BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke Energy Ohio, Inc., for an Adjustment to the Capital Expenditure Program Rider Rate.	)))	Case No. 23-0618-GA-RDR

APPLICATION OF DUKE ENERGY OHIO, INC.

On April 21, 2021, the Public Utilities Commission of Ohio (Commission) issued an Opinion and Order[1] (Opinion) authorizing Duke Energy Ohio, Inc., (Duke Energy Ohio or Company) to institute its Capital Expenditure Program Rider (Rider CEP), relating to the recovery of certain deferred capital costs, as permitted by Ohio law.[2]

The Company is filing this application to adjust Rider CEP rates for recovery of 2022 CEP capital plant in service and deferrals. Duke Energy Ohio's application is based upon a test year beginning January 1, 2022, and ended December 31, 2022, with a date certain of December 31, 2022. The data being provided herein, and the testimony filed together with this application, will allow the Commission to act on the application for 2022 expenditures.

In support of this application, Duke Energy Ohio states as follows:

1. Duke Energy Ohio is an Ohio corporation engaged in the business of supplying gas distribution services in Adams, Brown, Butler, Clinton, Clermont, Hamilton, Montgomery, and Warren Counties in southwestern Ohio. Duke Energy Ohio is a natural gas company within the meaning of R.C. 4905.03(E), and, as such, is a public utility subject to the jurisdiction of the Commission.

[1] *In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of an Alternative Form of Regulation*, Case No. 19-791-GA-ALT, Opinion and Order (April 21, 2021).
[2] R.C. 4929.111.

2. In this application, Duke Energy Ohio proposes changes to Sheet No. 84, P.U.C.O. Gas No. 18.

3. With regard to Rider CEP, rates are proposed to go into effect in November 2023 as contemplated under the terms of the Opinion as issued on April 21, 2021.

4. In support of this application, Duke Energy Ohio is also filing the following attachments and schedules:

Item	**Description**
Attachment A	Existing, Redlined, and Proposed Tariff Amendments
Attachment B	Typical Bill Comparison
Schedule 1	2022 Revenue Requirement Calculation
Schedule 2	Prior Year Capital Budget
Schedule 3	Cumulative Estimated Bill Impact
Schedule 4	Monthly Investments
Schedule 5a	Deferred Depreciation – Distribution Improvement
Schedule 5b	Deferred Depreciation – Information Technology
Schedule 6	Deferred Post In-Service Carrying Costs
Schedule 7	Deferred Property Tax
Schedule 8	Incremental Revenue
Schedule 9	Explanation of Variance
Schedule 10	Estimated Capital Budget 2023
Schedule 11	Depreciation Offset
Schedule 12	Deferred Tax – Liberalized Depreciation
Schedule 13	Revenue Reconciliation Adjustment
Schedule 14	Reconciliation of Beginning Balances

5. Duke Energy Ohio witness Jefferson "Jay" Brown will explain the underlying accounting and calculations of the proposed CEP Rider in support of the attachments and schedules referenced above.

Duke Energy Ohio respectfully requests that the Commission adjust the CEP Rider as supported by the testimony, attachments, and schedules referenced herein.

Respectfully submitted,

DUKE ENERGY OHIO, INC.

/s/ Elyse H. Akhbari

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ATTACHMENT A

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

CAPITAL EXPENDITURE PROGRAM RIDER (RIDER CEP)

APPLICABILITY

Applicable to all customers receiving service under the Company's sales and transportation rate schedules.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with the Commission-approved capital expenditure program.

Rider CEP will be updated annually, except the first annual update which shall reflect CEP expenditures from January 1, 2019 to December 31, 2020, to reflect new CEP investments placed in service, updated regulatory asset balances, and updated depreciation and amortization for the preceding calendar year and to adjust for any over- and under-recovery. The Company shall submit a filing by March 31 of every year. Such adjustments to Rider CEP will become effective with the first billing cycle of November.

The charges for the respective gas service schedules are:

Rate RS and RSLI, Residential Service	$ 11.82 per month
Rate RFT and RFTLI, Residential Firm Transportation Service	$ 11.82 per month
Rate GS-S and FT-S, General Service and Firm Transportation Small	$ 24.16 per month
Rate GS-L and FT-L, General Service and Firm Transportation Large	$ 135.44 per month
Rate IT, Interruptible Transportation Service	$ 4,154.37 per month
Rate GGIT, Gas Generation Interruptible Transportation	$ 4,154.37 per month

This Rider is subject to reconciliation or adjustment, including, but not limited to, refunds or additional charges to customers, ordered by the Commission provided, however, that such reconciliation or adjustment shall be limited to (a) the period of expenditures upon which rates were calculated, determined as follows: from January 1, 2013 to December 31, 2018, for the initial CEP Rider rate, the twenty-four-month period from January 1, 2019 to December 31, 2020, for the first CEP rider update, and every subsequent twelve-month period, if determined to be unlawful, unreasonable or imprudent by the Commission in the docket in which those rates were approved; or (b) the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 (TCJA), and pursuant to a final order by the Commission directing changes to this rider as a result of any federal corporate income tax change.

