	N/A
21							
22	TOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ 15	\$ -	\$ (1,927)	\$ -
23	EMPLOYEE BENEFITS EXPENSE	0	0	15	0	0	0
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	N/A	N/A	100.00	N/A	-	N/A
26							
27	TOTAL PAYROLL TAXES	\$ -	\$ -	\$ 5	\$ -	\$ (650)	\$ -
28	PAYROLL TAXES EXPENSED	0	0	5	0	0	0
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	N/A	N/A	100.00	N/A	-	N/A
31							
32	AVERAGE EMPLOYEE LEVELS	18	17	14	18	20	20
33	YEAR END EMPLOYEE LEVELS	18	17	16	20	19	19
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	18	18	15	16	20	20
36	FEB	18	18	15	16	20	20
37	MAR	18	18	15	16	20	20
38	APR	18	17	13	16	20	20
39	MAY	18	17	13	16	20	20
40	JUN	18	17	13	15	20	20
41	JUL	18	17	13	18	19	20
42	AUG	18	17	13	20	19	20
43	SEP	18	17	13	20	19	20
44	OCT	18	17	13	20	19	19
45	NOV	18	17	14	20	19	19
	DEC	18	17	16	20	19	19

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

3/ TEAMSTERS 135 is one of the Indiana unions

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
USWA 12213 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 6 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	133	86	131	122	191	151
3	OVERTIME HOURS	8	0	1	6	5	1
4	TOTAL MANHOURS	141	86	132	128	196	151
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	6.01	-	0.91	4.83	2.51	0.42
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 20	\$ -	\$ 56	\$ 59	\$ -	\$ -
11	STRAIGHT TIME DOLLARS	1,814	100	1,291	909	1,883	2,413
12	OVERTIME DOLLARS	367	0	54	273	136	17
13	TOTAL LABOR DOLLARS	2,201	100	1,400	1,241	2,019	2,430
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	20.23	-	4.18	30.02	7.23	0.69
17							
18	O&M LABOR DOLLARS	\$ 581	\$ 100	\$ 999	\$ 846	\$ 2,019	\$ 1,865
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	26.42	100.00	71.35	68.17	100.00	76.73
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 714	\$ 33	\$ 422	\$ 395	\$ 561	\$ 841
23	EMPLOYEE BENEFITS EXPENSE	186	33	303	267	561	616
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	26.03	100.00	71.95	67.56	100.00	73.22
26							
27	TOTAL PAYROLL TAXES	\$ 176	\$ 8	\$ 115	\$ 100	\$ 162	\$ 185
28	PAYROLL TAXES EXPENSED	48	8	83	68	162	138
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	27.12	100.00	72.11	68.19	100.00	74.89
31							
32	AVERAGE EMPLOYEE LEVELS	57	55	62	61	62	68
33	YEAR END EMPLOYEE LEVELS	56	63	62	61	67	67
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	59	56	63	62	62	68
36	FEB	58	56	63	61	62	68
37	MAR	58	54	63	60	62	68
38	APR	57	54	63	60	62	68
39	MAY	57	56	62	59	62	68
40	JUN	57	57	61	59	63	68
41	JUL	57	54	60	58	61	68
42	AUG	57	54	60	62	62	68
43	SEP	57	54	62	62	62	68
44	OCT	56	53	64	62	62	68
45	NOV	56	53	63	62	62	68
	DEC	56	63	62	61	67	67

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

3/ USWA 12213 is one of the Indiana unions.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
USWA 7441 PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 7 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	71	51	110	109	111	95
3	OVERTIME HOURS	0	0	0	0	1	0
4	TOTAL MANHOURS	71	51	110	109	112	95
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	-	-	-	-	0.73	0.13
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ -	\$ -	\$ 50	\$ 85	\$ 75	\$ -
11	STRAIGHT TIME DOLLARS	675	0	364	13	270	324
12	OVERTIME DOLLARS	0	0	0	0	21	3
13	TOTAL LABOR DOLLARS	675	0	414	98	366	327
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	-	N/A	-	-	7.74	1.03
17							
18	O&M LABOR DOLLARS	\$ 675	\$ -	\$ 50	\$ 98	\$ 366	\$ 293
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	100.00	N/A	12.09	100.00	100.00	89.59
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 213	\$ -	\$ 121	\$ 32	\$ 103	\$ 105
23	EMPLOYEE BENEFITS EXPENSE	213	0	15	32	103	92
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	100.00	N/A	12.63	100.00	100.00	87.42
26							
27	TOTAL PAYROLL TAXES	\$ 57	\$ -	\$ 33	\$ 8	\$ 29	\$ 24
28	PAYROLL TAXES EXPENSED - GAS	57	0	5	8	29	21
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	100.00	N/A	13.81	100.00	100.00	88.33
31							
32	AVERAGE EMPLOYEE LEVELS	22	21	22	22	24	25
33	YEAR END EMPLOYEE LEVELS	21	22	22	24	25	26
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	23	21	22	22	24	24
36	FEB	23	21	22	22	24	24
37	MAR	22	21	22	21	24	24
38	APR	22	21	22	21	24	24
39	MAY	22	20	22	20	24	24
40	JUN	21	20	22	20	24	24
41	JUL	21	20	22	19	24	24
42	AUG	21	20	22	19	24	24
43	SEP	21	20	22	24	24	24
44	OCT	21	20	23	24	24	27
45	NOV	21	20	22	24	24	26
	DEC	21	22	22	24	25	26

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

3/ USWA 7441 is one of the Indiana unions

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
NON UNION PAYROLL ANALYSIS
BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-9.1
PAGE 8 OF 8
WITNESS RESPONSIBLE:
D.M. BOWLER

Line No	Description	Most Recent 5 Calendar Years					Test Year
		2012	2013	2014	2015	2016	
1	MANHOURS						
2	STRAIGHT TIME HOURS	407,905	411,225	438,824	445,308	444,425	497,416
3	OVERTIME HOURS	3,275	2,598	4,832	2,965	2,420	6,875
4	TOTAL MANHOURS	411,180	413,823	443,656	448,273	446,845	504,291
5							
6	RATIO OF OVERTIME HOURS TO						
7	STRAIGHT TIME HOURS	0.80	0.63	1.10	0.67	0.54	1.38
8							
9	LABOR DOLLARS						
10	OTHER EARNINGS	\$ 91,195	\$ 62,420	\$ 156,311	\$ 93,709	\$ 196,976	\$ 17,709
11	STRAIGHT TIME DOLLARS	12,085,855	12,752,964	13,936,062	14,546,153	15,252,825	17,836,741
12	OVERTIME DOLLARS	99,917	77,924	147,831	88,985	83,440	147,512
13	TOTAL LABOR DOLLARS	12,276,967	12,893,308	14,240,204	14,728,848	15,533,242	18,001,963
14							
15	RATIO OF OVERTIME DOLLARS TO						
16	STRAIGHT TIME DOLLARS	0.83	0.61	1.06	0.61	0.55	0.83
17							
18	O&M LABOR DOLLARS	\$ 8,761,303	\$ 8,702,168	\$ 9,479,281	\$ 9,979,099	\$ 10,045,853	\$ 11,520,313
19	RATIO OF O&M LABOR DOLLARS TO						
20	TOTAL LABOR DOLLARS	71.36	67.49	66.57	67.75	64.67	63.99
21							
22	TOTAL EMPLOYEE BENEFITS	\$ 3,956,648	\$ 4,042,814	\$ 4,239,922	\$ 4,696,655	\$ 4,170,877	\$ 6,033,655
23	EMPLOYEE BENEFITS EXPENSE	2,823,032	2,735,075	2,823,048	3,181,693	2,725,277	3,868,555
24	RATIO OF EMPLOYEE BENEFITS EXP						
25	TO TOTAL EMPLOYEE BENEFITS	71.35	67.65	66.58	67.74	65.34	64.12
26							
27	TOTAL PAYROLL TAXES	\$ 1,001,067	\$ 1,030,048	\$ 1,106,878	\$ 1,175,323	\$ 1,189,391	\$ 1,382,188
28	PAYROLL TAXES EXPENSED	714,970	695,699	736,858	796,450	769,161	885,520
29	RATIO OF PAYROLL TAXES EXP TO						
30	TOTAL PAYROLL TAXES	71.42	67.54	66.57	67.76	64.67	64.07
31							
32	AVERAGE EMPLOYEE LEVELS	1,041	1,051	1,101	1,124	1,160	1,248
33	YEAR END EMPLOYEE LEVELS	1,050	1,084	1,095	1,130	1,173	1,206
34	EMPLOYEE LEVELS BY MONTH 2/						
35	JAN	1,052	1,045	1,093	1,108	1,153	1,265
36	FEB	1,047	1,040	1,093	1,109	1,150	1,263
37	MAR	1,045	1,031	1,096	1,103	1,150	1,263
38	APR	1,038	1,032	1,106	1,108	1,140	1,261
39	MAY	1,041	1,043	1,107	1,130	1,168	1,258
40	JUN	1,046	1,040	1,113	1,147	1,172	1,259
41	JUL	1,042	1,047	1,109	1,147	1,168	1,269
42	AUG	1,032	1,045	1,096	1,127	1,150	1,268
43	SEP	1,035	1,058	1,103	1,120	1,152	1,266
44	OCT	1,033	1,073	1,100	1,128	1,167	1,200
45	NOV	1,033	1,071	1,097	1,134	1,172	1,199
	DEC	1,050	1,084	1,095	1,130	1,173	1,206

