

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of	)	
Vectren Energy Delivery of Ohio, Inc.	)	Case No. 20-0099-GA-RDR
for Authority to Adjust Its Capital	)	
Expenditure Plan Rider Charges.	)	

APPLICATION

Pursuant to the August 28, 2019 Opinion and Order in Case Nos. 18-0298-GA-AIR, 18-0299-GA-ALT, and 18-0049-GA-ALT (the 2018 Rate Case Order) issued by the Public Utilities Commission of Ohio (PUCO or the Commission), Vectren Energy Delivery of Ohio, Inc. (VEDO or the Company), a CenterPoint Energy Company, respectfully requests that the Commission approve adjustments to charges in its Rate Schedule for the Capital Expenditure Program (CEP) Rider, as described and supported herein. In support of this Application, VEDO states:

1. VEDO is an Ohio corporation engaged in the business of providing natural gas distribution service to approximately 320,000 customers in west central Ohio and, as such, is a “natural gas company” and “public utility” as defined by R.C. 4905.02(A) and 4905.03(E), and is subject to the Commission’s jurisdiction in accordance with R.C. 4905.04, 4905.05, and 4905.06.

2. In 2012, the Commission approved VEDO’s CEP, finding that it was “consistent with the Company’s obligation under Section 4905.22, Revised Code, to furnish necessary and adequate services and facilities, which the Commission finds to be just and reasonable.” Case No. 12-0530-GA-UNC, Finding & Order at 21 (Dec. 12, 2012) (the 2012 CEP Order). Subject to certain conditions, the Commission authorized VEDO to begin deferring the post-in-service carrying costs (PISCC), depreciation expense, and property tax expense associated with its CEP beginning with the period October 1, 2011, through December 31, 2012.

3. In 2013, the Commission again determined that VEDO had “demonstrated that the CEP is consistent with its obligation under Section 4905.22, Revised Code, to furnish necessary and adequate services and facilities, which the Commission finds to be just and reasonable.” Case No. 13-1890-GA-UNC, Finding & Order at 6 (Dec. 4, 2013) (the 2013 CEP Order). The Commission also approved VEDO’s request to implement an “on-going CEP.” *Id.* at 7. Under this request, VEDO could continue deferring amounts related to the CEP until “the \$1.50 per month threshold is surpassed”; if that occurred, “[a]ccrual of all future CEP-related deferrals should cease . . . until such time as VEDO files to recover the existing accrued deferrals and establish a recovery mechanism under Sections 4909.18, 4929.05, or 4929.11, Revised Code.” *Id.*

4. Since issuance of the 2013 CEP Order, VEDO was not required to file an annual application to renew the CEP or the related deferral authority, *see id.* at 3, but has filed annual reports in Case No. 13-1890 each year from 2013 through 2019.

5. On January 3, 2018, in Case No. 18-0049-GA-ALT (the CEP Rider Case), VEDO filed its notice of intent to file an application for an alternative rate plan under R.C. 4929.05 to recover the costs associated with its CEP. On April 13, 2018, VEDO filed its application for an alternative rate plan in the CEP Rider Case. In its related and parallel Application in Case Nos. 18-0298-GA-AIR and 18-0299-GA-ALT, VEDO requested authority to recover in base rates the CEP-related deferrals through December 31, 2017, as part of rate base as of the date certain of December 31, 2017. In its Application in the CEP Rider Case, VEDO proposed that CEP-related deferrals, beginning with 2018 investments, be annually reviewed and recovered through a new proposed CEP Rider. The Commission ultimately consolidated the three dockets into a single proceeding, the 2018 Rate Case.

6. On January 4, 2019, VEDO, the Commission's Staff, and other signatories entered into a Stipulation and Recommendation (the 2018 Rate Case Stipulation), which the Commission approved in the 2018 Rate Case Order. The 2018 Rate Case Stipulation recommended approval of the CEP Rider, with initial rates set at zero at the time VEDO filed compliance tariffs implementing new base rates. (Paragraph 8(a).) The 2018 Rate Case also recommended approval of VEDO's request to recover the CEP-related deferred balance, as of December 31, 2017, and the assets underlying such balance, in new base rates. The 2018 Rate Case Stipulation also recommended approval of certain procedures, terms, and conditions that would govern VEDO's future cost recovery filings to update the charges for the respective Rate Schedules for the CEP Rider. (*See generally* Paragraphs 8(b)-8(j)).

7. In the 2018 Rate Case Order, the Commission approved the 2018 Rate Case Stipulation's provisions regarding the CEP Rider without material modification. The CEP deferred balance as of December 31, 2017, and the assets underlying such balance, were included in the stipulated base rates, effective September 1, 2019, and the initial charges for the CEP Rider were set at zero at the time base rates became effective. (P.U.C.O. Tariff No. 4, Sheet No. 32.)

8. VEDO included all CEP investments and deferrals through December 31, 2017 in its base rates approved by the 2018 Rate Case Order. Because VEDO requested authority in the 2018 Rate Case to recover the deferred balance as of this date, the Company met the requirements of the 2012 and 2013 CEP Orders, and continued to defer costs associated with CEP investments made through December 31, 2017 during the pendency of the 2018 Rate Case. This deferral continued until an Order was issued in the 2018 Rate Case (August 2019), and those deferred costs were not included within the 2018 Rate Case proceeding. VEDO has elected to not include within the CEP Rider this deferred activity – from January 2018 through

August 2019 – on CEP investments now captured in base rates, and VEDO will seek to recover these deferred costs within the next base rate case proceeding. As such, the CEP Rider revenue requirement only captures deferred activity associated with CEP Investments made starting January 1, 2018 through December 31, 2019.

9. The 2018 Rate Case Stipulation provided that, if an Order approving the Stipulation was not issued on or before March 1, 2019, VEDO shall confer with Staff to determine an agreed-upon schedule for VEDO's initial filing to adjust the rates for the CEP Rider. After deliberations with Staff, VEDO proposes in this Application to adjust the charges for the respective Rate Schedules in the CEP Rider to recover the CEP-related deferred balance, from January 1, 2018 through December 31, 2019. The assets underlying such balance will be included in rate base in VEDO's next base rate proceeding, based on the valuation of said assets as of the date certain.

10. VEDO proposes in this Application to update the Annual Revenue Requirement for the CEP Rider, based on the terms and conditions in the 2018 Rate Case Stipulation approved by the 2018 Rate Case Order, inclusive of the components as described below:

- A return on the cumulative deferred balance starting January 1, 2018 through December 31, 2019. The cumulative deferred balance will include deferred depreciation, property tax expense, and PISCC, offset by any incremental revenue generated by CEP investments. The total deferred balance will be reduced by accumulated deferred income taxes, representing 21 percent of the deferred depreciation and deferred PISCC balance. The rate of return will be set at the pre-tax return of 8.81 percent.¹
- Recovery of the deferred balance, amortized over the life of the investment, at an annual rate of 1.61 percent.

¹ Starting in year 2 of the CEP Rider, the deferred balance will be reduced by the amortization recovered in the CEP Rider over the previous year.

11. The following procedural schedule included in the 2018 Rate Case Stipulation (Paragraph 8(e)) and approved in the 2018 Rate Case Order applies to this CEP Rider recovery filing:

Date	Activity
March 1	File CEP Rider Application ²
July 1	Staff Report
July 15	Motions to Intervene and Comments by VEDO and Other Parties
July 31	Notification Whether Issues Raised in Comments Have Been Resolved
August	Hearing
September 1	Rate Effective Date

12. VEDO requests that the Commission approve the adjustments to the charges for the respective Rate Schedules in the CEP Rider, effective on September 1, 2020, for the subsequent 12-month period and that this Application not be considered an application to increase rates and charges.

13. As a part of this Application, VEDO is providing support for the following:

- The CEP Rider Annual Revenue Requirement as of December 31, 2019;
- Eligible CEP investments, starting January 1, 2018 through December 31, 2019;
- Deferred Depreciation on eligible CEP investments, net of retirements, at the approved depreciation rates applicable to each period, starting from the date the assets were placed in-service;
- PISCC accrued on eligible CEP investments, net of retirements, starting from the date the assets were placed in-service, at the PISCC rates applicable to each period;

² As March 1, 2020 falls on a Sunday, VEDO has elected to file its Application on February 28, 2020.

- Incremental Property Tax Expenses deferred on eligible CEP investments;
- Incremental Revenues associated with eligible CEP investments, calculated consistent with the 12-530 Order requirements and updated as a result of the Rate Case Order;
- A reconciliation with explanation of variances for eligible CEP investments against the budget included in the annual reports submitted in the 13-1890 proceeding;
- The budgeted CEP investment by category for calendar year 2020;
- The reconciliation of actual CEP Rider recoveries for the reconciliation period against the authorized CEP Rider recoveries for the period (to be populated in subsequent CEP proceedings); and
- The proposed CEP Rider rates and charges calculated in accordance with the terms and conditions in the 2018 Rate Case Stipulation and approved by the 2018 Rate Case Order.

14. In accordance with the 2018 Rate Case Stipulation, Staff or its designee will perform a review of VEDO's filing, every one or two years in Staff's discretion, to determine the necessity, prudence, lawfulness, and reasonableness of the CEP Investment for the prior calendar year. (Paragraph 8(e).) On January 21, 2020, VEDO provided notice of the intent to file for an update to its CEP Rider. On January 29, 2020, the Commission directed Staff to issue a request for proposal for audit services to review the accounting accuracy, prudence, and used and usefulness of VEDO's investments for 2018 and 2019, with a final audit filed with the Commission by June 17, 2020. On February 26, 2020, the Commission issued an Entry approving Blue Ridge Consulting Services, Inc. (Blue Ridge) as the selected auditor for this proceeding. The Company intends to seek recovery of the costs associated with this contractual audit in subsequent CEP Rider proceedings.

15. In order to support the proposed adjustment to the underlying Annual Revenue Requirement, VEDO submits the following exhibits:

- VEDO Exhibit 1.0: Direct Testimony and Exhibits of J. Cas Swiz.

16. The Annual Revenue Requirement calculation is supported by Exhibit No. JCS-1, Schedules 1-11, of the Direct Testimony of J. Cas Swiz. The data and information contained in the Application and accompanying testimony and exhibits support the following revised CEP Rider charges:

Rate Schedule	\$ Per Month	\$ Per Billing Ccf
310, 311 and 315	\$0.14	
320, 321 and 325 (Group 1)	\$0.19	
320, 321 and 325 (Group 2 and 3)		\$0.00111
345		\$0.00043
360		\$0.00020

17. In accordance with the 2018 Rate Case Stipulation, the CEP Rider shall be subject to a cap of \$1.50 per month per residential customer (Rates 310/311/315) (the CEP Rate Cap). (Paragraph 8(d).) At such time the CEP Rate Cap is reached, VEDO shall cease accruing CEP-related deferrals until VEDO files an application or applications under R.C. 4909.18, 4929.05, or 4929.11 (i) to incorporate into base rates the CEP Rider revenue requirement, and (ii) to recover a return on and of the assets underlying the CEP deferrals.

18. The proposed CEP Rider charge applicable to residential and small general service (Group 1) customers complies with the CEP Rate Cap per the 2018 Rate Case Stipulation of \$1.50 per month applicable to those same customers during the period September 1, 2020 through August 31, 2021.

19. A redlined and clean revised tariff P.U.C.O. No. 4, Sheet No. 32, First Revised Page 1 of 1, which reflects the revised CEP Rider charges, is included as Exhibit No. JCS-2 to the Direct Testimony of J. Cas Swiz.

20. Estimated impacts of the proposed CEP Rider, reflected within a Typical Bill Comparison for all applicable Rate Schedules, are included as Exhibit No. JCS-3 to the Direct Testimony of J. Cas Swiz.

WHEREFORE, VEDO respectfully requests that the Commission approve the adjustments to the CEP Rider charges, approve the proposed Sheet No. 32, First Revised Page 1 of 1, and grant all other necessary and proper relief.

Dated: February 28, 2020

Respectfully submitted,

/s/ Christopher Kennedy

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ATTORNEYS FOR VECTREN ENERGY
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CERTIFICATE OF SERVICE

I hereby certify that a copy of this Application and Attachments was served by electronic mail this 28th day of February 2020 to the following:

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Company

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Vectren	)	
Energy Delivery of Ohio, Inc., for Authority	)	Case No. 20-0099-GA-RDR
to Adjust Its Capital Expenditure Program	)	
Rider Charges	)	

DIRECT TESTIMONY OF

J. CAS SWIZ

DIRECTOR, REGULATORY AND RATES

ON BEHALF OF

VECTREN ENERGY DELIVERY OF OHIO, INC.

**Direct Testimony of
J. Cas Swiz**

I. BACKGROUND AND QUALIFICATIONS

Q1. Please state your name and business address.

A. My name is J. Cas Swiz and my business address is One Vectren Square, Evansville, Indiana 47708.

Q2. What position do you hold with Vectren Energy Delivery of Ohio, Inc. (VEDO or the Company)?

A. I am Director, Regulatory and Rates for CenterPoint Energy, Inc. (CenterPoint), the immediate parent company of VEDO. I also hold this same position with two other utility subsidiaries of CenterPoint – Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc. (Vectren North) and Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc. (Vectren South).

Q3. Please describe your educational background.

A. I am a 2001 graduate of the University of Evansville with a Bachelor of Science degree in Accounting, and a 2005 graduate of the University of Southern Indiana with a Master of Business Administration degree.

Q4. Please describe your professional experience.

A. From 2001 to 2003, I was employed by ExxonMobil Chemical as a Product and Inventory accountant. Since 2003, I have been employed with CenterPoint or its predecessor companies in various accounting capacities. In 2008, I was named Manager, Regulatory and Utility Accounting, and in November 2012, I was promoted to Director, Regulatory Implementation and Analysis. I was named to Director, Rates and Regulatory Analysis in August 2015. I was named to my current position in February 2019.

1 **Q5. What are your present duties and responsibilities as Director, Regulatory and**
2 **Rates?**

3 A. I am responsible for the regulatory and rate matters of the regulated utilities within
4 CenterPoint in proceedings before the Indiana and Ohio utility regulatory commissions. I
5 also have the responsibility for the financial analysis and implementation of all regulatory
6 initiatives of VEDO, Vectren North and Vectren South, as well as the preparation of
7 accounting, regulatory and rate exhibits submitted in various regulatory proceedings.

8 **Q6. Have you previously testified before this Commission?**

9 A. Yes. I have testified in VEDO's Distribution Replacement Rider (DRR) proceedings,
10 Case Nos. 13-1121-GA-RDR, 14-0813-GA-RDR, 15-0865-GA-RDR, 16-0904-GA-
11 RDR, 17-1155-GA-RDR, 18-0762-GA-RDR and 19-1011-GA-RDR. I also testified in
12 VEDO's most recent base rate case, Case No. 18-0298-GA-AIR (the Rate Case) and
13 Alternative Rate Plan, Case No. 18-0049-GA-ALT to establish its Capital Expenditure
14 Program (CEP) rider.

15 **Q7. What is the purpose and scope of your testimony in this proceeding?**

16 A. My testimony will support VEDO's request for the proposed rate adjustment to the CEP
17 Rider to recover the revenue requirement associated with costs deferred, starting January
18 1, 2018 through December 31, 2019, authorized under VEDO's CEP in Case Nos. 12-
19 530-GA-UNC and 13-1890-GA-UNC (collectively, the CEP Orders) and the Rate Case. I
20 will discuss how the CEP Rider is calculated and allocated to VEDO's Rate Schedules
21 and present an estimate of the customer bill impacts for recovery of the December 31,
22 2019 revenue requirement. Finally, I will support and sponsor the Application and the
23 Schedules filed within this proceeding.

1 **Q8. Are you generally familiar with the books, records, and accounting procedures of**
2 **VEDO?**

3 A. Yes, I am.

4 **Q9. Are the Company's books and records kept in accordance with the Federal Energy**
5 **Regulatory Commission (FERC) Uniform System of Accounts?**

6 A. Yes. The Company's books and records are kept in accordance with the FERC Uniform
7 System of Accounts as adopted by this Commission.

8 **Q10. What Exhibits are you sponsoring in this proceeding?**

9 A. The following exhibits are attached to my testimony:

- 10 • Exhibit No. JCS-1, Schedule 1 – Cumulative Revenue Requirement Calculation
- 11 • Exhibit No. JCS-1, Schedule 2 – Monthly CEP Investments
- 12 • Exhibit No. JCS-1, Schedules 3a through 3e – Deferred Depreciation, by CEP
13 Investment Category
- 14 • Exhibit No. JCS-1, Schedule 4 – Post In-Service Carrying Costs (PISCC)
- 15 • Exhibit No. JCS-1, Schedule 5 – Property Tax Deferral
- 16 • Exhibit No. JCS-1, Schedule 6 – Calculation of Incremental Revenue Associated with
17 CEP Investments
- 18 • Exhibit No. JCS-1, Schedule 7 – Explanations of Variances between Actual and
19 Authorized CEP Investments
- 20 • Exhibit No. JCS-1, Schedule 8 – Estimated Capital Budget for previous calendar year
21 (2019)
- 22 • Exhibit No. JCS-1, Schedule 9 – Estimated Capital Budget for current calendar year
23 (2020)
- 24 • Exhibit No. JCS-1, Schedule 10 – Reconciliation of Actual CEP Recoveries against
25 Authorized CEP Recoveries
- 26 • Exhibit No. JCS-1, Schedule 11 – Allocation of Recoverable Costs and Calculation of
27 CEP Rider Rates
- 28 • Exhibit No. JCS-2 – CEP Tariff Sheet (redlined and clean)
- 29 • Exhibit No. JCS-3 – Typical Bill Comparison

1
2 **II. CEP BACKGROUND**

3 **Q11. Please explain the approved Capital Expenditure Program (CEP) under Ohio House**
4 **Bill 95 (HB95).**

5 A. On December 12, 2012, in Case No. 12-530-GA-UNC, the Commission issued an Order
6 (the 12-530 Order) that approved accounting authority, inclusive of the deferral of
7 depreciation and property tax expense and the accrual of PISCC, on investments made
8 under the Company's CEP for the period October 1, 2011 through December 31, 2012.
9 The 12-530 Order required VEDO to submit, by April 30 of each year, a report detailing
10 the total deferred balance associated with CEP investments and the estimated impacts on
11 customers if included for recovery in rates. The Commission's Order also required the
12 deferral to be offset by incremental revenues received as a result of these investments,
13 which VEDO has complied with as demonstrated within each annual report submitted
14 through May 2019, in accordance with the Order. This accounting authority was granted
15 on investments made starting October 2011 until such point as the cumulative deferral of
16 activity, if included in rates, would result in a bill impact to residential and general
17 service group 1 customers of \$1.50 per customer per month.

18 On December 4, 2013, in Case No. 13-1890-GA-UNC, the Commission issued
19 another Order (the 13-1890 Order) that approved the continuation of the CEP investments
20 and deferral beyond December 31, 2012, with such deferrals permitted to continue
21 without further approval up to the point when the deferral would reach the \$1.50 per
22 customer per month cap established in the 12-530 Order. The 13-1890 Order did not
23 change the calculation of each of the deferred components, including the offsetting
24 incremental revenue credit, and maintained the requirement for VEDO to file annual

1 reports, by April 30 of each year, detailing the CEP investments, deferral, and estimated
2 impacts on VEDO's customers if included for recovery in rates.

3 **Q12. Please summarize VEDO's request to recover the CEP Deferred balances and**
4 **establish an ongoing CEP Rider in the Rate Case.**

5 A. On March 30, 2018, VEDO filed its Rate Case, requesting, among other items, the
6 authority to include in rates total capital investments through December 31, 2017 and
7 authority to recover a return on and of the cumulative CEP deferred balance as of the
8 same date. The filing of the Rate Case with the request to address both the recovery of
9 the CEP capital investments and recovery of the CEP deferred balance before reaching
10 the per customer per month bill impact of \$1.50 complied with the provisions of the CEP
11 Order, thus the accounting authority granted in the CEP Orders continued throughout the
12 pendency of the Rate Case.

13 In parallel to the Rate Case proceeding, on April 13, 2018, VEDO filed an
14 application for an alternative rate plan, seeking authority to establish a CEP Rider and
15 recover deferred costs associated with its CEP effective with investments made January
16 1, 2018. Immediately after this filing, the Company requested to consolidate these
17 proceedings to address all CEP related issues in one docketed proceeding.

18 On August 28, 2019, the Commission issued an Order in the Rate Case
19 proceeding that approved, among other provisions, the establishment of the CEP Rider
20 with initial rates set to zero, and certain provisions related to the deferred accounting
21 authority, which will be discussed further in my testimony.

22 **Q13. What are the primary benefits of the CEP Rider?**

23 A. In the Rate Case, VEDO sought recovery of the cumulative deferred balance associated
24 with the CEP investments through December 2017. As deferrals on new CEP investments

1 will continue, starting in 2018, the proposed CEP Rider will help mitigate future base rate
2 increases by allowing for gradual recovery of the deferred balance in current rates. This
3 gradual recovery will reduce the total deferred balance that will ultimately be included in
4 VEDO's subsequent base rate case.

5 In addition, the CEP Rider will support VEDO's continued investment in the
6 State of Ohio in a reasonable and economic manner. The effect of HB95 has been to
7 support growth in the economy of Ohio by encouraging and incenting utility investment,
8 and the CEP Rider will act as another tool to support these investments and the benefits
9 they provide.

11 **III. CEP REVENUE REQUIREMENT**

12 **Q14. Please explain the components of the CEP Rider Revenue Requirement.**

13 A. The CEP Rider revenue requirement is calculated using the total deferred balance as of
14 the end of the prior calendar year, December 31, 2019. This deferred balance is
15 comprised of the deferred depreciation expense on CEP investments, the accrued and
16 deferred PISCC on CEP investments, deferred property tax expense on CEP investments,
17 less incremental revenues associated with CEP investments. The total deferred balance is
18 reduced by estimated deferred income taxes attributed to the deferred depreciation and
19 PISCC. Exhibit No. JCS-1, Schedule 1 to my testimony shows the calculation of the CEP
20 Rider revenue requirement.

21 **Q15. Are there CEP Deferred amounts for the period ended December 31, 2019 that are** 22 **not captured in the CEP Rider revenue requirement proposed on Schedule 1?**

23 A. Yes. In the Rate Case, VEDO included all CEP investments and deferrals through
24 December 31, 2017. Because VEDO requested authority in the Rate Case to recover the

deferred balance as of this date, the Company met the requirements of the CEP Orders, and continued to defer costs associated with CEP investments made through December 31, 2017 during the pendency of the Rate Case. This deferral continued until an Order was issued in the Rate Case (August 2019), and those deferred costs were not included within the Rate Case proceeding. VEDO has elected to not include within the CEP Rider this deferred activity – from January 2018 through August 2019 – on CEP investments now captured in base rates, and VEDO will seek to recover these deferred costs within the next base rate case proceeding. As such, the CEP Rider revenue requirement only captures deferred activity associated with CEP Investments made starting January 1, 2018 through December 31, 2019.

Q16. Are there assets currently in utility plant in service that are being retired as part of the CEP projects?

A. Yes. Each component of the deferral includes the impact of retirements attributed to CEP projects. For example, deferred depreciation expense is calculated on the net asset additions – the total costs recorded on the Work Order related to the new asset less the assets retired as a result of the project. Exhibit No. JCS-1, Schedule 2 shows the calculation of the net CEP investments eligible for deferred treatment.

Q17. Please describe how the Deferred Depreciation Expense is calculated.

A. The deferred depreciation is calculated on eligible CEP investments consistent with VEDO's fixed asset policies and procedures. Costs attributed to a capital project are captured within a Project or Work Order within VEDO's Fixed Asset system, PowerPlant. The costs within a Work Order are booked within FERC Account 107, Construction Work in Progress (CWIP), until such time as the investments are complete and the assets are used and useful in providing utility service to VEDO customers. At that

1 point, the Work Order is placed in-service, and the costs are transferred to FERC Account
2 101, Gas Plant In Service. This transfer to FERC Account 101 also identifies the
3 appropriate FERC Plant Account for each cost component of the Work Order, assigning
4 the costs to a specific asset type or category.

5 VEDO's Fixed Asset system calculates depreciation on the investment at the
6 moment the Work Order is placed in-service. In that initial month, 50 percent of the
7 Work Order costs (or Asset Costs at this point) are multiplied by the applicable
8 depreciation rate assigned to the FERC Plant Account where the asset is assigned. The
9 applicable depreciation rates are those most recently approved by the Commission. In
10 each subsequent month, depreciation is calculated in full for each asset that remains in-
11 service.

12 The formula for the deferred depreciation is as follows:

13
$$[(\text{Previous Month's Cumulative Gross Plant Additions} - \text{Previous Month's Cumulative}$$

14
$$\text{Retirements}) + (50\% \times \text{Current Month Plant Additions} - 50\% \times \text{Current Month}$$

15
$$\text{Retirements})] \times (\text{Depreciation Rate} / 12 \text{ months})$$

16 Exhibit No. JCS-1, Schedules 3a through 3e to my testimony reflect the
17 calculation of the deferred depreciation on CEP investments.

18 **Q18. Is the calculation of deferred depreciation the same one that VEDO has utilized for**
19 **prior CEP deferrals?**

20 A. Yes, this calculation matches what VEDO has used since the approval in the 12-530
21 Order, as disclosed in its annual reports.

22 **Q19. In the Rate Case Order, the Commission approved new depreciation rates, effective**
23 **with the date of new base rates (September 1, 2019). How has this change in**
24 **depreciation rates been captured in the deferred depreciation calculation in the**
25 **CEP Rider?**

26 A. Prior to September 1, 2019, the authorized depreciation rate applied to all VEDO assets
27 were those approved initially in Case No. 04-0571-GA-AIR and affirmed in Case No. 07-

1 1080-GA-AIR. VEDO did not have authority to utilize any other depreciation rates for
2 its accounting of booked depreciation prior to this date. VEDO utilized these
3 depreciation rates to generate the deferred depreciation activity captured on Exhibit No.
4 JCS-1, Schedules 3a through 3e for January 2018 through August 2019. The Rate Case
5 Order approved revised depreciation rates effective September 1, 2019, and VEDO
6 applied these revised rates starting with the depreciation recorded September 2019
7 through December 2019.

8 **Q20. Please describe how the Deferred PISCC is calculated.**

9 A. Deferred PISCC is calculated on in-service CEP investments using a one-month lag
10 approach. Once the Work Order is placed in-service, FERC requirements specify that the
11 Allowance for Funds Used During Construction (AFUDC), which captures the financing
12 costs (debt and equity) on the project during construction, ceases in the month the Work
13 Order is complete. The accrual of PISCC begins in the month following the completion
14 of the Work Order.

15 The basis for the calculation is the Net Plant Balance of CEP investments, which
16 is calculated by taking the cumulative gross plant additions through the prior calendar
17 month (net of retirements of existing assets) less the Accumulated Depreciation on these
18 CEP Assets through the prior calendar month. This net plant balance is multiplied by
19 VEDO's Cost of Long-Term Debt (Cost of Debt) established in its base rate proceeding
20 to determine the PISCC accrued for the current month.

21 The formula for the deferred PISCC is as follows:

22
$$[(\text{Previous Month's Cumulative Gross Plant Additions} - \text{Previous Month's Cumulative}$$

23
$$\text{Retirements}) - (\text{Previous Month's Accumulated Depreciation})] \times (\text{Cost of Long-Term}$$

24
$$\text{Debt Rate} / 12 \text{ months})$$

Exhibit No. JCS-1, Schedule 4 shows the calculation of the PISCC deferral on eligible CEP investments.

Q21. Is the calculation of the PISCC deferral the same one that VEDO has utilized for prior CEP deferrals?

A. Yes, this calculation matches what VEDO has used since the approval in the 12-530 Order, as disclosed in its annual reports.

Q22. In the Rate Case Order, the Commission approved a new cost of long-term debt, effective with the date of new base rates (September 1, 2019). How is this change in the applicable PISCC rate captured in the deferred PISCC calculation in the CEP Rider?

A. Prior to the effective date of new base rates, the CEP Orders authorized VEDO to use the cost of long-term debt approved in VEDO's last base rate case, which resulted in a rate of 7.02% applied to all CEP investments. VEDO continued to utilize this approved rate for all CEP investments included in this CEP Rider proceeding, from January 2018 through August 2019. Effective with the Rate Case Order, the PISCC rate applied to CEP investments is 5.07%, and this rate was used to calculate the deferred PISCC for September 2019 through December 2019.

Q23. Please describe how the Deferred Property Tax Expense is calculated.

A. Deferred property tax expense is calculated based on the cumulative gross plant additions less cumulative retirements for the prior calendar year. Because VEDO's property tax expense reflects the liability in the current calendar year on prior year investments, any additions during the current year are not resulting in incremental property tax expense. For example, VEDO's 2019 property tax expense is based on VEDO's 2018 gross plant balance included within its property tax returns. Any 2019 additions would not create incremental property tax expense until 2020.

1 All eligible investments (additions less retirements) are multiplied by a Percent
2 Good Adjustment, which is based on the State of Ohio's personal property tax tables by
3 asset type. This adjustment recognizes the declining value of assets over time for tax
4 purposes. The resulting net amount is multiplied by a valuation percentage of 25 percent,
5 dictated by the Ohio Department of Taxation Annual Natural Gas Property Tax Report.
6 Finally, this amount is then multiplied by the most recent available property tax rate for
7 VEDO, calculated by taking the total property tax paid as a percentage of total taxable
8 value of plant in service.

9 The formula for the deferred property tax expense is as follows:

10
$$[(\text{Previous Month's Cumulative Gross Plant Additions} - \text{Previous Month's Cumulative} \\ \text{Retirements})] \times (\text{Percent Good Adjustment}) \times (25\%) \times (\text{Effective Property Tax Rate} / 12 \\ \text{months})$$

13 Exhibit No. JCS-1, Schedule 5 shows the calculation of the deferred property tax
14 expense on eligible CEP investments.

