BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

COMMENTS TO THE STAFF REPORT OF
<u>VECTREN ENERGY DELIVERY OF OHIO, INC.</u>

In accordance with the Commission's May 4, 2020 Entry in this proceeding, Vectren Energy Delivery of Ohio, Inc. (VEDO or the Company), a CenterPoint Energy Company, hereby submits its Comments to the Staff Review and Recommendation submitted on June 30, 2020 (Staff Report) concerning VEDO's annual adjustment to its Capital Expenditure Program (CEP) Rider for the period ending December 31, 2019. The lack of objection in VEDO's Comments to any adjustment or treatment recommended in the Staff Report should not be construed as indicating VEDO's support for such adjustment or treatment. Any dollar amounts specified within VEDO's Comments are preliminary, presented for informational purposes only, and based on currently available information; VEDO reserves the right to update such amounts, including insofar as they may be dependent on how other issues in this proceeding are resolved.

<u>COMMENTS TO STAFF REPORT</u>

I. REVENUE ADJUSTMENTS IN BLUE RIDGE REPORT

Comment No. 1: <u>Revenue Requirement</u>. The Staff Report fully adopts the Audit of VEDO's CEP submitted by Blue Ridge Consulting Services, Inc. (Blue Ridge), including Blue Ridge's recommended revenue requirement for VEDO's annual adjustment to its CEP Rider rates. The Blue Ridge recommended revenue requirement, as shown in Table 10 (p. 40) to the Audit, is $597,533.[1] In contrast, VEDO now recommends a revenue requirement of $691,972.

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[1] The same CEP revenue requirement calculation also appears in Table 1 (p. 10) of the Audit.

This amount represents an adjustment to the amount requested in VEDO's application as filed of $694,871. Attachment A to these comments are revised schedules reflecting VEDO's revised recommended CEP revenue requirement. Exhibit No. JCS-1, Schedule 1, Page 1 of 2 shows VEDO's calculation of its recommended CEP revenue requirement. As discussed below, the material difference between the Blue Ridge recommended revenue requirement and the VEDO recommended revenue requirement is largely due to Blue Ridge's incorrect conclusion on the rate for deferred post-in-service carrying costs (PISCC). Schedule 2, Page 2 of 2 also identifies minor, immaterial differences with Blue Ridge's calculations of three plant adjustments and Blue Ridge's deferred property tax expense adjustment. For the reasons identified below, VEDO's recommended revenue requirement should be adopted. Based on VEDO's recommended revenue requirement, the new rate for residential customers is $0.14 per customer per month.

Comment No. 2: Adjustments to Plant in Service. The Staff Report recommends (No. 1) that VEDO should adopt the adjustments to plant for the three work orders identified in the Audit (pp. 10, 40-41). The Company agrees to exclude the plant associated with the three work orders from its CEP revenue requirement, but disagrees with the methodologies underlying Blue Ridge's calculations of the adjustments. For the completeness of the record, Exhibit No. JCS-1, Schedule 1, Page 2 of 2, shows VEDO's detailed calculation of its recommended CEP revenue requirement. Columns F – H show VEDO's recommended adjustments for the three work orders in question. The differences in methodologies between the VEDO and Blue Ridge calculations, however, do not materially impact the overall revenue adjustments associated with these work orders, which VEDO has reflected in its revised recommended CEP revenue requirement.

Comment No. 3: PISCC Rate. The Staff Report recommends (No. 2) that VEDO should apply the PISCC rate of 5.07 percent on CEP plant costs incurred since January 1, 2018 to reflect the rate approved in the Stipulation and Recommendation (Stipulation) in Case No. 18-298-GA-AIR (2018 VEDO Rate Case). VEDO disagrees that the Stipulation required the Company to retroactively apply the new PISCC rate on plant incurred prior to the Commission's approval of the Stipulation in its August 28, 2019 Opinion and Order in Case No. 18-298-GA-AIR.[2] As a result, VEDO utilized the prior approved rate of 7.02 percent from January 2018 through August 2019. As shown in Table 10 to the Audit, Blue Ridge's recommendation to apply the new PISCC rate to that period results in adjustment to the CEP revenue requirement of $94,597.

The basis for Blue Ridge's adjustment is its flawed interpretation of the Stipulation's terms. Paragraph 8(g) of the Stipulation provides: "To the extent included within the CEP, PISCC shall be accrued and recovered at the rate of 5.07 percent." VEDO's position is that this provision of the Stipulation required the Company to apply the new PISCC rate to plant incurred *after* the effective date of the Commission's August 28, 2019 Opinion and Order that approved the Stipulation. The Stipulation provision, as written, did not mandate that VEDO *retroactively* apply the new PISCC rate to plant incurred during the January 2018 through August 2019 period.

Blue Ridge acknowledges that VEDO's application of the last approved long-term rate (7.02 percent) for the period prior to the effective date of the 2018 Rate Case Order is "not unreasonable." (Audit at 10, 29, & 41.) Despite that recognition however, Blue Ridge argues:

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[2] *See In re Vectren Energy of Ohio, Inc.*, Case No. 19-1011-GA-RDR, Finding and Order (Aug. 28, 2019) at 6 ("As to Staff's recommendation that the modified PISCC and depreciation rates from the Stipulation in the 2018 Rate Case should be applied, VEDO believes that the rates in place in 2018, which reflect those approved in the 2007 Rate Case (depreciation) or continued under the 2013 DRR Extension (PISCC) should be used until the Commission approves updated rates in the 2018 Rate Case.").

> Be that as it may, the Parties to the Stipulation in the 2018 Rate Case agreed to different terms under the current CEP program. Blue Ridge read and understood the PISCC accrual rate to be 5.07 percent, regardless of ratemaking conventions that may be alternatively acceptable in absence of less explicit direction. Blue Ridge recommends reflecting the Stipulation and Order as written.