1/ Budget information is not available for other earnings. Other Earnings mainly represent Meals, Job Site Reporting, and Service Watch Day pay.

2/ Headcount information includes full headcount for all Vectren Consolidated Companies for each employee type. A portion of each group is allocated to Vectren Energy Delivery of Ohio, based on the work performed. This work includes maintenance of common buildings, common meter testing shop, and some common work in propane storage.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2012-2017

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-10.1
PAGE 1 OF 2
WITNESS RESPONSIBLE:
D.M. BOWLER

LINE NO.	DESCRIPTION	DATE* CERTAIN 12/31/2017	MOST RECENT FIVE CALENDAR YEARS				
			2016	2015	2014	2013	2012
1	ASSETS AND OTHER DEBITS (IN THOUSANDS)						
2	UTILITY PLANT						
3	UTILITY PLANT	\$ 1,339,482	\$ 1,217,278	\$ 1,094,081	\$ 992,764	\$ 912,535	\$ 862,817
4	CONSTRUCTION WORK IN PROGRESS	5,716	6,863	10,707	3,783	2,638	5,086
5	TOTAL UTILITY PLANT	\$ 1,345,198	\$ 1,224,141	\$ 1,104,788	\$ 996,547	\$ 915,173	\$ 867,903
6	LESS: ACCUMULATED PROVISION FOR DEPRECIATION	400,057	377,907	352,178	333,055	313,382	298,256
7	NET UTILITY PLANT	\$ 945,141	\$ 846,234	\$ 752,610	\$ 663,492	\$ 601,791	\$ 569,647
8	NONUTILITY PROPERTY - NET	76	76	76	202	529	856
9	SPECIAL FUNDS	3,932	3,121	2,899	3,093	3,230	4,040
10	TOTAL OTHER PROPERTY AND INVESTMENTS	\$ 4,008	\$ 3,197	\$ 2,975	\$ 3,295	\$ 3,759	\$ 4,896
11	CASH	1,901	1,783	1,331	2,393	1,988	5,075
12	NOTES AND ACCOUNTS RECEIVABLE - NET	21,449	19,957	17,197	30,583	16,110	9,817
13	MATERIALS, SUPPLIES AND FUEL	1,266	1,262	1,293	1,334	1,675	1,609
14	PREPAYMENTS	-	-	-	-	33	1,082
15	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	27,070	29,437	21,561	30,130	27,685	22,196
16	TOTAL CURRENT AND ACCRUED ASSETS	\$ 51,686	\$ 52,439	\$ 41,382	\$ 64,440	\$ 47,491	\$ 39,779
17	MISCELLANEOUS DEFERRED DEBITS	112,067	77,739	51,338	32,123	21,030	11,735
18	ACCUMULATED DEFERRED INCOME TAXES	32,617	11,577	12,981	9,840	10,294	9,736
19	TOTAL DEFERRED DEBITS	\$ 144,684	\$ 89,316	\$ 64,319	\$ 41,963	\$ 31,324	\$ 21,471
20	TOTAL ASSETS	\$ 1,145,519	\$ 991,186	\$ 861,286	\$ 773,190	\$ 684,365	\$ 635,793

* Subject to change until VEDO annual report is filed with PUCO

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2012-2017

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-10.1
PAGE 2 OF 2
WITNESS RESPONSIBLE:
D.M. BOWLER

LINE NO.	DESCRIPTION	DATE* CERTAIN 12/31/2017	MOST RECENT FIVE CALENDAR YEARS				
			2016	2015	2014	2013	2012
1	LIABILITIES AND OTHER CREDITS (IN THOUSANDS)						
2	PROPRIETARY CAPITAL						
3	COMMON STOCK ISSUED	\$ 252,848 \$	246,583 \$	240,252 \$	234,091 \$	228,068 \$	225,000
4	RETAINED EARNINGS	53,342	16,464	(843)	(15,552)	(17,586)	(20,691)
5	TOTAL PROPRIETARY CAPITAL	\$ 306,190 \$	263,047 \$	239,409 \$	218,539 \$	210,482 \$	204,309
6	OTHER LONG TERM DEBT	313,195	313,195	243,559	243,559	218,714	193,845
7	TOTAL LONG TERM DEBT	\$ 313,195 \$	313,195 \$	243,559 \$	243,559 \$	218,714 \$	193,845
8	OTHER NONCURRENT LIABILITIES	29,465	18,576	15,524	3,268	2,745	2,574
9	TOTAL OTHER NONCURRENT LIABILITIES	\$ 29,465 \$	18,576 \$	15,524 \$	3,268 \$	2,745 \$	2,574
10	ACCOUNTS PAYABLE	71,846	64,070	54,312	64,676	60,464	53,503
11	PAYABLES TO ASSOCIATED COMPANIES	128,293	68,636	75,921	45,006	18,757	27,958
12	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	27,532	28,377	22,348	18,333	17,265	15,675
13	TOTAL CURRENT AND ACCRUED LIABILITIES	\$ 227,671 \$	161,083 \$	152,581 \$	128,015 \$	96,486 \$	97,136
14	CUSTOMER ADVANCES FOR CONSTRUCTION	2,542	1,869	2,046	2,355	2,873	3,904
15	OTHER DEFERRED CREDITS	2,715	2,311	2,176	2,095	2,241	1,070
16	OTHER REGULATORY LIABILITIES	103,729	0	0	0	0	0
17	ACCUMULATED DEFERRED INCOME TAXES	160,012	231,105	205,991	175,359	150,824	132,955
18	TOTAL DEFERRED CREDITS	\$ 268,998 \$	235,285 \$	210,213 \$	179,809 \$	155,938 \$	137,929
19	TOTAL LIABILITIES	\$ 1,145,519 \$	991,186 \$	861,286 \$	773,190 \$	684,365 \$	635,793

* Subject to change until VEDO annual report is filed with PUCO

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE INCOME STATEMENTS
2013-2017 AND THE TWELVE MONTHS ENDING SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE C-10.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
D.M. BOWLER