15 **Q24. Is the calculation of the deferred property tax expense the same one that VEDO has**
16 **utilized for prior CEP deferrals?**

17 A. Yes, this calculation matches what VEDO has used since the approval in the 12-530
18 Order, as disclosed in its annual reports.

19 **Q25. Please explain how the Incremental Revenue Credit is calculated.**

20 A. The Incremental Revenue Credit is calculated in two components. For the Residential
21 Rate Schedules and customers, which are subject to a straight fixed variable rate design,
22 VEDO has compared actual annual customers against the Rate Case "baseline" customer
23 count. If the actual customers are greater than the baseline, meaning VEDO has added
24 more customers than it has lost since the Rate Case, VEDO will multiply the increase in
25 customers by the cost portion of VEDO's base rates. The cost portion of VEDO's base

1 rates exclude any equity return. If the actual customers are less than the baseline,
2 meaning VEDO's net customer count has dropped since the Rate Case, then no
3 incremental revenue adjustment is needed.

4 For the non-Residential Rate Schedules, VEDO will identify the CEP investments
5 made that resulted in the extension of main to serve new customers. Any volumetric sales
6 attributed to these investments are multiplied by the cost portion of the applicable
7 volumetric rates to determine the incremental revenue credit applied to the deferred
8 balance.

9 The formula for calculating the Incremental Revenue Credit is as follows:

10
$$[(\text{Actual Customers} - \text{Baseline Customers}) \times (\text{Cost Portion of Customer Charge})] +$$

11
$$[(\text{Additional Volumetric (CCF) Sales Attributed to CEP Investments}) \times (\text{Cost Portion of}$$

12
$$\text{Volumetric Rate})]$$

13 Exhibit No. JCS-1, Schedule 6 shows the calculation of the incremental revenue
14 credit associated with CEP investments.

15 **Q26. Is the calculation of the incremental revenue credit essentially the same one that**
16 **VEDO has utilized for prior CEP deferrals?**

17 A. Yes. The formula for determining the incremental revenue credit is unchanged; however,
18 the rates and charges applied were updated effective September 1, 2019. Prior to
19 September 2019, the cost portion of the rates and charges applied were unchanged from
20 those utilized in prior CEP deferrals.

21 **Q27. Are there investments made that resulted in the extension of main to serve new**
22 **customers that are not included in the CEP?**

23 A. Yes. VEDO has investments that are excluded from the CEP and associated accounting
24 authority. In the instance of investments made to serve new customers, those projects
25 were subject to a standard revenue test whereby the estimated revenue for the customer
26 over a defined period is compared against the capital investment, with a refundable

customer deposit required in instances where the project cost exceeds the revenue. As these projects are cost-justified, VEDO has excluded them from the CEP eligible investments.

Q28. Please explain how the Deferred Taxes attributed to these deferred costs is calculated.

A. VEDO has included as part of the net CEP deferred balance the associated Deferred Income Taxes (DIT) attributed to the CEP deferred depreciation and PISCC. Under current tax laws, certain expenses like depreciation are treated differently for tax purposes than they are for book purposes, resulting in a DIT Liability. These deferred taxes represent a cost-free source of funding for capital investments. VEDO has calculated the associated DIT Liability for CEP investments by multiplying the deferred depreciation and PISCC portion of the deferred balance by 21 percent (current Federal statutory income tax rate), with the resulting amount becoming a reduction to the net deferred balance on which VEDO will earn a return in the CEP Rider.

Q29. What rate of return is used to determine the return on the deferred balance?

A. The rate of return applied to the net deferred balance is the pre-tax rate of return from VEDO's most recent base rate case. VEDO's proposed CEP Rider rates reflect a pre-tax rate of return of 8.81 percent approved in the Rate Case proceeding.

Q30. What Amortization rate is VEDO using for the deferred balance in the revenue requirement calculation?

A. In the Rate Case, VEDO is amortizing the deferred CEP balance as of December 31, 2017 using an average rate of 1.61 percent. VEDO has utilized this same rate to amortize the CEP deferred balance within the CEP Rider revenue requirement.

1 **Q31. Please describe Exhibit No. JCS-1, Schedules 7, 8 and 9.**

2 A. As part of this annual CEP Rider filing, VEDO has presented its estimated CEP budget
3 for the previous calendar year (Schedule 8) and current calendar year (Schedule 9). In
4 each CEP Rider filing, VEDO will provide a reconciliation of the actual CEP investments
5 against the CEP budget, with explanations for significant variances (Schedule 7). This is
6 consistent with how VEDO has presented its past annual reports under the CEP Orders.

7 **Q32. Will VEDO reconcile the actual CEP Rider recoveries against the revenue**
8 **requirement in each annual CEP filing?**

9 A. Yes. VEDO will include a reconciliation of actual CEP Rider recoveries against the
10 amounts authorized for recovery in each annual CEP filing, with any under- or over-
11 recovery variance included for recovery (or pass-back) in each CEP Rider filing. Exhibit
12 No. JCS-1, Schedule 10 will capture this variance in future CEP Rider filings. As the
13 CEP Rider rates and charges are currently set to zero, no variance exists for this period.

14 **Q33. How is the Revenue Requirement allocated amongst VEDO's Rate Schedules?**

15 A. VEDO is allocating the CEP Rider revenue requirement using the Rate Base allocations
16 from its approved Cost of Service Study from the Rate Case. Exhibit No. JCS-1,
17 Schedule 11 shows the allocation percentages for the CEP Rider.

18 **Q34. Please describe how the allocated CEP revenue requirement is recovered from**
19 **customers.**

20 A. VEDO will recover the allocated CEP revenue requirement from each Rate Schedule in
21 accordance with the Rate Case Order requirements. For the Residential Rate Schedules
22 (Rates 310, 311, and 315), VEDO will utilize a fixed charge per customer per month. For
23 the Group 1 customers in the General Service Rate Schedules (Rates 320, 321, and 325),
24 VEDO will apply the ratio of the monthly base rate charge for Residential customers and
25 General Service Group 1 customers to the CEP Rider charges. As approved in the Rate

Case, VEDO has a Residential Monthly Charge of \$32.92 and a Group 1 Customer Charge of \$42.80. The Group 1 charge is approximately 130 percent of the Residential Monthly charge. In the CEP Rider, the proposed Residential CEP Rider charge is multiplied by 130 percent to arrive at the Group 1 CEP Rider monthly charge.

The remaining revenue requirement for the General Service Rate Schedules, applicable to Group 2 and Group 3 customers, is recovered via a volumetric (per CCF) rate.

For the large transportation Rate Schedules (Rate 345 and Rate 360, the allocated CEP revenue requirement is recovered via a volumetric (per CCF) rate.

Exhibit No. JCS-1, Schedule 11 shows the calculation of the CEP Rider rates and charges.

Q35. How will the CEP Rider recoveries associated with the amortization of the deferred balance be captured in the annual CEP revenue requirement calculation?

A. In each CEP Rider filing, VEDO will reduce the deferred balance by the amount authorized for recovery in the CEP Rider for the prior year. These amounts will be captured on Exhibit No. JCS-1, Schedule 1, line 5.

Q36. Will VEDO continue deferring eligible costs once the CEP Rider is approved and effective?

A. Yes. The CEP Rider only recovers past deferrals. As such, VEDO will continue to defer accrued PISCC, depreciation expense, and property tax expense, until such point as the CEP investments and the associated costs are included for recovery within base rates.

IV. CUSTOMER IMPACTS

Q37. What are the proposed CEP Rider rates and charges when considering the applicable cap and variances from prior periods?

A. As this is VEDO's initial CEP Rider annual filing, there are no variances from prior periods included in this annual filing. Variances will be included in future CEP Rider annual filings.

As reflected on the proposed CEP Rider Tariff Sheet, Exhibit No. JCS-2, with a redlined (page 1) and clean (page 2) Tariff Sheet, the proposed CEP Rider rates and charges are as follows:

Rate Schedule	CEP Rate per Customer per Month	CEP Rate per Billing CCF
310, 311, and 315	\$0.14	
320, 321, and 325 (Group 1)	\$0.19	
320, 321, and 325 (Group 2 and 3)		\$0.00111
345		\$0.00043
360		\$0.00020

The Rate Case Stipulation and Order capped the monthly charge for the recovery of CEP expenses as \$1.50 per month for residential customers (Rate Schedules 310, 311, and 315). The proposed CEP Rider does not exceed the \$1.50 per month residential cap.

Q38. Has VEDO prepared an estimate of the impact of the proposed CEP Rider on its customers?

A. Yes. Exhibit No. JCS-3 to my testimony presents the calculation of the impact on all Rate Schedules as a result of the CEP Rider proposed in this proceeding.

V. CEP RIDER FILING TIMELINE

Q39. Please describe the annual CEP Rider filing timeline approved in the Rate Case.

A. The Rate Case Order specified that the following schedule shall apply to all annual CEP Rider recovery filings thereafter unless modified by the Commission:

<u>Date</u>	<u>Activity</u>
March 1 ¹	File CEP Rider Application
July 1	Staff Report
July 15	Motions to Intervene and Comments by VEDO and Other Parties
July 31	Notification Whether Issues Raised in Comments Have Been Resolved
August	Hearing
September 1	Rate Effective Date

The initial filing of the CEP Rider was separately addressed, with a provision that:

“If an Order approving the Stipulation has not been issued on or before March 1, 2019, VEDO shall confer with Staff to determine an agreed-upon procedural schedule and include a request to establish such schedule as part of the 2019 CEP Rider Application.” (Order in Case No. 18-0298-GA-AIR, page 33)

As an Order in the Rate Case was not received until August 28, 2019, VEDO elected, after discussions with Staff, to forgo the initial filing for 2018 investments, and instead file its initial CEP Rider proceeding in 2020 for investments made for 2018 and 2019.

¹ As March 1, 2020 falls on a Sunday, VEDO has elected to file its Application on February 28, 2020.

1 **Q40. Please describe the requirements agreed to in the Rate Case Order regarding the**
2 **review of the CEP Rider.**

3 A. The Rate Case Order approved the Stipulation and Recommendation entered into by
4 multiple parties to the Rate Case, which specified:

5 “The PUCO Staff or its designee will perform a review of VEDO’s filing,
6 every one to two years in its discretion, to determine the necessity,
7 prudence, lawfulness, and reasonableness of the CEP Investment for the
8 prior calendar year.” (Paragraph 8(j).))
9

10 On January 21, 2020, VEDO provided its notice of the intent to file for an update
11 to the CEP Rider. On January 29, 2020, the Commission directed Staff to issue a request
12 for proposal for audit services to review the accounting accuracy, prudence, and used and
13 usefulness of VEDO’s investments for 2018 and 2019, with a final audit filed with the
14 Commission by June 17, 2020. On February 26, 2020, the Commission issued an Entry
15 approving Blue Ridge Consulting Services, Inc. (Blue Ridge) as the selected auditor for
16 this proceeding.

17 **Q41. Will VEDO request to recover the costs of the annual audit within subsequent CEP**
18 **Rider filings?**

19 A. Yes, as the cost of the audit is to be paid directly by VEDO to Blue Ridge, VEDO intends
20 to seek recovery of the actual audit expense within subsequent CEP Rider filings. The
21 level of actual incurred expense will be reflected on Schedule 1 of Exhibit No. JCS-1 and
22 will be recovered over the twelve-month rate effective period. As this is the first CEP
23 Rider filing, the audit expenses for this proceeding will be included in the CEP Rider
24 filing in 2021.

1

2 **VI. CONCLUSION**

3 **Q42. Does that conclude your prepared direct testimony?**

4 A. Yes, it does.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
CUMULATIVE REVENUE REQUIREMENT CALCULATION
FOR THE PERIOD ENDED DECEMBER 31, 2019

Line No.	Description		Balance at 12/31/2018	Balance at 12/31/2019	
1	Deferred Depreciation Expense	[A]	\$ 659,863	\$ 2,848,838	Schedule 3a, Line 1 + Schedule 3b, Line 1 + Schedule 3c, Line 1 + Schedule 3d, Line 1 + Schedule 3e, Line 1
2	Deferred PISCC	[A]	\$ 1,173,461	\$ 5,293,657	Schedule 4, Line 6
3	Deferred Property Tax Expense	[A]	\$ -	\$ 1,317,721	Schedule 5, Line 6
4	Incremental Revenue Offset Deferral	[A]	\$ (555,133)	\$ (1,345,862)	Schedule 6, Line 5
5	Prior Year Amortization Recovered	[B]	\$ -	\$ -	
6	Total Deferred CEP Amounts		\$ 1,278,191	\$ 8,114,354	Sum of Lines 1 - 5
7	Deferred Taxes - Depreciation		\$ (138,571)	\$ (598,256)	Line 1 x -21%
8	Deferred Taxes - PISCC		\$ (246,427)	\$ (1,111,668)	Line 2 x -21%
9	Net Cumulative Deferred CEP Amounts		\$ 893,193	\$ 6,404,430	Sum of Lines 6 - 8
10	Rate of Return		8.81%	8.81%	Case No. 18-0298-GA-AIR
11	Pre-Tax Return on Deferred CEP Amounts		\$ 78,690	\$ 564,230	Line 9 x Line 10
12	Amortization of Deferred Depreciation Regulatory Asset	[C]	\$ 10,624	\$ 45,866	Line 1 x 1.61%
13	Amortization of Deferred PISCC Regulatory Asset	[C]	\$ 18,893	\$ 85,228	Line 2 x 1.61%
14	Amortization of Deferred Property Tax Regulatory Asset	[C]	\$ -	\$ 21,215	Line 3 x 1.61%
15	Amortization of Deferred Revenue Offset Regulatory Asset	[C]	\$ (8,938)	\$ (21,668)	Line 4 x 1.61%
16	Total Amortization of Deferred Amounts		\$ 20,579	\$ 130,641	
17	Total Annual Revenue Requirement			\$ 694,871	Line 11 + Line 16

[A] Actual deferred activity based upon Asset Additions, net of Retirements, starting January 1, 2018 through end of Period.

[B] Represents the recovery of the prior calendar year amortization of deferred balance (line 16).

[C] 1.61% - amortization rate used in Case No. 18-0298-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

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

Line
No.

[A] **Cumulative Balance**
Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 18-0298-GA-AIR.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

		Balance at												
Budget Category		12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018
1	Infrastructure Expansion	\$ -	\$ 623,823	\$ 1,278,913	\$ 1,793,318	\$ 2,291,301	\$ 2,817,837	\$ 3,497,488	\$ 4,202,017	\$ 5,044,419	\$ 5,677,322	\$ 6,515,944	\$ 7,670,789	\$ 8,740,729
2	Infrastructure Improvement	\$ -	\$ 333,101	\$ 1,188,971	\$ 1,533,359	\$ 1,884,694	\$ 3,368,973	\$ 4,205,534	\$ 4,337,478	\$ 4,628,727	\$ 5,218,734	\$ 5,648,878	\$ 6,581,643	\$ 8,069,943
3	Programs Reasonably Necessary to Comply	\$ -	\$ 119,022	\$ 173,823	\$ 1,602,160	\$ 2,530,511	\$ 3,546,330	\$ 3,764,152	\$ 4,707,846	\$ 4,774,409	\$ 5,223,276	\$ 5,534,381	\$ 5,380,791	\$ 6,236,712
4	Federal Pipeline Safety Requirements	\$ -	\$ 102,691	\$ 140,538	\$ 262,926	\$ (191,153)	\$ 21,709	\$ 1,747,618	\$ 1,933,881	\$ 8,641,166	\$ 8,851,766	\$ 9,121,605	\$ 11,630,300	\$ 21,696,962
5	Distribution Replacement	\$ -	\$ 515,742	\$ 1,178,457	\$ 1,923,895	\$ 2,471,325	\$ 3,048,126	\$ 3,733,095	\$ 4,433,296	\$ 5,118,798	\$ 5,938,140	\$ 6,724,556	\$ 7,612,712	\$ 8,514,866
6	Total CEP In-Service	\$ -	\$ 1,694,379	\$ 3,960,701	\$ 7,115,658	\$ 8,986,679	\$ 12,802,975	\$ 16,947,887	\$ 19,614,518	\$ 28,207,520	\$ 30,909,238	\$ 33,545,364	\$ 38,876,235	\$ 53,259,212

[B] **Monthly Activity - Net Assets**
Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment
Calculation: Total Asset Activity [C] + Total Retirement Activity [D]

Budget Category													Activity for Twelve Months Ended
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018
7 Infrastructure Expansion	\$ -	\$ 623,823	\$ 655,090	\$ 514,405	\$ 497,983	\$ 526,535	\$ 679,652	\$ 704,528	\$ 842,402	\$ 632,903	\$ 838,622	\$ 1,154,845	\$ 1,069,940
8 Infrastructure Improvement	\$ -	\$ 333,101	\$ 855,870	\$ 344,388	\$ 351,335	\$ 1,484,279	\$ 836,561	\$ 131,944	\$ 291,249	\$ 590,006	\$ 430,144	\$ 932,765	\$ 1,488,300
9 Programs Reasonably Necessary to Comply	\$ -	\$ 119,022	\$ 54,801	\$ 1,428,337	\$ 928,351	\$ 1,015,819	\$ 217,822	\$ 943,694	\$ 66,563	\$ 448,867	\$ 311,106	\$ (153,590)	\$ 855,921
10 Federal Pipeline Safety Requirements	\$ -	\$ 102,691	\$ 37,847	\$ 122,388	\$ (454,079)	\$ 212,863	\$ 1,725,909	\$ 186,263	\$ 6,707,285	\$ 210,600	\$ 269,839	\$ 2,508,695	\$ 10,066,662
11 Distribution Replacement	\$ -	\$ 515,742	\$ 662,715	\$ 745,439	\$ 547,430	\$ 576,801	\$ 684,969	\$ 700,201	\$ 685,502	\$ 819,342	\$ 786,416	\$ 888,156	\$ 902,154
12 Total CEP In-Service Activity - Net Assets	\$ -	\$ 1,694,379	\$ 2,266,322	\$ 3,154,957	\$ 1,871,021	\$ 3,816,296	\$ 4,144,912	\$ 2,666,631	\$ 8,593,002	\$ 2,701,718	\$ 2,636,126	\$ 5,330,871	\$ 14,382,977

[C] **Monthly Activity - Assets (Total)**
Description: Monthly activity for all Assets placed in-service.
Source: WP 2.1

Budget Category													Activity for Twelve Months Ended
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018
13 Infrastructure Expansion	\$ -	\$ 624,314	\$ 655,090	\$ 514,972	\$ 497,983	\$ 526,535	\$ 679,750	\$ 704,528	\$ 844,500	\$ 632,998	\$ 838,622	\$ 1,154,845	\$ 1,072,956
14 Infrastructure Improvement	\$ -	\$ 334,122	\$ 857,591	\$ 347,318	\$ 351,702	\$ 1,488,181	\$ 844,023	\$ 130,092	\$ 294,158	\$ 600,012	\$ 432,617	\$ 957,801	\$ 1,511,086
15 Programs Reasonably Necessary to Comply	\$ -	\$ 151,284	\$ 178,079	\$ 1,462,813	\$ 935,189	\$ 1,052,534	\$ 237,407	\$ 1,019,086	\$ 210,016	\$ 890,681	\$ 331,702	\$ 235,401	\$ 871,266
16 Federal Pipeline Safety Requirements	\$ -	\$ 102,691	\$ 37,847	\$ 122,734	\$ 893,566	\$ 212,895	\$ 1,742,330	\$ 186,263	\$ 7,597,529	\$ 214,978	\$ 269,839	\$ 2,524,947	\$ 10,146,782
17 Distribution Replacement	\$ -	\$ 541,841	\$ 683,811	\$ 757,850	\$ 548,052	\$ 609,886	\$ 713,187	\$ 724,949	\$ 722,358	\$ 870,726	\$ 814,071	\$ 903,498	\$ 917,597
18 Total CEP In-Service Activity - Gross Assets	\$ -	\$ 1,754,252	\$ 2,412,418	\$ 3,205,686	\$ 3,226,492	\$ 3,890,031	\$ 4,216,697	\$ 2,764,918	\$ 9,668,562	\$ 3,209,395	\$ 2,686,851	\$ 5,776,492	\$ 14,519,686

[D] **Monthly Activity - Retirements (Total)**
Description: Monthly activity for all Retirements processed.
Source: WP 2.2

Budget Category													Activity for Twelve Months Ended
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018
19 Infrastructure Expansion	\$ -	\$ (491)	\$ -	\$ (567)	\$ -	\$ -	\$ (98)	\$ -	\$ (2,097)	\$ (96)	\$ -	\$ -	\$ (3,016)
20 Infrastructure Improvement	\$ -	\$ (1,021)	\$ (1,721)	\$ (2,930)	\$ (367)	\$ (3,902)	\$ (7,462)	\$ 1,852	\$ (2,909)	\$ (10,005)	\$ (2,473)	\$ (25,036)	\$ (22,785)
21 Programs Reasonably Necessary to Comply	\$ -	\$ (32,262)	\$ (123,278)	\$ (34,476)	\$ (6,838)	\$ (36,715)	\$ (19,585)	\$ (75,391)	\$ (143,453)	\$ (441,814)	\$ (20,597)	\$ (388,991)	\$ (15,344)
22 Federal Pipeline Safety Requirements	\$ -	\$ -	\$ -	\$ (346)	\$ (1,347,644)	\$ (32)	\$ (16,422)	\$ -	\$ (890,244)	\$ (4,378)	\$ -	\$ (16,252)	\$ (80,120)
23 Distribution Replacement	\$ -	\$ (26,099)	\$ (21,096)	\$ (12,411)	\$ (622)	\$ (33,085)	\$ (28,217)	\$ (24,748)	\$ (36,856)	\$ (51,384)	\$ (27,655)	\$ (15,342)	\$ (15,443)
24 Total CEP In-Service Activity - Retirements	\$ -	\$ (59,873)	\$ (146,095)	\$ (50,729)	\$ (1,355,471)	\$ (73,734)	\$ (71,784)	\$ (98,288)	\$ (1,075,560)	\$ (507,678)	\$ (50,724)	\$ (445,621)	\$ (136,709)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
MONTHLY CEP INVESTMENTS
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

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

Line
No.

- [A] **Cumulative Balance**
Description: Net Cumulative Asset Balance eligible for Accounting treatment approved in 18-0298-GA-AIR.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

		Balance at												
Budget Category		12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019
1	Infrastructure Expansion	\$ 8,740,729	\$ 9,449,293	\$ 9,791,296	\$ 10,874,942	\$ 11,843,231	\$ 12,392,890	\$ 13,504,805	\$ 14,576,333	\$ 15,539,314	\$ 17,034,342	\$ 18,200,366	\$ 19,505,432	\$ 21,478,853
2	Infrastructure Improvement	\$ 8,069,943	\$ 8,252,411	\$ 8,340,798	\$ 8,824,873	\$ 9,449,140	\$ 10,765,242	\$ 11,761,095	\$ 12,155,834	\$ 12,586,003	\$ 13,079,559	\$ 13,413,281	\$ 13,675,567	\$ 14,270,945
3	Programs Reasonably Necessary to Comply	\$ 6,236,712	\$ 6,490,419	\$ 6,526,045	\$ 6,678,623	\$ 6,827,767	\$ 7,098,467	\$ 7,124,178	\$ 7,514,072	\$ 7,699,885	\$ 8,138,290	\$ 8,520,854	\$ 8,619,658	\$ 9,704,043
4	Federal Pipeline Safety Requirements	\$ 21,696,962	\$ 22,172,303	\$ 21,886,689	\$ 22,366,934	\$ 22,405,447	\$ 22,679,276	\$ 22,901,657	\$ 22,930,995	\$ 22,945,035	\$ 22,997,016	\$ 23,064,979	\$ 36,539,250	\$ 48,478,013
5	Distribution Replacement	\$ 8,514,866	\$ 9,491,159	\$ 9,401,516	\$ 10,309,586	\$ 10,902,951	\$ 11,693,754	\$ 12,447,980	\$ 13,140,516	\$ 13,887,586	\$ 14,428,218	\$ 15,660,529	\$ 15,942,874	\$ 16,651,616
6	Total CEP In-Service	\$ 53,259,212	\$ 55,855,585	\$ 55,946,343	\$ 59,054,957	\$ 61,428,536	\$ 64,629,630	\$ 67,739,715	\$ 70,317,750	\$ 72,657,823	\$ 75,677,425	\$ 78,860,010	\$ 94,282,781	\$ 110,583,470

- [B] **Monthly Activity - Net Assets**
Description: Monthly activity for all Assets placed in-service and eligible for Accounting Treatment
Calculation: Total Asset Activity [C] + Total Retirement Activity [D]

Calculation: Total Asset Activity [C] + Total Retirement Activity [D]														Activity for Twelve Months Ended
Budget Category	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	12/31/2019
7 Infrastructure Expansion	\$ 1,069,940	\$ 708,564	\$ 342,003	\$ 1,083,646	\$ 968,290	\$ 549,659	\$ 1,111,915	\$ 1,071,528	\$ 962,981	\$ 1,495,028	\$ 1,166,024	\$ 1,305,066	\$ 1,973,421	\$ 12,738,124
8 Infrastructure Improvement	\$ 1,488,300	\$ 182,468	\$ 88,386	\$ 484,075	\$ 624,268	\$ 1,316,101	\$ 995,853	\$ 394,740	\$ 430,168	\$ 493,556	\$ 333,722	\$ 262,286	\$ 595,378	\$ 6,201,002
9 Programs Reasonably Necessary to Comply	\$ 855,921	\$ 253,707	\$ 35,626	\$ 152,578	\$ 149,144	\$ 270,700	\$ 25,711	\$ 389,894	\$ 185,813	\$ 438,405	\$ 382,564	\$ 98,804	\$ 1,084,385	\$ 3,467,330
10 Federal Pipeline Safety Requirements	\$ 10,066,662	\$ 475,341	\$ (285,614)	\$ 480,245	\$ 38,513	\$ 273,829	\$ 222,381	\$ 29,338	\$ 14,040	\$ 51,981	\$ 67,963	\$ 13,474,270	\$ 11,938,764	\$ 26,781,051
11 Distribution Replacement	\$ 902,154	\$ 976,293	\$ (89,643)	\$ 908,070	\$ 593,365	\$ 790,804	\$ 754,226	\$ 692,536	\$ 747,070	\$ 540,632	\$ 1,232,311	\$ 282,345	\$ 708,742	\$ 8,136,750
12 Total CEP In-Service Activity - Net Assets	\$ 14,382,977	\$ 2,596,373	\$ 90,758	\$ 3,108,614	\$ 2,373,579	\$ 3,201,093	\$ 3,110,085	\$ 2,578,035	\$ 2,340,073	\$ 3,019,602	\$ 3,182,584	\$ 15,422,771	\$ 16,306,689	\$ 57,324,258

- [C] **Monthly Activity - Assets (Total)**
Description: Monthly activity for all Assets placed in-service.
Source: WP 2.1

Activity for Twelve Months Ended													
Source: WP 2.1													
Budget Category	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019
13 Infrastructure Expansion	\$ 1,072,956	\$ 708,905	\$ 342,003	\$ 1,083,646	\$ 968,290	\$ 552,538	\$ 1,116,867	\$ 1,071,528	\$ 962,981	\$ 1,495,028	\$ 1,168,626	\$ 1,305,066	\$ 1,973,421
14 Infrastructure Improvement	\$ 1,511,086	\$ 182,571	\$ 90,139	\$ 487,089	\$ 636,958	\$ 1,326,987	\$ 999,523	\$ 395,065	\$ 432,489	\$ 496,209	\$ 335,760	\$ 262,895	\$ 598,592
15 Programs Reasonably Necessary to Comply	\$ 871,266	\$ 255,975	\$ 40,277	\$ 153,608	\$ 194,180	\$ 559,446	\$ 225,530	\$ 393,466	\$ 193,797	\$ 442,727	\$ 390,648	\$ 239,030	\$ 1,101,486
16 Federal Pipeline Safety Requirements	\$ 10,146,782	\$ 476,973	\$ (285,614)	\$ 480,250	\$ 38,696	\$ 279,662	\$ 225,411	\$ 29,338	\$ 14,040	\$ 52,376	\$ 68,038	\$ 13,475,835	\$ 12,023,128
17 Distribution Replacement	\$ 917,597	\$ 1,011,433	\$ (69,276)	\$ 927,614	\$ 612,234	\$ 820,133	\$ 768,443	\$ 748,876	\$ 862,217	\$ 557,270	\$ 1,307,247	\$ 294,923	\$ 723,007
18 Total CEP In-Service Activity - Gross Assets	\$ 14,519,686	\$ 2,635,857	\$ 117,529	\$ 3,132,206	\$ 2,450,358	\$ 3,538,766	\$ 3,335,774	\$ 2,638,273	\$ 2,465,525	\$ 3,043,610	\$ 3,270,319	\$ 15,577,749	\$ 16,419,634

- [D] **Monthly Activity - Retirements (Total)**
Description: Monthly activity for all Retirements processed.
Source: WP 2.2