Filed pursuant to an Order dated December 14, 2022 in Case No. 22-0618-GA-RDR before the Public Utilities Commission of Ohio.

Issued: December 15, 2022 Effective: January 3, 2023

Issued by Amy B. Spiller, President

	P.U.C.O. Gas No. 18
	Sheet No. 84.03~~02~~
Duke Energy Ohio	Cancels and Supersedes
139 East Fourth Street	~~Original~~ Sheet No. 84.02~~01~~
Cincinnati, Ohio 45202	Page 1 of 1

CAPITAL EXPENDITURE PROGRAM RIDER (RIDER CEP)

APPLICABILITY

Applicable to all customers receiving service under the Company's sales and transportation rate schedules.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with the Commission-approved capital expenditure program.

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The charges for the respective gas service schedules are:

Rate RS and RSLI, Residential Service	$ ~~11.82~~11.46 per month
Rate RFT and RFTLI, Residential Firm Transportation Service	$ ~~11.82~~11.46 per month
Rate GS-S and FT-S, General Service and Firm Transportation Small	$ ~~24.16~~22.53 per month
Rate GS-L and FT-L, General Service and Firm Transportation Large	$ ~~135.44~~130.37 per month
Rate IT, Interruptible Transportation Service	$ ~~4,154.37~~3,258.96 per month
Rate GGIT, Gas Generation Interruptible Transportation	$ ~~4,154.37~~3,258.96 per month

This Rider is subject to reconciliation or adjustment, including, but not limited to, refunds or additional charges to customers, ordered by the Commission provided, however, that such reconciliation or adjustment shall be limited to (a) the period of expenditures upon which rates were calculated, determined as follows: from January 1, 2013 to December 31, 2018, for the initial CEP Rider rate, the twenty-four-month period from January 1, 2019 to December 31, 2020, for the first CEP rider update, and every subsequent twelve-month period, if determined to be unlawful, unreasonable or imprudent by the Commission in the docket in which those rates were approved; or (b) the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 (TCJA), and pursuant to a final order by the Commission directing changes to this rider as a result of any federal corporate income tax change.

Filed pursuant to an Order dated ~~December 14, 2022~~__________ in Case No. 23~~2~~-0618-GA-RDR before the Public Utilities Commission of Ohio.

Issued: __________~~December 15, 2022~~ Effective: __________~~January 3, 2023~~

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P.U.C.O. Gas No. 18
Sheet No. 84.03
Cancels and Supersedes
Sheet No. 84.02
Page 1 of 1

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

CAPITAL EXPENDITURE PROGRAM RIDER (RIDER CEP)

APPLICABILITY

Applicable to all customers receiving service under the Company's sales and transportation rate schedules.

DESCRIPTION

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with the Commission-approved capital expenditure program.

Rider CEP will be updated annually, except the first annual update which shall reflect CEP expenditures from January 1, 2019 to December 31, 2020, to reflect new CEP investments placed in service, updated regulatory asset balances, and updated depreciation and amortization for the preceding calendar year and to adjust for any over- and under-recovery. The Company shall submit a filing by March 31 of every year. Such adjustments to Rider CEP will become effective with the first billing cycle of November.

The charges for the respective gas service schedules are:

Rate RS and RSLI, Residential Service	$ 11.46 per month
Rate RFT and RFTLI, Residential Firm Transportation Service	$ 11.46 per month
Rate GS-S and FT-S, General Service and Firm Transportation Small	$ 22.53 per month
Rate GS-L and FT-L, General Service and Firm Transportation Large	$ 130.37 per month
Rate IT, Interruptible Transportation Service	$ 3,258.96 per month
Rate GGIT, Gas Generation Interruptible Transportation	$ 3,258.96 per month

This Rider is subject to reconciliation or adjustment, including, but not limited to, refunds or additional charges to customers, ordered by the Commission provided, however, that such reconciliation or adjustment shall be limited to (a) the period of expenditures upon which rates were calculated, determined as follows: from January 1, 2013 to December 31, 2018, for the initial CEP Rider rate, the twenty-four-month period from January 1, 2019 to December 31, 2020, for the first CEP rider update, and every subsequent twelve-month period, if determined to be unlawful, unreasonable or imprudent by the Commission in the docket in which those rates were approved; or (b) the impact to the rates recovered through the rider due to changes in federal corporate income taxes, including the Tax Cuts and Jobs Act of 2017 (TCJA), and pursuant to a final order by the Commission directing changes to this rider as a result of any federal corporate income tax change.

Filed pursuant to an Order dated __________ in Case No. 23-0618-GA-RDR before the Public Utilities Commission of Ohio.