LINE NO.	DESCRIPTION (IN THOUSANDS)	TEST YEAR	MOST RECENT FIVE CALENDAR YEARS				
			2017	2016	2015	2014	2013
1	UTILITY OPERATING INCOME	\$ 164,893	\$ 155,449	\$ 149,938	\$ 154,096	\$ 153,110	\$ 136,665
2	OPERATING REVENUES						
3	OPERATING EXPENSES						
4	OPERATION EXPENSES	67,904	66,979	65,564	75,524	76,699	64,941
5	MAINTENANCE EXPENSES	4,704	4,011	4,758	5,411	5,793	6,612
6	DEPRECIATION EXPENSE	27,977	26,576	24,686	22,840	21,581	20,727
7	TAXES OTHER THAN INCOME TAXES	24,200	18,490	21,718	20,063	20,739	19,354
8	INCOME TAXES	(12,147)	(12,539)	11,438	9,626	7,852	6,382
9	TOTAL UTILITY OPERATING EXPENSES	\$ 112,638	\$ 103,516	\$ 128,164	\$ 133,464	\$ 132,664	\$ 118,016
10	NET UTILITY OPERATING INCOME	\$ 52,255	\$ 51,933	\$ 21,774	\$ 20,632	\$ 20,446	\$ 18,649
11	OTHER INCOME AND DEDUCTIONS						
12	OTHER INCOME						
13	MISCELLANEOUS NONOPERATING INCOME	473	670	983	280	545	727
14	TOTAL OTHER INCOME	\$ 473	\$ 670	\$ 983	\$ 280	\$ 545	\$ 727
15	OTHER INCOME DEDUCTIONS						
16	MISCELLANEOUS INCOME DEDUCTIONS	(92)	(306)	135	588	484	479
17	TOTAL OTHER INCOME DEDUCTIONS	\$ (92)	\$ (306)	\$ 135	\$ 588	\$ 484	\$ 479
18	NET OTHER INCOME AND DEDUCTIONS	\$ 565	\$ 976	\$ 848	\$ (308)	\$ 61	\$ 248
19	INTEREST CHARGES						
20	INTEREST ON DEBT TO ASSOC. COMPANIES	18,896	16,833	15,708	12,625	12,281	11,024
21	OTHER INTEREST EXPENSE	128	115	121	138	118	121
22	ALLOWANCE FOR BWD FUNDS USED DUR CONST - CR.	(22,031)	(19,110)	(14,313)	(9,848)	(6,475)	(4,148)
23	NET INTEREST CHARGES	\$ (3,008)	\$ (2,163)	\$ 1,516	\$ 2,915	\$ 5,924	\$ 6,997
24	NET INCOME	\$ 55,828	\$ 55,071	\$ 21,106	\$ 17,409	\$ 14,583	\$ 11,900

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
REVENUE STATISTICS-TOTAL COMPANY
GAS REVENUES
2013 - 2017 AND TWELVE MONTHS ENDING SEPTEMBER 30, 2018

SCHEDULE C-11.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2013	2014	2015	2016	2017		2018	2019	2020	2021	2022
1	REVENUE BY CUSTOMER											
2	CLASS-\$ (A) _____											
3	SALES & TRANSPORTATION											
4	RESIDENTIAL	93,775,013	104,649,315	104,448,585	102,468,252	107,675,524	110,751,658	115,786,377	96,897,920	94,099,030	102,898,728	111,825,865
5	GENERAL SERVICE	22,116,019	26,093,586	26,254,832	23,150,670	24,064,662	26,689,679	27,067,929	22,881,557	22,046,375	23,834,092	25,688,856
6	LARGE SERVICE (B)	18,647,032	20,256,856	20,576,977	21,767,282	22,816,966	22,876,857	23,207,198	22,818,460	23,618,663	24,499,809	25,424,245
7	TOTAL SALES AND TRANSPORTATION	134,538,064	150,999,757	151,280,394	147,386,204	154,557,152	160,318,194	166,061,504	142,597,937	139,764,068	151,232,629	162,938,966
8	NO. OF CUSTOMERS BY											
9	CLASS.(YEAR END)											
10	SALES & TRANSPORTATION											
11	RESIDENTIAL	291,124	292,036	293,043	295,679	297,285	292,307	295,404	297,224	299,160	301,225	303,431
12	GENERAL SERVICE	23,840	23,769	23,764	23,896	23,914	23,353	23,652	23,672	23,696	23,725	23,758
13	LARGE SERVICE (B)	659	673	667	672	675	695	695	695	695	695	695
14	TOTAL SALES AND TRANSPORTATION	315,623	316,478	317,474	320,247	321,874	316,355	319,751	321,591	323,551	325,645	327,885
15	NO. OF CUSTOMERS BY											
16	CLASS-\$ (A) _____											
17	SALES & TRANSPORTATION											
18	RESIDENTIAL	287,476	288,822	290,283	292,122	293,722	295,099	295,404	297,224	299,160	301,225	303,431
19	GENERAL SERVICE	23,558	23,527	23,485	23,632	23,658	23,667	23,652	23,672	23,696	23,725	23,758
20	LARGE SERVICE (B)	663	672	661	668	674	690	695	695	695	695	695
21	TOTAL SALES AND TRANSPORTATION	311,697	313,021	314,429	316,422	318,054	319,456	319,751	321,591	323,551	325,645	327,885
22	AVERAGE REVENUE PER											
23	CUSTOMER											
24	SALES & TRANSPORTATION											
25	RESIDENTIAL	326	362	360	351	367	375	392	326	315	342	369
26	GENERAL SERVICE	939	1,109	1,118	980	1,017	1,128	1,144	967	930	1,005	1,081
27	LARGE SERVICE (B)	28,125	30,144	31,130	32,586	33,853	33,163	33,392	32,832	33,984	35,252	36,582

(A) Contains Billed and Unbilled Sales, Choice and transportation revenue
(B) Large Service includes Non-Residential Large General Sales and Non-Residential Federal Large General Sales
(C) Test Year Contains Unadjusted Billed Sales Only.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
REVENUE STATISTICS-JURISDICTIONAL
GAS REVENUES
2013 - 2017 AND TWELVE MONTHS ENDING SEPTEMBER 30,

SCHEDULE C-11.2
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED ___
WORK PAPER REFERENCE NO(S).:

[illegible]

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
SALES STATISTICS-TOTAL COMPANY
GAS SALES
2013 - 2017 AND TWELVE MONTHS ENDING SEPTEMBER 30, 2018

SCHEDULE C-11.3
PAGE 1 OF 1
WITNESS RESPONSIBLE:
J.C. SWIZ

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S): _____

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					(C) TEST YEAR	FIVE PROJECTED CALENDAR YEARS				
		2013	2014	2015	2016	2017		2018	2019	2020	2021	2022
1	SALES BY CUSTOMER											
2	CLASS-MCF (A) _____											
3	SALES & TRANSPORTATION											
4	RESIDENTIAL	24,269,878	25,856,808	21,933,741	19,972,372	19,779,976	20,199,307	22,686,996	22,707,918	22,736,172	22,772,586	22,818,035
5	GENERAL SERVICE	9,811,999	10,819,753	9,159,898	8,183,110	8,231,497	8,860,214	9,039,793	9,028,460	9,018,762	9,013,093	9,006,732
6	LARGE SERVICE (B)	21,451,471	22,671,709	23,353,921	24,510,396	24,626,109	23,479,393	25,073,506	25,550,019	26,007,486	26,470,768	26,917,031
7	TOTAL SALES AND TRANSPORTATION	55,533,348	59,348,270	54,447,560	52,665,878	52,637,582	52,538,914	56,800,295	57,286,397	57,762,420	58,256,447	58,741,798
8												
9	NO. OF CUSTOMERS BY											
10	CLASS (YEAR END)											
11	SALES & TRANSPORTATION											
12	RESIDENTIAL - Sales	291,124	292,036	293,043	295,679	297,285	292,307	295,404	297,224	299,160	301,225	303,431
13	GENERAL SERVICE - Sales	23,840	23,769	23,764	23,896	23,914	23,353	23,652	23,672	23,696	23,725	23,758
14	LARGE SERVICE (B)	659	673	667	672	675	695	695	695	695	695	695
15	TOTAL SALES AND TRANSPORTATION	315,623	316,478	317,474	320,247	321,874	316,355	319,751	321,591	323,551	325,645	327,885
16												
17	NO. OF CUSTOMERS BY											
18	CLASS-MCF (A) _____											
19	SALES & TRANSPORTATION											
20	RESIDENTIAL	287,476	288,822	290,283	292,122	293,722	295,099	295,404	297,224	299,160	301,225	303,431
21	GENERAL SERVICE	23,558	23,527	23,485	23,632	23,658	23,667	23,652	23,672	23,696	23,725	23,758
22	LARGE SERVICE (B)	663	672	661	668	674	690	695	695	695	695	695
23	TOTAL SALES AND TRANSPORTATION	311,697	313,021	314,429	316,422	318,054	319,456	319,751	321,591	323,551	325,645	327,885
24												
25	AVERAGE SALES PER											
26	CUSTOMER _____											
27	SALES & TRANSPORTATION											
28	RESIDENTIAL	84	90	76	68	67	68	77	76	76	76	75
29	GENERAL SERVICE	417	460	390	346	348	374	382	381	381	380	379
30	LARGE SERVICE (B)	32,355	33,738	35,331	36,692	36,537	34,036	36,077	36,763	37,421	38,087	38,730