Activity for Twelve Months Ended														
Source: WP 2.2														
Budget Category	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	12/31/2019
19 Infrastructure Expansion	\$ (3,016)	\$ (340)	\$ -	\$ -	\$ -	\$ (2,879)	\$ (4,952)	\$ -	\$ -	\$ -	\$ (2,603)	\$ -	\$ -	\$ (10,774)
20 Infrastructure Improvement	\$ (22,785)	\$ (103)	\$ (1,753)	\$ (3,014)	\$ (12,690)	\$ (10,886)	\$ (3,670)	\$ (325)	\$ (2,321)	\$ (2,653)	\$ (2,038)	\$ (608)	\$ (3,214)	\$ (43,276)
21 Programs Reasonably Necessary to Comply	\$ (15,344)	\$ (2,268)	\$ (4,651)	\$ (1,030)	\$ (45,036)	\$ (288,746)	\$ (199,819)	\$ (3,573)	\$ (7,984)	\$ (4,322)	\$ (8,084)	\$ (140,226)	\$ (17,101)	\$ (722,839)
22 Federal Pipeline Safety Requirements	\$ (80,120)	\$ (1,632)	\$ -	\$ (5)	\$ (184)	\$ (5,832)	\$ (3,031)	\$ -	\$ -	\$ (395)	\$ (74)	\$ (1,565)	\$ (84,364)	\$ (97,082)
23 Distribution Replacement	\$ (15,443)	\$ (35,140)	\$ (20,367)	\$ (19,544)	\$ (18,869)	\$ (29,329)	\$ (14,217)	\$ (56,340)	\$ (115,147)	\$ (16,638)	\$ (74,936)	\$ (12,579)	\$ (14,265)	\$ (427,372)
24 Total CEP In-Service Activity - Retirements	\$ (136,709)	\$ (39,484)	\$ (26,771)	\$ (23,592)	\$ (76,779)	\$ (337,673)	\$ (225,689)	\$ (60,238)	\$ (125,453)	\$ (24,008)	\$ (87,735)	\$ (154,978)	\$ (118,945)	\$ (1,301,342)

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE EXPANSION
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

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

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Infrastructure Expansion
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	Balance at 12/31/2018
1 Infrastructure Expansion - Deferred Depreciation	\$ -	\$ 977	\$ 4,007	\$ 8,961	\$ 15,455	\$ 23,879	\$ 34,829	\$ 48,320	\$ 64,490	\$ 83,219	\$ 104,508	\$ 129,166	\$ 157,368

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Infrastructure Expansion
Source: Schedule 2

Utility Account	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
2 667 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 676 Mains	\$ -	\$ 238,411	\$ 213,013	\$ 154,050	\$ 92,769	\$ 57,748	\$ 93,766	\$ 161,866	\$ 227,742	\$ 127,610	\$ 215,702	\$ 336,022	\$ 455,935	\$ 2,374,634
6 678 Meas & Reg Station Eq-Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 680 Services	\$ -	\$ 352,699	\$ 404,300	\$ 318,190	\$ 184,174	\$ 618,750	\$ 537,237	\$ 500,315	\$ 548,710	\$ 451,321	\$ 553,372	\$ 737,958	\$ 558,199	\$ 5,765,224
8 681 Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166	\$ -	\$ -	\$ 0	\$ 167
9 682 Meter Installations	\$ -	\$ 25,016	\$ 28,888	\$ 28,721	\$ 100,967	\$ (40,813)	\$ 37,431	\$ 32,400	\$ 50,058	\$ 39,772	\$ 54,588	\$ 58,495	\$ 43,076	\$ 458,599
10 683 House Regulators	\$ -	\$ 7,697	\$ 8,889	\$ 13,444	\$ 120,074	\$ (109,149)	\$ 11,218	\$ 9,947	\$ 15,893	\$ 14,034	\$ 14,960	\$ 19,100	\$ 12,729	\$ 138,836
11 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,270	\$ -	\$ 3,270
12 689.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 690 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Total Infrastructure Expansion	\$ -	\$ 623,823	\$ 655,090	\$ 514,405	\$ 497,983	\$ 526,535	\$ 679,652	\$ 704,528	\$ 842,402	\$ 632,903	\$ 838,622	\$ 1,154,845	\$ 1,069,940	\$ 8,740,729

Schedule 2, Line 7

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Months

Utility Account	Depreciation Rate ^[1]	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
15 667 Mains	1.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 669 Meas & Reg Station Equip	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 674.2 Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 676 Mains	1.77%	\$ -	\$ 176	\$ 509	\$ 779	\$ 961	\$ 1,072	\$ 1,184	\$ 1,373	\$ 1,660	\$ 1,922	\$ 2,175	\$ 2,582	\$ 3,166	\$ 17,561
19 678 Meas & Reg Station Eq-Gen	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 680 Services	5.26%	\$ -	\$ 773	\$ 2,432	\$ 4,016	\$ 5,117	\$ 6,876	\$ 9,410	\$ 11,684	\$ 13,983	\$ 16,175	\$ 18,377	\$ 21,207	\$ 24,048	\$ 134,096
21 681 Meters	2.38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
22 682 Meter Installations	1.82%	\$ -	\$ 19	\$ 60	\$ 104	\$ 202	\$ 247	\$ 245	\$ 298	\$ 360	\$ 429	\$ 500	\$ 586	\$ 663	\$ 3,712
23 683 House Regulators	2.86%	\$ -	\$ 9	\$ 29	\$ 56	\$ 215	\$ 228	\$ 111	\$ 136	\$ 167	\$ 203	\$ 237	\$ 278	\$ 316	\$ 1,984
24 685 Indus Meas & Reg St Equip	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 9	\$ 9	\$ 14
25 689.1 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 690 Structures & Improvements	2.50%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Total Infrastructure Expansion Def Depreciation		\$ -	\$ 977	\$ 3,030	\$ 4,954	\$ 6,495	\$ 8,424	\$ 10,950	\$ 13,491	\$ 16,170	\$ 18,728	\$ 21,290	\$ 24,658	\$ 28,202	\$ 157,368

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE EXPANSION
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

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

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Infrastructure Expansion
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	Balance at 12/31/2019
1 Infrastructure Expansion - Deferred Depreciation	\$ 157,368	\$ 188,439	\$ 221,407	\$ 256,665	\$ 294,890	\$ 335,567	\$ 378,948	\$ 425,462	\$ 475,105	\$ 521,008	\$ 570,478	\$ 623,182	\$ 679,997

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Infrastructure Expansion
Source: Schedule 2

Utility Account	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
2 667 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624,691	\$ 624,691
4 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 676 Mains	\$ 455,935	\$ 157,117	\$ 58,730	\$ 447,261	\$ 461,538	\$ 48,545	\$ 542,783	\$ 488,497	\$ 313,951	\$ 628,099	\$ 581,171	\$ 700,604	\$ 446,099	\$ 4,874,396
6 678 Meas & Reg Station Eq-Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 680 Services	\$ 558,199	\$ 504,898	\$ 260,322	\$ 585,468	\$ 388,075	\$ 518,232	\$ 504,996	\$ 533,077	\$ 577,080	\$ 773,992	\$ 525,911	\$ 539,635	\$ 818,939	\$ 6,530,626
8 681 Meters	\$ 0	\$ (0)	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
9 682 Meter Installations	\$ 43,076	\$ 35,604	\$ 17,579	\$ 38,941	\$ 54,103	\$ 21,860	\$ 47,812	\$ 39,439	\$ 58,989	\$ 74,000	\$ 47,178	\$ 51,638	\$ 63,649	\$ 550,792
10 683 House Regulators	\$ 12,729	\$ 10,946	\$ 5,372	\$ 11,976	\$ 60,629	\$ (39,880)	\$ 16,324	\$ 10,515	\$ 12,962	\$ 18,936	\$ 11,763	\$ 13,330	\$ 20,042	\$ 152,914
11 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ 3,940	\$ 902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (140)	\$ -	\$ 4,701
12 689.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 690 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Total Infrastructure Expansion	\$ 1,069,940	\$ 708,564	\$ 342,003	\$ 1,083,646	\$ 968,290	\$ 549,659	\$ 1,111,915	\$ 1,071,528	\$ 962,981	\$ 1,495,028	\$ 1,166,024	\$ 1,305,066	\$ 1,973,421	\$ 12,738,124

Schedule 2, Line 7

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Months

Utility Account	Depreciation Rate ^[1]	Depreciation Rate ^[2]	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
15 667 Mains	1.77%	2.53%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 669 Meas & Reg Station Equip	2.88%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521	\$ 521
17 674.2 Land Rights	0.00%	1.72%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 676 Mains	1.77%	2.57%	\$ 3,166	\$ 3,618	\$ 3,778	\$ 4,151	\$ 4,821	\$ 5,197	\$ 5,633	\$ 6,394	\$ 6,986	\$ 11,152	\$ 12,447	\$ 13,819	\$ 15,047	\$ 93,044
19 678 Meas & Reg Station Eq-Gen	2.88%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 680 Services	5.26%	3.85%	\$ 24,048	\$ 28,377	\$ 28,055	\$ 29,908	\$ 32,042	\$ 34,028	\$ 36,271	\$ 38,546	\$ 40,979	\$ 32,162	\$ 34,247	\$ 35,956	\$ 38,135	\$ 406,706
21 681 Meters	2.38%	3.25%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
22 682 Meter Installations	1.82%	3.00%	\$ 663	\$ 723	\$ 763	\$ 806	\$ 876	\$ 934	\$ 987	\$ 1,053	\$ 1,128	\$ 2,025	\$ 2,176	\$ 2,300	\$ 2,444	\$ 16,213
23 683 House Regulators	2.86%	2.78%	\$ 316	\$ 344	\$ 363	\$ 384	\$ 471	\$ 495	\$ 467	\$ 499	\$ 527	\$ 549	\$ 585	\$ 614	\$ 653	\$ 5,952
24 685 Indus Meas & Reg St Equip	3.33%	2.20%	\$ 9	\$ 9	\$ 9	\$ 9	\$ 15	\$ 21	\$ 23	\$ 23	\$ 23	\$ 15	\$ 15	\$ 15	\$ 15	\$ 190
25 689.1 Land and Land Rights	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 690 Structures & Improvements	2.50%	2.10%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Total Infrastructure Expansion Def Depreciation			\$ 28,202	\$ 31,072	\$ 32,968	\$ 35,258	\$ 38,225	\$ 40,676	\$ 43,381	\$ 46,515	\$ 49,642	\$ 45,903	\$ 49,470	\$ 52,704	\$ 56,815	\$ 522,630

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

[2] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/19.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE IMPROVEMENT
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Infrastructure Improvement^[1]

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Infrastructure Improvement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	Balance at 12/31/2018
1 Infrastructure Improvement - Deferred Depreciation	\$ -	\$ 168	\$ 1,195	\$ 2,821	\$ 4,623	\$ 8,046	\$ 13,783	\$ 20,581	\$ 27,671	\$ 35,909	\$ 45,156	\$ 55,500	\$ 68,329

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Infrastructure Improverment
Source: Schedule 2

Utility Account	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
2 611.1 Liquid Petroleum Gas Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 611.3 Supply Lines Cav to Plt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 666.2 Meas & Reg Station Strct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 667 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 674.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 675 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 676 Mains	\$ -	\$ 60,989	\$ 276,966	\$ 525,356	\$ 153,566	\$ 977,580	\$ 423,479	\$ 115,057	\$ 281,046	\$ 200,596	\$ 649,619	\$ 634,668	\$ 1,187,256	\$ 5,486,178
13 678 Meas & Reg Station Eq-Gen	\$ -	\$ 6,671	\$ 22,329	\$ 449	\$ 209	\$ 318,658	\$ 9,855	\$ 1,848	\$ (59)	\$ (32)	\$ (1,483)	\$ 10,089	\$ (10,589)	\$ 357,946
14 679 Meas & Reg Station Eq-Clt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (109)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (109)
15 680 Services	\$ -	\$ 1,219	\$ 26,663	\$ (238,972)	\$ 3,535	\$ 73,193	\$ 232,348	\$ (364)	\$ (14,516)	\$ 356,063	\$ (179,842)	\$ 240,366	\$ 239,265	\$ 738,958
16 681 Meters	\$ -	\$ (376,317)	\$ 847	\$ (1,664)	\$ 1,108	\$ 4,400	\$ 1,328	\$ 0	\$ 0	\$ 0	\$ (528)	\$ 0	\$ 0	\$ (372,825)
17 682 Meter Installations	\$ -	\$ 642,540	\$ 529,065	\$ 59,219	\$ 192,925	\$ 110,558	\$ 171,045	\$ 15,403	\$ 24,777	\$ 31,840	\$ (37,622)	\$ 47,642	\$ 72,368	\$ 1,859,760
18 683 House Regulators	\$ -	\$ -	\$ -	\$ -	\$ (8)	\$ -	\$ (1,495)	\$ -	\$ -	\$ 1,539	\$ -	\$ -	\$ -	\$ 36
19 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 1
20 Total Infrastructure Improverment	\$ -	\$ 333,101	\$ 855,870	\$ 344,388	\$ 351,335	\$ 1,484,279	\$ 836,561	\$ 131,944	\$ 291,249	\$ 590,006	\$ 430,144	\$ 932,765	\$ 1,488,300	\$ 8,069,943

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Month

Utility Account	Depreciation Rate ^[1]	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
21 611.1 Liquid Petroleum Gas Eq.	2.86%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 611.3 Supply Lines Cav to Plt	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 665.1 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 665.2 Rights-of-Way	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 666.2 Meas & Reg Station Strct	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 667 Mains	1.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 669 Meas & Reg Station Equip	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 674.1 Land	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 674.2 Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 675 Structures & Improvements	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 676 Mains	1.77%	\$ -	\$ 45	\$ 294	\$ 886	\$ 1,387	\$ 2,221	\$ 3,254	\$ 3,651	\$ 3,943	\$ 4,299	\$ 4,926	\$ 5,873	\$ 7,217	\$ 37,995
32 678 Meas & Reg Station Eq-Gen	2.88%	\$ -	\$ 8	\$ 43	\$ 70	\$ 71	\$ 454	\$ 848	\$ 862	\$ 864	\$ 864	\$ 862	\$ 872	\$ 872	\$ 6,689
33 679 Meas & Reg Station Eq-Clt	2.74%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2)
34 680 Services	5.26%	\$ -	\$ 3	\$ 64	\$ (402)	\$ (918)	\$ (749)	\$ (80)	\$ 429	\$ 396	\$ 1,145	\$ 1,531	\$ 1,664	\$ 2,715	\$ 5,797
35 681 Meters	2.38%	\$ -	\$ (375)	\$ (749)	\$ (750)	\$ (751)	\$ (745)	\$ (738)	\$ (738)	\$ (738)	\$ (738)	\$ (739)	\$ (739)	\$ (739)	\$ (8,544)
36 682 Meter Installations	1.82%	\$ -	\$ 467	\$ 1,376	\$ 1,822	\$ 2,013	\$ 2,243	\$ 2,457	\$ 2,598	\$ 2,629	\$ 2,672	\$ 2,667	\$ 2,675	\$ 2,766	\$ 26,404
37 683 House Regulators	2.86%	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (2)	\$ (4)	\$ (4)	\$ (2)	\$ 0	\$ 0	\$ 0	\$ (10)
38 685 Indus Meas & Reg St Equip	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
39 Total Infrastructure Improvement Def Depreciation		\$ -	\$ 168	\$ 1,027	\$ 1,626	\$ 1,802	\$ 3,423	\$ 5,737	\$ 6,798	\$ 7,090	\$ 8,238	\$ 9,247	\$ 10,344	\$ 12,829	\$ 68,329

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
INFRASTRUCTURE IMPROVEMENT
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Infrastructure Improvement¹

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Infrastructure Improvement¹
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	Balance at 12/31/2019
1 Infrastructure Improvement - Deferred Depreciation	\$ 68,329	\$ 82,765	\$ 97,426	\$ 112,571	\$ 128,723	\$ 146,839	\$ 167,356	\$ 189,201	\$ 211,705	\$ 241,247	\$ 271,745	\$ 302,935	\$ 335,076

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Infrastructure Improverment
Source: Schedule 2

Utility Account	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
1 611.1 Liquid Petroleum Gas Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 611.3 Supply Lines Cav to Plt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 666.2 Meas & Reg Station Strct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 667 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 674.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 675 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 676 Mains	\$ 1,187,256	\$ 118,986	\$ 69,485	\$ 408,351	\$ 510,481	\$ 821,495	\$ 671,297	\$ 233,475	\$ 328,014	\$ 312,233	\$ 171,026	\$ 142,524	\$ 385,785	\$ 4,173,151
12 678 Meas & Reg Station Eq-Gen	\$ (10,589)	\$ 128	\$ -	\$ -	\$ (386)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,486)	\$ (2,743)
13 679 Meas & Reg Station Eq-Cit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 680 Services	\$ 239,265	\$ 19,887	\$ (4,659)	\$ 47,057	\$ 81,164	\$ 282,723	\$ 190,598	\$ 13,428	\$ 17,882	\$ 24,793	\$ 2,114	\$ 4,767	\$ 5,285	\$ 685,041
15 681 Meters	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ 3	\$ -	\$ 0	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ 56
16 682 Meter Installations	\$ 72,368	\$ 42,427	\$ 23,481	\$ 28,111	\$ 32,864	\$ 211,830	\$ 133,956	\$ 147,837	\$ 84,272	\$ 156,530	\$ 160,582	\$ 114,994	\$ 174,902	\$ 1,311,787
17 683 House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 685 Indus Meas & Reg St Equip	\$ -	\$ 1,039	\$ 79	\$ 556	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,048	\$ 10,867
19 Total Infrastructure Improverment	\$ 1,488,300	\$ 182,468	\$ 88,386	\$ 484,075	\$ 624,268	\$ 1,316,101	\$ 995,853	\$ 394,740	\$ 430,168	\$ 493,556	\$ 333,722	\$ 262,286	\$ 595,378	\$ 6,201,002

Schedule 2, Line E

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Month

Utility Account	Depreciation Rate ^[1]	Depreciation Rate ^[2]	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
20 611.1 Liquid Petroleum Gas Eq.	2.86%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 611.3 Supply Lines Cav to Plt	1.82%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 665.1 Land and Land Rights	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 665.2 Rights-of-Way	0.00%	1.43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 666.2 Meas & Reg Station Strct	2.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 667 Mains	1.77%	2.53%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 669 Meas & Reg Station Equip	2.88%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 674.1 Land	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 674.2 Land Rights	0.00%	1.72%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 675 Structures & Improvements	2.00%	1.91%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 676 Mains	1.77%	2.57%	\$ 7,217	\$ 8,180	\$ 8,319	\$ 8,671	\$ 9,349	\$ 10,331	\$ 11,432	\$ 12,099	\$ 12,514	\$ 18,855	\$ 19,372	\$ 19,708	\$ 20,274	\$ 159,105
31 678 Meas & Reg Station Eq-Gen	2.88%	2.00%	\$ 872	\$ 859	\$ 859	\$ 859	\$ 859	\$ 858	\$ 858	\$ 858	\$ 858	\$ 596	\$ 596	\$ 596	\$ 594	\$ 9,253
32 679 Meas & Reg Station Eq-Cit	2.74%	2.00%	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (3)
33 680 Services	5.26%	3.85%	\$ 2,715	\$ 3,283	\$ 3,316	\$ 3,409	\$ 3,690	\$ 4,488	\$ 5,525	\$ 5,972	\$ 6,041	\$ 4,490	\$ 4,533	\$ 4,544	\$ 4,560	\$ 53,850
34 681 Meters	2.38%	3.25%	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (739)	\$ (1,010)	\$ (1,010)	\$ (1,010)	\$ (1,010)	\$ (9,953)
35 682 Meter Installations	1.82%	3.00%	\$ 2,766	\$ 2,853	\$ 2,903	\$ 2,942	\$ 2,988	\$ 3,174	\$ 3,436	\$ 3,650	\$ 3,826	\$ 6,607	\$ 7,003	\$ 7,348	\$ 7,710	\$ 54,439
36 683 House Regulators	2.86%	2.78%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
37 685 Indus Meas & Reg St Equip	3.33%	2.20%	\$ 0	\$ 1	\$ 3	\$ 4	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 3	\$ 3	\$ 3	\$ 12	\$ 55
38 Total Infrastructure Improvement Def Depreciation			\$ 12,829	\$ 14,436	\$ 14,660	\$ 15,146	\$ 16,151	\$ 18,116	\$ 20,517	\$ 21,845	\$ 22,504	\$ 29,542	\$ 30,499	\$ 31,190	\$ 32,140	\$ 266,747

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR

[2] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/15

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
PROGRAMS REASONABLY NECESSARY TO COMPLY
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Programs Reasonably Necessary to Comply

Line
No.

[A] **Cumulative Balance**
Description: Cumulative Deferred Depreciation Balance for Programs Reasonably Necessary to Comply
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	Balance at 12/31/2018
1 Programs Reasonably Necessary - Deferred Depreciation	\$ -	\$ 47	\$ 207	\$ 1,991	\$ 7,297	\$ 17,084	\$ 29,874	\$ 45,430	\$ 63,294	\$ 82,001	\$ 102,195	\$ 121,696	\$ 142,164

[B] **Net Plant Additions Eligible for Deferred Depreciation**
Description: Monthly Activity of Net Plant Additions for Programs Reasonably Necessary to Comply
Source: Schedule 2

Utility Account	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
2 603 Miscellaneous Int Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 604.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4 611.1 Liquid Petroleum Gas Eq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5 611.3 Supply Lines Cav to Pli	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
6 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
7 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
8 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577	\$ 33	\$ -	\$ -	\$ -	\$ 2,257	\$ 1,782	\$ 4,751	9,401
9 674.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
10 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
11 674.4 Land Rights (25 yr Amortz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
12 674.5 Land Rights (20 yr Amortz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
13 675 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
14 678 Meas & Reg Station Eq-Ger	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,154	\$ 66	\$ -	\$ -	\$ -	\$ 4,515	\$ 3,564	\$ 9,503	18,801
15 679 Meas & Reg Station Eq-Ci	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
16 681 Meters	\$ -	\$ 78,422	\$ 71,916	\$ 1,312,113	\$ 419,282	\$ 672,725	\$ 146,329	\$ 292,322	\$ 101,528	\$ 474,962	\$ 190,514	\$ 260,115	\$ 580,221	4,600,449
17 682 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
18 687 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
19 689.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,689)	\$ -	\$ -	\$ -	\$ -	(79,689)
20 690 Structures & Improvements	\$ -	\$ (2,114)	\$ -	\$ 4,533	\$ 2,959	\$ 25,335	\$ 10,140	\$ -	\$ 123,582	\$ 1,795	\$ 31,469	\$ 19,849	\$ 13,403	230,951
21 691.1 Electronic Equipment	\$ -	\$ -	\$ 3,048	\$ (2,437)	\$ 2,437	\$ -	\$ -	\$ 619	\$ 1,412	\$ -	\$ -	\$ -	\$ -	5,079
22 691.2 Furniture & Fixtures	\$ -	\$ 14,216	\$ 1,020	\$ 10,374	\$ 2,289	\$ 3,506	\$ -	\$ -	\$ 17,546	\$ -	\$ 9,975	\$ 1,840	\$ -	60,766
23 692.1 Automobiles	\$ -	\$ (15,596)	\$ 3	\$ -	\$ 31,750	\$ 167,900	\$ 34,053	\$ (0)	\$ (30,125)	\$ -	\$ 33,664	\$ 225,134	\$ -	446,763
24 692.2 Light Trucks	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 45,309	\$ -	\$ 51,363	\$ 3,689	\$ 199,907	\$ 65,894	\$ (127,807)	\$ -	238,354
25 692.3 Trailers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
26 692.4 Heavy Trucks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (174,328)	\$ -	\$ -	\$ (211,637)	\$ -	(385,964)
27 694 Tools, Shop & Garage Equip	\$ -	\$ 44,093	\$ (24,233)	\$ 33,386	\$ 13,474	\$ 3,318	\$ -	\$ 619	\$ 1,412	\$ -	\$ 13,062	\$ -	\$ 18,526	103,658
28 696 Power Operated Equipmen	\$ -	\$ -	\$ 3,048	\$ 59,114	\$ 2,437	\$ -	\$ -	\$ 619	\$ 1,412	\$ -	\$ -	\$ -	\$ -	66,629
29 697 Communication Equipmen	\$ -	\$ -	\$ -	\$ 11,254	\$ 453,723	\$ 95,995	\$ 27,202	\$ 596,152	\$ (86,783)	\$ (40,890)	\$ 3,395	\$ (143,096)	\$ 2,543	921,494
30 698 Miscellaneous Equipmen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
31 Total Programs Reasonably Necessar	\$ -	\$ 119,022	\$ 54,801	\$ 1,428,337	\$ 928,351	\$ 1,015,819	\$ 217,822	\$ 943,694	\$ 66,563	\$ 448,867	\$ 311,106	\$ (153,590)	\$ 855,921	6,236,712

Schedule 2, Line 5

[C] **Deferred Depreciation Calculation**
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Utility Account	Depreciation Rate [1]	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
32 603 Miscellaneous Int Plant	10.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
33 604.1 Land	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
34 611.1 Liquid Petroleum Gas Eq	2.86%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
35 611.3 Supply Lines Cav to Pli	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
36 665.1 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
37 665.2 Rights-of-Way	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
38 669 Meas & Reg Station Equip	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 4	\$ 9	\$ 17	37
39 674.1 Land	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
40 674.2 Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
41 674.4 Land Rights (25 yr Amortz	4.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
42 674.5 Land Rights (20 yr Amortz	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
43 675 Structures & Improvements	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
44 678 Meas & Reg Station Eq-Ger	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 3	\$ 3	\$ 3	\$ 3	\$ 8	\$ 18	\$ 34	73
45 679 Meas & Reg Station Eq-Ci	2.74%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
46 681 Meters	2.38%	\$ -	\$ 78	\$ 227	\$ 1,599	\$ 3,316	\$ 4,399	\$ 5,211	\$ 5,646	\$ 6,037	\$ 6,609	\$ 7,269	\$ 7,716	\$ 8,549	56,656
47 682 Meter Installations	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
48 687 Other Equipment	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
49 689.1 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
50 690 Structures & Improvements	2.50%	\$ -	\$ (2)	\$ (4)	\$ 0	\$ 8	\$ 38	\$ 75	\$ 85	\$ 214	\$ 344	\$ 379	\$ 433	\$ 467	2,036
51 691.1 Electronic Equipment	16.67%	\$ -	\$ -	\$ 21	\$ 25	\$ 25	\$ 42	\$ 42	\$ 47	\$ 61	\$ 71	\$ 71	\$ 71	\$ 71	546
52 691.2 Furniture & Fixtures	3.80%	\$ -	\$ 23	\$ 47	\$ 65	\$ 85	\$ 94	\$ 99	\$ 99	\$ 99	\$ 127	\$ 155	\$ 171	\$ 190	1,253
53 692.1 Automobiles	18.00%	\$ -	\$ (117)	\$ (234)	\$ (234)	\$ 4	\$ 1,502	\$ 3,016	\$ 3,272	\$ 3,046	\$ 2,820	\$ 3,072	\$ 5,013	\$ -	24,432
54 692.2 Light Trucks	15.00%	\$ -	\$ 0	\$ 0	\$ 0	\$ 283	\$ 566	\$ 887	\$ 1,231	\$ 2,504	\$ 4,165	\$ 3,778	\$ 2,979	\$ -	16,395
55 692.3 Trailers	6.15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
56 692.4 Heavy Trucks	8.18%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (594)	\$ (1,188)	\$ (1,910)	\$ (2,631)	\$ (6,323)	-
57 694 Tools, Shop & Garage Equip	3.57%	\$ -	\$ 66	\$ 95	\$ 109	\$ 178	\$ 203	\$ 208	\$ 209	\$ 212	\$ 214	\$ 234	\$ 253	\$ 281	2,264
58 696 Power Operated Equipmen	6.92%	\$ -	\$ -	\$ 9	\$ 188	\$ 365	\$ 373	\$ 373	\$ 374	\$ 380	\$ 384	\$ 384	\$ 384	\$ 384	3,599
59 697 Communication Equipmen	6.67%	\$ -	\$ -	\$ -	\$ 31	\$ 1,324	\$ 2,851	\$ 3,194	\$ 4,932	\$ 6,353	\$ 5,998	\$ 5,894	\$ 5,506	\$ 5,115	41,196
60 698 Miscellaneous Equipmen	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
61 Total Programs Reasonably Necessary Def Depreciatio		\$ -	\$ 47	\$ 160	\$ 1,784	\$ 5,306	\$ 9,787	\$ 12,789	\$ 15,556	\$ 17,864	\$ 18,707	\$ 20,194	\$ 19,500	\$ 20,468	142,164

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIf

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
PROGRAMS REASONABLY NECESSARY TO COMPLY
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investments
Represents the Deferred Depreciation on Programs Reasonably Necessary to Comply

Line
No.