(*Id*.) This interpretation of the Stipulation is incorrect. Contrary to Blue Ridge's assertions, the Stipulation and 2018 Rate Case Order, as written, do not require the new PISCC rate to be applied retroactively. There is no term in the Stipulation or finding in the Order that expressly addressed retroactivity of the CEP provisions. The Stipulation was not signed until January 4, 2019 and not effective until August 28, 2019; therefore Paragraph 8(g) of the Stipulation was not effective until that time. Similarly, the accounting authority supporting the CEP deferred balances remain unchanged until the Order approving the Stipulation was effective. Thus, the rate utilized for 2018 deferrals (and for 2019 deferrals through the effective date of the Order) should be the authorized long-term debt rate of 7.02 percent approved in Case Nos. 12-530 and 13-1890. Blue Ridge's application of the new PISCC rate to plant balances prior to the effective date of the 2018 Rate Case Order, without explicit direction from the Commission, undermines and is contrary to the authority approved by the Commission in these prior proceedings.

Significantly, VEDO's treatment of PISCC is entirely consistent with how both VEDO and Blue Ridge applied depreciation accrual rates to plant balances from January 2018 through August 2019. As the Audit notes, "the depreciation accrual rates applied before September 1, 2019, matched those approved in Case No. 04-0571-GA-AIR and the Company's financial system of record. Beginning September 1, 2019, the depreciation accrual rates applied matched those approved in Case No. 18-0298-GA-AIR and the Company's financial system of records." (Audit at 30; *see also id*. at 25 ("The depreciation accrual rates applied to the plant balances, net of retirements, prior to September 1, 2019, reflect those approved in Case No. 04-0571-GA-AIR.

Thereafter, the calculation applies the updated rates approved in Case No. 18-0298-GA-AIR.").) Blue Ridge offers no explanation for why the Order's effective date would control which depreciation accrual rates to be applied, but it would not affect the PISCC rate to be applied.

The Audit notes that Joint Exhibit 3.0 in the Stipulation "indicates the use of 5.07 percent across all periods." (Audit at 10, 29, & 41.) But as Paragraph 8(c) of the Stipulation made clear, Joint Exhibit 3.0 reflected an "illustrative calculation." (*See also* Joint Ex. 3.0 ("FOR ILLUSTRATIVE PURPOSES ONLY"). The fact that this illustrative calculation applied the 5.07 percent rate to 2018 and 2019 plant balances as an example of how the cumulative CEP revenue requirement would be calculated does not control the point in time that the new rate should be applied, both legally and from an accounting perspective. As VEDO's testimony in support of the Stipulation made clear, "Joint Exhibit 3.0 is an Illustrative CEP Rider Calculation … which uses hypothetical cost and investment inputs to demonstrate how VEDO will develop and build the CEP Rider rate and apply the applicable rate caps." (VEDO Ex. 11.2 at 2.)

If the signatories to the Stipulation intended Paragraph 8(g) to support retroactive treatment of the new PISCC rate, they needed to negotiate and include specific clear language that required VEDO to go back and apply the new rate to plant incurred before the Commission approved the Stipulation. Such express language is not included in the Stipulation. Indeed, Paragraph 8(g) states that "PISCC *shall* be accrued and recovered at the rate of 5.07 percent"—clear and unambiguous language that shows that the provision should be applied prospectively. Consequently, the Commission should not adopt the Blue Ridge adjustment to PISCC.

Comment No. 4: <u>Property Taxes</u>. The Staff Report recommends (No. 3) that VEDO, in future CEP annual updates, should "adjust property tax to actual data in a true-up during the course of the annual audit." In calculating the deferred property tax expense for the filing, VEDO applied an estimated rate of 9.74 percent, which represented a forecasted rate based on a 5-year trend analysis used to record property tax expense in 2019. (Audit at 11, 30 & 41.) Blue Ridge proposed the rate of 9.67 percent, which is the last known property tax rate based on the 2019 bills (received in February 2019) related to 2018 returns. (*Id.*) Specifically, Blue Ridge opined:

> Since the objective of the calculation is to compute incurred expenses, versus a forward-looking projection, Blue Ridge found the historical 2019 property tax rate to be appropriate and consistent with the prescribed input. With the March 1 filing, if the Company must rely upon an estimate until the actual rate is available, Blue Ridge recommends that a true-up mechanism be considered in the next filing.

(*Id.*) The "incurred expenses," however, would reflect the use of a billed rate for 2020—in this instance, the investments as of December 31, 2018, are included in a property tax return in 2019, with expenses accrued during the calendar year 2019, for payments in 2020. As such, the appropriate rate would be for expenses incurred in 2019 and paid in 2020 would be 9.80 percent.

When VEDO filed its CEP reports by April 30 of each year (and its annual Distribution Replacement Rider (DRR) filings by May 1 of each year), the Company would use the average property tax rate from current year bills – in this instance, February 2020 bills related to 2019 returns. For the purpose of the annual updates to VEDO's CEP Rider, with filings made March 1, much of the data for the filing year's bills (e.g., 2020) will not be available at the time of filing. *Provided* that the Company can capture the delta in actual property tax expense in subsequent filings, using the rate 9.67 percent paid in 2019 for expenses incurred in 2018 is acceptable. Consequently, the revised schedules in Attachment A reflect the 9.67 percent rate.

II. NON-REVENUE RECOMMENDATIONS IN BLUE RIDGE REPORT

Comment No. 5: Cost Approvals. The Staff Report recommends (No. 4) that the Company "[r]eview policies to ensure projects placed in-service have appropriate approvals for costs incurred." In its Audit, Blue Ridge recommends that "the Company review the current policy to ensure that a project placed in service has the proper approval for the costs incurred." (Audit at 12.) In addition, Blue Ridge recommends that "the Company either modify its procedures or provide a more stringent review to ensure that any project closed to plant has the proper approvals." (*Id*.) VEDO's current process is to seek reauthorization for cost overruns greater than 10 percent of approved estimates, after the additional charges have been captured in the work order for the specific project. The Company believes that this policy ensures that a project placed in service has the appropriate approvals for the actual costs that are incurred. For purposes of resolving this issue however, VEDO agrees to review its current practices regarding project in-service dates and cost approvals, prior to filing its CEP Rider application in 2021, to determine whether any existing policies or procedures in these areas should be modified.

