VEDO EXHIBIT 2.0

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

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

SUPPLEMENTAL DIRECT TESTIMONY

OF

J. CAS SWIZ

DIRECTOR, REGULATORY AND RATES

ON BEHALF OF

VECTREN ENERGY DELIVERY OF OHIO, INC.

Supplemental Direct Testimony of
J. Cas Swiz

I. INTRODUCTION

Q1. Please state your name and business address.

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

Q2. Are you the same J. Cas Swiz who filed Direct Testimony on behalf of Vectren Energy Delivery of Ohio, Inc. (VEDO or the Company) in this proceeding?

A. Yes. I filed Direct Testimony in this proceeding on February 28, 2020.

Q3. What is the purpose of this proceeding?

A. The purpose of this proceeding is to request Commission approval of annual adjustments to the rates and charges for the Company's Capital Expenditure Program (CEP) Rider based on CEP investments from January 1, 2018 through December 31, 2019.

Q4. What is the purpose of your supplemental direct testimony?

A. This testimony is intended to identify the issues that have been resolved between the Company and the Staff of the Public Utilities Commission of Ohio (Staff) and to identify and support VEDO's position on the single issue that remains unresolved between the Company and Staff. Specifically, I will address VEDO's position on the rate for deferred post-in-service carrying costs (PISCC) that should be applied to the CEP-related deferrals for calendar years 2018 and 2019.

Q5. Can you please summarize the status of this proceeding?

A. On February 28, 2020, the Company filed its annual Application for Commission approval of new CEP charges. Prior to the filing, the Commission had selected Blue Ridge Consulting Services, Inc. (Blue Ridge) to review, among other things, the 2018 and 2019 CEP investments. Blue Ridge filed its audit report (Audit) on June 17, 2020 identifying several adjustments and recommendations specific to the CEP. Staff filed its Review and Recommendation on June 30, 2020 (Staff Report), noting full acceptance of the Blue Ridge Audit report. VEDO filed comments to the Staff Report on July 15, 2020 (July 15 Comments). After VEDO and Staff conferred, as noted above and in the Statement that VEDO filed in this proceeding on July 29, 2020 (Statement), one issue remains unresolved. No other parties intervened in the proceeding.

Q6. What Exhibits has VEDO already submitted in the proceeding?

A. VEDO submitted my Direct Testimony and Exhibits (VEDO Exhibit 1.0) with the Application.

Q7. Are you sponsoring any additional Exhibits in this proceeding?

A. Yes. The Company filed revised schedules with its July 15 Comments, which reflect VEDO's recommended revenue requirement after acceptance of certain Blue Ridge adjustments. I have included these schedules as Attachment A to my Supplemental Direct Testimony. With the exception of Exhibit No. JCS-1-R, Schedule 1, Page 2 of 2, which was included to correct Blue Ridge's plant adjustments, the revised schedules update schedules that I filed with my Direct Testimony and described therein.

II. RESOLVED CEP ISSUES

Q8. Please identify the issues that Staff and the Company have resolved.

A. The Staff Comments identify five CEP Adjustments and four CEP-related Recommendations that were contained in the Blue Ridge Audit. As noted in VEDO's Statement and explained again here, the Company and Staff have resolved the four CEP-related Recommendations and four of the five CEP Adjustments.

Q9. Please describe the resolution of Blue Ridge CEP Adjustment Nos. 1-3.

A. The Staff Report Recommendation No. 1 states that VEDO should adopt the adjustments to plant for the three work orders identified in the Audit as CEP Adjustments Nos. 1-3. (*See* Staff Rep. at 3; Audit at 10, 40-41.) The Company has agreed 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. VEDO and Staff agree upon the adjustments for these work orders as shown in Exhibit No. JCS-1-R, Schedule 1, Page 2 of 2. (*See* Attach. A.)

Q10. Please describe the resolution of Blue Ridge CEP Adjustment No. 5.

A. The Staff Report Recommendation No. 3, in adopting CEP Adjustment No. 5 in the Audit, states 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." (*See* Staff Rep. at 3.) Blue Ridge proposed a rate of 9.67 percent, which is the last known property tax rate based on February 2019 bills related to 2018 returns. (Audit at 11, 30, & 41.) In VEDO's annual Distribution Replacement Rider (DRR) filings, made by May 1, the Company uses the average property tax rate from current year bills (e.g., February 2020 bills related to 2019 returns). For the annual CEP updates, made by March 1, much of the data for the filing year's bills (e.g., 2020) is not available at the time of filing. VEDO and Staff agree on the use of the 9.67 percent rate in this proceeding, provided that VEDO can capture the delta in actual property tax expense in subsequent CEP filings. The 9.67 percent rate is reflected in VEDO's revised schedules. (*See* Attach. A.)

Q11. Please describe the resolution of Blue Ridge Recommendation Nos. 2 and 3.

A. The Staff Report Recommendation No. 4 states that VEDO should "[r]eview policies to ensure projects placed in-service have appropriate approvals for costs incurred," which covers Blue Ridge Recommendation Nos. 2 and 3. 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. VEDO, however, has agreed 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. VEDO and Staff have conferred on these Blue Ridge recommendations and consider the issues to be resolved based on the review of current practices that VEDO has agreed to perform.