[A] **Cumulative Balance**
Description: Cumulative Deferred Depreciation Balance for Programs Reasonably Necessary to Comply
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	Balance at 12/31/2019
1 Programs Reasonably Necessary - Deferred Depreciation	\$ 142,164	\$ 165,911	\$ 190,803	\$ 216,047	\$ 241,817	\$ 266,889	\$ 290,311	\$ 313,836	\$ 338,409	\$ 363,985	\$ 390,942	\$ 418,540	\$ 448,846

[B] **Net Plant Additions Eligible for Deferred Depreciation**
Description: Monthly Activity of Net Plant Additions for Programs Reasonably Necessary to Comply
Source: Schedule 2

Utility Account	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
2 603 Miscellaneous Int Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 604.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 611.1 Liquid Petroleum Gas Eq	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 611.3 Supply Lines Cav to Pli	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 669 Meas & Reg Station Equip	\$ 4,751	\$ 236	\$ (3,447)	\$ 1,945	\$ 136	\$ 127	\$ -	\$ -	\$ -	\$ 11,912	\$ 131	\$ (295)	\$ -	\$ 10,746
9 674.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 674.4 Land Rights (25 yr Amortz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 674.5 Land Rights (20 yr Amortz	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 675 Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 678 Meas & Reg Station Eq-Ger	\$ 9,503	\$ 472	\$ (6,894)	\$ 3,890	\$ 272	\$ 254	\$ -	\$ -	\$ -	\$ 23,823	\$ 263	\$ (590)	\$ (2,093)	\$ 19,399
15 679 Meas & Reg Station Eq-Ci	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 681 Meters	\$ 580,221	\$ 80,442	\$ 22,927	\$ 147,429	\$ 31,356	\$ 345,018	\$ 67,627	\$ 306,235	\$ 95,323	\$ 122,375	\$ 308,983	\$ 83,899	\$ 81,470	\$ 1,693,084
17 682 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 687 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 689.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 690 Structures & Improvements	\$ 13,403	\$ 4,006	\$ 10,842	\$ (686)	\$ 75,130	\$ 107,216	\$ 65,886	\$ 20,523	\$ (2,957)	\$ 5,040	\$ 6,894	\$ (2,230)	\$ 1,515	\$ 291,180
21 691.1 Electronic Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,079)	\$ 521	\$ (521)	\$ -	\$ (5)	\$ -	\$ (5,084)
22 691.2 Furniture & Fixtures	\$ 1,840	\$ (0)	\$ 0	\$ -	\$ -	\$ 17,084	\$ -	\$ 2,000	\$ 4,031	\$ -	\$ 2,357	\$ 3,067	\$ 31,330	\$ 59,869
23 692.1 Automobiles	\$ 225,134	\$ -	\$ 30,819	\$ -	\$ -	\$ (27,169)	\$ (30,855)	\$ -	\$ -	\$ -	\$ 42,174	\$ (30,796)	\$ 334,819	\$ 319,002
24 692.2 Light Trucks	\$ -	\$ 119,494	\$ (0)	\$ -	\$ 42,249	\$ (234,648)	\$ (78,995)	\$ 57,324	\$ 4,110	\$ 148,534	\$ (33,851)	\$ (78,215)	\$ 64,224	\$ 12,228
25 692.3 Trailers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,056	\$ -	\$ 20,355	\$ 751	\$ 8,243	\$ 10,833	\$ 2,233	\$ 21,711	\$ 69,181
26 692.4 Heavy Trucks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,790	\$ 335,354	\$ 426,144
27 694 Tools, Shop & Garage Equip	\$ 18,526	\$ 17,654	\$ 1,605	\$ -	\$ -	\$ 44,174	\$ -	\$ (6,386)	\$ 1,639	\$ 1,322	\$ 45,102	\$ 25,321	\$ 55,275	\$ 185,708
28 696 Power Operated Equipmen	\$ -	\$ 11,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,079)	\$ 82,161	\$ 117,677	\$ (606)	\$ 5,634	\$ 104,329	\$ 315,126
29 697 Communication Equipmen	\$ 2,543	\$ 20,393	\$ (20,226)	\$ -	\$ -	\$ 13,588	\$ 47	\$ -	\$ 234	\$ -	\$ 285	\$ (24)	\$ 156	\$ 14,453
30 698 Miscellaneous Equipmen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,295	\$ 56,295
31 Total Programs Reasonably Necessar	\$ 855,921	\$ 253,707	\$ 35,626	\$ 152,578	\$ 149,144	\$ 270,700	\$ 25,711	\$ 389,894	\$ 185,813	\$ 438,405	\$ 382,564	\$ 98,804	\$ 1,084,385	\$ 3,467,330

Schedule 2, Line 5

[C] **Deferred Depreciation Calculation**
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Utility Account	Depreciation Rate [1]	Depreciation Rate [2]	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
32 603 Miscellaneous Int Plant	10.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 604.1 Land	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 611.1 Liquid Petroleum Gas Eq	2.86%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 611.3 Supply Lines Cav to Pli	1.82%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 665.1 Land and Land Rights	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 665.2 Rights-of-Way	0.00%	1.43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 669 Meas & Reg Station Equip	2.88%	2.00%	\$ 17	\$ 23	\$ 19	\$ 17	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 24	\$ 34	\$ 34	\$ 34	\$ 284
39 674.1 Land	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 674.2 Land Rights	0.00%	1.72%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 674.4 Land Rights (25 yr Amortz	4.00%	4.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 674.5 Land Rights (20 yr Amortz	5.00%	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 675 Structures & Improvements	2.00%	1.91%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 678 Meas & Reg Station Eq-Ger	2.88%	2.00%	\$ 34	\$ 46	\$ 38	\$ 34	\$ 39	\$ 40	\$ 40	\$ 40	\$ 40	\$ 48	\$ 68	\$ 68	\$ 65	\$ 567
45 679 Meas & Reg Station Eq-Ci	2.74%	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 681 Meters	2.38%	3.25%	\$ 8,549	\$ 9,204	\$ 9,307	\$ 9,475	\$ 9,653	\$ 10,026	\$ 10,435	\$ 10,806	\$ 11,204	\$ 15,595	\$ 16,179	\$ 16,711	\$ 16,935	\$ 145,529
47 682 Meter Installations	1.82%	3.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 687 Other Equipment	3.33%	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 689.1 Land and Land Rights	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 690 Structures & Improvements	2.50%	2.10%	\$ 467	\$ 485	\$ 501	\$ 511	\$ 589	\$ 779	\$ 959	\$ 1,049	\$ 1,067	\$ 899	\$ 909	\$ 913	\$ 912	\$ 9,574
51 691.1 Electronic Equipment	16.67%	0.00%	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 71	\$ 35	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 462
52 691.2 Furniture & Fixtures	3.80%	5.00%	\$ 190	\$ 192	\$ 192	\$ 192	\$ 192	\$ 219	\$ 247	\$ 250	\$ 259	\$ 350	\$ 354	\$ 366	\$ 437	\$ 3,252
53 692.1 Automobiles	18.00%	7.73%	\$ 5,013	\$ 6,702	\$ 6,933	\$ 7,164	\$ 7,164	\$ 6,960	\$ 6,525	\$ 6,294	\$ 6,294	\$ 2,703	\$ 2,839	\$ 2,875	\$ 3,855	\$ 66,307
54 692.2 Light Trucks	15.00%	6.54%	\$ 2,979	\$ 3,726	\$ 4,473	\$ 4,473	\$ 4,737	\$ 3,535	\$ 1,587	\$ 1,464	\$ 1,548	\$ 1,222	\$ 1,534	\$ 1,229	\$ 1,191	\$ 31,018
55 692.3 Trailers	6.15%	4.32%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ 26	\$ 78	\$ 132	\$ 109	\$ 143	\$ 167	\$ 210	\$ 878
56 692.4 Heavy Trucks	8.18%	5.63%	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (2,631)	\$ (1,811)	\$ (1,811)	\$ (1,598)	\$ (598)	\$ (26,866)
57 694 Tools, Shop & Garage Equip	3.57%	4.00%	\$ 281	\$ 335	\$ 363	\$ 366	\$ 366	\$ 431	\$ 497	\$ 488	\$ 481	\$ 543	\$ 621	\$ 738	\$ 872	\$ 6,101
58 696 Power Operated Equipmen	6.92%	3.91%	\$ 384	\$ 416	\$ 448	\$ 448	\$ 448	\$ 448	\$ 448	\$ 433	\$ 655	\$ 887	\$ 895	\$ 1,074	\$ 7,294	\$ 7,294
59 697 Communication Equipmen	6.67%	6.67%	\$ 5,115	\$ 5,179	\$ 5,179	\$ 5,123	\$ 5,123	\$ 5,161	\$ 5,199	\$ 5,199	\$ 5,199	\$ 5,200	\$ 5,201	\$ 5,202	\$ 5,202	\$ 62,165
60 698 Miscellaneous Equipmen	6.67%	5.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 117
61 Total Programs Reasonably Necessary Def Depreciatio			\$ 20,468	\$ 23,747	\$ 24,892	\$ 25,244	\$ 25,770	\$ 25,072	\$ 23,422	\$ 23,525	\$ 24,573	\$ 25,576	\$ 26,957	\$ 27,598	\$ 30,306	\$ 306,682

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-Aif
[2] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/1

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
FEDERAL PIPELINE SAFETY REQUIREMENTS
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Federal Pipeline Safety Requirement

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Federal Pipeline Safety Requirements
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	Balance at 12/31/2018
1 Federal Pipeline Safety Requirements - Deferred Depreciation	\$ -	\$ 94	\$ 711	\$ 1,670	\$ 2,587	\$ 3,717	\$ 6,313	\$ 10,240	\$ 19,217	\$ 33,365	\$ 47,910	\$ 65,548	\$ 92,511

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Federal Pipeline Safety Requirement
Source: Schedule 2

Utility Account	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
2 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 666.2 Meas & Reg Station Strct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 667 Mains	\$ -	\$ 74,875	\$ 579,165	\$ (187,409)	\$ 56,066	\$ 153,792	\$ 1,632,251	\$ 163,284	\$ 6,943,235	\$ 210,300	\$ 46,000	\$ 285,875	\$ 12,197,575	\$ 22,155,010
6 669 Meas & Reg Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,971	\$ -	\$ 98	\$ 2,171,184	\$ (2,174,419)	\$ 156,834
7 674.1 Land	\$ -	\$ -	\$ -	\$ 1,347,644	\$ (1,347,644)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 674.2 Land Rights	\$ -	\$ -	\$ (545,011)	\$ (1,095,972)	\$ 834,700	\$ (1,955)	\$ 7,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (800,711)
9 676 Mains	\$ -	\$ 11,422	\$ 3,693	\$ 40,290	\$ 2,638	\$ 52,664	\$ 62,297	\$ 92,582	\$ (380,993)	\$ (2,260)	\$ 197,382	\$ 51,281	\$ 1,181	\$ 132,177
10 678 Meas & Reg Station Eq-Gen	\$ -	\$ 6,049	\$ -	\$ 17,829	\$ -	\$ -	\$ -	\$ -	\$ (14,553)	\$ -	\$ -	\$ -	\$ -	\$ 9,325
11 680 Services	\$ -	\$ 10,345	\$ -	\$ 5	\$ 162	\$ 8,362	\$ 18,843	\$ (69,617)	\$ (293)	\$ 2,400	\$ 26,418	\$ 355	\$ 36,171	\$ 33,151
12 681 Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 682 Meter Installations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,998	\$ 13	\$ (82)	\$ 161	\$ (60)	\$ -	\$ 6,153	\$ 11,184
14 683 House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8)
15 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Total Federal Pipeline Safety Requirements	\$ -	\$ 102,691	\$ 37,847	\$ 122,388	\$ (454,079)	\$ 212,863	\$ 1,725,909	\$ 186,263	\$ 6,707,285	\$ 210,600	\$ 269,839	\$ 2,508,695	\$ 10,066,662	\$ 21,696,962

Schedule 2, Line 10

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Utility Account	Depreciation Rate ⁽¹⁾	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
17 665.1 Land and Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 665.2 Rights-of-Way	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 666.2 Meas & Reg Station Strct	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 667 Mains	1.77%	\$ -	\$ 55	\$ 538	\$ 826	\$ 730	\$ 884	\$ 2,202	\$ 3,526	\$ 8,767	\$ 14,043	\$ 14,232	\$ 14,476	\$ 23,683	\$ 83,961
21 669 Meas & Reg Station Equip	2.88%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ 384	\$ 2,990	\$ 2,986	\$ 2,986	\$ 6,935
22 674.1 Land	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 674.2 Land Rights	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24 676 Mains	1.77%	\$ -	\$ 8	\$ 20	\$ 52	\$ 84	\$ 124	\$ 209	\$ 323	\$ 111	\$ (172)	\$ (28)	\$ 155	\$ 194	\$ 1,081
25 678 Meas & Reg Station Eq-Gen	2.88%	\$ -	\$ 7	\$ 15	\$ 36	\$ 57	\$ 57	\$ 57	\$ 40	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	\$ 416
26 680 Services	5.26%	\$ -	\$ 23	\$ 45	\$ 45	\$ 46	\$ 64	\$ 124	\$ 13	\$ (140)	\$ (136)	\$ (73)	\$ (14)	\$ 66	\$ 63
27 681 Meters	2.38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 682 Meter Installations	1.82%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 8	\$ 8	\$ 8	\$ 8	\$ 8	\$ 12	\$ 54
29 683 House Regulators	2.86%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
30 685 Indus Meas & Reg St Equip	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Total Federal Pipeline Safety Requirements Def Depreciator		\$ -	\$ 94	\$ 617	\$ 960	\$ 916	\$ 1,131	\$ 2,596	\$ 3,927	\$ 8,976	\$ 14,149	\$ 14,545	\$ 17,637	\$ 26,963	\$ 92,511

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
FEDERAL PIPELINE SAFETY REQUIREMENTS
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Federal Pipeline Safety Requirement

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Federal Pipeline Safety Requirements
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	Balance at 12/31/2019
1 Federal Pipeline Safety Requirements - Deferred Depreciation	\$ 92,511	\$ 126,250	\$ 160,066	\$ 194,025	\$ 228,387	\$ 263,075	\$ 298,468	\$ 334,322	\$ 370,237	\$ 419,423	\$ 468,749	\$ 532,349	\$ 622,676

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Federal Pipeline Safety Requirement
Source: Schedule 2

Utility Account	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
2 665.1 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 665.2 Rights-of-Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 666.2 Meas & Reg Station Strct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 667 Mains	\$ 12,197,575	\$ 326,905	\$ (243,319)	\$ 434,537	\$ 32,961	\$ 20,893	\$ 1,384	\$ 8,821	\$ 11,813	\$ 13,331	\$ -	\$ 13,439,262	\$ 9,927,315	\$ 23,973,903
6 669 Meas & Reg Station Equip	\$ (2,174,419)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,974
7 674.1 Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 674.2 Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 676 Mains	\$ 1,181	\$ 127,650	\$ (20,931)	\$ 24,344	\$ 754	\$ 122,115	\$ 5,426	\$ (6,844)	\$ -	\$ 14,875	\$ 67,808	\$ 11,857	\$ 1,610,973	\$ 1,958,026
10 678 Meas & Reg Station Eq-Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,205	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 17,128	\$ (1,583)	\$ 104,751
11 680 Services	\$ 36,171	\$ (32,783)	\$ (10,899)	\$ 10,899	\$ 2,656	\$ 34,687	\$ 169,267	\$ 19,155	\$ 1,092	\$ 23,791	\$ (8)	\$ 2,998	\$ (49)	\$ 220,806
12 681 Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 682 Meter Installations	\$ 6,153	\$ 53,569	\$ (10,465)	\$ 10,465	\$ 2,208	\$ 6,929	\$ 46,304	\$ 8,206	\$ 1,135	\$ -	\$ -	\$ 443	\$ -	\$ 118,794
14 683 House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16)	\$ 108	\$ (4)	\$ 80	\$ 168
15 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ (66,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55.49	\$ 2,586.80	\$ 2,052.94	\$ 4,629
16 Total Federal Pipeline Safety Requirements	\$ 10,066,662	\$ 475,341	\$ (285,614)	\$ 480,245	\$ 38,513	\$ 273,829	\$ 222,381	\$ 29,338	\$ 14,040	\$ 51,981	\$ 67,963	\$ 13,474,270	\$ 11,938,764	\$ 26,781,051

Schedule 2, Line 10

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Mont

Utility Account	Depreciation Rate ^[1]	Depreciation Rate ^[2]	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
17 665.1 Land and Land Rights	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 665.2 Rights-of-Way	0.00%	1.43%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 666.2 Meas & Reg Station Strct	2.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 667 Mains	1.77%	2.53%	\$ 23,683	\$ 32,919.73	\$ 32,981.38	\$ 33,122.40	\$ 33,467.18	\$ 33,506.90	\$ 33,523.33	\$ 33,530.85	\$ 33,546.07	\$ 47,976.54	\$ 47,990.59	\$ 62,157.81	\$ 86,790.08	\$ 511,513
21 669 Meas & Reg Station Equip	2.88%	2.00%	\$ 2,986	\$ 376.40	\$ 376.40	\$ 376.40	\$ 376.40	\$ 376.40	\$ 376.40	\$ 376.40	\$ 376.40	\$ 261.39	\$ 261.39	\$ 261.39	\$ 594.70	\$ 4,390
22 674.1 Land	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 674.2 Land Rights	0.00%	1.72%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,147.69)	\$ (1,147.69)	\$ (1,147.69)	\$ (1,147.69)	\$ (4,591)
24 676 Mains	1.77%	2.57%	\$ 194	\$ 289.10	\$ 367.81	\$ 370.32	\$ 388.83	\$ 479.45	\$ 573.51	\$ 572.46	\$ 567.42	\$ 839.81	\$ 928.34	\$ 1,013.65	\$ 2,751.43	\$ 9,142
25 678 Meas & Reg Station Eq-Gen	2.88%	2.00%	\$ 22	\$ 22.38	\$ 22.38	\$ 22.38	\$ 22.38	\$ 129.43	\$ 236.47	\$ 236.47	\$ 236.47	\$ 164.22	\$ 164.22	\$ 178.49	\$ 191.45	\$ 1,627
26 680 Services	5.26%	3.85%	\$ 66	\$ 73.46	\$ (22.27)	\$ (22.27)	\$ 7.44	\$ 89.28	\$ 536.28	\$ 949.24	\$ 993.62	\$ 767.18	\$ 805.33	\$ 810.13	\$ 814.86	\$ 5,802
27 681 Meters	2.38%	3.25%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 682 Meter Installations	1.82%	3.00%	\$ 12	\$ 57.58	\$ 90.27	\$ 90.27	\$ 99.88	\$ 106.81	\$ 147.18	\$ 188.52	\$ 195.60	\$ 323.84	\$ 323.84	\$ 324.39	\$ 324.94	\$ 2,273
29 683 House Regulators	2.86%	2.78%	\$ (0)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.02)	\$ (0.04)	\$ 0.07	\$ 0.19	\$ 0.28	\$ 0
30 685 Indus Meas & Reg St Equip	3.33%	2.20%	\$ -	\$ -	\$ -	\$ -	\$ (0.09)	\$ (0.18)	\$ (0.18)	\$ (0.18)	\$ (0.18)	\$ (0.12)	\$ (0.07)	\$ 2.35	\$ 6.60	\$ 8
31 Total Federal Pipeline Safety Requirements Def Depreciat			\$ 26,963	\$ 33,739	\$ 33,816	\$ 33,959	\$ 34,362	\$ 34,688	\$ 35,393	\$ 35,854	\$ 35,915	\$ 49,185	\$ 49,326	\$ 63,601	\$ 90,327	\$ 530,165

[1] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR

[2] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/19

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
DISTRIBUTION REPLACEMENT
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Distribution Replacement^[1]

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Distribution Replacement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	Balance at 12/31/2018
1 Distribution Replacement - Deferred Depreciator	\$ -	\$ 1,105	\$ 4,742	\$ 11,412	\$ 20,669	\$ 32,270	\$ 46,690	\$ 64,062	\$ 84,405	\$ 107,984	\$ 134,992	\$ 165,589	\$ 199,491

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Replacement
Source: Schedule 2

Utility Account	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
2 676 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 680 Services	\$ -	\$ 490,062	\$ 636,220	\$ 716,981	\$ 332,639	\$ 689,735	\$ 646,813	\$ 665,084	\$ 658,241	\$ 785,914	\$ 736,336	\$ 860,381	\$ 448,816	\$ 7,667,223
4 684 House Regulator Instal	\$ -	\$ -	\$ -	\$ -	\$ 1,971	\$ 2,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,301
5 678 Meas & Reg Station Eq-Gen	\$ -	\$ -	\$ -	\$ -	\$ 1,298	\$ 1,534	\$ -	\$ -	\$ -	\$ 2,524	\$ 278	\$ 113	\$ -	\$ 5,747
6 681 Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (534)	\$ (534)
7 682 Meter Installations	\$ -	\$ (1,372)	\$ (1,364)	\$ (759)	\$ 6,229	\$ 35,412	\$ 14,436	\$ 8,736	\$ (406)	\$ 5,361	\$ 9,847	\$ 843	\$ 315,426	\$ 392,390
8 685 Indus Meas & Reg St Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150	\$ 210	\$ 27	\$ 3,387
9 683 House Regulators	\$ -	\$ 27,052	\$ 27,859	\$ 29,217	\$ 205,292	\$ (152,210)	\$ 23,720	\$ 26,381	\$ 27,667	\$ 25,543	\$ 36,805	\$ 26,609	\$ 138,417	\$ 442,352
10 Total Distribution Replacement	\$ -	\$ 515,742	\$ 662,715	\$ 745,439	\$ 547,430	\$ 576,801	\$ 684,969	\$ 700,201	\$ 685,502	\$ 819,342	\$ 786,416	\$ 888,156	\$ 902,154	\$ 8,514,866

Schedule 2, Line 11

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Month

Utility Account	Depreciation Rate ^[2]	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Activity for Twelve Months Ended 12/31/2018
11 676 Mains	1.77%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 680 Services	5.26%	\$ -	\$ 1,074	\$ 3,542	\$ 6,508	\$ 8,809	\$ 11,049	\$ 13,979	\$ 16,854	\$ 19,754	\$ 22,919	\$ 26,256	\$ 29,755	\$ 32,624	\$ 193,124
13 684 House Regulator Instal	2.86%	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 7	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 82
14 678 Meas & Reg Station Eq-Gen	2.88%	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 5	\$ 7	\$ 7	\$ 7	\$ 10	\$ 13	\$ 14	\$ 14	\$ 77
15 681 Meters	2.38%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1)
16 682 Meter Installations	1.82%	\$ -	\$ (1)	\$ (3)	\$ (5)	\$ (1)	\$ 31	\$ 69	\$ 86	\$ 93	\$ 96	\$ 108	\$ 116	\$ 356	\$ 946
17 685 Indus Meas & Reg St Equip	3.33%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 9	\$ 9	\$ 23
18 683 House Regulators	2.86%	\$ -	\$ 32	\$ 98	\$ 166	\$ 445	\$ 508	\$ 355	\$ 415	\$ 479	\$ 543	\$ 617	\$ 693	\$ 889	\$ 5,241
19 Total Distribution Replacement Deferred Depreciator		\$ -	\$ 1,105	\$ 3,637	\$ 6,669	\$ 9,257	\$ 11,601	\$ 14,420	\$ 17,372	\$ 20,343	\$ 23,579	\$ 27,008	\$ 30,597	\$ 33,902	\$ 199,491

[1] Represents capital investment for Distribution Replacement activity not recovered via the Company's Distribution Replacement Rider (DRR) - 18-0298-GA-AIR.

[2] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
DEFERRED DEPRECIATION
DISTRIBUTION REPLACEMENT
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

Description: Provide detailed calculation of deferred depreciation on CEP Investment:
Represents the Deferred Depreciation on Distribution Replacement^[1]

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred Depreciation Balance for Distribution Replacement
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation

Budget Category	Balance at 12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	Balance at 12/31/2019
1 Distribution Replacement - Deferred Depreciator	\$ 199,491	\$ 236,885	\$ 276,178	\$ 317,211	\$ 361,385	\$ 408,546	\$ 459,112	\$ 512,782	\$ 569,524	\$ 614,035	\$ 661,327	\$ 710,995	\$ 762,242

[B] Net Plant Additions Eligible for Deferred Depreciation

Description: Monthly Activity of Net Plant Additions for Distribution Replacement
Source: Schedule 2

Utility Account	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
2 676 Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46.88)	\$ -	\$ -	\$ -	\$ -	\$ (47)
3 680 Services	\$ 448,816	\$ 942,992	\$ (98,454)	\$ 868,049	\$ 489,992	\$ 847,925	\$ 717,328	\$ 666,159	\$ 699,844.72	\$ 497,028	\$ 1,128,625	\$ 256,931	\$ 709,509	\$ 7,725,930
4 684 House Regulator Instal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 678 Meas & Reg Station Eq-Gen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 681 Meters	\$ (534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ 207.94	\$ -	\$ -	\$ (13)	\$ -	\$ 254
7 682 Meter Installations	\$ 315,426	\$ 5,480	\$ (782)	\$ 12,025	\$ 1,822	\$ (768)	\$ 5,619	\$ 1,463	\$ 19,248.34	\$ 14,862	\$ 19,278	\$ 11,369	\$ (269)	\$ 89,345
8 685 Indus Meas & Reg St Equip	\$ 27	\$ -	\$ 31	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63
9 683 House Regulators	\$ 138,417	\$ 27,821	\$ 9,562	\$ 27,996	\$ 101,518	\$ (56,354)	\$ 31,279	\$ 24,855	\$ 27,815.84	\$ 28,742	\$ 84,408	\$ 14,058	\$ (498)	\$ 321,204
10 Total Distribution Replacement	\$ 902,154	\$ 976,293	\$ (89,643)	\$ 908,070	\$ 593,365	\$ 790,804	\$ 754,226	\$ 692,536	\$ 747,069.96	\$ 540,632	\$ 1,232,311	\$ 282,345	\$ 708,742	\$ 8,136,750

Schedule 2, Line 11

[C] Deferred Depreciation Calculation

Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate/12 Months + Current Month Asset Activity x 50% x Depreciation Rate/12 Month

Utility Account	Depreciation Rate ^[2]	Depreciation Rate ^[3]	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	Activity for Twelve Months Ended 12/31/2019
11 676 Mains	1.77%	2.57%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
12 680 Services	5.26%	3.85%	\$ 32,624	\$ 35,675	\$ 37,526	\$ 39,212	\$ 42,189	\$ 45,121	\$ 48,552	\$ 51,584	\$ 54,577	\$ 41,867	\$ 44,475	\$ 46,698	\$ 48,248	\$ 535,724
13 684 House Regulator Instal	2.86%	2.78%	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 122
14 678 Meas & Reg Station Eq-Gen	2.88%	2.00%	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 10	\$ 10	\$ 10	\$ 10	\$ 149
15 681 Meters	2.38%	3.25%	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (11)
16 682 Meter Installations	1.82%	3.00%	\$ 356	\$ 599	\$ 603	\$ 611	\$ 622	\$ 623	\$ 626	\$ 632	\$ 647	\$ 1,110	\$ 1,152	\$ 1,191	\$ 1,205	\$ 9,621
17 685 Indus Meas & Reg St Equip	3.33%	2.20%	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 6	\$ 6	\$ 6	\$ 6	\$ 101
18 683 House Regulators	2.86%	2.78%	\$ 889	\$ 1,087	\$ 1,132	\$ 1,177	\$ 1,331	\$ 1,385	\$ 1,355	\$ 1,422	\$ 1,485	\$ 1,509	\$ 1,640	\$ 1,754	\$ 1,769	\$ 17,045
19 Total Distribution Replacement Deferred Depreciator			\$ 33,902	\$ 37,394	\$ 39,293	\$ 41,033	\$ 44,174	\$ 47,161	\$ 50,565	\$ 53,670	\$ 56,742	\$ 44,511	\$ 47,292	\$ 49,667	\$ 51,247	\$ 562,751

[1] Represents capital investment for Distribution Replacement activity not recovered via the Company's Distribution Replacement Rider (DRR) - 18-0298-GA-AIR.

[2] FERC Account specific depreciation rate approved in Case No. 04-0571-GA-AIR.