Comment No. 6: <u>In-Service Dates</u>. The Staff Report recommends (No. 5) that VEDO "[e]nsure the Company is applying proper in-service dates to avoid a delay in retirements and the commensurate accrual of depreciation." In its Audit, Blue Ridge recommends that "the Company make a more concerted effort to ensure the system has the proper in-service dates." (Audit at 12.) VEDO believes that its current policies and procedures allow for the recording of appropriate in-service dates, retirements, and depreciation accruals. For purposes of resolving this issue however, as stated in Comment No. 5, VEDO agrees to review its current practices regarding project in-service dates and cost approvals, prior to filing its CEP Rider application in 2021, to determine whether any existing policies or procedures in these areas should be modified.

Comment No. 7: The Staff Report recommends (No. 6) that the Company "[e]nsure that work orders are unitized on a timely basis." In its Audit, Blue Ridge recommends that "the Company make a more concerted effort to unitize work orders on a timely basis." (Audit at 12.) VEDO believes that its current policies and procedures allows for the unitization of work orders on a timely basis. For purposes of resolving this issue however, as stated in Comment No. 5, VEDO agrees to review its current practices regarding project in-service dates and cost approvals, prior to filing its CEP Rider application in 2021, to determine whether any existing policies or procedures in these areas should be modified.

CONCLUSION

For the reasons identified above, as reflected in the revised schedules in Attachment A, VEDO's recommended revenue requirement, as adjusted, should be adopted. The table below shows proposed customers rates for VEDO's recommended revenue requirement, as adjusted.

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		$0.00042
360		$0.00019

Dated: July 15, 2020

Respectfully submitted,

/s/ Christopher T. Kennedy

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CERTIFICATE OF SERVICE

I hereby certify that a courtesy copy of the foregoing pleading was served by electronic mail upon the following individuals on July 15, 2020:

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One of the Attorneys for Vectren Energy Delivery of Ohio, Inc.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 1
Page 1 of 2

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]	$	657,660	$	2,841,654	Schedule 3a, Line 1 + Schedule 3b, Line 1 + Schedule 3c, Line 1 + Schedule 3d, Line 1 + Schedule 3e, Line 1
2	Deferred PISCC	[A]	$	1,169,791	$	5,281,980	Schedule 4, Line 6
3	Deferred Property Tax Expense	[A]	$	-	$	1,305,403	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		$	1,272,318	$	8,083,175	Sum of Lines 1 - 5
7	Deferred Taxes - Depreciation		$	(138,109)	$	(596,747)	Line 1 x -21%
8	Deferred Taxes - PISCC		$	(245,656)	$	(1,109,216)	Line 2 x -21%
9	Net Cumulative Deferred CEP Amounts		$	888,553	$	6,377,212	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**		**$**	**78,282**	**$**	**561,832**	Line 9 x Line 10
12	Amortization of Deferred Depreciation Regulatory Asset	[C]	$	10,588	$	45,751	Line 1 x 1.61%
13	Amortization of Deferred PISCC Regulatory Asset	[C]	$	18,834	$	85,040	Line 2 x 1.61%
14	Amortization of Deferred Property Tax Regulatory Asset	[C]	$	-	$	21,017	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		$	20,484	$	130,140	
17	**Total Annual Revenue Requirement**				**$**	**691,972**	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.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 1
Page 2 of 2