(A) Contains Billed and Unbilled Sales.
(B) Large Service includes Non-Residential Large General Sales and Non-Residential Federal Large General Sales
(C) Test Year Contains Billed Sales Only.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
ANALYSIS OF RESERVE FOR UNCOLLECTIBLE ACCOUNTS
2015-2017 AND THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):.

SCHEDULE C-12
PAGE 1 OF 1
WITNESSES RESPONSIBLE:
J.C. SWIZ

LINE NO.	DESCRIPTION	<u>Most Recent Three Calendar Years</u>			<u>Test Year</u>	
		2015	2016	2017	Ending September 30, 2018	
1	Reserve at Beginning of Year	\$ -	\$ -	\$ -	\$ -	-
2	Current Year Provision	-	-	-	-	-
3	Write-offs net of Recoveries	-	-	-	-	-
4	Reserve at End of Year	\$ -	\$ -	\$ -	\$ -	-

Note: Uncollectible accounts are tracked through either the PIPP or Uncollectible Expense Riders; therefore, activity nets to zero in the reserve for uncollectible accounts.

SECTION D
RATE OF RETURN
VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
TEST YEAR: 12 MONTHS ENDING SEPTEMBER 30, 2018
DATE CERTAIN: DECEMBER 31, 2017

SCHEDULES:

D-1	RATE OF RETURN SUMMARY VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE WITH VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) RATES
D-1.1	COMMON EQUITY VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE
D-1A	RATE OF RETURN SUMMARY VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE
D-2A	EMBEDDED COST OF SHORT-TERM DEBT VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE
D-3A	EMBEDDED COST OF LONG-TERM DEBT VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE
D-4A	EMBEDDED COST OF PREFERRED STOCK VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE
D-5A	COMPARATIVE FINANCIAL DATA VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE
D-1B	RATE OF RETURN SUMMARY VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE
D-2B	EMBEDDED COST OF SHORT-TERM DEBT VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE
D-3B	EMBEDDED COST OF LONG-TERM DEBT VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE
D-4B	EMBEDDED COST OF PREFERRED STOCK VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE
D-5B	COMPARATIVE FINANCIAL DATA VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT

VECTREN CORPORATION (CONSOLIDATED) COMMON EQUITY AS OF DECEMBER 31, 2017
COMMON EQUITY
AND VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) COMMON EQUITY AS OF DECEMBER 31, 2017

DATE OF CAPITAL STRUCTURE: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED ___
WORK PAPER REFERENCE NO(S):

SCHEDULE D-1.1
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS / M.J. VILBERT

LINE NO.	CLASS of CAPITAL	COMMON STOCK (\$000) AMOUNT	PAID-IN CAPITAL (\$000) AMOUNT	RETAINED EARNINGS (\$000) AMOUNT	OTHER MISC. COMMON EQUITY (\$000) AMOUNT		INTERCOMPANY ELIMINATIONS (\$000) AMOUNT	REFERENCE	TOTAL COMMON EQUITY (\$000) AMOUNT
1	Vectren Energy Delivery of Ohio (Consolidated)	\$ 252,848	\$ -	\$ 53,342	\$ -	\$ -	-	D-1A	\$ 306,190
2	Vectren Corporation (Consolidated)	\$ 736,855	\$ -	\$ 1,160,530	\$ (1,286)	\$ -	-	D-1B	\$ 1,896,099

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
RATE OF RETURN SUMMARY
VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF CAPITAL STRUCTURE: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-1A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS / M.J. VILBERT

LINE NO.	CLASS of CAPITAL	REFERENCE	ACTUAL AMOUNT (\$000,000)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3A	\$ 313.2	50.6%	5.07%	2.56%
2						
3	Common Equity	D-1.1	306.2	49.4%	10.75%	5.31%
4						
5	Total capital		\$ 619.4	100%		7.88%
6						
7	Accumulated Deferred Investment Tax Credit		N/A			
8						
9						
10	Accumulated Deferred Income Taxes (Accelerated Depreciation)		\$ 189.9			
11						
12						
13	Accumulated Deferred Income Taxes (Other Property)		\$ 0.2			
14						
15						
16	Accumulated Deferred Income Taxes (Goodwill)		\$ 41.0			
17						

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EMBEDDED COST OF SHORT-TERM DEBT

VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

SCHEDULE D-2A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS

DATE OF SHORT-TERM DEBT: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED ___
WORK PAPER REFERENCE NO(S):

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	VECTREN ENERGY DELIVERY OF OHIO			
2	<u>Short-term Internal Borrowings</u>			
3	Vectren Utilities Holdings, Inc.	\$ 118,106,413	1.92%	\$ 2,273,446
4	Totals	<u>\$ 118,106,413</u>		<u>\$ 2,273,446</u>
5				
6				
7	Fees on Committed Lines and Revolving			
8	Credit Facilities			\$ 75,856
9				
10	Total Consolidated	<u>\$ 118,106,413</u>		<u>\$ 2,349,302</u>
11				
12	Cost of Short-Term Debt		<u>1.99%</u>	

[illegible]

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EMBEDDED COST OF PREFERRED STOCK
VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF PREFERRED STOCK: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL ☐ UPDATED ☐ REVISED ☐
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4A
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=G*B)

Not Applicable

VECTREN ENERGY DELIVERY OF OHIO
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31, EXCEPT AS NOTED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5A
PAGE 1 OF 5
WITNESS RESPONSIBLE:
P. C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1 PLANT DATA (\$000 omitted): (a)(b)												
2	<u>Gas Plant</u>											
3	Intangible	\$ 21,213	\$ 21,213	\$ 21,213	\$ 21,213	\$ 21,212	\$ 21,212	\$ 20,717	\$ 20,084	\$ 15,663	\$ 15,659	\$ 14,662
4	Production-Mfg. Gas	1,056	1,056	1,056	1,056	1,056	5,458	5,440	5,196	5,095	4,494	4,494
5	Underground Storage (b)	-	-	-	-	-	-	-	-	-	-	-
6	Storage-Local	-	-	-	-	-	-	-	-	-	-	-
7	Transmission	99,132	82,706	67,192	56,748	39,890	34,926	29,841	23,374	20,698	17,608	16,493
8	Distribution	967,831	860,672	755,719	674,602	613,317	565,740	526,435	489,346	455,431	421,214	409,395
9	General	40,155	35,735	34,557	33,827	31,436	30,162	29,030	27,512	27,771	26,613	27,473
10	Gas Plant Acquisition Adjustment	205,320	205,320	205,320	205,320	205,320	205,320	205,320	205,320	205,320	205,320	205,320
11	Total Gas Plant-Gross	1,334,706	1,206,701	1,085,056	992,767	912,231	862,817	816,782	770,831	729,978	690,908	677,836
12	Less: Accum. Provision for Depr. and Amort.	404,603	375,889	349,540	327,192	307,519	292,393	273,643	257,781	244,382	232,113	220,968
13	Accum. Provision for Amort. Of Acq. Adjust	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863
14	Gas Plant in Service-Net	924,240	824,949	729,653	659,712	598,849	564,561	537,276	507,188	479,734	452,932	451,006
15												
16	<u>Electric Plant</u>											
17	Intangible											
18	Production Plant-Steam											
19	Production Plant-Hydro											
20	Production Plant-Other											
21	Transmission											
22	Distribution											
23	General											
24	Total Electric Plant-Gross											
25	Less: Accum. Provision for Depr. and Amort.											
26	Electric Plant in Service-Net											
27												
28	<u>Common Plant</u>											
29	Common Plant											
30	Less: Accum. Provision for Depr. and Amort.											
31	Common Plant in Service-Net											
32												
33	Plant Held for Future Use											
34												
35	Construction Work in Progress	5,716	6,863	10,707	3,783	2,638	5,086	2,551	2,525	5,796	6,290	3,976
36												
37	Net Utility Plant	\$ 929,956	\$ 831,812	\$ 740,360	\$ 663,495	\$ 601,487	\$ 569,647	\$ 539,827	\$ 509,713	\$ 485,530	\$ 459,222	\$ 454,981
38												
39	Percentage of Construction Expenditures											
40	Financed Internally (c)	N/A	50%	67%	53%	81%	94%	108%	122%	93%	283%	90%