[3] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/19.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE 12 MONTHS - JANUARY 2018-DECEMBER 2018

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

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investment:
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	Balance at												Balance at 12/31/2018
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	
1 Infrastructure Expansion - Deferred PISCC	\$ -	\$ -	\$ 3,644	\$ 11,102	\$ 21,540	\$ 34,854	\$ 51,199	\$ 71,456	\$ 95,755	\$ 124,888	\$ 157,614	\$ 195,121	\$ 239,239
2 Infrastructure Improvement - Deferred PISCC	\$ -	\$ -	\$ 1,948	\$ 8,896	\$ 17,850	\$ 28,648	\$ 48,509	\$ 73,031	\$ 98,285	\$ 125,201	\$ 155,521	\$ 188,303	\$ 226,481
3 Programs Reasonably Necessary to Comply - Deferred PISCC	\$ -	\$ -	\$ 696	\$ 1,712	\$ 11,073	\$ 25,834	\$ 46,480	\$ 68,326	\$ 95,601	\$ 123,161	\$ 153,237	\$ 185,015	\$ 215,781
4 Federal Pipeline Safety Requirements - Deferred PISCC	\$ -	\$ -	\$ 600	\$ 1,418	\$ 2,946	\$ 1,813	\$ 1,918	\$ 12,105	\$ 23,358	\$ 73,796	\$ 125,384	\$ 178,465	\$ 246,119
5 Distribution Replacement - Deferred PISCC	\$ -	\$ -	\$ 3,011	\$ 9,877	\$ 21,065	\$ 35,401	\$ 53,044	\$ 74,609	\$ 100,169	\$ 129,620	\$ 163,726	\$ 202,275	\$ 245,841
6 Total CEP - Deferred PISCC	\$ -	\$ -	\$ 9,899	\$ 33,005	\$ 74,474	\$ 126,750	\$ 201,150	\$ 299,527	\$ 413,168	\$ 576,666	\$ 755,482	\$ 949,179	\$ 1,173,461

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investment
Source: Schedule 2

Utility Account	Balance at												Balance at 12/31/2018	
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018		
7 Infrastructure Expansion	\$ -	\$ 623,823	\$ 1,278,913	\$ 1,793,318	\$ 2,291,301	\$ 2,817,837	\$ 3,497,488	\$ 4,202,017	\$ 5,044,419	\$ 5,677,322	\$ 6,515,944	\$ 7,670,789	\$ 8,740,729	Schedule 2, Line 1
8 Infrastructure Improvement	\$ -	\$ 333,101	\$ 1,188,971	\$ 1,533,359	\$ 1,884,694	\$ 3,368,973	\$ 4,205,534	\$ 4,337,478	\$ 4,628,727	\$ 5,218,734	\$ 5,648,878	\$ 6,581,643	\$ 8,069,943	Schedule 2, Line 3
9 Programs Reasonably Necessary to Comply	\$ -	\$ 119,022	\$ 173,823	\$ 1,602,160	\$ 2,530,511	\$ 3,546,330	\$ 3,764,152	\$ 4,707,846	\$ 4,774,409	\$ 5,223,276	\$ 5,534,381	\$ 5,380,791	\$ 6,236,712	Schedule 2, Line 3
10 Federal Pipeline Safety Requirements	\$ -	\$ 102,691	\$ 140,538	\$ 262,926	\$ (191,153)	\$ 21,709	\$ 1,747,618	\$ 1,933,881	\$ 8,641,166	\$ 8,851,766	\$ 9,121,605	\$ 11,630,300	\$ 21,696,962	Schedule 2, Line 4
11 Distribution Replacement	\$ -	\$ 515,742	\$ 1,178,457	\$ 1,923,895	\$ 2,471,325	\$ 3,048,126	\$ 3,733,095	\$ 4,433,296	\$ 5,118,798	\$ 5,938,140	\$ 6,724,556	\$ 7,612,712	\$ 8,514,866	Schedule 2, Line 5
12 Total CEP In-Service	\$ -	\$ 1,694,379	\$ 3,960,701	\$ 7,115,658	\$ 8,986,679	\$ 12,802,975	\$ 16,947,887	\$ 19,614,518	\$ 28,207,520	\$ 30,909,238	\$ 33,545,364	\$ 38,876,235	\$ 53,259,212	

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investment
Source: Schedule 3a, Schedule 3b, Schedule 3c, Schedule 3d, Schedule 3i

Utility Account	Balance at												Balance at 12/31/2018	
	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018		
13 Infrastructure Expansion	\$ -	\$ (977)	\$ (4,007)	\$ (8,961)	\$ (15,455)	\$ (23,879)	\$ (34,829)	\$ (48,320)	\$ (64,490)	\$ (83,219)	\$ (104,508)	\$ (129,166)	\$ (157,368)	Schedule 3a, Line 1
14 Infrastructure Improvement	\$ -	\$ (168)	\$ (1,195)	\$ (2,821)	\$ (4,623)	\$ (8,046)	\$ (13,783)	\$ (20,581)	\$ (27,671)	\$ (35,909)	\$ (45,156)	\$ (55,500)	\$ (68,329)	Schedule 3b, Line 1
15 Programs Reasonably Necessary to Comply	\$ -	\$ (47)	\$ (207)	\$ (1,991)	\$ (7,297)	\$ (17,084)	\$ (29,874)	\$ (45,430)	\$ (63,294)	\$ (82,001)	\$ (102,195)	\$ (121,696)	\$ (142,164)	Schedule 3c, Line 1
16 Federal Pipeline Safety Requirements	\$ -	\$ (94)	\$ (711)	\$ (1,870)	\$ (2,587)	\$ (3,717)	\$ (6,313)	\$ (10,240)	\$ (19,217)	\$ (33,365)	\$ (47,910)	\$ (65,548)	\$ (92,511)	Schedule 3d, Line 1
17 Distribution Replacement	\$ -	\$ (1,105)	\$ (4,742)	\$ (11,412)	\$ (20,669)	\$ (32,270)	\$ (46,690)	\$ (64,062)	\$ (84,405)	\$ (107,984)	\$ (134,992)	\$ (165,589)	\$ (199,491)	Schedule 3e, Line 1
18 Total CEP Accumulated Depreciation	\$ -	\$ (2,390)	\$ (10,861)	\$ (26,854)	\$ (50,631)	\$ (84,996)	\$ (131,489)	\$ (188,632)	\$ (259,076)	\$ (342,478)	\$ (434,762)	\$ (537,497)	\$ (659,863)	

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month

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

		PISCC	Balance at												Activity for Twelve	
Utility Account		Rate ⁽¹⁾	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018	9/30/2018	10/31/2018	11/30/2018	12/31/2018	Months Ended
																12/31/2018
19	Infrastructure Expansion	7.02%	\$ -	\$ -	\$ 3,644.00	\$ 7,458	\$ 10,438	\$ 13,314	\$ 16,345	\$ 20,257	\$ 24,299	\$ 29,133	\$ 32,726	\$ 37,507	\$ 44,118	\$ 239,239
20	Infrastructure Improvement	7.02%	\$ -	\$ -	\$ 1,948.00	\$ 6,948	\$ 8,954	\$ 10,998	\$ 19,661	\$ 24,522	\$ 25,254	\$ 26,916	\$ 30,320	\$ 32,782	\$ 38,178	\$ 226,481
21	Programs Reasonably Necessary to Comply	7.02%	\$ -	\$ -	\$ 696.00	\$ 1,016	\$ 9,361	\$ 14,761	\$ 20,646	\$ 21,846	\$ 27,275	\$ 27,560	\$ 30,076	\$ 31,778	\$ 30,766	\$ 215,781
22	Federal Pipeline Safety Requirements	7.02%	\$ -	\$ -	\$ 600.00	\$ 818	\$ 1,528	\$ (1,133)	\$ 105	\$ 10,187	\$ 11,253	\$ 50,438	\$ 51,588	\$ 53,081	\$ 67,654	\$ 246,119
23	Distribution Replacement	7.02%	\$ -	\$ -	\$ 3,011.00	\$ 6,866	\$ 11,188	\$ 14,336	\$ 17,643	\$ 21,565	\$ 25,560	\$ 29,451	\$ 34,106	\$ 38,549	\$ 43,566	\$ 245,841
24	Total CEP Deferred PISCC		\$ -	\$ -	\$ 9,899.00	\$ 23,106	\$ 41,469	\$ 52,276	\$ 74,400	\$ 98,377	\$ 113,641	\$ 163,498	\$ 178,816	\$ 193,697	\$ 224,282	\$ 1,173,461

[1] PISCC rate approved in Case No. 07-1080-GA-AIR.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE 12 MONTHS - JANUARY 2019-DECEMBER 2019

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

Line
No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investment:
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC

Budget Category	Balance at												Balance at
	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019
1 Infrastructure Expansion - Deferred PISCC	\$ 239,239	\$ 289,452	\$ 343,628	\$ 399,612	\$ 461,729	\$ 529,287	\$ 599,822	\$ 676,608	\$ 759,391	\$ 823,037	\$ 892,806	\$ 967,292	\$ 1,047,070
2 Infrastructure Improvement - Deferred PISCC	\$ 226,481	\$ 273,290	\$ 321,082	\$ 369,306	\$ 420,273	\$ 474,797	\$ 536,915	\$ 604,738	\$ 674,743	\$ 727,024	\$ 781,266	\$ 836,789	\$ 893,288
3 Programs Reasonably Necessary to Comply - Deferred PISCC	\$ 215,781	\$ 251,434	\$ 288,432	\$ 325,493	\$ 363,299	\$ 401,827	\$ 441,792	\$ 481,770	\$ 523,891	\$ 554,993	\$ 587,839	\$ 622,188	\$ 656,838
4 Federal Pipeline Safety Requirements - Deferred PISCC	\$ 246,119	\$ 372,505	\$ 501,474	\$ 628,575	\$ 758,287	\$ 888,023	\$ 1,019,158	\$ 1,151,387	\$ 1,283,578	\$ 1,378,957	\$ 1,474,347	\$ 1,569,816	\$ 1,721,945
5 Distribution Replacement - Deferred PISCC	\$ 245,841	\$ 294,486	\$ 348,624	\$ 402,007	\$ 460,462	\$ 522,130	\$ 588,148	\$ 658,283	\$ 732,155	\$ 788,424	\$ 846,789	\$ 910,161	\$ 974,516
6 Total CEP - Deferred PISCC	\$ 1,173,461	\$ 1,481,167	\$ 1,803,240	\$ 2,124,993	\$ 2,464,050	\$ 2,816,064	\$ 3,185,835	\$ 3,572,786	\$ 3,973,758	\$ 4,272,435	\$ 4,583,047	\$ 4,906,246	\$ 5,293,657

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investment
Source: Schedule 2

Utility Account	Balance at												Balance at	
	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	
7 Infrastructure Expansion	\$ 8,740,729	\$ 9,449,293	\$ 9,791,296	\$ 10,874,942	\$ 11,843,231	\$ 12,392,890	\$ 13,504,805	\$ 14,576,333	\$ 15,539,314	\$ 17,034,342	\$ 18,200,366	\$ 19,505,432	\$ 21,478,853	Schedule 2, Line 1
8 Infrastructure Improvement	\$ 8,069,943	\$ 8,252,411	\$ 8,340,798	\$ 8,824,873	\$ 9,449,140	\$ 10,765,242	\$ 11,761,095	\$ 12,155,834	\$ 12,586,003	\$ 13,079,559	\$ 13,413,281	\$ 13,675,567	\$ 14,270,945	Schedule 2, Line 3
9 Programs Reasonably Necessary to Comply	\$ 6,236,712	\$ 6,490,419	\$ 6,526,045	\$ 6,678,623	\$ 6,827,767	\$ 7,098,467	\$ 7,124,178	\$ 7,514,072	\$ 7,699,885	\$ 8,138,290	\$ 8,520,854	\$ 8,619,658	\$ 9,704,043	Schedule 2, Line 3
10 Federal Pipeline Safety Requirements	\$ 21,696,962	\$ 22,172,303	\$ 21,886,689	\$ 22,366,934	\$ 22,405,447	\$ 22,679,276	\$ 22,901,657	\$ 22,930,995	\$ 22,945,035	\$ 22,997,016	\$ 23,064,979	\$ 36,539,250	\$ 48,478,013	Schedule 2, Line 4
11 Distribution Replacement	\$ 8,514,866	\$ 9,491,159	\$ 9,401,516	\$ 10,309,586	\$ 10,902,951	\$ 11,693,754	\$ 12,447,980	\$ 13,140,516	\$ 13,887,586	\$ 14,428,218	\$ 15,660,529	\$ 15,942,874	\$ 16,651,616	Schedule 2, Line 5
12 Total CEP In-Service	\$ 53,259,212	\$ 55,855,585	\$ 55,946,343	\$ 59,054,957	\$ 61,428,536	\$ 64,629,630	\$ 67,739,715	\$ 70,317,750	\$ 72,657,823	\$ 75,677,425	\$ 78,860,010	\$ 94,282,781	\$ 110,583,470	

[C] Accumulated Depreciation on Net Plant Additions

Description: Accumulated Depreciation Balance by Month on eligible CEP Investment
Source: Schedule 3a, Schedule 3b, Schedule 3c, Schedule 3d, Schedule 3i

Utility Account	Balance at												Balance at	
	12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	
13 Infrastructure Expansion	\$ (157,368)	\$ (188,439)	\$ (221,407)	\$ (256,665)	\$ (294,890)	\$ (335,567)	\$ (378,948)	\$ (425,462)	\$ (475,105)	\$ (521,008)	\$ (570,478)	\$ (623,182)	\$ (679,997)	Schedule 3a, Line 1
14 Infrastructure Improvement	\$ (68,329)	\$ (82,765)	\$ (97,426)	\$ (112,571)	\$ (128,723)	\$ (146,839)	\$ (167,356)	\$ (189,201)	\$ (211,705)	\$ (241,247)	\$ (271,745)	\$ (302,935)	\$ (335,076)	Schedule 3b, Line 1
15 Programs Reasonably Necessary to Comply	\$ (142,164)	\$ (165,911)	\$ (190,803)	\$ (216,047)	\$ (241,817)	\$ (266,889)	\$ (290,311)	\$ (313,836)	\$ (338,409)	\$ (363,985)	\$ (390,942)	\$ (418,540)	\$ (448,846)	Schedule 3c, Line 1
16 Federal Pipeline Safety Requirements	\$ (92,511)	\$ (126,250)	\$ (160,966)	\$ (194,025)	\$ (228,387)	\$ (263,075)	\$ (298,468)	\$ (334,322)	\$ (370,237)	\$ (419,423)	\$ (468,749)	\$ (532,349)	\$ (622,676)	Schedule 3d, Line 1
17 Distribution Replacement	\$ (199,491)	\$ (236,885)	\$ (276,178)	\$ (317,211)	\$ (361,385)	\$ (408,546)	\$ (459,112)	\$ (512,782)	\$ (569,524)	\$ (614,035)	\$ (661,327)	\$ (710,995)	\$ (762,242)	Schedule 3e, Line 1
18 Total CEP Accumulated Depreciation	\$ (659,863)	\$ (800,250)	\$ (945,880)	\$ (1,096,520)	\$ (1,255,203)	\$ (1,420,916)	\$ (1,594,195)	\$ (1,775,603)	\$ (1,964,980)	\$ (2,159,696)	\$ (2,363,241)	\$ (2,588,002)	\$ (2,848,838)	

[D] Deferred PISCC Calculation

Description: Deferred PISCC Calculation by Month

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

Utility Account	PISCC Rate ^[1]	PISCC Rate ^[2]	2018												Activity for Twelve Months Ended	
			12/31/2018	1/31/2019	2/28/2019	3/31/2019	4/30/2019	5/31/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019	12/31/2019	12/31/2019
19 Infrastructure Expansion	7.02%	5.07%	\$ 44,118	\$ 50,213	\$ 54,176	\$ 55,984	\$ 62,117	\$ 67,558	\$ 70,535	\$ 76,786	\$ 82,783	\$ 83,646	\$ 69,769	\$ 74,486	\$ 79,778	\$ 807,831
20 Infrastructure Improvement	7.02%	5.07%	\$ 38,178	\$ 46,809	\$ 47,792	\$ 48,224	\$ 50,967	\$ 54,524	\$ 62,118	\$ 67,823	\$ 70,005	\$ 52,281	\$ 54,242	\$ 55,523	\$ 56,499	\$ 666,807
21 Programs Reasonably Necessary to Comply	7.02%	5.07%	\$ 30,766	\$ 35,653	\$ 36,998	\$ 37,061	\$ 37,806	\$ 38,528	\$ 39,965	\$ 39,978	\$ 42,121	\$ 31,102	\$ 32,846	\$ 34,349	\$ 34,650	\$ 441,057
22 Federal Pipeline Safety Requirements	7.02%	5.07%	\$ 67,654	\$ 126,386	\$ 128,969	\$ 127,101	\$ 129,712	\$ 129,736	\$ 131,135	\$ 132,229	\$ 132,191	\$ 95,379	\$ 95,390	\$ 95,469	\$ 152,129	\$ 1,475,826
23 Distribution Replacement	7.02%	5.07%	\$ 43,566	\$ 48,645	\$ 54,138	\$ 53,383	\$ 58,455	\$ 61,668	\$ 66,018	\$ 70,135	\$ 73,872	\$ 56,269	\$ 58,365	\$ 63,372	\$ 64,355	\$ 728,675
24 Total CEP Deferred PISCC			\$ 224,282	\$ 307,706	\$ 322,073	\$ 321,753	\$ 339,057	\$ 352,014	\$ 369,771	\$ 386,951	\$ 400,972	\$ 298,677	\$ 310,612	\$ 323,199	\$ 387,411	\$ 4,120,196

[1] PISCC rate approved in Case No. 07-1080-GA-AIR.

[2] PISCC rate approved in Case No. 18-0298-GA-AIR. Effective 9/1/19

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2019

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

**Line
No.**

[A] Cumulative Balance

Description: Deferred Property Tax Balance for eligible CEP Investments

Calculation: Prior Year Cumulative Deferred Balance + Current Year Deferred Activity ⁽¹⁾

Budget Category		12/31/2019	
1	Infrastructure Expansion - Deferred Property Taxes	\$ 209,348	Line 9
2	Infrastructure Improvement - Deferred Property Taxes	\$ 194,760	Line 12
3	Programs Reasonably Necessary to Comply - Deferred Property Taxes	\$ 146,090	Line 15
4	Federal Pipeline Safety Requirements - Deferred Property Taxes	\$ 557,769	Line 18
5	Distribution Replacement - Deferred Property Taxes	\$ 209,754	Line 21
6	Total CEP - Deferred Property Taxes	\$ 1,317,721	Schedule 1 Line 3

[B] Annual Property Tax Deferrals by Investment Year

Description: Property Tax Deferrals for Annual Period on eligible CEP Investments, by Investment Year

Source: Work Paper 5.1

Utility Account		Activity through 12/31/2019	
7	Infrastructure Expansion		
8	2018 Investment - Pay 2019	\$ 209,348	
9	Total Infrastructure Expansion	\$ 209,348	Line 1
10	Infrastructure Improvement		
11	2018 Investment - Pay 2019	\$ 194,760	
12	Total Infrastructure Improvement	\$ 194,760	Line 2
13	Programs Reasonably Necessary to Comply		
14	2018 Investment - Pay 2019	\$ 146,090	
15	Total Programs Reasonably Necessary to Comply	\$ 146,090	Line 3
16	Federal Pipeline Safety Requirements		
17	2018 Investment - Pay 2019	\$ 557,769	
18	Total Federal Pipeline Safety Requirements	\$ 557,769	Line 4
19	Distribution Replacement		
20	2018 Investment - Pay 2019	\$ 209,754	
21	Total Distribution Replacement	\$ 209,754	Line 5
22	Total CEP Property Tax Activity	\$ 1,317,721	Line 6

Notes:

(1) Property tax expense is accrued one year in arrears; therefore, no property tax expense was deferred in 2018 and property tax expense deferred in 2019 was based on assets placed in service as of December 31, 2018.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
CALCULATION OF INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2019

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

Line
No.

[A] Cumulative Balance

Description: Cumulative Incremental Revenue related to CEP Investments

Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

		Balance at 12/31/2018	Balance at 12/31/2019
1	Residential Incremental Revenue	\$ (555,133)	\$ (1,345,862)
2	General Service Incremental Revenue	\$ -	\$ -
3	Large Industrial Incremental Revenue	\$ -	\$ -
4	Other Revenues Directly Attributable to CEP Investment	\$ -	\$ -
5	Total Incremental Revenue - (Increase)	\$ (555,133)	\$ (1,345,862)

[B] Annual Incremental Revenue by Category

Description: Incremental Revenues for Annual Period related to CEP Investments by Category

Source: Work Paper 6.1-1, Work Paper 6.1-2, Work Paper 6.1-3, Work Paper 6.2

		12/31/2018	Activity Through 12/31/2019	
6	Residential Incremental Revenue	\$ (555,133)	\$ (790,729)	Work Paper 6.1
7	General Service Incremental Revenue	\$ -	\$ -	Work Paper 6.2
8	Large Industrial Incremental Revenue	\$ -	\$ -	Work Paper 6.2
9	Other Revenues Directly Attributable to CEP Investment	\$ -	\$ -	Work Paper 6.2
10	Total Incremental Revenue - (Increase)	\$ (555,133)	\$ (790,729)	

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
ACTUAL-AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019

Description: Provide explanations on the variance between Actual and Authorized CEP Investment.
Total Additions (net of retirements) during the calendar year compared to authorized level.

Line No.	Category	[A] 2019 Budget	[B] Less: 2019 Investments in DRR	[C]=[A]-[B] Estimated CEP Budget	[D] Actual Total Additions	[E]=[C]-[D] Total Variance
1	Infrastructure Expansion	\$ 11,621,500	\$ -	\$ 11,621,500	\$ 12,738,124	\$ (1,116,624) [1]
2	Infrastructure Improvement & Replacement	\$ 6,535,700	\$ -	\$ 6,535,700	\$ 6,201,002	\$ 334,698 [2]
3	Programs Reasonably Necessary to Comply	\$ 5,817,600	\$ -	\$ 5,817,600	\$ 3,467,330	\$ 2,350,270 [3]
4	Federal Pipeline Safety Requirements	\$ 35,360,340	\$ -	\$ 35,360,340	\$ 26,781,051	\$ 8,579,289 [4]
5	Distribution Replacement	\$ 75,943,127	\$ 66,971,751	\$ 8,971,376	\$ 8,136,750	\$ 834,626
6	Total CEP Investment	\$ 135,278,267	\$ 66,971,751	\$ 68,306,516	\$ 57,324,258	\$ 10,982,259

Explanations:

- [1] Decreased new gas main project and service activities relative to forecast.
- [2] AMR completion activity carried into 2019 relative to forecast.
- [3] Decreased gas meter purchases - driven by AMR initiative under Infrastructure Improvement and Replacement
- [4] Various distribution and transmission pipeline modernization activity carried into 2020, along with reduced estimates for projects completed in 2019.

Notes:

- [A] Schedule 1 - Case No. 13-1890-GA-UNC, Schedule 9.
- [B] Estimated investments to be recovered in the Distribution Replacement Rider. Recovery is pending the approval in a separate cause.
- [C] Total Capital Expenditures estimated for CEP Accounting Treatment.
- [D] Sum of Schedule 2, Lines 13-17
- [E] Total Variance - (Over)/Under spend on additions.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2019
(\$ MILLIONS)

Description: Provide estimated Capital Budget for the previous year per 13-1890-GA-UNC

Line No. Category	2019
1 Infrastructure Expansion	\$ 11.6
2 Infrastructure Improvement and Replacement	\$ 6.5
3 Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders	\$ 5.8
4 Federal Pipeline Safety Requirements	\$ 35.4
5 Distribution Replacement	[A] \$ 75.9
6 Total	<u><u>\$ 135.3</u></u>

[A] Certain investments to be removed from CEP if recovered through DRR cost-recovery mechanism.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020
(\$ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No. Category	2020
1 Infrastructure Expansion	\$ 11.6
2 Infrastructure Improvement and Replacement	\$ 8.1
3 Programs Reasonably Necessary to Comply with Commission Rules, Regulations, and Orders	\$ 6.6
4 Federal Pipeline Safety Requirements	\$ 35.6
5 Distribution Replacement	[A] \$ 73.0
6 Total	<u>\$ 135.0</u>

[A] Certain investments to be removed from CEP if recovered through DRR cost-recovery mechanism.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
CEP RIDER RECONCILIATION VARIANCE

Description: Determination of CEP Rider Variance for Reconciliation Period

Line No.	Month	Residential - Rates 310/311/315	General Service - Rates 320/321/325	Large Transportation - Rate 345	Large Volume Transportation - Rate 360	Total	Reference
<u>Actual CEP Rider Recoveries</u>							
1	January 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
2	February 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
3	March 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
4	April 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
5	May 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
6	June 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
7	July 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
8	August 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
9	September 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
10	October 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
11	November 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
12	December 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
13	Total Actual CEP Rider Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Lines 1-12
<u>Total Approved Recoveries</u>							
14	January 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
15	February 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
16	March 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
17	April 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
18	May 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
19	June 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
20	July 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
21	August 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
22	September 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
23	October 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
24	November 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
25	December 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
26	Total Approved CEP Rider Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Lines 14-25
<u>Total Under/(Over) Recovery Variance</u>							
27	January 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 14 - Line 1
28	February 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 15 - Line 2
29	March 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 16 - Line 3
30	April 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 17 - Line 4
31	May 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 18 - Line 5
32	June 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 19 - Line 6
33	July 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 20 - Line 7
34	August 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 21 - Line 8
35	September 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 22 - Line 9
36	October 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 23 - Line 10
37	November 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 24 - Line 11
38	December 2019	\$ -	\$ -	\$ -	\$ -	\$ -	Line 25 - Line 12
39	Total Under/(Over) Recovery Variance	\$ -	\$ -	\$ -	\$ -	\$ -	Sum of Lines 27-38

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP)
CALCULATION OF CEP RIDER RATES

Description: Derivation of CEP Rider Rates

Line No.	Rate Schedule	[A] CEP Rider Allocation	[B]=[A] x Schedule 1, Line 17 Revenue Requirement	[C]=Schedule 10, Line 39 Under/(Over) Recovery Variance	[D]=[B]+[C] Total Recoverable Costs	[E] Total Recoverable Costs (Allocated)	[F] Customers	[G]=[E]/[F]/12 Rate per Customer per Month	[H] Throughput (Billing CCF)	[I]=[E]/[H] Rate per Billing CCF
1	Rate 310/311/315	74.8501%	\$ 520,112	\$ -	\$ 520,112	\$ 520,112	301,042	\$ 0.14		
2	Rate 320/321/325	15.7814%	\$ 109,660	\$ -	\$ 109,660					
3	Group 1				\$ 28,886		12,860	\$ 0.19		
4	Group 2 & 3				\$ 80,774				72,495,328	\$ 0.00111
5	Rate 345	3.5538%	\$ 24,694	\$ -	\$ 24,694	\$ 24,694			58,008,694	\$ 0.00043
6	Rate 360	5.8147%	\$ 40,405	\$ -	\$ 40,405	\$ 40,405			203,760,453	\$ 0.00020
7	Total	100.0000%	\$ 694,871	\$ -	\$ 694,871	\$ 694,871				
			Schedule 1, Line 17	Schedule 10, Line 39						
8	Proposed CEP Rate - Rate 310/311/315		\$	0.14	[Line 1, [F]]					
9	Case No. 18-0298-GA-AIR Ratio			130%	**					
10	Proposed CEP Rate - Rate 320/321/325 Group 1		\$	0.19	[Line 8 x Line 9]					
11	Group 1 Customers			12,860	[Line 3, [E]]					
12	Group 1 Revenue Requirement		\$	28,886	[Line 10 x Line 11 x 12 Months]					
13	Group 2 & 3 Revenue Requirement		\$	80,774	[Line 2, [A] - Line 12]					
**	Residential Customer Charge		\$	32.92						
	General Service Group 1 Customer Charge Ratio		\$	42.80						
				130%						

VECTREN ENERGY DELIVERY OF OHIO, INC.
Tariff for Gas Service
P.U.C.O. No. 4

Sheet No. 32
First Revised Page 1 of 1
Cancels Original Page 1 of 1

CAPITAL EXPENDITURE PROGRAM RIDER

APPLICABILITY

The Capital Expenditure Program ("CEP") Rider is applicable to any Customer served under the Rate Schedules identified below.

- Rate 310 - Residential Default Sales Service
- Rate 311 - Residential Standard Choice Offer Service
- Rate 315 - Residential Transportation Service
- Rate 320 - General Default Sales Service
- Rate 321 - General Standard Choice Offer Service
- Rate 325 - General Transportation Service
- Rate 345 - Large General Transportation Service
- Rate 360 - Large Volume Transportation Service

DESCRIPTION

The CEP will recover deferred costs, including depreciation and property tax expense and accrued post-in-service carrying costs, associated with Company's capital expenditure program under Ohio Revised Code 4929.111, approved by the Commission in Case No. 18-0049-GA-ALT. All applicable Customers shall be assessed either (a) a monthly charge in addition to the Monthly Charge or Customer Charge component of their applicable Rate Schedule, or (b) a volumetric charge applicable to each Billing Ccf of metered gas usage each month.

Actual costs and actual recoveries are reconciled in each annual CEP update, with any under- or over-recovery being recovered or returned over the next twelve (12) month period.

RECONCILIATION

The CEP Rider is subject to reconciliation or adjustment annually, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes.

CAPITAL EXPENDITURE PROGRAM RIDER CHARGE

The charges for the respective Rate Schedules are:

<u>Rate Schedule</u>	<u>\$ Per Month</u>	<u>\$ Per Billing Ccf</u>
310, 311 and 315	\$0 <u>.14</u>	
320, 321 and 325 (Group 1)	\$0 <u>.19</u>	
320, 321 and 325 (Group 2 and 3)		\$0 <u>.00111</u>
345		\$0 <u>.00043</u>
360		\$0 <u>.00020</u>

Deleted: 00
Deleted: 00
Deleted: 00000
Deleted: 00000
Deleted: 00000
Deleted: Opinion
Deleted: August 28, 2019
Deleted: 18
Deleted: 0298
Deleted: AIR
Deleted: August 29, 2019
Deleted: September 1, 2019

Filed pursuant to the Finding and Order dated _____ in Case No. 20-0099-GA-RDR of The Public Utilities Commission of Ohio.

Issued _____ Issued by J. Cas Swiz, Director Effective _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
Tariff for Gas Service
P.U.C.O. No. 4

Sheet No. 32
First Revised Page 1 of 1
Cancels Original Page 1 of 1

CAPITAL EXPENDITURE PROGRAM RIDER

APPLICABILITY

The Capital Expenditure Program ("CEP") Rider is applicable to any Customer served under the Rate Schedules identified below.

- Rate 310 - Residential Default Sales Service
- Rate 311 - Residential Standard Choice Offer Service
- Rate 315 - Residential Transportation Service
- Rate 320 - General Default Sales Service
- Rate 321 - General Standard Choice Offer Service
- Rate 325 - General Transportation Service
- Rate 345 - Large General Transportation Service
- Rate 360 - Large Volume Transportation Service

DESCRIPTION

The CEP will recover deferred costs, including depreciation and property tax expense and accrued post-in-service carrying costs, associated with Company's capital expenditure program under Ohio Revised Code 4929.111, approved by the Commission in Case No. 18-0049-GA-ALT. All applicable Customers shall be assessed either (a) a monthly charge in addition to the Monthly Charge or Customer Charge component of their applicable Rate Schedule, or (b) a volumetric charge applicable to each Billing Ccf of metered gas usage each month.

Actual costs and actual recoveries are reconciled in each annual CEP update, with any under- or over-recovery being recovered or returned over the next twelve (12) month period.

RECONCILIATION

The CEP Rider is subject to reconciliation or adjustment annually, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission's orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes.

CAPITAL EXPENDITURE PROGRAM RIDER CHARGE

The charges for the respective Rate Schedules are:

<u>Rate Schedule</u>	<u>\$ Per Month</u>	<u>\$ Per Billing Ccf</u>
310, 311 and 315	\$0.14	
320, 321 and 325 (Group 1)	\$0.19	
320, 321 and 325 (Group 2 and 3)		\$0.00111
345		\$0.00043
360		\$0.00020

Filed pursuant to the Finding and Order dated _____ in Case No. 20-0099-GA-RDR of The Public Utilities Commission of Ohio.