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

Line No.	Description		[D] As Filed Balance at 12/31/2018	[E] As Filed Balance at 12/31/2019	[F] Blue Ridge Adj #1 WO 18046803041214 12/31/2019	[G] Blue Ridge Adj #2 WO 19046903031210 12/31/2019	[H] Blue Ridge Adj #3 WO 19202803054014 12/31/2019	[I] Blue Ridge Adj #4 PISCC Rate 12/31/2019	[J] Blue Ridge Adj #5 Property Tax Rate 12/31/2019	[K] Blue Ridge Adj #6 Other Rate Impact 12/31/2019	[L] Total Adjustments 12/31/2019	[M] Adjusted Balance at 12/31/2019
1	Deferred Depreciation Expense	[A]	$ 659,863	$ 2,848,838	$ (6,576)	$ (508)	$ (99)	$ -	$ -	$ -	$ (7,184)	$ 2,841,654
2	Deferred PISCC	[A]	$ 1,173,461	$ 5,293,657	$ (11,035)	$ (642)	$ -	$ -	$ -	$ -	$ (11,677)	$ 5,281,980
3	Deferred Property Tax Expense	[A]	$ -	$ 1,317,721	$ (2,868)	$ -	$ -	$ -	$ (9,450)	$ -	$ (12,318)	$ 1,305,403
4	Incremental Revenue Offset Deferral	[A]	$ (555,133)	$ (1,345,862)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,345,862)
5	Prior Year Amortization Recovered	[B]	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Total Deferred CEP Amounts		$ 1,278,191	$ 8,114,354	$ (20,480)	$ (1,150)	$ (99)	$ -	$ (9,450)	$ -	$ (31,179)	$ 8,083,175
7	Deferred Taxes - Depreciation		$ (138,571)	$ (598,256)	$ 1,381	$ 107	$ 21	$ -	$ -	$ -	$ 1,509	$ (596,747)
8	Deferred Taxes - PISCC		$ (246,427)	$ (1,111,668)	$ 2,317	$ 135	$ -	$ -	$ -	$ -	$ 2,452	$ (1,109,216)
9	Net Cumulative Deferred CEP Amounts		$ 893,193	$ 6,404,430	$ (16,781)	$ (908)	$ (79)	$ -	$ (9,450)	$ -	$ (27,218)	$ 6,377,212
10	Rate of Return		8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%	8.81%
11	**Pre-Tax Return on Deferred CEP Amounts**		**$ 78,690**	**$ 564,230**	**$ (1,478)**	**$ (80)**	**$ (7)**	**$ -**	**$ (833)**	**$ -**	**$ (2,398)**	**$ 561,832**
12	Amortization of Deferred Depreciation Regulatory Asset	[C]	$ 10,624	$ 45,866	$ (106)	$ (8)	$ (1)	$ -	$ -	$ -	$ (115)	$ 45,751
13	Amortization of Deferred PISCC Regulatory Asset	[C]	$ 18,893	$ 85,228	$ (178)	$ (10)	$ -	$ -	$ -	$ -	$ (188)	$ 85,040
14	Amortization of Deferred Property Tax Regulatory Asset	[C]	$ -	$ 21,215	$ (46)	$ -	$ -	$ -	$ (152)	$ -	$ (198)	$ 21,017
15	Amortization of Deferred Revenue Offset Regulatory Asset	[C]	$ (8,938)	$ (21,668)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (21,668)
16	Total Amortization of Deferred Amounts		$ 20,579	$ 130,641	$ (330)	$ (18)	$ (1)	$ -	$ (152)	$ -	$ (501)	$ 130,140
17	**Total Annual Revenue Requirement**			**$ 694,871**	**$ (1,808)**	**$ (98)**	**$ (8)**	**$ -**	**$ (985)**	**$ -**	**$ (2,899)**	**$ 691,972**
18	Gross Plant Balance											
19	Infrastructure Expansion		$ 8,740,729	$ 21,478,853	$ (119,755)	$ (40,881)	$ -	$ -	$ -	$ -	$ (160,635)	$ 21,318,218
20	Infrastructure Improvement		$ 8,069,943	$ 14,270,945	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,270,945
21	Programs Reasonably Necessary to Comply		$ 6,236,712	$ 9,704,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,704,043
22	Federal Pipeline Safety Requirements		$ 21,696,962	$ 48,478,013	$ -	$ -	$ (119,605)	$ -	$ -	$ -	$ (119,605)	$ 48,358,408
23	Distribution Replacement		$ 8,514,866	$ 16,651,616	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,651,616
24	**Total Gross Plant Balance**		$ 53,259,212	$ 110,583,470	$ (119,755)	$ (40,881)	$ (119,605)	$ -	$ -	$ -	$ (280,240)	$ 110,303,229
25	Accumulated Depreciation Reserve Balance											
26	Infrastructure Expansion		$ (157,368)	$ (679,997)	$ 6,576	$ 508	$ -	$ -	$ -	$ -	$ 7,084	$ (672,913)
27	Infrastructure Improvement		$ (68,329)	$ (335,076)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (335,076)
28	Programs Reasonably Necessary to Comply		$ (142,164)	$ (448,846)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (448,846)
29	Federal Pipeline Safety Requirements		$ (92,511)	$ (622,676)	$ -	$ -	$ 99	$ -	$ -	$ -	$ 99	$ (622,576)
30	Distribution Replacement		$ (199,491)	$ (762,242)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (762,242)
31	**Total Accumulated Depreciation Reserve Balance**		$ (659,863)	$ (2,848,838)	$ 6,576	$ 508	$ 99	$ -	$ -	$ -	$ 7,184	$ (2,841,654)
32	Net Plant Balance											
33	Infrastructure Expansion		$ 8,583,361	$ 20,798,855	$ (113,178)	$ (40,373)	$ -	$ -	$ -	$ -	$ (153,551)	$ 20,645,304
34	Infrastructure Improvement		$ 8,001,615	$ 13,935,869	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,935,869
35	Programs Reasonably Necessary to Comply		$ 6,094,548	$ 9,255,196	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,255,196
36	Federal Pipeline Safety Requirements		$ 21,604,451	$ 47,855,338	$ -	$ -	$ (119,506)	$ -	$ -	$ -	$ (119,506)	$ 47,735,832
37	Distribution Replacement		$ 8,315,374	$ 15,889,374	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,889,374
38	**Total Net Plant Balance**		$ 52,599,349	$ 107,734,632	$ (113,178)	$ (40,373)	$ (119,506)	$ -	$ -	$ -	$ (273,057)	$ 107,461,575

[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.
[D] As filed in Schedule 1.
[E] As filed in Schedule 1.
[F] VEDO calculation of Blue Ridge Recommended Adjustment #1 - remove work order 18046803041214. Impacts to 2018 and 2019 balances and deferred activity.
[G] VEDO calculation of Blue Ridge Recommended Adjustment #2 - remove work order 19046903031210. Impacts to 2019 balances and deferred activity.
[H] VEDO calculation of Blue Ridge Recommended Adjustment #3 - remove work order 19202803054014. Impacts to 2019 balances and deferred activity.
[I] VEDO does not agree with Blue Ridge Recommended Adjustmet #4 related to the PISCC rate applied January 2018 through August 2019.
[J] VEDO calculation of Blue Ridge Recommended Adjustment #5 - adjust Property Tax rate to 9.67%.
[K] VEDO does not agree with Blue Ridge Recommended Adjustment #6 - cumulative impact of changes captured in other adjustments.
[L] Sum of Columns [F] through [K].
[M] Column [E] plus Column [L].