(a) Completed Construction Not Classified is included with Plant in Service by function.
(b) Includes FERC Account 117.
(c) Calculation is: (Net Income - Dividends (preferred and common) + Depreciation + Deferred Taxes + ITC - AFUDC) / (Gross CAPex - AFUDC)

VECTREN ENERGY DELIVERY OF OHIO
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31, EXCEPT AS NOTED
TYPE OF FILING: "X" ORIGINAL ____ UPDATED ____ REVISED ____
WORK PAPER REFERENCE NO(S): See Below

SCHEDULE D-5A
PAGE 2 OF 5
WITNESS RESPONSIBLE:
P.C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	CAPITAL STRUCTURE:											
2	Long-term debt (\$000)	\$	313,195	\$ 243,559	\$ 243,559	\$ 218,714	\$ 193,845	\$ 193,806	\$ 105,038	\$ 106,141	\$ 107,428	\$ 108,334
3	Preferred stock (\$000)		-	-	-	-	-	-	-	-	-	-
4	Common equity (\$000)		306,190	263,047	239,409	210,481	204,309	198,476	87,197	86,404	91,263	88,691
5	CONDENSED INCOME STATEMENT DATA:											
6	Operating revenues (\$000)		164,893	154,096	153,110	136,665	132,094	139,606	224,226	291,259	408,098	374,320
7	Operating expenses (excluding FIT) (\$000)		124,785	123,838	124,812	111,634	107,550	115,041	197,840	266,120	383,520	351,393
8	Operating income (\$000)		40,108	30,258	28,298	25,031	24,544	24,565	26,386	25,139	24,578	22,927
9	Income taxes (current) (\$000)		(13,633)	(17,854)	(16,443)	(11,623)	(7,907)	(10,704)	(8,573)	(6,802)	8,955	8,045
10	Income taxes and Investment tax credits-net (deferred) (\$000)		1,486	24,978	24,295	18,005	13,878	20,008	18,322	15,828	0	0
11	AFUDC - Debt and Equity (\$000)		22,031	14,313	9,848	4,148	2,697	2,138	1,127	474	204	166
12	Other income - net (\$000) (a)		565	(308)	61	248	360	296	459	1,267	500	312
13	INCOME AVAILABLE FOR FIXED CHARGES:											
14	Interest charges (\$000)		19,023	12,763	12,399	11,145	10,657	190	179	163	363	1,230
15	Net income		55,828	21,106	17,409	11,900	10,973	17,505	18,044	17,691	15,964	14,130
16	Preferred dividend requirements of subsidiaries (\$000)		-	-	-	-	-	-	-	-	-	-
17	Earnings available for common equity (\$000)		55,828	17,409	14,583	11,900	10,973	17,505	18,044	17,691	15,964	14,130
18	AFUDC - % of earnings available for common equity		39.46	67.81	56.57	34.86	24.58	12.21	6.25	2.68	1.28	1.17
19	COST OF CAPITAL:											
20	Embedded cost of long-term debt (%)		5.07	5.23	5.23	5.39	5.51	5.47	7.02	7.02	7.02	7.02
21	Embedded cost of preferred stock (%)		-	-	-	-	-	-	-	-	-	-
22	FIXED CHARGE COVERAGE:											
23	Pre-tax interest coverage		3.30	3.12	2.81	2.64	2.59	142.10	156.27	164.91	69.65	19.03
24	Pre-tax interest coverage (excluding AFUDC)		2.14	2.35	2.29	2.27	2.34	130.85	149.97	162.00	69.09	18.89
25	After tax interest coverage		3.93	2.33	2.18	2.07	2.03	93.13	101.80	109.53	44.98	12.49
26	Indenture provision coverage		-	-	-	-	-	-	-	-	-	-
27	After - tax fixed charge coverage		3.93	2.33	2.18	2.07	2.03	93.13	101.80	109.53	44.98	12.49

(a) Without AFUDC and Net of interest and other charges.

VECTREN ENERGY DELIVERY OF OHIO
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN ENERGY DELIVERY OF OHIO (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31, EXCEPT AS NOTED
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED
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PAGE 4 OF 5
WITNESS RESPONSIBLE:
P. C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	COMMON STOCK RELATED DATA:											
2												
3	Not Applicable											
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22	RATE OF RETURN MEASURES:											
23	Return on common equity (average) (%) (a)	19.61	8.40	7.60	6.80	5.74	5.45	12.26	20.79	19.91	17.74	15.94
24	Return on total capital (average) (%) (b)	10.49	9.13	8.42	7.82	7.11	6.98	9.24	14.54	13.74	12.78	11.89
25	Return on net plant in service (average) - Total Company % (c)	4.55	4.22	4.31	4.47	4.27	4.42	4.68	5.30	5.32	5.38	5.15

(a) Calculation is: Net Income / Average Annual Common Equity Balance

(b) Calculation is: (Operating Income w/o FIT + Other Net + AFUDC) / Average Total Capitalization Balance w/ Short-term Debt

(c) Operating Income w/o FIT / Average Net Plant in Service

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
RATE OF RETURN SUMMARY
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF CAPITAL STRUCTURE: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED ___
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SCHEDULE D-1B
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS / M.J. VILBERT

LINE NO.	CLASS of CAPITAL	REFERENCE	ACTUAL AMOUNT (\$000,000)	ADJUSTMENT AMOUNT** (\$000,000)	PRO FORMA AMOUNT (\$000,000)	% of TOTAL	COST	WEIGHTED COST
1	Long-term debt	D-3B	\$ 1,817.4	\$ -	\$ 1,817.4	48.9%	4.86%	2.38%
2								
3	Preferred stock	D-4B	-	-	-	0.0%	0.00%	0.00%
4								
5	Common equity	D-1.1	\$ 1,896.1	\$ -	\$ 1,896.1	51.1%	10.75%	5.49%
6								
7	Total capital		<u>\$ 3,713.5</u>	<u>\$ -</u>	<u>\$ 3,713.5</u>	<u>100.00%</u>		<u>7.87%</u>
8								
9	Accumulated Deferred Investment Tax Credit				\$ 1.3			
10								
11								
12	Accumulated Deferred Income Taxes (Accelerated Amortization)				\$ 921.5			
13								
14								
15	Accumulated Deferred Income Taxes (Other Property)				\$ (37.5)			
16								
17								
18	Accumulated Deferred Income Taxes (Goodwill)				\$ 65.9			
19								