Issued _____

Issued by J. Cas Swiz, Director

Effective _____

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
RESIDENTIAL DEFAULT SALES SERVICES - RATE 310

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2] \$ 0.28584	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
											(A)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(%)
1	310	0	\$ 36.39	\$ 36.54	\$ 0.15	0.42%	\$ -	\$ 36.39	\$ 36.54	0.42%	
2	RESIDENTIAL	10	\$ 36.78	\$ 36.93	\$ 0.15	0.41%	\$ 3.00	\$ 39.78	\$ 39.93	0.38%	
3	DEFAULT SALES SERVICE	20	\$ 37.17	\$ 37.32	\$ 0.15	0.41%	\$ 6.00	\$ 43.17	\$ 43.32	0.35%	
4		30	\$ 37.56	\$ 37.71	\$ 0.15	0.40%	\$ 9.00	\$ 46.56	\$ 46.71	0.32%	
5		40	\$ 37.96	\$ 38.11	\$ 0.15	0.40%	\$ 12.00	\$ 49.96	\$ 50.11	0.30%	
6		50	\$ 38.35	\$ 38.50	\$ 0.15	0.39%	\$ 15.00	\$ 53.35	\$ 53.50	0.28%	
7		60	\$ 38.74	\$ 38.89	\$ 0.15	0.39%	\$ 18.00	\$ 56.74	\$ 56.89	0.27%	
8		70	\$ 39.13	\$ 39.29	\$ 0.15	0.39%	\$ 21.00	\$ 60.13	\$ 60.28	0.25%	
9		80	\$ 39.53	\$ 39.68	\$ 0.15	0.38%	\$ 24.00	\$ 63.53	\$ 63.68	0.24%	
10		90	\$ 39.92	\$ 40.07	\$ 0.15	0.38%	\$ 27.00	\$ 66.92	\$ 67.07	0.23%	
11		100	\$ 40.31	\$ 40.46	\$ 0.15	0.37%	\$ 30.00	\$ 70.31	\$ 70.46	0.21%	
12		125	\$ 41.29	\$ 41.45	\$ 0.15	0.37%	\$ 37.50	\$ 78.79	\$ 78.94	0.19%	
13		150	\$ 42.28	\$ 42.43	\$ 0.15	0.36%	\$ 45.00	\$ 87.27	\$ 87.42	0.17%	
14		175	\$ 43.26	\$ 43.41	\$ 0.15	0.35%	\$ 52.50	\$ 95.76	\$ 95.91	0.16%	
15		200	\$ 44.24	\$ 44.39	\$ 0.15	0.34%	\$ 60.00	\$ 104.24	\$ 104.39	0.14%	
16		225	\$ 45.22	\$ 45.37	\$ 0.15	0.33%	\$ 67.50	\$ 112.72	\$ 112.87	0.13%	
17		250	\$ 46.20	\$ 46.35	\$ 0.15	0.33%	\$ 75.00	\$ 121.20	\$ 121.35	0.12%	
18		275	\$ 47.19	\$ 47.34	\$ 0.15	0.32%	\$ 82.50	\$ 129.68	\$ 129.83	0.12%	
19		300	\$ 48.17	\$ 48.32	\$ 0.15	0.31%	\$ 90.00	\$ 138.16	\$ 138.31	0.11%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
RESIDENTIAL STANDARD CHOICE OFFER SERVICES - RATE 311

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
													\$			
(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)								
(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)								
1	311	0	\$ 36.39	\$ 36.54	\$ 0.15	0.42%	\$ -	\$ 36.39	\$ 36.54	0.42%						
2	RESIDENTIAL	10	\$ 36.78	\$ 36.93	\$ 0.15	0.41%	\$ -	\$ 36.78	\$ 36.93	0.41%						
3	STANDARD CHOICE OFFER SERVICE	20	\$ 37.17	\$ 37.32	\$ 0.15	0.41%	\$ -	\$ 37.17	\$ 37.32	0.41%						
4		30	\$ 37.56	\$ 37.71	\$ 0.15	0.40%	\$ -	\$ 37.56	\$ 37.71	0.40%						
5		40	\$ 37.96	\$ 38.11	\$ 0.15	0.40%	\$ -	\$ 37.96	\$ 38.11	0.40%						
6		50	\$ 38.35	\$ 38.50	\$ 0.15	0.39%	\$ -	\$ 38.35	\$ 38.50	0.39%						
7		60	\$ 38.74	\$ 38.89	\$ 0.15	0.39%	\$ -	\$ 38.74	\$ 38.89	0.39%						
8		70	\$ 39.13	\$ 39.29	\$ 0.15	0.39%	\$ -	\$ 39.13	\$ 39.29	0.39%						
9		80	\$ 39.53	\$ 39.68	\$ 0.15	0.38%	\$ -	\$ 39.53	\$ 39.68	0.38%						
10		90	\$ 39.92	\$ 40.07	\$ 0.15	0.38%	\$ -	\$ 39.92	\$ 40.07	0.38%						
11		100	\$ 40.31	\$ 40.46	\$ 0.15	0.37%	\$ -	\$ 40.31	\$ 40.46	0.37%						
12		125	\$ 41.29	\$ 41.45	\$ 0.15	0.37%	\$ -	\$ 41.29	\$ 41.45	0.37%						
13		150	\$ 42.28	\$ 42.43	\$ 0.15	0.36%	\$ -	\$ 42.28	\$ 42.43	0.36%						
14		175	\$ 43.26	\$ 43.41	\$ 0.15	0.35%	\$ -	\$ 43.26	\$ 43.41	0.35%						
15		200	\$ 44.24	\$ 44.39	\$ 0.15	0.34%	\$ -	\$ 44.24	\$ 44.39	0.34%						
16		225	\$ 45.22	\$ 45.37	\$ 0.15	0.33%	\$ -	\$ 45.22	\$ 45.37	0.33%						
17		250	\$ 46.20	\$ 46.35	\$ 0.15	0.33%	\$ -	\$ 46.20	\$ 46.35	0.33%						
18		275	\$ 47.19	\$ 47.34	\$ 0.15	0.32%	\$ -	\$ 47.19	\$ 47.34	0.32%						
19		300	\$ 48.17	\$ 48.32	\$ 0.15	0.31%	\$ -	\$ 48.17	\$ 48.32	0.31%						

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
RESIDENTIAL TRANSPORTATION SERVICES - RATE 315

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
													\$			
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)						
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)						
1	315	0	\$ 36.39	\$ 36.54	\$ 0.15	0.42%	\$ -	\$ 36.39	\$ 36.54	0.42%						
2	RESIDENTIAL	10	\$ 36.78	\$ 36.93	\$ 0.15	0.41%	\$ -	\$ 36.78	\$ 36.93	0.41%						
3	TRANSPORTATION SERVICE	20	\$ 37.17	\$ 37.32	\$ 0.15	0.41%	\$ -	\$ 37.17	\$ 37.32	0.41%						
4		30	\$ 37.56	\$ 37.71	\$ 0.15	0.40%	\$ -	\$ 37.56	\$ 37.71	0.40%						
5		40	\$ 37.96	\$ 38.11	\$ 0.15	0.40%	\$ -	\$ 37.96	\$ 38.11	0.40%						
6		50	\$ 38.35	\$ 38.50	\$ 0.15	0.39%	\$ -	\$ 38.35	\$ 38.50	0.39%						
7		60	\$ 38.74	\$ 38.89	\$ 0.15	0.39%	\$ -	\$ 38.74	\$ 38.89	0.39%						
8		70	\$ 39.13	\$ 39.29	\$ 0.15	0.39%	\$ -	\$ 39.13	\$ 39.29	0.39%						
9		80	\$ 39.53	\$ 39.68	\$ 0.15	0.38%	\$ -	\$ 39.53	\$ 39.68	0.38%						
10		90	\$ 39.92	\$ 40.07	\$ 0.15	0.38%	\$ -	\$ 39.92	\$ 40.07	0.38%						
11		100	\$ 40.31	\$ 40.46	\$ 0.15	0.37%	\$ -	\$ 40.31	\$ 40.46	0.37%						
12		125	\$ 41.29	\$ 41.45	\$ 0.15	0.37%	\$ -	\$ 41.29	\$ 41.45	0.37%						
13		150	\$ 42.28	\$ 42.43	\$ 0.15	0.36%	\$ -	\$ 42.28	\$ 42.43	0.36%						
14		175	\$ 43.26	\$ 43.41	\$ 0.15	0.35%	\$ -	\$ 43.26	\$ 43.41	0.35%						
15		200	\$ 44.24	\$ 44.39	\$ 0.15	0.34%	\$ -	\$ 44.24	\$ 44.39	0.34%						
16		225	\$ 45.22	\$ 45.37	\$ 0.15	0.33%	\$ -	\$ 45.22	\$ 45.37	0.33%						
17		250	\$ 46.20	\$ 46.35	\$ 0.15	0.33%	\$ -	\$ 46.20	\$ 46.35	0.33%						
18		275	\$ 47.19	\$ 47.34	\$ 0.15	0.32%	\$ -	\$ 47.19	\$ 47.34	0.32%						
19		300	\$ 48.17	\$ 48.32	\$ 0.15	0.31%	\$ -	\$ 48.17	\$ 48.32	0.31%						

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 1 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	\$ 0.28584	(\$)	(\$)	(%)	
1	320-NF	0	\$ 47.30	\$ 47.50	\$ 0.20	0.42%	\$ -	\$ 47.30	\$ 47.50	0.42%	
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 48.28	\$ 48.48	\$ 0.20	0.41%	\$ 7.50	\$ 55.78	\$ 55.98	0.35%	
3	DEFAULT SALES SERVICE	50	\$ 49.26	\$ 49.46	\$ 0.20	0.40%	\$ 15.00	\$ 64.26	\$ 64.46	0.31%	
4	GROUP 1 METERS	75	\$ 50.25	\$ 50.44	\$ 0.20	0.39%	\$ 22.50	\$ 72.74	\$ 72.94	0.27%	
5		100	\$ 51.23	\$ 51.42	\$ 0.20	0.38%	\$ 30.00	\$ 81.23	\$ 81.42	0.24%	
6		125	\$ 52.21	\$ 52.41	\$ 0.20	0.38%	\$ 37.50	\$ 89.71	\$ 89.90	0.22%	
7		150	\$ 53.19	\$ 53.39	\$ 0.20	0.37%	\$ 45.00	\$ 98.19	\$ 98.38	0.20%	
8		175	\$ 54.17	\$ 54.37	\$ 0.20	0.36%	\$ 52.50	\$ 106.67	\$ 106.87	0.18%	
9		200	\$ 55.15	\$ 55.35	\$ 0.20	0.36%	\$ 60.00	\$ 115.15	\$ 115.35	0.17%	
10		225	\$ 56.14	\$ 56.33	\$ 0.20	0.35%	\$ 67.50	\$ 123.63	\$ 123.83	0.16%	
11		250	\$ 57.12	\$ 57.31	\$ 0.20	0.34%	\$ 75.00	\$ 132.11	\$ 132.31	0.15%	
12		275	\$ 58.10	\$ 58.30	\$ 0.20	0.34%	\$ 82.50	\$ 140.60	\$ 140.79	0.14%	
13		300	\$ 59.08	\$ 59.28	\$ 0.20	0.33%	\$ 90.00	\$ 149.08	\$ 149.27	0.13%	
14		325	\$ 60.06	\$ 60.26	\$ 0.20	0.33%	\$ 97.49	\$ 157.56	\$ 157.75	0.12%	
15		350	\$ 61.05	\$ 61.24	\$ 0.20	0.32%	\$ 104.99	\$ 166.04	\$ 166.24	0.12%	
16		375	\$ 62.03	\$ 62.22	\$ 0.20	0.32%	\$ 112.49	\$ 174.52	\$ 174.72	0.11%	
17		400	\$ 63.01	\$ 63.21	\$ 0.20	0.31%	\$ 119.99	\$ 183.00	\$ 183.20	0.11%	
18		425	\$ 63.99	\$ 64.19	\$ 0.20	0.31%	\$ 127.49	\$ 191.48	\$ 191.68	0.10%	
19		450	\$ 64.97	\$ 65.17	\$ 0.20	0.30%	\$ 134.99	\$ 199.96	\$ 200.16	0.10%	
20		475	\$ 65.95	\$ 66.15	\$ 0.20	0.30%	\$ 142.49	\$ 208.45	\$ 208.64	0.09%	
21		500	\$ 66.94	\$ 67.13	\$ 0.20	0.29%	\$ 149.99	\$ 216.93	\$ 217.12	0.09%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 2 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]					
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	320-NF	0	\$ 48.35	\$ 48.35	\$ -	0.00%	\$ -	\$ 48.35	\$ 48.35	0.00%
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 54.18	\$ 54.20	\$ 0.03	0.05%	\$ 7.50	\$ 61.68	\$ 61.70	0.05%
3	DEFAULT SALES SERVICE	50	\$ 60.00	\$ 60.06	\$ 0.06	0.10%	\$ 15.00	\$ 75.00	\$ 75.06	0.08%
4	GROUP 2 METERS	75	\$ 65.83	\$ 65.92	\$ 0.09	0.13%	\$ 22.50	\$ 88.33	\$ 88.41	0.10%
5		100	\$ 71.65	\$ 71.77	\$ 0.12	0.16%	\$ 30.00	\$ 101.65	\$ 101.77	0.12%
6		125	\$ 77.48	\$ 77.63	\$ 0.15	0.19%	\$ 37.50	\$ 114.98	\$ 115.12	0.13%
7		150	\$ 83.31	\$ 83.48	\$ 0.18	0.21%	\$ 45.00	\$ 128.30	\$ 128.48	0.14%
8		175	\$ 89.13	\$ 89.34	\$ 0.20	0.23%	\$ 52.50	\$ 141.63	\$ 141.83	0.14%
9		200	\$ 94.96	\$ 95.19	\$ 0.23	0.25%	\$ 60.00	\$ 154.96	\$ 155.19	0.15%
10		225	\$ 100.79	\$ 101.05	\$ 0.26	0.26%	\$ 67.50	\$ 168.28	\$ 168.54	0.16%
11		250	\$ 106.61	\$ 106.90	\$ 0.29	0.27%	\$ 75.00	\$ 181.61	\$ 181.90	0.16%
12		275	\$ 112.44	\$ 112.76	\$ 0.32	0.29%	\$ 82.50	\$ 194.93	\$ 195.25	0.16%
13		300	\$ 118.26	\$ 118.61	\$ 0.35	0.30%	\$ 90.00	\$ 208.26	\$ 208.61	0.17%
14		350	\$ 129.92	\$ 130.33	\$ 0.41	0.32%	\$ 104.99	\$ 234.91	\$ 235.32	0.17%
15		400	\$ 141.57	\$ 142.04	\$ 0.47	0.33%	\$ 119.99	\$ 261.56	\$ 262.03	0.18%
16		450	\$ 153.22	\$ 153.75	\$ 0.53	0.34%	\$ 134.99	\$ 288.21	\$ 288.74	0.18%
17		500	\$ 164.87	\$ 165.46	\$ 0.58	0.35%	\$ 149.99	\$ 314.86	\$ 315.45	0.19%
18		600	\$ 188.18	\$ 188.88	\$ 0.70	0.37%	\$ 179.99	\$ 368.17	\$ 368.87	0.19%
19		700	\$ 211.48	\$ 212.30	\$ 0.82	0.39%	\$ 209.99	\$ 421.47	\$ 422.29	0.19%
20		800	\$ 234.79	\$ 235.72	\$ 0.94	0.40%	\$ 239.99	\$ 474.77	\$ 475.71	0.20%
21		900	\$ 258.09	\$ 259.14	\$ 1.05	0.41%	\$ 269.99	\$ 528.08	\$ 529.13	0.20%
22		1,000	\$ 281.40	\$ 282.57	\$ 1.17	0.42%	\$ 299.98	\$ 581.38	\$ 582.55	0.20%

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - NON-FEDERAL - RATE 320, GROUP 3 METERS

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]					
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
							(A)	(B)	(C)	(D = C - B)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	320-NF	0	\$ 96.69	\$ 96.69	\$ -	0.00%	\$ -	\$ 96.69	\$ 96.69	0.00%
2	GENERAL SERVICE - NON-FEDERAL	50	\$ 108.34	\$ 108.40	\$ 0.06	0.05%	\$ 15.00	\$ 123.34	\$ 123.40	0.05%
3	DEFAULT SALES SERVICE	100	\$ 119.99	\$ 120.11	\$ 0.12	0.10%	\$ 30.00	\$ 149.99	\$ 150.11	0.08%
4	GROUP 3 METERS	150	\$ 131.65	\$ 131.82	\$ 0.18	0.13%	\$ 45.00	\$ 176.64	\$ 176.82	0.10%
5		200	\$ 143.30	\$ 143.53	\$ 0.23	0.16%	\$ 60.00	\$ 203.29	\$ 203.53	0.12%
6		250	\$ 154.95	\$ 155.24	\$ 0.29	0.19%	\$ 75.00	\$ 229.95	\$ 230.24	0.13%
7		300	\$ 166.60	\$ 166.95	\$ 0.35	0.21%	\$ 90.00	\$ 256.60	\$ 256.95	0.14%
8		350	\$ 178.26	\$ 178.66	\$ 0.41	0.23%	\$ 104.99	\$ 283.25	\$ 283.66	0.14%
9		400	\$ 189.91	\$ 190.38	\$ 0.47	0.25%	\$ 119.99	\$ 309.90	\$ 310.37	0.15%
10		450	\$ 201.56	\$ 202.09	\$ 0.53	0.26%	\$ 134.99	\$ 336.55	\$ 337.08	0.16%
11		500	\$ 213.21	\$ 213.80	\$ 0.58	0.27%	\$ 149.99	\$ 363.20	\$ 363.79	0.16%
12		600	\$ 236.52	\$ 237.22	\$ 0.70	0.30%	\$ 179.99	\$ 416.51	\$ 417.21	0.17%
13		700	\$ 259.82	\$ 260.64	\$ 0.82	0.32%	\$ 209.99	\$ 469.81	\$ 470.63	0.17%
14		800	\$ 283.13	\$ 284.06	\$ 0.94	0.33%	\$ 239.99	\$ 523.11	\$ 524.05	0.18%
15		900	\$ 306.43	\$ 307.48	\$ 1.05	0.34%	\$ 269.99	\$ 576.42	\$ 577.47	0.18%
16		1,000	\$ 329.74	\$ 330.91	\$ 1.17	0.35%	\$ 299.98	\$ 629.72	\$ 630.89	0.19%
17		2,000	\$ 555.27	\$ 557.61	\$ 2.34	0.42%	\$ 599.97	\$ 1,155.24	\$ 1,157.57	0.20%
18		3,000	\$ 780.80	\$ 784.31	\$ 3.51	0.45%	\$ 899.95	\$ 1,680.75	\$ 1,684.26	0.21%
19		4,000	\$ 1,006.34	\$ 1,011.01	\$ 4.68	0.46%	\$ 1,199.93	\$ 2,206.27	\$ 2,210.95	0.21%
20		5,000	\$ 1,231.87	\$ 1,237.72	\$ 5.85	0.47%	\$ 1,499.92	\$ 2,731.79	\$ 2,737.63	0.21%
21		6,000	\$ 1,457.40	\$ 1,464.42	\$ 7.02	0.48%	\$ 1,799.90	\$ 3,257.30	\$ 3,264.32	0.22%
22		7,000	\$ 1,682.94	\$ 1,691.12	\$ 8.19	0.49%	\$ 2,099.88	\$ 3,782.82	\$ 3,791.00	0.22%
23		8,000	\$ 1,908.47	\$ 1,917.82	\$ 9.35	0.49%	\$ 2,399.87	\$ 4,308.34	\$ 4,317.69	0.22%
24		9,000	\$ 2,134.00	\$ 2,144.53	\$ 10.52	0.49%	\$ 2,699.85	\$ 4,833.85	\$ 4,844.38	0.22%
25		10,000	\$ 2,359.54	\$ 2,371.23	\$ 11.69	0.50%	\$ 2,999.83	\$ 5,359.37	\$ 5,371.06	0.22%

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 1 METERS

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
							\$ 0.28584				
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	320-F	0	\$ 45.07	\$ 45.26	\$ 0.19	0.42%	\$ -	\$ 45.07	\$ 45.26	0.42%	
2	GENERAL SERVICE - FEDERAL	25	\$ 45.61	\$ 45.79	\$ 0.19	0.41%	\$ 7.15	\$ 52.75	\$ 52.94	0.35%	
3	DEFAULT SALES SERVICE	50	\$ 46.14	\$ 46.33	\$ 0.19	0.41%	\$ 14.29	\$ 60.44	\$ 60.62	0.31%	
4	GROUP 1 METERS	75	\$ 46.68	\$ 46.87	\$ 0.19	0.40%	\$ 21.44	\$ 68.12	\$ 68.31	0.27%	
5		100	\$ 47.22	\$ 47.41	\$ 0.19	0.40%	\$ 28.58	\$ 75.80	\$ 75.99	0.25%	
6		125	\$ 47.76	\$ 47.94	\$ 0.19	0.39%	\$ 35.73	\$ 83.49	\$ 83.67	0.22%	
7		150	\$ 48.29	\$ 48.48	\$ 0.19	0.39%	\$ 42.88	\$ 91.17	\$ 91.36	0.21%	
8		175	\$ 48.83	\$ 49.02	\$ 0.19	0.38%	\$ 50.02	\$ 98.85	\$ 99.04	0.19%	
9		200	\$ 49.37	\$ 49.56	\$ 0.19	0.38%	\$ 57.17	\$ 106.54	\$ 106.72	0.18%	
10		225	\$ 49.91	\$ 50.09	\$ 0.19	0.38%	\$ 64.31	\$ 114.22	\$ 114.41	0.16%	
11		250	\$ 50.44	\$ 50.63	\$ 0.19	0.37%	\$ 71.46	\$ 121.90	\$ 122.09	0.15%	
12		275	\$ 50.98	\$ 51.17	\$ 0.19	0.37%	\$ 78.61	\$ 129.59	\$ 129.77	0.14%	
13		300	\$ 51.52	\$ 51.70	\$ 0.19	0.36%	\$ 85.75	\$ 137.27	\$ 137.46	0.14%	
14		325	\$ 52.05	\$ 52.24	\$ 0.19	0.36%	\$ 92.90	\$ 144.95	\$ 145.14	0.13%	
15		350	\$ 52.59	\$ 52.78	\$ 0.19	0.36%	\$ 100.04	\$ 152.64	\$ 152.82	0.12%	
16		375	\$ 53.13	\$ 53.32	\$ 0.19	0.35%	\$ 107.19	\$ 160.32	\$ 160.51	0.12%	
17		400	\$ 53.67	\$ 53.85	\$ 0.19	0.35%	\$ 114.34	\$ 168.00	\$ 168.19	0.11%	
18		425	\$ 54.20	\$ 54.39	\$ 0.19	0.35%	\$ 121.48	\$ 175.69	\$ 175.87	0.11%	
19		450	\$ 54.74	\$ 54.93	\$ 0.19	0.34%	\$ 128.63	\$ 183.37	\$ 183.56	0.10%	
20		475	\$ 55.28	\$ 55.46	\$ 0.19	0.34%	\$ 135.77	\$ 191.05	\$ 191.24	0.10%	
21		500	\$ 55.82	\$ 56.00	\$ 0.19	0.34%	\$ 142.92	\$ 198.74	\$ 198.92	0.09%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 2 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2] \$	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	320-F	0	\$ 46.07	\$ 46.07	\$ -	0.00%	\$ -	\$ 46.07	\$ 46.07	0.00%	
2	GENERAL SERVICE - FEDERAL	25	\$ 51.22	\$ 51.25	\$ 0.03	0.05%	\$ 7.15	\$ 58.37	\$ 58.40	0.05%	
3	DEFAULT SALES SERVICE	50	\$ 56.38	\$ 56.43	\$ 0.06	0.10%	\$ 14.29	\$ 70.67	\$ 70.72	0.08%	
4	GROUP 2 METERS	75	\$ 61.53	\$ 61.61	\$ 0.08	0.14%	\$ 21.44	\$ 82.97	\$ 83.05	0.10%	
5		100	\$ 66.68	\$ 66.79	\$ 0.11	0.17%	\$ 28.58	\$ 95.27	\$ 95.38	0.12%	
6		125	\$ 71.84	\$ 71.98	\$ 0.14	0.19%	\$ 35.73	\$ 107.57	\$ 107.71	0.13%	
7		150	\$ 76.99	\$ 77.16	\$ 0.17	0.22%	\$ 42.88	\$ 119.87	\$ 120.03	0.14%	
8		175	\$ 82.14	\$ 82.34	\$ 0.19	0.24%	\$ 50.02	\$ 132.16	\$ 132.36	0.15%	
9		200	\$ 87.30	\$ 87.52	\$ 0.22	0.26%	\$ 57.17	\$ 144.46	\$ 144.69	0.15%	
10		225	\$ 92.45	\$ 92.70	\$ 0.25	0.27%	\$ 64.31	\$ 156.76	\$ 157.01	0.16%	
11		250	\$ 97.60	\$ 97.88	\$ 0.28	0.29%	\$ 71.46	\$ 169.06	\$ 169.34	0.16%	
12		275	\$ 102.76	\$ 103.06	\$ 0.31	0.30%	\$ 78.61	\$ 181.36	\$ 181.67	0.17%	
13		300	\$ 107.91	\$ 108.24	\$ 0.33	0.31%	\$ 85.75	\$ 193.66	\$ 194.00	0.17%	
14		350	\$ 118.22	\$ 118.61	\$ 0.39	0.33%	\$ 100.04	\$ 218.26	\$ 218.65	0.18%	
15		400	\$ 128.52	\$ 128.97	\$ 0.45	0.35%	\$ 114.34	\$ 242.86	\$ 243.30	0.18%	
16		450	\$ 138.83	\$ 139.33	\$ 0.50	0.36%	\$ 128.63	\$ 267.46	\$ 267.96	0.19%	
17		500	\$ 149.14	\$ 149.69	\$ 0.56	0.37%	\$ 142.92	\$ 292.06	\$ 292.61	0.19%	
18		600	\$ 169.75	\$ 170.42	\$ 0.67	0.39%	\$ 171.50	\$ 341.25	\$ 341.92	0.20%	
19		700	\$ 190.36	\$ 191.14	\$ 0.78	0.41%	\$ 200.09	\$ 390.45	\$ 391.23	0.20%	
20		800	\$ 210.97	\$ 211.87	\$ 0.89	0.42%	\$ 228.67	\$ 439.65	\$ 440.54	0.20%	
21		900	\$ 231.59	\$ 232.59	\$ 1.00	0.43%	\$ 257.26	\$ 488.84	\$ 489.85	0.21%	
22		1,000	\$ 252.20	\$ 253.31	\$ 1.11	0.44%	\$ 285.84	\$ 538.04	\$ 539.15	0.21%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL DEFAULT SALES SERVICE - FEDERAL - RATE 320, GROUP 3 METERS

LINE NO.		RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
						DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
			(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)						
			(CCF)	(\$)	(\$)	(\$)	(%)	\$ 0.28584	(\$)	(\$)	(%)						
1	320-F		0	\$	92.13	\$	92.13	\$	-	0.00%	\$	-	\$	92.13	\$	92.13	0.00%
2	GENERAL SERVICE - FEDERAL		50	\$	102.44	\$	102.49	\$	0.06	0.05%	\$	14.29	\$	116.73	\$	116.78	0.05%
3	DEFAULT SALES SERVICE		100	\$	112.74	\$	112.85	\$	0.11	0.10%	\$	28.58	\$	141.33	\$	141.44	0.08%
4	GROUP 3 METERS		150	\$	123.05	\$	123.22	\$	0.17	0.14%	\$	42.88	\$	165.93	\$	166.09	0.10%
5			200	\$	133.36	\$	133.58	\$	0.22	0.17%	\$	57.17	\$	190.52	\$	190.75	0.12%
6			250	\$	143.66	\$	143.94	\$	0.28	0.19%	\$	71.46	\$	215.12	\$	215.40	0.13%
7			300	\$	153.97	\$	154.30	\$	0.33	0.22%	\$	85.75	\$	239.72	\$	240.06	0.14%
8			350	\$	164.28	\$	164.67	\$	0.39	0.24%	\$	100.04	\$	264.32	\$	264.71	0.15%
9			400	\$	174.58	\$	175.03	\$	0.45	0.26%	\$	114.34	\$	288.92	\$	289.36	0.15%
10			450	\$	184.89	\$	185.39	\$	0.50	0.27%	\$	128.63	\$	313.52	\$	314.02	0.16%
11			500	\$	195.20	\$	195.75	\$	0.56	0.29%	\$	142.92	\$	338.12	\$	338.67	0.16%
12			600	\$	215.81	\$	216.48	\$	0.67	0.31%	\$	171.50	\$	387.31	\$	387.98	0.17%
13			700	\$	236.42	\$	237.20	\$	0.78	0.33%	\$	200.09	\$	436.51	\$	437.29	0.18%
14			800	\$	257.03	\$	257.93	\$	0.89	0.35%	\$	228.67	\$	485.71	\$	486.60	0.18%
15			900	\$	277.65	\$	278.65	\$	1.00	0.36%	\$	257.26	\$	534.90	\$	535.91	0.19%
16			1,000	\$	298.26	\$	299.37	\$	1.11	0.37%	\$	285.84	\$	584.10	\$	585.21	0.19%
17			2,000	\$	504.39	\$	506.62	\$	2.23	0.44%	\$	571.68	\$	1,076.07	\$	1,078.30	0.21%
18			3,000	\$	710.52	\$	713.86	\$	3.34	0.47%	\$	857.52	\$	1,568.04	\$	1,571.38	0.21%
19			4,000	\$	916.65	\$	921.11	\$	4.46	0.49%	\$	1,143.36	\$	2,060.01	\$	2,064.47	0.22%
20			5,000	\$	1,122.78	\$	1,128.35	\$	5.57	0.50%	\$	1,429.20	\$	2,551.98	\$	2,557.55	0.22%
21			6,000	\$	1,328.91	\$	1,335.60	\$	6.69	0.50%	\$	1,715.04	\$	3,043.95	\$	3,050.64	0.22%
22			7,000	\$	1,535.04	\$	1,542.84	\$	7.80	0.51%	\$	2,000.88	\$	3,535.92	\$	3,543.72	0.22%
23			8,000	\$	1,741.17	\$	1,750.08	\$	8.91	0.51%	\$	2,286.72	\$	4,027.89	\$	4,036.80	0.22%
24			9,000	\$	1,947.30	\$	1,957.33	\$	10.03	0.51%	\$	2,572.56	\$	4,519.86	\$	4,529.89	0.22%
25			10,000	\$	2,153.43	\$	2,164.57	\$	11.14	0.52%	\$	2,858.40	\$	5,011.83	\$	5,022.97	0.22%