ATTACHMENT A

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

Line	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	12/31/2018
1	Infrastructure Expansion	$ -	$ 623,823	$ 1,278,913	$ 1,793,318	$ 2,291,301	$ 2,817,837	$ 3,458,930	$ 4,085,171	$ 4,926,621	$ 5,557,521	$ 6,396,190	$ 7,551,035	$ 8,620,974
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	$ 16,909,329	$ 19,497,672	$ 28,089,721	$ 30,789,436	$ 33,425,610	$ 38,756,481	$ 53,139,458

[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]

Line	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	Activity for Twelve Months Ended 12/31/2018
7	Infrastructure Expansion	$ -	$ 623,823	$ 655,090	$ 514,405	$ 497,983	$ 526,535	$ 641,094	$ 626,241	$ 841,450	$ 630,900	$ 838,669	$ 1,154,845	$ 1,069,940	$ 8,620,974
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	$ 8,069,943
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	$ 6,236,712
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	$ 21,696,962
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	$ 8,514,866
12	Total CEP In-Service Activity - Net Assets	$ -	$ 1,694,379	$ 2,266,322	$ 3,154,957	$ 1,871,021	$ 3,816,296	$ 4,106,354	$ 2,588,343	$ 8,592,049	$ 2,699,715	$ 2,636,173	$ 5,330,871	$ 14,382,977	$ 53,139,458

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

Line	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	Activity for Twelve Months Ended 12/31/2018
13	Infrastructure Expansion	$ -	$ 624,314	$ 655,090	$ 514,972	$ 497,983	$ 526,535	$ 641,094	$ 626,241	$ 843,547	$ 630,996	$ 838,669	$ 1,154,845	$ 1,072,956	$ 8,627,241
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	$ 8,148,703
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	$ 7,575,458
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	$ 24,052,399
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	$ 8,807,825
18	Total CEP In-Service Activity - Gross Assets	$ -	$ 1,754,252	$ 2,412,418	$ 3,205,686	$ 3,226,492	$ 3,890,031	$ 4,178,040	$ 2,686,631	$ 9,667,609	$ 3,207,393	$ 2,686,898	$ 5,776,492	$ 14,519,686	$ 57,211,626

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

Line	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	Activity for Twelve Months Ended 12/31/2018
19	Infrastructure Expansion	$ -	$ (491)	$ -	$ (567)	$ -	$ -	$ -	$ -	$ (2,097)	$ (96)	$ -	$ -	$ (3,016)	$ (6,267)
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)	$ (78,760)
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)	$ (1,338,746)
22	Federal Pipeline Safety Requirements	$ -	$ -	$ -	$ (346)	$ (1,347,644)	$ (32)	$ (16,422)	$ -	$ (890,244)	$ (4,378)	$ -	$ (16,252)	$ (80,120)	$ (2,355,437)
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)	$ (292,959)
24	Total CEP In-Service Activity - Retirements	$ -	$ (59,873)	$ (146,095)	$ (50,729)	$ (1,355,471)	$ (73,734)	$ (71,686)	$ (98,288)	$ (1,075,560)	$ (507,678)	$ (50,724)	$ (445,621)	$ (136,709)	$ (4,072,168)

ATTACHMENT A

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.

[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

Line No.	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	12/31/2019
1	Infrastructure Expansion	$ 8,620,974	$ 9,329,538	$ 9,671,541	$ 10,755,187	$ 11,723,477	$ 12,273,136	$ 13,385,051	$ 14,456,579	$ 15,393,031	$ 16,871,871	$ 18,037,706	$ 19,344,797	$ 21,318,218
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	$ 48,358,408
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	$ 53,139,458	$ 55,735,831	$ 55,826,589	$ 58,935,203	$ 61,308,782	$ 64,509,875	$ 67,619,960	$ 70,197,996	$ 72,511,540	$ 75,514,954	$ 78,697,349	$ 94,122,145	$ 110,303,229

[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]

Line No.	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	Activity for Twelve Months Ended 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	$ 936,453	$ 1,478,840	$ 1,165,835	$ 1,307,091	$ 1,973,421	$ 12,697,243
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	$ 11,819,158	$ 26,661,446
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	$ 2,313,545	$ 3,003,414	$ 3,182,395	$ 15,424,796	$ 16,181,084	$ 57,163,772

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

Line No.	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	Activity for Twelve Months Ended 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	$ 936,453	$ 1,478,840	$ 1,168,437	$ 1,307,091	$ 1,973,421	$ 12,708,018
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	$ 6,244,278
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	$ 4,190,169
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	$ 11,902,629	$ 26,757,634
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	$ 8,564,122
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	$ 2,438,997	$ 3,027,421	$ 3,270,130	$ 15,579,774	$ 16,299,135	$ 58,464,221

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

Line No.	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	Activity for Twelve Months Ended 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)	$ (83,471)	$ (96,188)
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)	$ (118,051)	$ (1,300,449)

ATTACHMENT A

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

Line No.	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	$ 34,768	$ 48,011	$ 63,808	$ 82,159	$ 103,067	$ 127,344	$ 155,165

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Infrastructure Expansion
Source: Schedule 2

Line No.	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	$ 77,870	$ 129,473	$ 227,347	$ 126,781	$ 215,721	$ 336,022	$ 455,935	$ 2,325,141
6	678 Meas & Reg Station Eq-Gen	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	680 Services	$ -	$ 352,699	$ 404,300	$ 318,190	$ 184,174	$ 618,750	$ 514,575	$ 454,421	$ 548,151	$ 450,147	$ 553,399	$ 737,958	$ 558,199	$ 5,694,963
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	$ 641,094	$ 626,241	$ 841,450	$ 630,900	$ 838,669	$ 1,154,845	$ 1,069,940	$ 8,620,974
															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

Line No.	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	$ 1,173	$ 1,325	$ 1,589	$ 1,850	$ 2,102	$ 2,509	$ 3,093	$ 17,139
19	678 Meas & Reg Station Eq-Gen	2.88%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	680 Services	5.26%	$ -	$ 773	$ 2,432	$ 4,016	$ 5,117	$ 6,876	$ 9,360	$ 11,484	$ 13,681	$ 15,869	$ 18,069	$ 20,899	$ 23,740	$ 132,315
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	$ 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	$ 10,889	$ 13,243	$ 15,797	$ 18,350	$ 20,909	$ 24,277	$ 27,821	$ 155,165