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EMBEDDED COST OF SHORT-TERM DEBT
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF SHORT TERM DEBT: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL ___ UPDATED ___ REVISED ___
WORK PAPER REFERENCE NO(S):
SCHEDULE D-2B
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WITNESS RESPONSIBLE:
P.C. EDWARDS

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	INTEREST REQUIREMENT (D)
		(\$)	(%)	(\$)
1	VECTREN CAPITAL			
2	Current Portion of Long Term Debt			
3	5.75%, Due 8/1/18	\$ 100,000,000	5.75%	\$ 5,750,000
4	Totals	\$ 100,000,000		\$ 5,750,000
5				
6	VECTREN UTILITY HOLDINGS, INC.			
7				
8	Commercial Paper	\$ 179,500,000	1.92%	\$ 3,455,220
9	Totals	\$ 179,500,000		\$ 3,455,220
10				
11	VECTREN CAPITAL			
12	Notes Payable			
13	Bank Notes	\$ 70,000,000	2.68%	\$ 1,876,320
14	Totals	\$ 70,000,000		\$ 1,876,320
15				
16				
17				
18	Fees on Committed Lines and Revolving			
19	Credit Facilities			\$ 700,029
20				
21	Total Consolidated	\$ 349,500,000		\$ 11,781,569
22				
23	Cost of Short-Term Debt		3.37%	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EMBEDDED COST OF LONG-TERM DEBT
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF LONG TERM DEBT: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL _____ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE D-3B
PAGE 1 OF 2
WITNESS RESPONSIBLE:
P.C. EDWARDS / M.J. YILBERT

LINE NO.	DEBT ISSUE TYPE	Coupon Rate (A)	Date Issued (B)	Maturity Date (C)	Principal Amount (D)	Face Amount Outstanding (E)	Unamort. (Discount) or Premium (F)	Unamort. Debt Expense (G)	Unamort. Debt on Recaptured Debt (H)	Carrying Value (I=E+F+G-H)	Annual Interest Cost* (J)	Annualized Amortization of Debt Items Per Year (K)	Compound Interest Rate (L=(1+M/K)*K-1)	Compound Annual Interest (M=E*L)	Annual Interest Cost (N=J+M)
1 SOUTHERN INDIANA GAS & ELECTRIC COMPANY															
2	First Mortgage Bonds:														
3	2022, 2013 Series C, current adjustable rate 1.565%, tax-ex	1.565%	26-Apr-13	01-Jan-22	\$ 4,540,000	\$ 4,540,000	\$ -	\$ 75,871	-	\$ 4,564,129	\$ 19,271	12	1.576%	\$ 73,139	\$ 92,410
4	2024, 2013 Series D, current adjustable rate 1.565%, tax-ex	1.565%	26-Apr-13	01-Mar-24	22,500,000	22,500,000	(270,933)	409,482	-	21,819,605	110,224	12	1.576%	354,662	464,886
5	2025, 2014 Series B, current adjustable rate 1.565%, tax-ex	1.565%	24-Sep-14	01-Jul-25	41,275,000	41,275,000	-	913,804	-	40,361,196	147,135	12	1.576%	650,607	797,742
6	2023, 1989 Series 6, 72x	6.720%	01-Aug-99	01-Aug-29	80,000,000	80,000,000	(200,779)	68,003	-	79,319,218	20,514	2	6.833%	5,486,317	5,486,317
7	2023, 1989 Series 6, 72x	6.720%	01-Aug-99	01-Aug-29	22,000,000	22,000,000	-	1,597,634	-	20,402,366	74,759	2	4.040%	896,880	971,639
8	2038, 2013 Series A, 4.00%, tax-exempt	4.000%	26-Apr-13	01-Mar-38	22,200,000	22,200,000	-	2,655,149	102,685	20,692,366	108,560	2	4.091%	1,617,993	1,726,553
9	2043, 2013 Series B, 4.05%, tax-exempt	4.050%	26-Apr-13	01-May-43	39,550,000	39,550,000	-	1,455,882	-	20,844,118	54,596	2	4.040%	900,920	955,516
10	2044, 2014 Series A, 4.00%, tax-exempt	4.000%	24-Sep-14	01-Sep-44	22,300,000	22,300,000	-	466,048	-	22,533,952	12,373	2	2.389%	549,493	561,866
11	2055, 2015 Series M, Vernon, 2.375%, tax-exempt	2.375%	09-Sep-15	01-Sep-55	23,000,000	23,000,000	-	307,997	-	14,862,003	8,177	2	2.389%	363,143	371,320
12	2055, 2015 Series M, Vernon, 2.375%, tax-exempt	2.375%	09-Sep-15	01-Sep-55	15,200,000	15,200,000	-	307,997	-	14,862,003	8,177	2	2.389%	363,143	371,320
13	2055, 2015 Series M, Vernon, 2.375%, tax-exempt	2.375%	09-Sep-15	01-Sep-55	15,200,000	15,200,000	-	307,997	-	14,862,003	8,177	2	2.389%	363,143	371,320
14	Amortization of Retired Bond:						(1,806)	115,441	72,675	(189,922)	189,922				189,922
15	Totals				292,665,000	292,665,000	(473,517)	8,605,443	175,360	283,410,679	0	60	0	11,219,935	12,000,012
18 INDIANA GAS COMPANY															
19	Series A, 6.50%, tax-exempt	6.500%	27-Jun-95	27-Jun-25	10,000,000	10,000,000	\$ -	\$ -	-	10,000,000	\$ -	2	6.637%	663,660	663,660
20	2025, Series E	6.420%	07-Jul-97	07-Jul-27	5,000,000	5,000,000	-	-	-	5,000,000	326,152	2	6.523%	326,152	326,152
21	2027, Series E	6.680%	07-Jul-97	07-Jul-27	3,500,000	1,000,000	-	-	-	1,000,000	67,916	2	6.792%	67,916	67,916
22	2027, Series F	6.340%	10-Dec-97	10-Dec-27	20,000,000	20,000,000	-	-	-	20,000,000	1,288,098	2	6.400%	1,288,098	1,288,098
23	2027, Series F	6.340%	10-Dec-97	10-Dec-27	20,000,000	20,000,000	-	-	-	20,000,000	1,288,098	2	6.400%	1,288,098	1,288,098
24	2028, Series F	6.360%	04-May-98	01-May-28	10,000,000	10,000,000	-	-	-	10,000,000	646,112	2	6.461%	646,112	646,112
25	2028, Series F	6.580%	04-May-98	01-May-28	10,000,000	10,000,000	-	-	-	10,000,000	1,331,451	2	6.657%	1,331,451	1,331,451
26	2029, Series G	7.800%	05-Oct-99	05-Oct-29	30,000,000	30,000,000	-	-	-	30,000,000	2,161,595	2	7.265%	2,161,595	2,161,595
27	Amortization of Retired Bond:						-	1,941,818	43,868	(1,985,686)	165,677				165,677
28	Totals				96,500,000	96,000,000	-	1,941,818	43,868	94,014,314	-			6,484,984	6,484,984
29											165,677				165,677
30															