Q12. Please describe the resolution of Blue Ridge Recommendation No. 4.

A. The Staff Report Recommendation No. 5 states that VEDO should "[e]nsure the Company is applying proper in-service dates to avoid a delay in retirements and the commensurate accrual of depreciation," which covers Blue Ridge Recommendation No. 4. (*See* Staff Rep. at 3.) 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. VEDO, however, has agreed 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. VEDO and Staff have conferred on this Blue Ridge recommendation and consider the issue to be resolved based on the review of current practices that VEDO has agreed to perform.

Q13. Please describe the resolution of Blue Ridge Recommendation No. 5.

A. The Staff Report Recommendation No. 6 states that VEDO should "[e]nsure that work orders are unitized on a timely basis." (*See* Staff Rep. at 3.) 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. VEDO, however, has agreed 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. VEDO and Staff have conferred on this Blue Ridge recommendation and consider the issue to be resolved based on the review of current practices that VEDO has agreed to perform.

III. UNRESOLVED CEP ISSUES

Q14. Please describe the remaining unresolved CEP issue.

A. The remaining unresolved CEP issue is the PISCC rate applied to CEP plant for deferrals recorded in calendar years 2018 and 2019.

Q15. What PISCC rate does Staff recommend?

A. The Staff Comments adopt Blue Ridge CEP Adjustment No. 4, which recommends that VEDO apply the PISCC rate of 5.07 percent for deferrals recorded from January 1, 2018 through December 31, 2019.

Q16. What PISCC rate does VEDO recommend?

A. VEDO utilized the previously approved rate of 7.02 percent for deferrals from January 1, 2018 through August 31, 2019, and the updated rate of 5.07 percent approved in Case No. 18-0298-GA-AIR (the 2018 Rate Case) for deferrals from September 1, 2019 through December 31, 2019. VEDO recommends that CEP rates approved in this proceeding reflect that accounting.

Q17. What is the basis for VEDO's position?

A. As each CEP work order is placed in service, VEDO ceases the accrual of allowance for funds used during construction (AFUDC) and begins accruing PISCC. Prior to the Company's last base rate case, the PISCC rate in place for the CEP-related deferrals was calculated at VEDO's long-term debt rate, 7.02 percent, approved in Case No. 07-1080-GA-AIR (the 2007 Rate Case). The Commission approved the use of that rate for the CEP in its December 12, 2012 Order in Case No. 12-0530-GA-UNC. *See* Paragraph 43(f) ("VEDO should calculate the PISCC on assets placed in service under the CEP as recommended by Staff, and should use the long-term cost of debt rate that was set in the VEDO Rate Case.") The Commission then retained the use of that PISCC rate in its December 4, 2013 Order in Case No. 13-1890-GA-UNC when approving VEDO's request to implement an ongoing CEP. Consequently, as VEDO placed CEP projects in service, the Company applied the 7.02 percent rate as the PISCC rate for the CEP-related deferrals. VEDO continued that accounting on its books until the Commission approved the use of a new PISCC rate when it approved the January 4, 2019 Stipulation and Recommendation (the 2018 Rate Case Stipulation) in its August 28, 2019 Order in Case No. 18-0298-GA-AIR.

Q18. Were you involved in these prior Commission proceedings?

A. Yes. I was a witness for the Company in the 2018 Rate Case and sponsored supplemental direct testimony in support of the 2018 Rate Case Stipulation. I also assisted in the preparation of the Company's testimony, exhibits, and schedules for the 2007 Rate Case, Case No. 12-530-GA-UNC, and Case No. 13-1890-GA-UNC.

Q19. How did the 2018 Rate Case Stipulation affect the applicable PISCC rate?

A. Paragraph 8(g) of the 2018 Rate Case Stipulation provides: "To the extent included within the CEP, PISCC shall be accrued and recovered at the rate of 5.07 percent."

Q20. When did VEDO begin to apply the new PISCC rate?

A. VEDO began applying the new PISCC rate of 5.07 percent to CEP-related deferrals, after the effective date of the Commission's August 28, 2019 Order approving the 2018 Rate Case Stipulation.

Q21. Is that consistent with your understanding at the time that VEDO signed the 2018 Rate Case Stipulation?

A. Yes. My understanding of the CEP provisions in the 2018 Rate Stipulation is that they would take effect when and if the Commission approved the Stipulation. Until that time, the PISCC rate to be applied to CEP plant for deferrals in 2018 and 2019 would remain the prior rate of 7.02 percent that the Commission had previously approved.

Q22. What explanation does Blue Ridge provide as the basis for its recommendation to apply the new PISCC rate of 5.07 percent to all CEP-related deferrals in 2018 and 2019?

A. 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 goes on to state: "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.*)

Q23. Was Blue Ridge involved in any way with the 2018 Rate Case?