[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

Line No.	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	$ 155,165	$ 185,855	$ 218,442	$ 253,320	$ 291,163	$ 331,459	$ 374,459	$ 420,593	$ 469,812	$ 515,283	$ 564,297	$ 616,548	$ 672,913

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Infrastructure Expansion
Source: Schedule 2

Line No.	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	$ 561,822	$ 764,681	$ 525,802	$ 540,800	$ 818,939	$ 6,507,113
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	$ 47,719	$ 67,123	$ 47,098	$ 52,498	$ 63,649	$ 533,424
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	$ 936,453	$ 1,478,840	$ 1,165,835	$ 1,307,091	$ 1,973,421	$ 12,697,243
															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

Line No.	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%	$ 3,093	$ 3,545	$ 3,705	$ 4,078	$ 4,748	$ 5,124	$ 5,560	$ 6,321	$ 6,913	$ 11,046	$ 12,341	$ 13,713	$ 14,941	$ 92,036
19	678 Meas & Reg Station Eq-Gen	2.88%	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	680 Services	5.26%	3.85%	$ 23,740	$ 26,069	$ 27,747	$ 29,600	$ 31,734	$ 33,720	$ 35,963	$ 38,238	$ 40,638	$ 31,872	$ 33,942	$ 35,653	$ 37,835	$ 403,012
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	$ 1,119	$ 1,988	$ 2,131	$ 2,255	$ 2,400	$ 16,035
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			$ 27,821	$ 30,691	$ 32,587	$ 34,877	$ 37,844	$ 40,295	$ 43,000	$ 46,134	$ 49,219	$ 45,471	$ 49,014	$ 52,251	$ 56,365	$ 517,748

[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.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 3b
Page 1 of 2

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 Investments
Represents the Deferred Depreciation on Infrastructure Improvement

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

Line No.	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 Improvement
Source: Schedule 2

Line No.	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-Cit	$ -	$ -	$ -	$ -	$ -	$ (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	$ -	$ (378,317)	$ 847	$ (1,664)	$ 1,108	$ 4,400	$ 1,328	$ 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 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	$ 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 Months

Line No.	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-Cit	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)	$ (740)	$ (738)	$ (738)	$ (738)	$ (739)	$ (739)	$ (739)	$ (8,544)
36	682 Meter Installations	1.82%	$ -	$ 487	$ 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 Investments
Represents the Deferred Depreciation on Infrastructure Improvement

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

Line No.	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 Improvement
Source: Schedule 2

Line No.	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,844	$ 22,844
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 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
															Schedule 2, Line 8

[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

Line No.	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 9/1/19.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 3c

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

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

Line No.	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

Line No.	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 Plt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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-Gen	$ -	$ -	$ -	$ -	$ -	$ 1,154	$ 66	$ -	$ -	$ -	$ 4,515	$ 3,564	$ 9,503	$ 18,801
15	679 Meas & Reg Station Eq-Cit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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)	$ (0)	$ (30,126)	$ -	$ 33,664	$ 225,134	$ 446,783
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 Equipment	$ -	$ -	$ 3,048	$ 59,114	$ 2,437	$ -	$ -	$ 619	$ 1,412	$ -	$ -	$ -	$ -	$ 66,629
29	697 Communication Equipment	$ -	$ -	$ -	$ 11,254	$ 453,723	$ 95,995	$ 27,202	$ 598,152	$ (86,783)	$ (40,890)	$ 3,395	$ (143,096)	$ 2,543	$ 921,494
30	698 Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31	Total Programs Reasonably Necessary	$ -	$ 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 9

[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

Line No.	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 Plt	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-Gen	2.88%	$ -	$ -	$ -	$ -	$ -	$ 1	$ 3	$ 3	$ 3	$ 3	$ 8	$ 18	$ 34	$ 73
45	679 Meas & Reg Station Eq-Cit	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	$ 3,272	$ 3,046	$ 2,820	$ 3,072	$ 5,013	$ 24,432
54	692.2 Light Trucks	15.00%	$ -	$ 0	$ 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 Equipment	6.92%	$ -	$ -	$ 9	$ 188	$ 365	$ 373	$ 373	$ 374	$ 380	$ 384	$ 384	$ 384	$ 384	$ 3,599
59	697 Communication Equipment	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 Equipment	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61	Total Programs Reasonably Necessary Def Depreciation		$ -	$ 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-AIR.

ATTACHMENT A

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

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

Line No.	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

Line No.	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 Plt	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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-Gen	$ 9,503	$ 472	$ (6,894)	$ 3,890	$ 272	$ 254	$ -	$ -	$ -	$ 23,823	$ 263	$ (590)	$ (2,093)	$ 19,399
15	679 Meas & Reg Station Eq-Cit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	$ (30,786)	$ 334,819	$ 319,002
24	692.2 Light Trucks	$ -	$ 119,494	$ (0)	$ -	$ 42,249	$ (234,648)	$ (76,995)	$ 57,324	$ 4,110	$ 148,534	$ (33,851)	$ (78,213)	$ 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 Equipment	$ -	$ 11,009	$ -	$ -	$ -	$ -	$ -	$ (5,079)	$ 82,161	$ 117,677	$ (606)	$ 5,634	$ 104,329	$ 315,126
29	697 Communication Equipment	$ 2,543	$ 20,393	$ (20,226)	$ -	$ -	$ 13,588	$ 47	$ -	$ 234	$ -	$ 285	$ (24)	$ 156	$ 14,453
30	698 Miscellaneous Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,295	$ 56,295
31	Total Programs Reasonably Necessary	$ 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 9