*Auction Rate

SCHEDULE D-3B
PAGE 2 OF 2
WITNESS RESPONSIBLE:
P.C. EDWARDS / M.J. VILBERT

LINE NO.	Coupon Issued	Date (day/month)	Maturity Date (day/month)	Principal Amount	Face Amount Outstanding	Unmort. (Discount) or Premium	Unmort. Debt Expense	Unmort. Debt on Recquired	Carrying Value (I+E+F+G+H)	Annual Interest Cost (I)	Annualized Amortization of Debt Items per Year (J)	Interest Rate (K) (=1/(A*J-1))	Compound Annual Interest (M=E*L)	Annual Interest Cost (N=J*M)
1 Vectren Utility Holdings, Inc														
2 Senior Unsecured Notes														
3	5.750%	29-Jun-03	01-Aug-18	\$ 100,000,000	\$ 100,000,000	\$ (32,006)	\$ 6,579	\$ -	\$ 99,661,415	\$	\$ 38,585	2	\$ 5.833%	\$ 5,871,241
4	5.750%	29-Jun-03	01-Aug-18	\$ 100,000,000	\$ 100,000,000	-	\$ 111,964	\$ -	\$ 99,888,046	\$	\$ 38,585	2	\$ 5.833%	\$ 5,871,241
5	4.670%	30-Nov-11	30-Nov-21	\$ 55,000,000	\$ 55,000,000	-	\$ 151,954	\$ -	\$ 54,848,046	\$	\$ 38,797	2	\$ 4.725%	\$ 2,837,284
6	3.720%	05-Dec-13	05-Dec-23	\$ 150,000,000	\$ 150,000,000	\$ -	\$ 543,830	\$ -	\$ 149,456,170	\$	\$ 91,915	2	\$ 3.755%	\$ 5,831,894
7	5.020%	30-Nov-11	05-Jun-28	\$ 60,000,000	\$ 60,000,000	-	\$ 248,450	\$ -	\$ 59,751,550	\$	\$ 27,864	2	\$ 5.035%	\$ 3,077,664
8	3.200%	2023, 2013 Senior Notes	05-Jun-28	\$ 45,000,000	\$ 45,000,000	-	\$ 3,332,258	\$ -	\$ 41,667,742	\$	\$ 231,661	2	\$ 3.269%	\$ 1,451,520
9	2032, 2013 Senior Notes	28-Aug-17	28-Aug-32	\$ 100,000,000	\$ 100,000,000	-	\$ 545,725	\$ -	\$ 99,454,275	\$	\$ 40,088	2	\$ 3.287%	\$ 3,286,569
10	2035, 2005 Senior Notes	01-Dec-35	01-Dec-35	\$ 75,000,000	\$ 75,000,000	-	\$ (665,791)	\$ -	\$ 75,507,262	\$	\$ (28,445)	2	\$ 6.183%	\$ 4,644,769
11	3.800%	15-Dec-15	15-Dec-15	\$ 25,000,000	\$ 25,000,000	-	\$ 118,073	\$ -	\$ 24,883,927	\$	\$ 6,479	2	\$ 3.938%	\$ 2,964,506
12	5.000%	01-Feb-12	01-Feb-12	\$ 100,000,000	\$ 100,000,000	-	\$ 6,638,848	\$ -	\$ 93,363,152	\$	\$ 275,678	2	\$ 5.062%	\$ 5,338,070
13	2042, 2012 Senior Notes	05-Jun-13	05-Jun-43	\$ 80,000,000	\$ 80,000,000	-	\$ 6,337,306	\$ -	\$ 73,662,694	\$	\$ 321,661	2	\$ 4.295%	\$ 3,436,125
14	2045, 2015 Senior Notes	15-Dec-15	15-Dec-45	\$ 135,000,000	\$ 135,000,000	-	\$ 652,675	\$ -	\$ 134,347,325	\$	\$ 23,379	2	\$ 4.069%	\$ 5,973,537
15	2047, 2017 Senior Notes	29-Nov-47	29-Nov-47	\$ 100,000,000	\$ 100,000,000	-	\$ 558,199	\$ -	\$ 99,441,801	\$	\$ 18,711	2	\$ 3.969%	\$ 3,868,612
16	3.930%	29-Nov-17	29-Nov-47	\$ 40,000,000	\$ 40,000,000	-	\$ 196,582	\$ -	\$ 39,803,418	\$	\$ 5,185	2	\$ 4.561%	\$ 1,824,340
17	4.510%	15-Dec-15	15-Dec-55	\$ 40,000,000	\$ 40,000,000	-	\$ 196,582	\$ -	\$ 39,803,418	\$	\$ 5,185	2	\$ 4.561%	\$ 1,824,340
18														
19														
20														
21	Vectren Capital													
22 Senior Unsecured Notes														
23	7.300%	11-Mar-09	11-Mar-19	\$ 60,000,000	\$ 60,000,000	\$ -	\$ 44,814	\$ -	\$ 59,555,186	\$	\$ 38,411	2	\$ 7.433%	\$ 4,459,935
24	3.330%	15-Dec-22	15-Dec-22	\$ 75,000,000	\$ 75,000,000	-	\$ 277,866	\$ -	\$ 74,722,134	\$	\$ 56,515	2	\$ 3.358%	\$ 2,518,292
25	2022, 2015 Senior Notes	15-Dec-10	15-Dec-22	\$ 50,000,000	\$ 50,000,000	-	\$ 185,945	\$ -	\$ 49,814,055	\$	\$ 23,487	2	\$ 4.581%	\$ 2,260,651
26	3.900%	15-Dec-15	15-Dec-30	\$ 75,000,000	\$ 75,000,000	-	\$ 341,567	\$ -	\$ 74,659,433	\$	\$ 26,444	2	\$ 3.988%	\$ 2,953,519
27														
28														
29														
30	Total Consolidated Long-Term Debt													
31				\$ 1,851,165,000	\$ 1,848,665,000	\$ (604,052.11)	\$ 30,441,776	\$ 219,228	\$ 1,817,399,944	\$	\$ 2,239,900		\$ 86,155,744	\$ 88,395,644
32	Embedded Cost of Long-Term Debt (I / H)													
														4.86%

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
EMBEDDED COST OF PREFERRED STOCK
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF PREFERRED STOCK: DECEMBER 31, 2017
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S):

SCHEDULE D-4B
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P.C. EDWARDS

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=G*B)
	Not Applicable								

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S):

SCHEDULE D-5B
PAGE 1 OF 5
WITNESS RESPONSIBLE:
P.C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	
1	PLANT DATA (\$000 omitted): (a)(b)												
2	Gas Plant												
3	Intangible	\$	22,238	\$	22,238	\$	22,236	\$	21,742	\$	16,688	\$	15,686
4	Production-Mfg. Gas		12,905		12,633		12,547		16,852		16,402		15,772
5	Underground Storage (b)		57,236		53,909		50,096		48,316		48,317		48,326
6	Storage-Local		-		-		-		-		-		-
7	Transmission		502,823		382,431		207,118		187,393		145,258		111,455
8	Distribution		3,181,861		2,934,279		2,299,265		2,083,381		1,909,592		1,746,897
9	General		152,064		133,025		117,379		108,936		101,541		93,748
10	Gas Plant Acquisition Adjustment		231,151		231,151		231,151		231,151		231,151		231,151
11	Total Gas Plant-Gross		4,160,278		3,436,454		2,939,793		2,688,936		2,468,949		2,333,115
12	Less: Accum. Provision for Depr. and Amort.		1,771,376		1,556,055		1,385,161		1,234,012		1,095,398		972,455
13	Accum. Provision for Amort. Of Acq. Adjust		24,494		23,386		22,278		21,161		20,041		18,921
14	Gas Plant in Service-Net		2,364,408		1,857,013		1,532,354		1,433,763		1,353,509		1,271,659
15													
16	Electric Plant												
17	Intangible		13,130		10,315		4,667		2,841		1,624		1,244
18	Production Plant-Steam		1,503,265		1,444,633		1,372,481		1,294,985		1,220,134		1,073,618
19	Production Plant-Hydro				-		-		-		-		-
20	Production Plant-Other		101,244		100,529		100,443		99,867		97,949		84,607
21	Transmission		487,737		463,311		439,214		365,420		284,684		238,337
22	Distribution		689,435		614,957		568,552		520,347		478,398		390,229
23	General		36,202		28,935		27,881		29,040		25,935		23,527
24	Total Electric Plant-Gross		2,831,013		2,662,679		2,513,238		2,312,499		2,108,724		1,879,652
25	Less: Accum. Provision for Depr. and Amort.		1,397,844		1,259,066		1,130,119		1,021,406		910,898		819,015
26	Electric Plant in Service-Net		1,433,170		1,403,613		1,383,120		1,291,093		1,197,825		992,546
27													
28	Common Plant												
29	Common Plant		59,059		55,046		53,434		51,584		48,785		45,527
30	Less: Accum. Provision for Depr. and Amort.		33,303		30,769		27,807		25,060		22,640		20,844
31	Common Plant in Service-Net		25,757		24,277		25,627		26,524		26,145		24,683
32													
33	Plant Held for Future Use		2,933		1,835		2,020		2,020		2,192		3,122
34													
35	Construction Work in Progress		70,661		59,938		54,151		94,710		140,253		124,093
36													
37	Net Utility Plant		\$ 3,896,929		\$ 3,346,676		\$ 2,997,271		\$ 2,848,110		\$ 2,719,925		\$ 2,416,105
38	Percentage of Construction Expenditures												
39	Financed Internally (c)		N/A		95%		113%		109%		168%		164%
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(a) Completed Construction Not Classified is included with Plant in Service by function.
(b) Includes FERC Account 117.
(c) Calculation is: (Net Income - Dividends (preferred and common) + Depreciation + Deferred Taxes + ITC - AFUDC) / (Gross CAPex - AFUDC)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31
TYPE OF FILING: "X" ORIGINAL _____ UPDATED _____ REVISED _____
WORK PAPER REFERENCE NO(S):