A. No.

Q24. Does VEDO agree that the new PISCC rate of 5.07 percent agreed to in the 2018 Rate Case should apply retroactively to all CEP-related deferrals in 2018 and 2019?

A. No. VEDO does not agree with Blue Ridge's reading and understanding of the 2018 Rate Stipulation. VEDO's understanding of the 2018 Rate Stipulation is that Paragraph 8(g) of the 2018 Rate Case Stipulation required the Company to apply the new PISCC rate to DRR plant incurred *after* the effective date of the Commission's August 28, 2019 Order that approved the Stipulation. The Stipulation provision "as written", however, did not mandate that VEDO *retroactively* apply the new PISCC rate to calculate CEP-related deferrals from January 2018 through August 2019. And there is no other term in the Stipulation or finding in the Commission's Order that expressly required retroactivity of the CEP provisions. Blue Ridge is correct that Signatory Parties agreed to different terms for the CEP in the 2018 Rate Case Stipulation. The Company, however, was recording accrued CEP-related deferrals during the 2018 Rate Case under the authority and at the PISCC rate previously approved by the Commission. That term of the CEP Program did not change until the Commission approved the new PISCC rate at the end of August 2019. Therefore, VEDO's position is that the new PISCC rate should not be utilized to calculate the 2019 CEP-related deferrals until after the effective date of the 2018 Rate Case Stipulation.

Q25. Is VEDO's treatment of the PISCC rate consistent with VEDO and Blue Ridge's treatment of depreciation accrual rates?

A. Yes. VEDO's treatment of PISCC is entirely consistent with how both VEDO and Blue Ridge applied depreciation accrual rates to plant balances 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, however, offers no explanation for why the Order's effective date would control which depreciation accrual rates to be applied to 2018 and 2019 CEP plant, but it would not affect the PISCC rate to be applied. VEDO believes that the same approach should apply to both depreciation and PISCC rates, which, absent specific retroactive rate treatment specified in the Stipulation, is to apply the rates used in the Company's financial system of record in 2018 and 2019 until the effective date of the new rates in the 2018 Rate Case.

Q26. Is VEDO's treatment of the PISCC rate consistent with the Commission's order in VEDO's last DRR proceeding?

A. Yes. VEDO's position on the intent and application of Paragraph 8(g) of the 2018 Rate Case Stipulation is analogous to the position that the Company held in its last DRR proceeding, Case No. 19-1011-GA-RDR concerning Paragraph 7(e) of the 2018 Rate Case Stipulation. *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."). In that prior DRR proceeding, Staff argued that the new PISCC rate should be applied to applicable DRR investments beginning in 2018. *Id*. at 4. Staff ultimately agreed to withdraw its recommendation, so as to resolve all issues raised in comments and for that proceeding only, and the Commission approved new DRR rates that reflected the application of the previously approved PISCC rate to calculate the DRR deferrals from January 1, 2018 through December 31, 2018.

Q27. As an accountant, and in your layman opinion, what language would you have needed to see in the 2018 Rate Case Stipulation to apply the new PISCC rate to 2018 and 2019 CEP-related deferrals before the effective date of the Stipulation?

A. If the signatories to the Stipulation intended Paragraph 8(g) to support retroactive treatment of the new PISCC rate, the parties 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." Although I am not a lawyer, as an accountant, this language indicates to me that the provision should be applied prospectively.

IV. VEDO RECOMMENDED CEP REVENUE REQUIREMENT AND RATES

Q28. What CEP revenue requirement does VEDO recommend?

A. As reflected on Exhibit No. JCS-1-R, Schedule 1, Page 1 of 2, VEDO's revised recommended revenue requirement is $ $691,972. This amount reflects the Blue Ridge adjustments agreed to by the Company.

Q29. What CEP rates and charges does VEDO recommend?

A. As reflected on Exhibit No. JCS-1-R, Schedule 11, Page 1 of 1, VEDO's recommended CEP rates and charges are as follows:

Rate Schedule	CEP Rate per Customer per Month	CEP Rate per Billing CCF
310, 311, and 315	$0.14	
320, 321, and 325 (Group 1)	$0.19	
320, 321, and 325 (Group 2 and 3)		$0.00111
345		$0.00042
360		$0.00019

V. CONCLUSION

Q30. Does this conclude your supplemental direct testimony?

A. Yes, it does

CERTIFICATE OF SERVICE

I hereby certify that a courtesy copy of the foregoing was served by electronic mail this 30th day of July, 2020, to the following:

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/s/ Christopher T. Kennedy
One of the Attorneys for Vectren Energy Delivery of Ohio, Inc., A CenterPoint Energy Company

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 1

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

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] 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.

[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 12/31/2017	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 No.	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 No.	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 No.	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.

[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.

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.

ATTACHMENT A

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

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.

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

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.

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 3d
Page 2 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 2019-DECEMBER 2019

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

Line No.

[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.

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]

[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

ATTACHMENT A

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.

ATTACHMENT A

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)	

ATTACHMENT A

Exhibit No. JCS-1-R
Schedule 7
Page 1 of 1

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.

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.

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

Exhibit No. JCS-1-R
Schedule 10

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

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%