[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

Line No.	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 Plt	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-Gen	2.88%	2.00%	$ 34	$ 46	$ 38	$ 34	$ 39	$ 40	$ 40	$ 40	$ 40	$ 48	$ 68	$ 68	$ 65	$ 567
45	679 Meas & Reg Station Eq-Cit	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	$ 1,848	$ 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 Equipment	6.92%	3.91%	$ 384	$ 416	$ 448	$ 448	$ 448	$ 448	$ 448	$ 433	$ 655	$ 696	$ 887	$ 895	$ 1,074	$ 7,294
59	697 Communication Equipment	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 Equipment	6.67%	5.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 117	$ 117
61	Total Programs Reasonably Necessary Def Depreciation			$ 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-AIR.
[2] FERC Account specific depreciation rate approved in Case No. 18-0298-GA-AIR effective 9/1/19.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 3d
Page 1 of 2

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 Investments
Represents the Deferred Depreciation on Federal Pipeline Safety Requirements

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

Line No.	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 Requirements
Source: Schedule 2

Line No.	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	$ -	$ -	$ -	$ -	$ -	$ -	$ (8)	$ -	$ -	$ -	$ -	$ -	$ -	$ (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 Months

Line No.	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	$ 384	$ 2,990	$ 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	$ 57	$ 40	$ 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 Depreciation		$ -	$ 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 Investments
Represents the Deferred Depreciation on Federal Pipeline Safety Requirements**

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

Line No.	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	$ 622,576

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Federal Pipeline Safety Requirements
Source: Schedule 2

Line No.	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)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 279,475	$ 279,475
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	$ 1,611,867	$ 1,958,919
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	$ -	$ -	$ -	$ -	$ (66.41)	$ -	$ -	$ -	$ -	$ -	$ 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	$ 11,819,158	$ 26,661,446
															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 Months

Line No.	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	$ 494.29	$ 4,290
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	$ 2,752.39	$ 9,143
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 Depreciation			$ 26,963	$ 33,739	$ 33,816	$ 33,959	$ 34,362	$ 34,688	$ 35,393	$ 35,854	$ 35,915	$ 49,185	$ 49,326	$ 63,601	$ 90,227	$ 530,065

[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.

ATTACHMENT A

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 Investments
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

Line No.	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 Depreciation	$ -	$ 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

Line No.	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 Install	$ -	$ -	$ -	$ -	$ 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 Months

Line No.	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 Install	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 Depreciation		$ -	$ 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.

ATTACHMENT A

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 Investments
Represents the Deferred Depreciation on Distribution Replacement [1]

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

Line No.	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 Depreciation	$ 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

Line No.	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 Install	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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 Months

Line No.	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 Install	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 Depreciation			$ 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.

ATTACHMENT A

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 Investments
Represents the deferred PISCC on eligible investments

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

Line No.	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 PISCC	$ -	$ -	$ 3,644	$ 11,102	$ 21,540	$ 34,854	$ 51,199	$ 71,230	$ 94,847	$ 123,294	$ 155,325	$ 192,140	$ 235,569
2	Infrastructure Improvement - Deferred PISCC	$ -	$ -	$ 1,948	$ 8,896	$ 17,850	$ 28,848	$ 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	$ 299,301	$ 412,260	$ 575,072	$ 753,193	$ 946,198	$ 1,169,791

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule 2

Line No.	Utility Account	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	
7	Infrastructure Expansion	$ -	$ 623,823	$ 1,278,913	$ 1,793,318	$ 2,291,301	$ 2,817,837	$ 3,458,930	$ 4,085,171	$ 4,926,621	$ 5,557,521	$ 6,396,190	$ 7,551,035	$ 8,620,974	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	$ 16,909,329	$ 19,497,672	$ 28,089,721	$ 30,789,436	$ 33,425,610	$ 38,756,481	$ 53,139,458	

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule 3a, Schedule 3b, Schedule 3c, Schedule 3d, Schedule 3e

Line No.	Utility Account	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	
13	Infrastructure Expansion	$ -	$ (977)	$ (4,007)	$ (8,961)	$ (15,455)	$ (23,879)	$ (34,768)	$ (48,011)	$ (63,808)	$ (82,159)	$ (103,067)	$ (127,344)	$ (155,165)	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)	$ (1,670)	$ (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)	$ (131,427)	$ (188,324)	$ (258,395)	$ (341,418)	$ (433,321)	$ (535,676)	$ (657,660)	

[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

Line No.	Utility Account	PISCC Rate [1]	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	12/31/2018	Activity for Twelve Months Ended 12/31/2018
19	Infrastructure Expansion	7.02%	$ -	$ -	$ 3,644.00	$ 7,458	$ 10,438	$ 13,314	$ 16,345	$ 20,031	$ 23,617	$ 28,447	$ 32,031	$ 36,815	$ 43,429	$ 235,569
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	$ 98,151	$ 112,959	$ 162,812	$ 178,121	$ 193,005	$ 223,593	$ 1,169,791

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

ATTACHMENT A

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 Investments
Represents the deferred PISCC on eligible investments

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

Line No.	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 PISCC	$ 235,569	$ 285,094	$ 338,585	$ 393,886	$ 455,322	$ 522,201	$ 592,060	$ 668,172	$ 750,283	$ 813,334	$ 882,441	$ 956,266	$ 1,035,393
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	$ 1,169,791	$ 1,476,809	$ 1,798,197	$ 2,119,267	$ 2,457,643	$ 2,808,978	$ 3,178,073	$ 3,564,350	$ 3,964,650	$ 4,262,732	$ 4,572,682	$ 4,895,220	$ 5,281,980