SCHEDULE D-5B
PAGE 2 OF 5
WITNESS RESPONSIBLE:
P.C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	CAPITAL STRUCTURE:											
2	Long-term debt (\$000)		\$ 1,691,200	\$ 1,761,489	\$ 1,542,952	\$ 1,771,037	\$ 1,622,355	\$ 1,480,013	\$ 1,675,075	\$ 1,597,055	\$ 1,327,667	\$ 1,208,713
3	Preferred stock (\$000)		-	-	-	-	-	-	-	-	-	-
4	Common equity (\$000)		1,804,132	1,708,078	1,618,728	1,556,164	1,529,187	1,467,208	1,439,258	1,397,573	1,351,606	1,233,682
5	CONDENSED INCOME STATEMENT DATA:											
6	Operating revenues (\$000)		2,448,314	2,434,709	2,611,722	2,491,206	2,232,869	2,325,317	2,129,516	2,088,919	2,484,732	2,281,931
7	Operating expenses (excluding FIT) (\$000)		2,066,860	2,072,852	2,297,192	2,157,611	1,880,359	1,955,212	1,812,840	1,808,717	2,221,377	2,021,438
8	Operating income (\$000)		381,454	361,857	314,530	333,595	352,510	370,105	316,676	280,202	263,355	260,493
9	Income taxes (current) (\$000) (a)		12,799	19,134	43,345	23,863	(1,762)	14,718	5,404	(20,763)	(3,565)	48,960
10	Income taxes and investment tax credits-net (deferred) (\$000) (a)		100,100	80,517	37,794	43,308	84,237	71,708	69,322	84,893	79,623	27,039
11	AFUDC - Debt and Equity (\$000)		23,510	19,339	14,631	7,207	6,794	4,838	3,821	8,018	6,179	6,334
12	Other income - net (\$000) (b)		5,010	209	5,557	(49,149)	(21,859)	(40,402)	(7,467)	9,022	33,254	53,344
13	INCOME AVAILABLE FOR FIXED CHARGES:											
14	Interest charges (\$000)		85,491	84,459	86,675	87,904	95,982	106,527	104,631	100,035	97,750	100,998
15	Net income		211,585	197,294	166,904	136,578	158,988	141,588	133,673	133,077	128,981	143,108
16	Preferred dividend requirements of subsidiaries (\$000)		-	-	-	-	-	-	-	-	-	-
17	Earnings available for common equity (\$000)		211,585	197,294	166,904	136,578	158,988	141,588	133,673	133,077	128,981	143,108
18	AFUDC - % of earnings available for common equity		11.11	9.80	8.77	5.28	4.27	3.42	2.86	6.03	4.79	4.43
19	COST OF CAPITAL:											
20	Embedded cost of long-term debt (%)	4.86	4.95	5.07	5.44	4.99	5.70	6.11	6.31	6.52	6.49	6.52
21	Embedded cost of preferred stock (%)	-	-	-	-	-	-	-	-	-	-	-
22	FIXED CHARGE COVERAGE:											
23	Pre-tax interest coverage		4.80	4.52	3.86	3.32	3.52	3.14	2.99	2.97	3.10	3.17
24	Pre-tax interest coverage (excluding AFUDC)		4.52	4.29	3.69	3.24	3.44	3.10	2.96	2.89	3.03	3.11
25	After-tax interest coverage		3.47	3.34	2.93	2.55	2.66	2.33	2.28	2.33	2.32	2.42
26	Indenture provision coverage (c)	-	-	-	-	-	-	-	-	-	-	-
27	After-tax fixed charge coverage		3.47	3.34	2.93	2.55	2.66	2.33	2.28	2.33	2.32	2.42

- (a) Includes State and Federal Income Taxes
(b) Without AFUDC and Net of interest and other charges.
(c) An indenture computation is prepared on an individual company basis only.

SCHEDULE D-5B
PAGE 4 OF 5
WITNESS RESPONSIBLE:
P.C. EDWARDS / D.M. BOWLER

a) Calculation is: Net Income / Average Annual Common Equity Balance
b) Calculation is: (Operating Income w/o FIT + Other Net + AFUDC) / Average Total Capitalization Balance w/ Short-term Debt
c) Operating Income w/o FIT / Average Net Plant in Service

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 18-0298-GA-AIR; CASE NO. 18-0299-GA-ALT
COMPARATIVE FINANCIAL DATA
VECTREN CORPORATION (CONSOLIDATED) CAPITAL STRUCTURE AS OF DECEMBER 31, 2017

DATE OF DATA: DECEMBER 31
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SCHEDULE D-5B
PAGE 5 OF 5
WITNESS RESPONSIBLE:
P.C. EDWARDS / D.M. BOWLER

LINE NO.	DESCRIPTION	TEST YEAR	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
1	Other Financial and Operating Data: (a)											
2	Mix of Sales (\$'000,000)											
3	Gas revenues	N/A	\$ 772	\$ 793	\$ 945	\$ 810	\$ 738	\$ 819	\$ 954	\$ 1,066	\$ 1,433	\$ 1,269
4	Electric revenues	N/A	606	602	625	619	595	636	608	529	524	488
5	Total		1,378	1,395	1,570	1,429	1,333	1,455	1,562	1,595	1,957	1,757
6	Mix of Sales (%)											
7	Gas		56.0	56.8	60.2	56.7	55.4	56.3	61.1	66.8	73.2	72.2
8	Electric		44.0	43.2	39.8	43.3	44.6	43.7	38.9	33.2	26.8	27.8
9	Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
10	Mix of Fuel (\$'000,000)											
11	Gas	N/A	267	305	469	358	301	375	505	618	983	847
12	Electric	N/A	184	187	202	203	192	240	235	194	183	175
13	Total		451	492	671	561	493	615	740	812	1,166	1,022
14	Mix of Fuel (%)											
15	Gas		59.2	62.0	69.9	63.8	61.1	61.0	68.2	76.1	84.3	82.9
16	Electric		40.8	38.0	30.1	36.2	38.9	39.0	31.8	23.9	15.7	17.1
17	Total		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
18	Composite depreciation rates											
19	Gas (%)	3.40%	3.40%	3.40%	3.40%	3.50%	3.50%	3.50%	3.60%	3.50%	3.50%	3.60%
20	Electric SIGECO (%)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.40%	3.40%	3.40%	3.20%
21	Common Vectren and Subsidiary Cos. (%)	3.20%	3.20%	3.20%	3.20%	3.00%	3.00%	2.90%	3.10%	2.90%	2.90%	2.80%

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/30/2018 11:30:39 AM

in

Case No(s). 18-0298-GA-AIR, 18-0299-GA-ALT

Summary: Application Volume 1 (Schedules A-D) electronically filed by Ms. Rebekah J. Glover on behalf of Vectren Energy Delivery of Ohio, Inc.