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.28584 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 1 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
											\$	-				
(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)								
(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)								
1	321-NF	0	\$ 47.30	\$ 47.50	\$ 0.20	0.42%	\$ -	\$ 47.30	\$ 47.50	0.42%						
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 48.28	\$ 48.48	\$ 0.20	0.41%	\$ -	\$ 48.28	\$ 48.48	0.41%						
3	STANDARD CHOICE OFFER SERVICE	50	\$ 49.26	\$ 49.46	\$ 0.20	0.40%	\$ -	\$ 49.26	\$ 49.46	0.40%						
4	GROUP 1 METERS	75	\$ 50.25	\$ 50.44	\$ 0.20	0.39%	\$ -	\$ 50.25	\$ 50.44	0.39%						
5		100	\$ 51.23	\$ 51.42	\$ 0.20	0.38%	\$ -	\$ 51.23	\$ 51.42	0.38%						
6		125	\$ 52.21	\$ 52.41	\$ 0.20	0.38%	\$ -	\$ 52.21	\$ 52.41	0.38%						
7		150	\$ 53.19	\$ 53.39	\$ 0.20	0.37%	\$ -	\$ 53.19	\$ 53.39	0.37%						
8		175	\$ 54.17	\$ 54.37	\$ 0.20	0.36%	\$ -	\$ 54.17	\$ 54.37	0.36%						
9		200	\$ 55.15	\$ 55.35	\$ 0.20	0.36%	\$ -	\$ 55.15	\$ 55.35	0.36%						
10		225	\$ 56.14	\$ 56.33	\$ 0.20	0.35%	\$ -	\$ 56.14	\$ 56.33	0.35%						
11		250	\$ 57.12	\$ 57.31	\$ 0.20	0.34%	\$ -	\$ 57.12	\$ 57.31	0.34%						
12		275	\$ 58.10	\$ 58.30	\$ 0.20	0.34%	\$ -	\$ 58.10	\$ 58.30	0.34%						
13		300	\$ 59.08	\$ 59.28	\$ 0.20	0.33%	\$ -	\$ 59.08	\$ 59.28	0.33%						
14		325	\$ 60.06	\$ 60.26	\$ 0.20	0.33%	\$ -	\$ 60.06	\$ 60.26	0.33%						
15		350	\$ 61.05	\$ 61.24	\$ 0.20	0.32%	\$ -	\$ 61.05	\$ 61.24	0.32%						
16		375	\$ 62.03	\$ 62.22	\$ 0.20	0.32%	\$ -	\$ 62.03	\$ 62.22	0.32%						
17		400	\$ 63.01	\$ 63.21	\$ 0.20	0.31%	\$ -	\$ 63.01	\$ 63.21	0.31%						
18		425	\$ 63.99	\$ 64.19	\$ 0.20	0.31%	\$ -	\$ 63.99	\$ 64.19	0.31%						
19		450	\$ 64.97	\$ 65.17	\$ 0.20	0.30%	\$ -	\$ 64.97	\$ 65.17	0.30%						
20		475	\$ 65.95	\$ 66.15	\$ 0.20	0.30%	\$ -	\$ 65.95	\$ 66.15	0.30%						
21		500	\$ 66.94	\$ 67.13	\$ 0.20	0.29%	\$ -	\$ 66.94	\$ 67.13	0.29%						

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 2 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	321-NF	0	\$ 48.35	\$ 48.35	\$ -	0.00%	\$ -	\$ 48.35	\$ 48.35	0.00%	
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 54.18	\$ 54.20	\$ 0.03	0.05%	\$ -	\$ 54.18	\$ 54.20	0.05%	
3	STANDARD CHOICE OFFER SERVICE	50	\$ 60.00	\$ 60.06	\$ 0.06	0.10%	\$ -	\$ 60.00	\$ 60.06	0.10%	
4	GROUP 2 METERS	75	\$ 65.83	\$ 65.92	\$ 0.09	0.13%	\$ -	\$ 65.83	\$ 65.92	0.13%	
5		100	\$ 71.65	\$ 71.77	\$ 0.12	0.16%	\$ -	\$ 71.65	\$ 71.77	0.16%	
6		125	\$ 77.48	\$ 77.63	\$ 0.15	0.19%	\$ -	\$ 77.48	\$ 77.63	0.19%	
7		150	\$ 83.31	\$ 83.48	\$ 0.18	0.21%	\$ -	\$ 83.31	\$ 83.48	0.21%	
8		175	\$ 89.13	\$ 89.34	\$ 0.20	0.23%	\$ -	\$ 89.13	\$ 89.34	0.23%	
9		200	\$ 94.96	\$ 95.19	\$ 0.23	0.25%	\$ -	\$ 94.96	\$ 95.19	0.25%	
10		225	\$ 100.79	\$ 101.05	\$ 0.26	0.26%	\$ -	\$ 100.79	\$ 101.05	0.26%	
11		250	\$ 106.61	\$ 106.90	\$ 0.29	0.27%	\$ -	\$ 106.61	\$ 106.90	0.27%	
12		275	\$ 112.44	\$ 112.76	\$ 0.32	0.29%	\$ -	\$ 112.44	\$ 112.76	0.29%	
13		300	\$ 118.26	\$ 118.61	\$ 0.35	0.30%	\$ -	\$ 118.26	\$ 118.61	0.30%	
14		350	\$ 129.92	\$ 130.33	\$ 0.41	0.32%	\$ -	\$ 129.92	\$ 130.33	0.32%	
15		400	\$ 141.57	\$ 142.04	\$ 0.47	0.33%	\$ -	\$ 141.57	\$ 142.04	0.33%	
16		450	\$ 153.22	\$ 153.75	\$ 0.53	0.34%	\$ -	\$ 153.22	\$ 153.75	0.34%	
17		500	\$ 164.87	\$ 165.46	\$ 0.58	0.35%	\$ -	\$ 164.87	\$ 165.46	0.35%	
18		600	\$ 188.18	\$ 188.88	\$ 0.70	0.37%	\$ -	\$ 188.18	\$ 188.88	0.37%	
19		700	\$ 211.48	\$ 212.30	\$ 0.82	0.39%	\$ -	\$ 211.48	\$ 212.30	0.39%	
20		800	\$ 234.79	\$ 235.72	\$ 0.94	0.40%	\$ -	\$ 234.79	\$ 235.72	0.40%	
21		900	\$ 258.09	\$ 259.14	\$ 1.05	0.41%	\$ -	\$ 258.09	\$ 259.14	0.41%	
22		1,000	\$ 281.40	\$ 282.57	\$ 1.17	0.42%	\$ -	\$ 281.40	\$ 282.57	0.42%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - NON-FEDERAL - RATE 321, GROUP 3 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)			
(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	321-NF	0	\$ 96.69	\$ 96.69	\$ -	0.00%	\$ -	\$ 96.69	\$ 96.69	0.00%	
2	GENERAL SERVICE - NON-FEDERAL	50	\$ 108.34	\$ 108.40	\$ 0.06	0.05%	\$ -	\$ 108.34	\$ 108.40	0.05%	
3	STANDARD CHOICE OFFER SERVICE	100	\$ 119.99	\$ 120.11	\$ 0.12	0.10%	\$ -	\$ 119.99	\$ 120.11	0.10%	
4	GROUP 3 METERS	150	\$ 131.65	\$ 131.82	\$ 0.18	0.13%	\$ -	\$ 131.65	\$ 131.82	0.13%	
5		200	\$ 143.30	\$ 143.53	\$ 0.23	0.16%	\$ -	\$ 143.30	\$ 143.53	0.16%	
6		250	\$ 154.95	\$ 155.24	\$ 0.29	0.19%	\$ -	\$ 154.95	\$ 155.24	0.19%	
7		300	\$ 166.60	\$ 166.95	\$ 0.35	0.21%	\$ -	\$ 166.60	\$ 166.95	0.21%	
8		350	\$ 178.26	\$ 178.66	\$ 0.41	0.23%	\$ -	\$ 178.26	\$ 178.66	0.23%	
9		400	\$ 189.91	\$ 190.38	\$ 0.47	0.25%	\$ -	\$ 189.91	\$ 190.38	0.25%	
10		450	\$ 201.56	\$ 202.09	\$ 0.53	0.26%	\$ -	\$ 201.56	\$ 202.09	0.26%	
11		500	\$ 213.21	\$ 213.80	\$ 0.58	0.27%	\$ -	\$ 213.21	\$ 213.80	0.27%	
12		600	\$ 236.52	\$ 237.22	\$ 0.70	0.30%	\$ -	\$ 236.52	\$ 237.22	0.30%	
13		700	\$ 259.82	\$ 260.64	\$ 0.82	0.32%	\$ -	\$ 259.82	\$ 260.64	0.32%	
14		800	\$ 283.13	\$ 284.06	\$ 0.94	0.33%	\$ -	\$ 283.13	\$ 284.06	0.33%	
15		900	\$ 306.43	\$ 307.48	\$ 1.05	0.34%	\$ -	\$ 306.43	\$ 307.48	0.34%	
16		1,000	\$ 329.74	\$ 330.91	\$ 1.17	0.35%	\$ -	\$ 329.74	\$ 330.91	0.35%	
17		2,000	\$ 555.27	\$ 557.61	\$ 2.34	0.42%	\$ -	\$ 555.27	\$ 557.61	0.42%	
18		3,000	\$ 780.80	\$ 784.31	\$ 3.51	0.45%	\$ -	\$ 780.80	\$ 784.31	0.45%	
19		4,000	\$ 1,006.34	\$ 1,011.01	\$ 4.68	0.46%	\$ -	\$ 1,006.34	\$ 1,011.01	0.46%	
20		5,000	\$ 1,231.87	\$ 1,237.72	\$ 5.85	0.47%	\$ -	\$ 1,231.87	\$ 1,237.72	0.47%	
21		6,000	\$ 1,457.40	\$ 1,464.42	\$ 7.02	0.48%	\$ -	\$ 1,457.40	\$ 1,464.42	0.48%	
22		7,000	\$ 1,682.94	\$ 1,691.12	\$ 8.19	0.49%	\$ -	\$ 1,682.94	\$ 1,691.12	0.49%	
23		8,000	\$ 1,908.47	\$ 1,917.82	\$ 9.35	0.49%	\$ -	\$ 1,908.47	\$ 1,917.82	0.49%	
24		9,000	\$ 2,134.00	\$ 2,144.53	\$ 10.52	0.49%	\$ -	\$ 2,134.00	\$ 2,144.53	0.49%	
25		10,000	\$ 2,359.54	\$ 2,371.23	\$ 11.69	0.50%	\$ -	\$ 2,359.54	\$ 2,371.23	0.50%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 1 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)						
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)						
1	321-F	0	\$	45.07	\$	45.26	\$	0.19	0.42%	\$	-	\$	45.07	\$	45.26	0.42%
2	GENERAL SERVICE - FEDERAL	25	\$	45.61	\$	45.79	\$	0.19	0.41%	\$	-	\$	45.61	\$	45.79	0.41%
3	STANDARD CHOICE OFFER SERVICE	50	\$	46.14	\$	46.33	\$	0.19	0.41%	\$	-	\$	46.14	\$	46.33	0.41%
4	GROUP 1 METERS	75	\$	46.68	\$	46.87	\$	0.19	0.40%	\$	-	\$	46.68	\$	46.87	0.40%
5		100	\$	47.22	\$	47.41	\$	0.19	0.40%	\$	-	\$	47.22	\$	47.41	0.40%
6		125	\$	47.76	\$	47.94	\$	0.19	0.39%	\$	-	\$	47.76	\$	47.94	0.39%
7		150	\$	48.29	\$	48.48	\$	0.19	0.39%	\$	-	\$	48.29	\$	48.48	0.39%
8		175	\$	48.83	\$	49.02	\$	0.19	0.38%	\$	-	\$	48.83	\$	49.02	0.38%
9		200	\$	49.37	\$	49.56	\$	0.19	0.38%	\$	-	\$	49.37	\$	49.56	0.38%
10		225	\$	49.91	\$	50.09	\$	0.19	0.38%	\$	-	\$	49.91	\$	50.09	0.38%
11		250	\$	50.44	\$	50.63	\$	0.19	0.37%	\$	-	\$	50.44	\$	50.63	0.37%
12		275	\$	50.98	\$	51.17	\$	0.19	0.37%	\$	-	\$	50.98	\$	51.17	0.37%
13		300	\$	51.52	\$	51.70	\$	0.19	0.36%	\$	-	\$	51.52	\$	51.70	0.36%
14		325	\$	52.05	\$	52.24	\$	0.19	0.36%	\$	-	\$	52.05	\$	52.24	0.36%
15		350	\$	52.59	\$	52.78	\$	0.19	0.36%	\$	-	\$	52.59	\$	52.78	0.36%
16		375	\$	53.13	\$	53.32	\$	0.19	0.35%	\$	-	\$	53.13	\$	53.32	0.35%
17		400	\$	53.67	\$	53.85	\$	0.19	0.35%	\$	-	\$	53.67	\$	53.85	0.35%
18		425	\$	54.20	\$	54.39	\$	0.19	0.35%	\$	-	\$	54.20	\$	54.39	0.35%
19		450	\$	54.74	\$	54.93	\$	0.19	0.34%	\$	-	\$	54.74	\$	54.93	0.34%
20		475	\$	55.28	\$	55.46	\$	0.19	0.34%	\$	-	\$	55.28	\$	55.46	0.34%
21		500	\$	55.82	\$	56.00	\$	0.19	0.34%	\$	-	\$	55.82	\$	56.00	0.34%

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 2 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2] \$ -	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)			
(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	321-F	0	\$ 46.07	\$ 46.07	\$ -	0.00%	\$ -	\$ 46.07	\$ 46.07	0.00%	
2	GENERAL SERVICE - FEDERAL	25	\$ 51.22	\$ 51.25	\$ 0.03	0.05%	\$ -	\$ 51.22	\$ 51.25	0.05%	
3	STANDARD CHOICE OFFER SERVICE	50	\$ 56.38	\$ 56.43	\$ 0.06	0.10%	\$ -	\$ 56.38	\$ 56.43	0.10%	
4	GROUP 2 METERS	75	\$ 61.53	\$ 61.61	\$ 0.08	0.14%	\$ -	\$ 61.53	\$ 61.61	0.14%	
5		100	\$ 66.68	\$ 66.79	\$ 0.11	0.17%	\$ -	\$ 66.68	\$ 66.79	0.17%	
6		125	\$ 71.84	\$ 71.98	\$ 0.14	0.19%	\$ -	\$ 71.84	\$ 71.98	0.19%	
7		150	\$ 76.99	\$ 77.16	\$ 0.17	0.22%	\$ -	\$ 76.99	\$ 77.16	0.22%	
8		175	\$ 82.14	\$ 82.34	\$ 0.19	0.24%	\$ -	\$ 82.14	\$ 82.34	0.24%	
9		200	\$ 87.30	\$ 87.52	\$ 0.22	0.26%	\$ -	\$ 87.30	\$ 87.52	0.26%	
10		225	\$ 92.45	\$ 92.70	\$ 0.25	0.27%	\$ -	\$ 92.45	\$ 92.70	0.27%	
11		250	\$ 97.60	\$ 97.88	\$ 0.28	0.29%	\$ -	\$ 97.60	\$ 97.88	0.29%	
12		275	\$ 102.76	\$ 103.06	\$ 0.31	0.30%	\$ -	\$ 102.76	\$ 103.06	0.30%	
13		300	\$ 107.91	\$ 108.24	\$ 0.33	0.31%	\$ -	\$ 107.91	\$ 108.24	0.31%	
14		350	\$ 118.22	\$ 118.61	\$ 0.39	0.33%	\$ -	\$ 118.22	\$ 118.61	0.33%	
15		400	\$ 128.52	\$ 128.97	\$ 0.45	0.35%	\$ -	\$ 128.52	\$ 128.97	0.35%	
16		450	\$ 138.83	\$ 139.33	\$ 0.50	0.36%	\$ -	\$ 138.83	\$ 139.33	0.36%	
17		500	\$ 149.14	\$ 149.69	\$ 0.56	0.37%	\$ -	\$ 149.14	\$ 149.69	0.37%	
18		600	\$ 169.75	\$ 170.42	\$ 0.67	0.39%	\$ -	\$ 169.75	\$ 170.42	0.39%	
19		700	\$ 190.36	\$ 191.14	\$ 0.78	0.41%	\$ -	\$ 190.36	\$ 191.14	0.41%	
20		800	\$ 210.97	\$ 211.87	\$ 0.89	0.42%	\$ -	\$ 210.97	\$ 211.87	0.42%	
21		900	\$ 231.59	\$ 232.59	\$ 1.00	0.43%	\$ -	\$ 231.59	\$ 232.59	0.43%	
22		1,000	\$ 252.20	\$ 253.31	\$ 1.11	0.44%	\$ -	\$ 252.20	\$ 253.31	0.44%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL STANDARD CHOICE OFFER SERVICE - FEDERAL - RATE 321, GROUP 3 METERS

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
											(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)
		(CCF)	(\$)	(\$)	(\$)	(%)	\$ -	(\$)	(\$)	(%)						
1	321-F	0	\$ 92.13	\$ 92.13	\$ -	0.00%	\$ -	\$ 92.13	\$ 92.13	0.00%						
2	GENERAL SERVICE - FEDERAL	50	\$ 102.44	\$ 102.49	\$ 0.06	0.05%	\$ -	\$ 102.44	\$ 102.49	0.05%						
3	STANDARD CHOICE OFFER SERVICE	100	\$ 112.74	\$ 112.85	\$ 0.11	0.10%	\$ -	\$ 112.74	\$ 112.85	0.10%						
4	GROUP 3 METERS	150	\$ 123.05	\$ 123.22	\$ 0.17	0.14%	\$ -	\$ 123.05	\$ 123.22	0.14%						
5		200	\$ 133.36	\$ 133.58	\$ 0.22	0.17%	\$ -	\$ 133.36	\$ 133.58	0.17%						
6		250	\$ 143.66	\$ 143.94	\$ 0.28	0.19%	\$ -	\$ 143.66	\$ 143.94	0.19%						
7		300	\$ 153.97	\$ 154.30	\$ 0.33	0.22%	\$ -	\$ 153.97	\$ 154.30	0.22%						
8		350	\$ 164.28	\$ 164.67	\$ 0.39	0.24%	\$ -	\$ 164.28	\$ 164.67	0.24%						
9		400	\$ 174.58	\$ 175.03	\$ 0.45	0.26%	\$ -	\$ 174.58	\$ 175.03	0.26%						
10		450	\$ 184.89	\$ 185.39	\$ 0.50	0.27%	\$ -	\$ 184.89	\$ 185.39	0.27%						
11		500	\$ 195.20	\$ 195.75	\$ 0.56	0.29%	\$ -	\$ 195.20	\$ 195.75	0.29%						
12		600	\$ 215.81	\$ 216.48	\$ 0.67	0.31%	\$ -	\$ 215.81	\$ 216.48	0.31%						
13		700	\$ 236.42	\$ 237.20	\$ 0.78	0.33%	\$ -	\$ 236.42	\$ 237.20	0.33%						
14		800	\$ 257.03	\$ 257.93	\$ 0.89	0.35%	\$ -	\$ 257.03	\$ 257.93	0.35%						
15		900	\$ 277.65	\$ 278.65	\$ 1.00	0.36%	\$ -	\$ 277.65	\$ 278.65	0.36%						
16		1,000	\$ 298.26	\$ 299.37	\$ 1.11	0.37%	\$ -	\$ 298.26	\$ 299.37	0.37%						
17		2,000	\$ 504.39	\$ 506.62	\$ 2.23	0.44%	\$ -	\$ 504.39	\$ 506.62	0.44%						
18		3,000	\$ 710.52	\$ 713.86	\$ 3.34	0.47%	\$ -	\$ 710.52	\$ 713.86	0.47%						
19		4,000	\$ 916.65	\$ 921.11	\$ 4.46	0.49%	\$ -	\$ 916.65	\$ 921.11	0.49%						
20		5,000	\$ 1,122.78	\$ 1,128.35	\$ 5.57	0.50%	\$ -	\$ 1,122.78	\$ 1,128.35	0.50%						
21		6,000	\$ 1,328.91	\$ 1,335.60	\$ 6.69	0.50%	\$ -	\$ 1,328.91	\$ 1,335.60	0.50%						
22		7,000	\$ 1,535.04	\$ 1,542.84	\$ 7.80	0.51%	\$ -	\$ 1,535.04	\$ 1,542.84	0.51%						
23		8,000	\$ 1,741.17	\$ 1,750.08	\$ 8.91	0.51%	\$ -	\$ 1,741.17	\$ 1,750.08	0.51%						
24		9,000	\$ 1,947.30	\$ 1,957.33	\$ 10.03	0.51%	\$ -	\$ 1,947.30	\$ 1,957.33	0.51%						
25		10,000	\$ 2,153.43	\$ 2,164.57	\$ 11.14	0.52%	\$ -	\$ 2,153.43	\$ 2,164.57	0.52%						

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 1 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	325-NF	0	\$ 47.30	\$ 47.50	\$ 0.20	0.42%	\$ -	\$ 47.30	\$ 47.50	0.42%	
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 48.28	\$ 48.48	\$ 0.20	0.41%	\$ -	\$ 48.28	\$ 48.48	0.41%	
3	TRANSPORTATION SERVICE	50	\$ 49.26	\$ 49.46	\$ 0.20	0.40%	\$ -	\$ 49.26	\$ 49.46	0.40%	
4	GROUP 1 METERS	75	\$ 50.25	\$ 50.44	\$ 0.20	0.39%	\$ -	\$ 50.25	\$ 50.44	0.39%	
5		100	\$ 51.23	\$ 51.42	\$ 0.20	0.38%	\$ -	\$ 51.23	\$ 51.42	0.38%	
6		125	\$ 52.21	\$ 52.41	\$ 0.20	0.38%	\$ -	\$ 52.21	\$ 52.41	0.38%	
7		150	\$ 53.19	\$ 53.39	\$ 0.20	0.37%	\$ -	\$ 53.19	\$ 53.39	0.37%	
8		175	\$ 54.17	\$ 54.37	\$ 0.20	0.36%	\$ -	\$ 54.17	\$ 54.37	0.36%	
9		200	\$ 55.15	\$ 55.35	\$ 0.20	0.36%	\$ -	\$ 55.15	\$ 55.35	0.36%	
10		225	\$ 56.14	\$ 56.33	\$ 0.20	0.35%	\$ -	\$ 56.14	\$ 56.33	0.35%	
11		250	\$ 57.12	\$ 57.31	\$ 0.20	0.34%	\$ -	\$ 57.12	\$ 57.31	0.34%	
12		275	\$ 58.10	\$ 58.30	\$ 0.20	0.34%	\$ -	\$ 58.10	\$ 58.30	0.34%	
13		300	\$ 59.08	\$ 59.28	\$ 0.20	0.33%	\$ -	\$ 59.08	\$ 59.28	0.33%	
14		325	\$ 60.06	\$ 60.26	\$ 0.20	0.33%	\$ -	\$ 60.06	\$ 60.26	0.33%	
15		350	\$ 61.05	\$ 61.24	\$ 0.20	0.32%	\$ -	\$ 61.05	\$ 61.24	0.32%	
16		375	\$ 62.03	\$ 62.22	\$ 0.20	0.32%	\$ -	\$ 62.03	\$ 62.22	0.32%	
17		400	\$ 63.01	\$ 63.21	\$ 0.20	0.31%	\$ -	\$ 63.01	\$ 63.21	0.31%	
18		425	\$ 63.99	\$ 64.19	\$ 0.20	0.31%	\$ -	\$ 63.99	\$ 64.19	0.31%	
19		450	\$ 64.97	\$ 65.17	\$ 0.20	0.30%	\$ -	\$ 64.97	\$ 65.17	0.30%	
20		475	\$ 65.95	\$ 66.15	\$ 0.20	0.30%	\$ -	\$ 65.95	\$ 66.15	0.30%	
21		500	\$ 66.94	\$ 67.13	\$ 0.20	0.29%	\$ -	\$ 66.94	\$ 67.13	0.29%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 2 METERS

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
							(A)	(B)	(C)	(D = C - B)	(E = D / B)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	325-NF	0	\$ 48.35	\$ 48.35	\$ -	0.00%	\$ -	\$ 48.35	\$ 48.35	0.00%	
2	GENERAL SERVICE - NON-FEDERAL	25	\$ 54.18	\$ 54.20	\$ 0.03	0.05%	\$ -	\$ 54.18	\$ 54.20	0.05%	
3	TRANSPORTATION SERVICE	50	\$ 60.00	\$ 60.06	\$ 0.06	0.10%	\$ -	\$ 60.00	\$ 60.06	0.10%	
4	GROUP 2 METERS	75	\$ 65.83	\$ 65.92	\$ 0.09	0.13%	\$ -	\$ 65.83	\$ 65.92	0.13%	
5		100	\$ 71.65	\$ 71.77	\$ 0.12	0.16%	\$ -	\$ 71.65	\$ 71.77	0.16%	
6		125	\$ 77.48	\$ 77.63	\$ 0.15	0.19%	\$ -	\$ 77.48	\$ 77.63	0.19%	
7		150	\$ 83.31	\$ 83.48	\$ 0.18	0.21%	\$ -	\$ 83.31	\$ 83.48	0.21%	
8		175	\$ 89.13	\$ 89.34	\$ 0.20	0.23%	\$ -	\$ 89.13	\$ 89.34	0.23%	
9		200	\$ 94.96	\$ 95.19	\$ 0.23	0.25%	\$ -	\$ 94.96	\$ 95.19	0.25%	
10		225	\$ 100.79	\$ 101.05	\$ 0.26	0.26%	\$ -	\$ 100.79	\$ 101.05	0.26%	
11		250	\$ 106.61	\$ 106.90	\$ 0.29	0.27%	\$ -	\$ 106.61	\$ 106.90	0.27%	
12		275	\$ 112.44	\$ 112.76	\$ 0.32	0.29%	\$ -	\$ 112.44	\$ 112.76	0.29%	
13		300	\$ 118.26	\$ 118.61	\$ 0.35	0.30%	\$ -	\$ 118.26	\$ 118.61	0.30%	
14		350	\$ 129.92	\$ 130.33	\$ 0.41	0.32%	\$ -	\$ 129.92	\$ 130.33	0.32%	
15		400	\$ 141.57	\$ 142.04	\$ 0.47	0.33%	\$ -	\$ 141.57	\$ 142.04	0.33%	
16		450	\$ 153.22	\$ 153.75	\$ 0.53	0.34%	\$ -	\$ 153.22	\$ 153.75	0.34%	
17		500	\$ 164.87	\$ 165.46	\$ 0.58	0.35%	\$ -	\$ 164.87	\$ 165.46	0.35%	
18		600	\$ 188.18	\$ 188.88	\$ 0.70	0.37%	\$ -	\$ 188.18	\$ 188.88	0.37%	
19		700	\$ 211.48	\$ 212.30	\$ 0.82	0.39%	\$ -	\$ 211.48	\$ 212.30	0.39%	
20		800	\$ 234.79	\$ 235.72	\$ 0.94	0.40%	\$ -	\$ 234.79	\$ 235.72	0.40%	
21		900	\$ 258.09	\$ 259.14	\$ 1.05	0.41%	\$ -	\$ 258.09	\$ 259.14	0.41%	
22		1,000	\$ 281.40	\$ 282.57	\$ 1.17	0.42%	\$ -	\$ 281.40	\$ 282.57	0.42%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 325, GROUP 3 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	\$ -	(\$)	(\$)	(%)	
1	325-NF	0	\$ 96.69	\$ 96.69	\$ -	0.00%	\$ -	\$ 96.69	\$ 96.69	0.00%	
2	GENERAL SERVICE - NON-FEDERAL	50	\$ 108.34	\$ 108.40	\$ 0.06	0.05%	\$ -	\$ 108.34	\$ 108.40	0.05%	
3	TRANSPORTATION SERVICE	100	\$ 119.99	\$ 120.11	\$ 0.12	0.10%	\$ -	\$ 119.99	\$ 120.11	0.10%	
4	GROUP 3 METERS	150	\$ 131.65	\$ 131.82	\$ 0.18	0.13%	\$ -	\$ 131.65	\$ 131.82	0.13%	
5		200	\$ 143.30	\$ 143.53	\$ 0.23	0.16%	\$ -	\$ 143.30	\$ 143.53	0.16%	
6		250	\$ 154.95	\$ 155.24	\$ 0.29	0.19%	\$ -	\$ 154.95	\$ 155.24	0.19%	
7		300	\$ 166.60	\$ 166.95	\$ 0.35	0.21%	\$ -	\$ 166.60	\$ 166.95	0.21%	
8		350	\$ 178.26	\$ 178.66	\$ 0.41	0.23%	\$ -	\$ 178.26	\$ 178.66	0.23%	
9		400	\$ 189.91	\$ 190.38	\$ 0.47	0.25%	\$ -	\$ 189.91	\$ 190.38	0.25%	
10		450	\$ 201.56	\$ 202.09	\$ 0.53	0.26%	\$ -	\$ 201.56	\$ 202.09	0.26%	
11		500	\$ 213.21	\$ 213.80	\$ 0.58	0.27%	\$ -	\$ 213.21	\$ 213.80	0.27%	
12		600	\$ 236.52	\$ 237.22	\$ 0.70	0.30%	\$ -	\$ 236.52	\$ 237.22	0.30%	
13		700	\$ 259.82	\$ 260.64	\$ 0.82	0.32%	\$ -	\$ 259.82	\$ 260.64	0.32%	
14		800	\$ 283.13	\$ 284.06	\$ 0.94	0.33%	\$ -	\$ 283.13	\$ 284.06	0.33%	
15		900	\$ 306.43	\$ 307.48	\$ 1.05	0.34%	\$ -	\$ 306.43	\$ 307.48	0.34%	
16		1,000	\$ 329.74	\$ 330.91	\$ 1.17	0.35%	\$ -	\$ 329.74	\$ 330.91	0.35%	
17		2,000	\$ 555.27	\$ 557.61	\$ 2.34	0.42%	\$ -	\$ 555.27	\$ 557.61	0.42%	
18		3,000	\$ 780.80	\$ 784.31	\$ 3.51	0.45%	\$ -	\$ 780.80	\$ 784.31	0.45%	
19		4,000	\$ 1,006.34	\$ 1,011.01	\$ 4.68	0.46%	\$ -	\$ 1,006.34	\$ 1,011.01	0.46%	
20		5,000	\$ 1,231.87	\$ 1,237.72	\$ 5.85	0.47%	\$ -	\$ 1,231.87	\$ 1,237.72	0.47%	
21		6,000	\$ 1,457.40	\$ 1,464.42	\$ 7.02	0.48%	\$ -	\$ 1,457.40	\$ 1,464.42	0.48%	
22		7,000	\$ 1,682.94	\$ 1,691.12	\$ 8.19	0.49%	\$ -	\$ 1,682.94	\$ 1,691.12	0.49%	
23		8,000	\$ 1,908.47	\$ 1,917.82	\$ 9.35	0.49%	\$ -	\$ 1,908.47	\$ 1,917.82	0.49%	
24		9,000	\$ 2,134.00	\$ 2,144.53	\$ 10.52	0.49%	\$ -	\$ 2,134.00	\$ 2,144.53	0.49%	
25		10,000	\$ 2,359.54	\$ 2,371.23	\$ 11.69	0.50%	\$ -	\$ 2,359.54	\$ 2,371.23	0.50%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 1 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	325-F	0	\$ 45.07	\$ 45.26	\$ 0.19	0.42%	\$ -	\$ 45.07	\$ 45.26	0.42%	
2	GENERAL SERVICE - FEDERAL	25	\$ 45.61	\$ 45.79	\$ 0.19	0.41%	\$ -	\$ 45.61	\$ 45.79	0.41%	
3	TRANSPORTATION SERVICE	50	\$ 46.14	\$ 46.33	\$ 0.19	0.41%	\$ -	\$ 46.14	\$ 46.33	0.41%	
4	GROUP 1 METERS	75	\$ 46.68	\$ 46.87	\$ 0.19	0.40%	\$ -	\$ 46.68	\$ 46.87	0.40%	
5		100	\$ 47.22	\$ 47.41	\$ 0.19	0.40%	\$ -	\$ 47.22	\$ 47.41	0.40%	
6		125	\$ 47.76	\$ 47.94	\$ 0.19	0.39%	\$ -	\$ 47.76	\$ 47.94	0.39%	
7		150	\$ 48.29	\$ 48.48	\$ 0.19	0.39%	\$ -	\$ 48.29	\$ 48.48	0.39%	
8		175	\$ 48.83	\$ 49.02	\$ 0.19	0.38%	\$ -	\$ 48.83	\$ 49.02	0.38%	
9		200	\$ 49.37	\$ 49.56	\$ 0.19	0.38%	\$ -	\$ 49.37	\$ 49.56	0.38%	
10		225	\$ 49.91	\$ 50.09	\$ 0.19	0.38%	\$ -	\$ 49.91	\$ 50.09	0.38%	
11		250	\$ 50.44	\$ 50.63	\$ 0.19	0.37%	\$ -	\$ 50.44	\$ 50.63	0.37%	
12		275	\$ 50.98	\$ 51.17	\$ 0.19	0.37%	\$ -	\$ 50.98	\$ 51.17	0.37%	
13		300	\$ 51.52	\$ 51.70	\$ 0.19	0.36%	\$ -	\$ 51.52	\$ 51.70	0.36%	
14		325	\$ 52.05	\$ 52.24	\$ 0.19	0.36%	\$ -	\$ 52.05	\$ 52.24	0.36%	
15		350	\$ 52.59	\$ 52.78	\$ 0.19	0.36%	\$ -	\$ 52.59	\$ 52.78	0.36%	
16		375	\$ 53.13	\$ 53.32	\$ 0.19	0.35%	\$ -	\$ 53.13	\$ 53.32	0.35%	
17		400	\$ 53.67	\$ 53.85	\$ 0.19	0.35%	\$ -	\$ 53.67	\$ 53.85	0.35%	
18		425	\$ 54.20	\$ 54.39	\$ 0.19	0.35%	\$ -	\$ 54.20	\$ 54.39	0.35%	
19		450	\$ 54.74	\$ 54.93	\$ 0.19	0.34%	\$ -	\$ 54.74	\$ 54.93	0.34%	
20		475	\$ 55.28	\$ 55.46	\$ 0.19	0.34%	\$ -	\$ 55.28	\$ 55.46	0.34%	
21		500	\$ 55.82	\$ 56.00	\$ 0.19	0.34%	\$ -	\$ 55.82	\$ 56.00	0.34%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 2 METERS