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule 2

Line No.	Utility Account	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	$ 8,620,974	$ 9,329,538	$ 9,671,541	$ 10,755,187	$ 11,723,477	$ 12,273,136	$ 13,385,051	$ 14,456,579	$ 15,393,031	$ 16,871,871	$ 18,037,706	$ 19,344,797	$ 21,318,218	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	$ 48,358,408	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	$ 53,139,458	$55,735,831	$ 55,826,589	$ 58,935,203	$ 61,308,782	$ 64,509,875	$ 67,619,960	$ 70,197,996	$ 72,511,540	$ 75,514,954	$ 78,697,349	$ 94,122,145	$ 110,303,229	

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule 3a, Schedule 3b, Schedule 3c, Schedule 3d, Schedule 3e

Line No.	Utility Account	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	$ (155,165)	$ (185,855)	$ (218,442)	$ (253,320)	$ (291,163)	$ (331,459)	$ (374,459)	$ (420,593)	$ (469,812)	$ (515,283)	$ (564,297)	$ (616,548)	$ (672,913)	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)	$ (160,066)	$ (194,025)	$ (228,387)	$ (263,075)	$ (298,468)	$ (334,322)	$ (370,237)	$ (419,423)	$ (468,749)	$ (532,349)	$ (622,576)	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	$ (657,660)	$ (797,667)	$ (942,915)	$ (1,093,175)	$ (1,251,476)	$ (1,416,808)	$ (1,589,706)	$ (1,770,733)	$ (1,959,687)	$ (2,153,972)	$ (2,357,060)	$ (2,581,368)	$ (2,841,654)	

[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

Line No.	Utility Account	PISCC Rate [1]	PISCC Rate [2]	2018 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
19	Infrastructure Expansion	7.02%	5.07%	$ 43,429	$ 49,525	$ 53,491	$ 55,301	$ 61,436	$ 66,879	$ 69,859	$ 76,112	$ 82,111	$ 63,051	$ 69,107	$ 73,825	$ 79,127	$ 799,824
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			$ 223,593	$ 307,018	$ 321,388	$ 321,070	$ 338,376	$ 351,335	$ 369,095	$ 386,277	$ 400,300	$ 298,082	$ 309,950	$ 322,538	$ 386,760	$ 4,112,189

[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

[A] Cumulative Balance
Description: Deferred Property Tax Balance for eligible CEP Investments
Calculation: Prior Year Cumulative Deferred Balance + Current Year Deferred Activity (1)

Line No.	Budget Category		12/31/2019	
1	Infrastructure Expansion - Deferred Property Taxes	$	204,995	Line 9
2	Infrastructure Improvement - Deferred Property Taxes	$	193,360	Line 12
3	Programs Reasonably Necessary to Comply - Deferred Property Taxes	$	145,040	Line 15
4	Federal Pipeline Safety Requirements - Deferred Property Taxes	$	553,761	Line 18
5	Distribution Replacement - Deferred Property Taxes	$	208,247	Line 21
6	Total CEP - Deferred Property Taxes	$	1,305,403	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

Line No.	Utility Account		Activity through 12/31/2019	
7	Infrastructure Expansion			
8	2018 Investment - Pay 2019	$	204,995	
9	Total Infrastructure Expansion	$	204,995	Line 1
10	Infrastructure Improvement			
11	2018 Investment - Pay 2019	$	193,360	
12	Total Infrastructure Improvement	$	193,360	Line 2
13	Programs Reasonably Necessary to Comply			
14	2018 Investment - Pay 2019	$	145,040	
15	Total Programs Reasonably Necessary to Comply	$	145,040	Line 3
16	Federal Pipeline Safety Requirements			
17	2018 Investment - Pay 2019	$	553,761	
18	Total Federal Pipeline Safety Requirements	$	553,761	Line 4
19	Distribution Replacement			
20	2018 Investment - Pay 2019	$	208,247	
21	Total Distribution Replacement	$	208,247	Line 5
22	Total CEP Property Tax Activity	$	1,305,403	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

Line No.	Category		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

Line No.	Category		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)	

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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	$ 12,697,243	$ (1,075,743)	[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	$ 26,661,446	$ 8,698,894	[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	$ 57,163,772	$ 11,142,745	

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.

ATTACHMENT A

Exhibit No. JCS-1-R
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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		**$ 135.3**

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

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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		**$ 135.0**

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

ATTACHMENT A

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
	Actual CEP Rider Recoveries						
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
	Total Approved Recoveries						
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
	Total Under/(Over) Recovery Variance						
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

ATTACHMENT A

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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

		[A]	[B]=[A] x Schedule 1, Line 17	[C]=Schedule 10, Line 39	[D]=[B]+[C]	[E]	[F]	[G]=[E]/[F]/12	[H]	[I]=[E]/[H]
Line No.	**Rate Schedule**	**CEP Rider Allocation**	**Revenue Requirement**	**Under/(Over) Recovery Variance**	**Total Recoverable Costs**	**Total Recoverable Costs (Allocated)**	**Customers**	**Rate per Customer per Month**	**Throughput (Billing CCF)**	**Rate per Billing CCF**
1	Rate 310/311/315	74.8501%	$ 517,942	$ -	$ 517,942	$ 517,942	301,042	$ 0.14		
2	Rate 320/321/325	15.7814%	$ 109,203	$ -	$ 109,203					
3	Group 1					$ 28,766	12,860	$ 0.19		
4	Group 2 & 3					$ 80,437			72,495,328	$ 0.00111
5	Rate 345	3.5538%	$ 24,591	$ -	$ 24,591	$ 24,591			58,008,694	$ 0.00042
6	Rate 360	5.8147%	$ 40,236	$ -	$ 40,236	$ 40,236			208,876,426	$ 0.00019
7	Total	100.0000%	$ 691,972	$ -	$ 691,972	$ 691,972				
			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	$ 28,766	[Line 10 x Line 11 x 12 Months]
13	Group 2 & 3 Revenue Requirement	$ 80,437	[Line 2, [A] - Line 12]

**	Residential Customer Charge	$ 32.92
	General Service Group 1 Customer Charge	$ 42.80
	Ratio	130%