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
							(A)	(B)	(C)	(D = C - B)	(E = D / B)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	325-F	0	\$ 46.07	\$ 46.07	\$ -	0.00%	\$ -	\$ 46.07	\$ 46.07	0.00%	
2	GENERAL SERVICE - FEDERAL	25	\$ 51.22	\$ 51.25	\$ 0.03	0.05%	\$ -	\$ 51.22	\$ 51.25	0.05%	
3	TRANSPORTATION SERVICE	50	\$ 56.38	\$ 56.43	\$ 0.06	0.10%	\$ -	\$ 56.38	\$ 56.43	0.10%	
4	GROUP 2 METERS	75	\$ 61.53	\$ 61.61	\$ 0.08	0.14%	\$ -	\$ 61.53	\$ 61.61	0.14%	
5		100	\$ 66.68	\$ 66.79	\$ 0.11	0.17%	\$ -	\$ 66.68	\$ 66.79	0.17%	
6		125	\$ 71.84	\$ 71.98	\$ 0.14	0.19%	\$ -	\$ 71.84	\$ 71.98	0.19%	
7		150	\$ 76.99	\$ 77.16	\$ 0.17	0.22%	\$ -	\$ 76.99	\$ 77.16	0.22%	
8		175	\$ 82.14	\$ 82.34	\$ 0.19	0.24%	\$ -	\$ 82.14	\$ 82.34	0.24%	
9		200	\$ 87.30	\$ 87.52	\$ 0.22	0.26%	\$ -	\$ 87.30	\$ 87.52	0.26%	
10		225	\$ 92.45	\$ 92.70	\$ 0.25	0.27%	\$ -	\$ 92.45	\$ 92.70	0.27%	
11		250	\$ 97.60	\$ 97.88	\$ 0.28	0.29%	\$ -	\$ 97.60	\$ 97.88	0.29%	
12		275	\$ 102.76	\$ 103.06	\$ 0.31	0.30%	\$ -	\$ 102.76	\$ 103.06	0.30%	
13		300	\$ 107.91	\$ 108.24	\$ 0.33	0.31%	\$ -	\$ 107.91	\$ 108.24	0.31%	
14		350	\$ 118.22	\$ 118.61	\$ 0.39	0.33%	\$ -	\$ 118.22	\$ 118.61	0.33%	
15		400	\$ 128.52	\$ 128.97	\$ 0.45	0.35%	\$ -	\$ 128.52	\$ 128.97	0.35%	
16		450	\$ 138.83	\$ 139.33	\$ 0.50	0.36%	\$ -	\$ 138.83	\$ 139.33	0.36%	
17		500	\$ 149.14	\$ 149.69	\$ 0.56	0.37%	\$ -	\$ 149.14	\$ 149.69	0.37%	
18		600	\$ 169.75	\$ 170.42	\$ 0.67	0.39%	\$ -	\$ 169.75	\$ 170.42	0.39%	
19		700	\$ 190.36	\$ 191.14	\$ 0.78	0.41%	\$ -	\$ 190.36	\$ 191.14	0.41%	
20		800	\$ 210.97	\$ 211.87	\$ 0.89	0.42%	\$ -	\$ 210.97	\$ 211.87	0.42%	
21		900	\$ 231.59	\$ 232.59	\$ 1.00	0.43%	\$ -	\$ 231.59	\$ 232.59	0.43%	
22		1,000	\$ 252.20	\$ 253.31	\$ 1.11	0.44%	\$ -	\$ 252.20	\$ 253.31	0.44%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 325, GROUP 3 METERS

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2] \$ -	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)			
(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	325-F	0	\$ 92.13	\$ 92.13	\$ -	0.00%	\$ -	\$ 92.13	\$ 92.13	0.00%	
2	GENERAL SERVICE - FEDERAL	50	\$ 102.44	\$ 102.49	\$ 0.06	0.05%	\$ -	\$ 102.44	\$ 102.49	0.05%	
3	TRANSPORTATION SERVICE	100	\$ 112.74	\$ 112.85	\$ 0.11	0.10%	\$ -	\$ 112.74	\$ 112.85	0.10%	
4	GROUP 3 METERS	150	\$ 123.05	\$ 123.22	\$ 0.17	0.14%	\$ -	\$ 123.05	\$ 123.22	0.14%	
5		200	\$ 133.36	\$ 133.58	\$ 0.22	0.17%	\$ -	\$ 133.36	\$ 133.58	0.17%	
6		250	\$ 143.66	\$ 143.94	\$ 0.28	0.19%	\$ -	\$ 143.66	\$ 143.94	0.19%	
7		300	\$ 153.97	\$ 154.30	\$ 0.33	0.22%	\$ -	\$ 153.97	\$ 154.30	0.22%	
8		350	\$ 164.28	\$ 164.67	\$ 0.39	0.24%	\$ -	\$ 164.28	\$ 164.67	0.24%	
9		400	\$ 174.58	\$ 175.03	\$ 0.45	0.26%	\$ -	\$ 174.58	\$ 175.03	0.26%	
10		450	\$ 184.89	\$ 185.39	\$ 0.50	0.27%	\$ -	\$ 184.89	\$ 185.39	0.27%	
11		500	\$ 195.20	\$ 195.75	\$ 0.56	0.29%	\$ -	\$ 195.20	\$ 195.75	0.29%	
12		600	\$ 215.81	\$ 216.48	\$ 0.67	0.31%	\$ -	\$ 215.81	\$ 216.48	0.31%	
13		700	\$ 236.42	\$ 237.20	\$ 0.78	0.33%	\$ -	\$ 236.42	\$ 237.20	0.33%	
14		800	\$ 257.03	\$ 257.93	\$ 0.89	0.35%	\$ -	\$ 257.03	\$ 257.93	0.35%	
15		900	\$ 277.65	\$ 278.65	\$ 1.00	0.36%	\$ -	\$ 277.65	\$ 278.65	0.36%	
16		1,000	\$ 298.26	\$ 299.37	\$ 1.11	0.37%	\$ -	\$ 298.26	\$ 299.37	0.37%	
17		2,000	\$ 504.39	\$ 506.62	\$ 2.23	0.44%	\$ -	\$ 504.39	\$ 506.62	0.44%	
18		3,000	\$ 710.52	\$ 713.86	\$ 3.34	0.47%	\$ -	\$ 710.52	\$ 713.86	0.47%	
19		4,000	\$ 916.65	\$ 921.11	\$ 4.46	0.49%	\$ -	\$ 916.65	\$ 921.11	0.49%	
20		5,000	\$ 1,122.78	\$ 1,128.35	\$ 5.57	0.50%	\$ -	\$ 1,122.78	\$ 1,128.35	0.50%	
21		6,000	\$ 1,328.91	\$ 1,335.60	\$ 6.69	0.50%	\$ -	\$ 1,328.91	\$ 1,335.60	0.50%	
22		7,000	\$ 1,535.04	\$ 1,542.84	\$ 7.80	0.51%	\$ -	\$ 1,535.04	\$ 1,542.84	0.51%	
23		8,000	\$ 1,741.17	\$ 1,750.08	\$ 8.91	0.51%	\$ -	\$ 1,741.17	\$ 1,750.08	0.51%	
24		9,000	\$ 1,947.30	\$ 1,957.33	\$ 10.03	0.51%	\$ -	\$ 1,947.30	\$ 1,957.33	0.51%	
25		10,000	\$ 2,153.43	\$ 2,164.57	\$ 11.14	0.52%	\$ -	\$ 2,153.43	\$ 2,164.57	0.52%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
LARGE GENERAL TRANSPORTATION SERVICE - NON-FEDERAL - RATE 345

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]											
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE						
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)						
		(CCF)	(\$)	(\$)	(\$)	(%)	\$ -	(\$)	(\$)	(%)						
1	345-NF	0	\$ 174.21	\$ 174.21	\$ -	0.00%	\$ -	\$ 174.21	\$ 174.21	0.00%						
2	LARGE GENERAL SERVICE - NON-FEDERAL	1,000	\$ 332.69	\$ 333.13	\$ 0.45	0.13%	\$ -	\$ 332.69	\$ 333.13	0.13%						
3	TRANSPORTATION SERVICE	2,000	\$ 483.64	\$ 484.54	\$ 0.89	0.18%	\$ -	\$ 483.64	\$ 484.54	0.18%						
4		3,000	\$ 634.60	\$ 635.94	\$ 1.34	0.21%	\$ -	\$ 634.60	\$ 635.94	0.21%						
5		4,000	\$ 785.56	\$ 787.34	\$ 1.79	0.23%	\$ -	\$ 785.56	\$ 787.34	0.23%						
6		5,000	\$ 936.51	\$ 938.75	\$ 2.23	0.24%	\$ -	\$ 936.51	\$ 938.75	0.24%						
7		6,000	\$ 1,087.47	\$ 1,090.15	\$ 2.68	0.25%	\$ -	\$ 1,087.47	\$ 1,090.15	0.25%						
8		7,000	\$ 1,238.43	\$ 1,241.56	\$ 3.13	0.25%	\$ -	\$ 1,238.43	\$ 1,241.56	0.25%						
9		8,000	\$ 1,389.39	\$ 1,392.96	\$ 3.57	0.26%	\$ -	\$ 1,389.39	\$ 1,392.96	0.26%						
10		9,000	\$ 1,540.34	\$ 1,544.36	\$ 4.02	0.26%	\$ -	\$ 1,540.34	\$ 1,544.36	0.26%						
11		10,000	\$ 1,691.30	\$ 1,695.77	\$ 4.47	0.26%	\$ -	\$ 1,691.30	\$ 1,695.77	0.26%						
12		20,000	\$ 3,137.27	\$ 3,146.21	\$ 8.94	0.28%	\$ -	\$ 3,137.27	\$ 3,146.21	0.28%						
13		30,000	\$ 4,470.74	\$ 4,484.15	\$ 13.40	0.30%	\$ -	\$ 4,470.74	\$ 4,484.15	0.30%						
14		40,000	\$ 5,804.21	\$ 5,822.08	\$ 17.87	0.31%	\$ -	\$ 5,804.21	\$ 5,822.08	0.31%						
15		50,000	\$ 7,137.68	\$ 7,160.02	\$ 22.34	0.31%	\$ -	\$ 7,137.68	\$ 7,160.02	0.31%						
16		60,000	\$ 8,471.15	\$ 8,497.96	\$ 26.81	0.32%	\$ -	\$ 8,471.15	\$ 8,497.96	0.32%						
17		70,000	\$ 9,804.62	\$ 9,835.89	\$ 31.27	0.32%	\$ -	\$ 9,804.62	\$ 9,835.89	0.32%						
18		80,000	\$ 11,138.09	\$ 11,173.83	\$ 35.74	0.32%	\$ -	\$ 11,138.09	\$ 11,173.83	0.32%						
19		90,000	\$ 12,471.56	\$ 12,511.77	\$ 40.21	0.32%	\$ -	\$ 12,471.56	\$ 12,511.77	0.32%						
20		100,000	\$ 13,805.03	\$ 13,849.70	\$ 44.68	0.32%	\$ -	\$ 13,805.03	\$ 13,849.70	0.32%						

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
LARGE GENERAL TRANSPORTATION SERVICE - FEDERAL - RATE 345

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
					(D = C - B)	(E = D / B)	\$ -	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	345-F	0	\$ 166.00	\$ 166.00	\$ -	0.00%	\$ -	\$ 166.00	\$ 166.00	0.00%	
2	LARGE GENERAL SERVICE - FEDERAL	1,000	\$ 301.07	\$ 301.50	\$ 0.43	0.14%	\$ -	\$ 301.07	\$ 301.50	0.14%	
3	TRANSPORTATION SERVICE	2,000	\$ 436.14	\$ 436.99	\$ 0.85	0.20%	\$ -	\$ 436.14	\$ 436.99	0.20%	
4		3,000	\$ 571.21	\$ 572.49	\$ 1.28	0.22%	\$ -	\$ 571.21	\$ 572.49	0.22%	
5		4,000	\$ 706.28	\$ 707.98	\$ 1.70	0.24%	\$ -	\$ 706.28	\$ 707.98	0.24%	
6		5,000	\$ 841.35	\$ 843.48	\$ 2.13	0.25%	\$ -	\$ 841.35	\$ 843.48	0.25%	
7		6,000	\$ 976.42	\$ 978.97	\$ 2.55	0.26%	\$ -	\$ 976.42	\$ 978.97	0.26%	
8		7,000	\$ 1,111.49	\$ 1,114.47	\$ 2.98	0.27%	\$ -	\$ 1,111.49	\$ 1,114.47	0.27%	
9		8,000	\$ 1,246.56	\$ 1,249.97	\$ 3.41	0.27%	\$ -	\$ 1,246.56	\$ 1,249.97	0.27%	
10		9,000	\$ 1,381.63	\$ 1,385.46	\$ 3.83	0.28%	\$ -	\$ 1,381.63	\$ 1,385.46	0.28%	
11		10,000	\$ 1,516.70	\$ 1,520.96	\$ 4.26	0.28%	\$ -	\$ 1,516.70	\$ 1,520.96	0.28%	
12		20,000	\$ 2,806.80	\$ 2,815.31	\$ 8.51	0.30%	\$ -	\$ 2,806.80	\$ 2,815.31	0.30%	
13		30,000	\$ 4,036.30	\$ 4,049.07	\$ 12.77	0.32%	\$ -	\$ 4,036.30	\$ 4,049.07	0.32%	
14		40,000	\$ 5,265.80	\$ 5,282.83	\$ 17.03	0.32%	\$ -	\$ 5,265.80	\$ 5,282.83	0.32%	
15		50,000	\$ 6,495.30	\$ 6,516.59	\$ 21.29	0.33%	\$ -	\$ 6,495.30	\$ 6,516.59	0.33%	
16		60,000	\$ 7,724.80	\$ 7,750.34	\$ 25.54	0.33%	\$ -	\$ 7,724.80	\$ 7,750.34	0.33%	
17		70,000	\$ 8,954.30	\$ 8,984.10	\$ 29.80	0.33%	\$ -	\$ 8,954.30	\$ 8,984.10	0.33%	
18		80,000	\$ 10,183.80	\$ 10,217.86	\$ 34.06	0.33%	\$ -	\$ 10,183.80	\$ 10,217.86	0.33%	
19		90,000	\$ 11,413.30	\$ 11,451.61	\$ 38.31	0.34%	\$ -	\$ 11,413.30	\$ 11,451.61	0.34%	
20		100,000	\$ 12,642.80	\$ 12,685.37	\$ 42.57	0.34%	\$ -	\$ 12,642.80	\$ 12,685.37	0.34%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
LARGE VOLUME TRANSPORTATION SERVICE - NON-FEDERAL - RATE 360

LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
					DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	360-NF	0	\$ 549.93	\$ 549.93	\$ -	0.00%	\$ -	\$ 549.93	\$ 549.93	0.00%	
2	LARGE VOLUME SERVICE - NON-FEDERAL	500	\$ 613.69	\$ 613.79	\$ 0.10	0.02%	\$ -	\$ 613.69	\$ 613.79	0.02%	
3	TRANSPORTATION SERVICE	1,000	\$ 677.45	\$ 677.66	\$ 0.21	0.03%	\$ -	\$ 677.45	\$ 677.66	0.03%	
4		2,000	\$ 797.46	\$ 797.87	\$ 0.42	0.05%	\$ -	\$ 797.46	\$ 797.87	0.05%	
5		3,000	\$ 917.47	\$ 918.09	\$ 0.62	0.07%	\$ -	\$ 917.47	\$ 918.09	0.07%	
6		4,000	\$ 1,037.47	\$ 1,038.31	\$ 0.83	0.08%	\$ -	\$ 1,037.47	\$ 1,038.31	0.08%	
7		5,000	\$ 1,157.48	\$ 1,158.52	\$ 1.04	0.09%	\$ -	\$ 1,157.48	\$ 1,158.52	0.09%	
8		10,000	\$ 1,757.52	\$ 1,759.60	\$ 2.08	0.12%	\$ -	\$ 1,757.52	\$ 1,759.60	0.12%	
9		15,000	\$ 2,357.56	\$ 2,360.68	\$ 3.12	0.13%	\$ -	\$ 2,357.56	\$ 2,360.68	0.13%	
10		20,000	\$ 2,957.60	\$ 2,961.76	\$ 4.16	0.14%	\$ -	\$ 2,957.60	\$ 2,961.76	0.14%	
11		30,000	\$ 4,108.78	\$ 4,115.02	\$ 6.24	0.15%	\$ -	\$ 4,108.78	\$ 4,115.02	0.15%	
12		40,000	\$ 5,259.95	\$ 5,268.28	\$ 8.32	0.16%	\$ -	\$ 5,259.95	\$ 5,268.28	0.16%	
13		50,000	\$ 6,411.13	\$ 6,421.53	\$ 10.41	0.16%	\$ -	\$ 6,411.13	\$ 6,421.53	0.16%	
14		60,000	\$ 7,443.29	\$ 7,455.78	\$ 12.49	0.17%	\$ -	\$ 7,443.29	\$ 7,455.78	0.17%	
15		70,000	\$ 8,475.45	\$ 8,490.02	\$ 14.57	0.17%	\$ -	\$ 8,475.45	\$ 8,490.02	0.17%	
16		80,000	\$ 9,507.62	\$ 9,524.27	\$ 16.65	0.18%	\$ -	\$ 9,507.62	\$ 9,524.27	0.18%	
17		90,000	\$ 10,539.78	\$ 10,558.51	\$ 18.73	0.18%	\$ -	\$ 10,539.78	\$ 10,558.51	0.18%	
18		100,000	\$ 11,571.94	\$ 11,592.75	\$ 20.81	0.18%	\$ -	\$ 11,571.94	\$ 11,592.75	0.18%	
19		150,000	\$ 16,732.76	\$ 16,763.98	\$ 31.22	0.19%	\$ -	\$ 16,732.76	\$ 16,763.98	0.19%	
20		200,000	\$ 21,893.58	\$ 21,935.20	\$ 41.62	0.19%	\$ -	\$ 21,893.58	\$ 21,935.20	0.19%	
21		250,000	\$ 26,088.35	\$ 26,140.38	\$ 52.03	0.20%	\$ -	\$ 26,088.35	\$ 26,140.38	0.20%	
22		300,000	\$ 30,283.12	\$ 30,345.56	\$ 62.43	0.21%	\$ -	\$ 30,283.12	\$ 30,345.56	0.21%	
23		350,000	\$ 34,477.89	\$ 34,550.73	\$ 72.84	0.21%	\$ -	\$ 34,477.89	\$ 34,550.73	0.21%	
24		400,000	\$ 38,672.67	\$ 38,755.91	\$ 83.24	0.22%	\$ -	\$ 38,672.67	\$ 38,755.91	0.22%	
25		450,000	\$ 42,867.44	\$ 42,961.09	\$ 93.65	0.22%	\$ -	\$ 42,867.44	\$ 42,961.09	0.22%	
26		500,000	\$ 47,062.21	\$ 47,166.26	\$ 104.05	0.22%	\$ -	\$ 47,062.21	\$ 47,166.26	0.22%	
27		550,000	\$ 51,256.98	\$ 51,371.44	\$ 114.46	0.22%	\$ -	\$ 51,256.98	\$ 51,371.44	0.22%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

VECTREN ENERGY DELIVERY OF OHIO, INC.
CASE NO. 20-0099-GA-RDR
CAPITAL EXPENDITURE PROGRAM (CEP) TYPICAL BILL COMPARISON
LARGE VOLUME TRANSPORTATION SERVICE - FEDERAL - RATE 360

					BILL DATA (EXCLUDING GAS COST RECOVERY CHARGE) [1]						
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST RECOVERY [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
							(A)	(B)	(C)	(D = C - B)	(E = D / B)
		(CCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	360-F	0	\$ 524.00	\$ 524.00	\$ -	0.00%	\$ -	\$ 524.00	\$ 524.00	0.00%	
2	LARGE VOLUME SERVICE - FEDERAL	500	\$ 576.79	\$ 576.89	\$ 0.10	0.02%	\$ -	\$ 576.79	\$ 576.89	0.02%	
3	TRANSPORTATION SERVICE	1,000	\$ 629.58	\$ 629.78	\$ 0.20	0.03%	\$ -	\$ 629.58	\$ 629.78	0.03%	
4		2,000	\$ 735.16	\$ 735.56	\$ 0.40	0.05%	\$ -	\$ 735.16	\$ 735.56	0.05%	
5		3,000	\$ 840.74	\$ 841.33	\$ 0.59	0.07%	\$ -	\$ 840.74	\$ 841.33	0.07%	
6		4,000	\$ 946.32	\$ 947.11	\$ 0.79	0.08%	\$ -	\$ 946.32	\$ 947.11	0.08%	
7		5,000	\$ 1,051.90	\$ 1,052.89	\$ 0.99	0.09%	\$ -	\$ 1,051.90	\$ 1,052.89	0.09%	
8		10,000	\$ 1,579.80	\$ 1,581.78	\$ 1.98	0.13%	\$ -	\$ 1,579.80	\$ 1,581.78	0.13%	
9		15,000	\$ 2,107.70	\$ 2,110.67	\$ 2.97	0.14%	\$ -	\$ 2,107.70	\$ 2,110.67	0.14%	
10		20,000	\$ 2,635.60	\$ 2,639.57	\$ 3.97	0.15%	\$ -	\$ 2,635.60	\$ 2,639.57	0.15%	
11		30,000	\$ 3,691.40	\$ 3,697.35	\$ 5.95	0.16%	\$ -	\$ 3,691.40	\$ 3,697.35	0.16%	
12		40,000	\$ 4,747.20	\$ 4,755.13	\$ 7.93	0.17%	\$ -	\$ 4,747.20	\$ 4,755.13	0.17%	
13		50,000	\$ 5,803.00	\$ 5,812.91	\$ 9.91	0.17%	\$ -	\$ 5,803.00	\$ 5,812.91	0.17%	
14		60,000	\$ 6,745.40	\$ 6,757.30	\$ 11.90	0.18%	\$ -	\$ 6,745.40	\$ 6,757.30	0.18%	
15		70,000	\$ 7,687.80	\$ 7,701.68	\$ 13.88	0.18%	\$ -	\$ 7,687.80	\$ 7,701.68	0.18%	
16		80,000	\$ 8,630.20	\$ 8,646.06	\$ 15.86	0.18%	\$ -	\$ 8,630.20	\$ 8,646.06	0.18%	
17		90,000	\$ 9,572.60	\$ 9,590.45	\$ 17.85	0.19%	\$ -	\$ 9,572.60	\$ 9,590.45	0.19%	
18		100,000	\$ 10,515.00	\$ 10,534.83	\$ 19.83	0.19%	\$ -	\$ 10,515.00	\$ 10,534.83	0.19%	
19		150,000	\$ 15,227.00	\$ 15,256.74	\$ 29.74	0.20%	\$ -	\$ 15,227.00	\$ 15,256.74	0.20%	
20		200,000	\$ 19,939.00	\$ 19,978.66	\$ 39.66	0.20%	\$ -	\$ 19,939.00	\$ 19,978.66	0.20%	
21		250,000	\$ 23,730.50	\$ 23,780.07	\$ 49.57	0.21%	\$ -	\$ 23,730.50	\$ 23,780.07	0.21%	
22		300,000	\$ 27,522.00	\$ 27,581.49	\$ 59.49	0.22%	\$ -	\$ 27,522.00	\$ 27,581.49	0.22%	
23		350,000	\$ 31,313.50	\$ 31,382.90	\$ 69.40	0.22%	\$ -	\$ 31,313.50	\$ 31,382.90	0.22%	
24		400,000	\$ 35,105.00	\$ 35,184.32	\$ 79.32	0.23%	\$ -	\$ 35,105.00	\$ 35,184.32	0.23%	
25		450,000	\$ 38,896.50	\$ 38,985.73	\$ 89.23	0.23%	\$ -	\$ 38,896.50	\$ 38,985.73	0.23%	
26		500,000	\$ 42,688.00	\$ 42,787.15	\$ 99.15	0.23%	\$ -	\$ 42,688.00	\$ 42,787.15	0.23%	
27		550,000	\$ 46,479.50	\$ 46,588.56	\$ 109.06	0.23%	\$ -	\$ 46,479.50	\$ 46,588.56	0.23%	

[1] Includes all Applicable Riders currently in effect including Applicable Gross Receipts Taxes.

[2] Expected Gas Cost Rate equals per \$0.00000 per Billing CCF, with applicable Gross Receipts Taxes added.

This foregoing document was electronically filed with the Public Utilities

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in

Case No(s). 20-0099-GA-RDR

Summary: Application Application for Authority to Adjust Capital Expenditure Plan Rider Charges electronically filed by Mr. Christopher T Kennedy on behalf of Vectren Energy Delivery of Ohio, Inc.