Issued: __________ Effective: __________

Issued by Amy B. Spiller, President

ATTACHMENT B

DUKE ENERGY OHIO
(CEP FILING)
TYPICAL BILL COMPARISON
GAS SERVICE

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B) (MCF)	BILL DATA INCL ALL RIDERS LESS COST of GAS (1): CURRENT BILL & XTAX (C) ($)	PROPOSED BILL & XTAX (D) ($)	DOLLAR INCREASE (D - C) (E) ($)	PERCENT INCREASE (E / C) (F) (%)	GAS COST (2) & XTAX (G) ($)	TOTAL CURRENT BILL (C + G) (H) ($)	TOTAL PROPOSED BILL (D + G) (I) ($)	PERCENT INCREASE (I-H) /H (J) (%)
1	(RS)	Not	1	36.32	35.94	(0.38)	(1.0)	6.05	42.37	41.99	(0.9)
2	RESIDENTIAL	Applicable	3	37.57	37.20	(0.38)	(1.0)	18.14	55.72	55.34	(0.7)
3			6	39.45	39.08	(0.38)	(1.0)	36.29	75.74	75.36	(0.5)
4			8	40.71	40.33	(0.38)	(0.9)	48.38	89.09	88.71	(0.4)
5			10	41.96	41.58	(0.38)	(0.9)	60.48	102.44	102.06	(0.4)
6			12	43.21	42.83	(0.38)	(0.9)	72.58	115.79	115.41	(0.3)
7			16	45.72	45.34	(0.38)	(0.8)	96.77	142.49	142.11	(0.3)
8			20	48.22	47.85	(0.38)	(0.8)	120.96	169.18	168.81	(0.2)
9			30	54.49	54.11	(0.38)	(0.7)	181.44	235.93	235.55	(0.2)
10			40	60.75	60.38	(0.38)	(0.6)	241.92	302.67	302.29	(0.1)
11			50	73.43	73.05	(0.38)	(0.5)	302.40	375.82	375.45	(0.1)
12			60	86.10	85.72	(0.38)	(0.4)	362.88	448.98	448.60	(0.1)
13			80	111.44	111.07	(0.38)	(0.3)	483.84	595.28	594.90	(0.1)
14			100	136.79	136.41	(0.38)	(0.3)	604.80	741.58	741.21	(0.1)
15	(RFT)		1	36.33	35.95	(0.38)	(1.0)	0.00	36.33	35.95	(1.0)
16	RESIDENTIAL FIRM		3	37.60	37.22	(0.38)	(1.0)	0.00	37.60	37.22	(1.0)
17	TRANSPORTATION		6	39.49	39.12	(0.38)	(1.0)	0.00	39.49	39.12	(1.0)
18			8	40.76	40.38	(0.38)	(0.9)	0.00	40.76	40.38	(0.9)
19			10	42.03	41.65	(0.38)	(0.9)	0.00	42.03	41.65	(0.9)
20			12	43.29	42.92	(0.38)	(0.9)	0.00	43.29	42.92	(0.9)
21			16	45.83	45.45	(0.38)	(0.8)	0.00	45.83	45.45	(0.8)
22			20	48.36	47.98	(0.38)	(0.8)	0.00	48.36	47.98	(0.8)
23			30	54.69	54.32	(0.38)	(0.7)	0.00	54.69	54.32	(0.7)
24			40	61.03	60.65	(0.38)	(0.6)	0.00	61.03	60.65	(0.6)
25			50	73.77	73.39	(0.38)	(0.5)	0.00	73.77	73.39	(0.5)
26			60	86.51	86.13	(0.38)	(0.4)	0.00	86.51	86.13	(0.4)
27			80	111.99	111.61	(0.38)	(0.3)	0.00	111.99	111.61	(0.3)
28			100	137.47	137.09	(0.38)	(0.3)	0.00	137.47	137.09	(0.3)

DUKE ENERGY OHIO
(CEP FILING)
TYPICAL BILL COMPARISON
GAS SERVICE

				BILL DATA INCL ALL RIDERS LESS COST of GAS (1)							
LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	CURRENT BILL & XTAX (C)	PROPOSED BILL & XTAX (D)	DOLLAR INCREASE (D - C) (E)	PERCENT INCREASE (E / C) (F)	GAS COST (2) & XTAX (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCREASE (I-H) /H (J)
			(MCF)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	(RSLI)	Not	1	32.13	31.75	(0.38)	(1.2)	6.05	38.17	37.80	(1.0)
2	RESIDENTIAL	Applicable	3	33.38	33.00	(0.38)	(1.1)	18.14	51.52	51.15	(0.7)
3	LOW INCOME		6	35.26	34.88	(0.38)	(1.1)	36.29	71.55	71.17	(0.5)
4			8	36.51	36.13	(0.38)	(1.0)	48.38	84.89	84.52	(0.4)
5			10	37.76	37.39	(0.38)	(1.0)	60.48	98.24	97.87	(0.4)
6			12	39.02	38.64	(0.38)	(1.0)	72.58	111.59	111.21	(0.3)
7			16	41.52	41.15	(0.38)	(0.9)	96.77	138.29	137.91	(0.3)
8			20	44.03	43.65	(0.38)	(0.9)	120.96	164.99	164.61	(0.2)
9			30	50.29	49.92	(0.38)	(0.8)	181.44	231.73	231.35	(0.2)
10			40	56.56	56.18	(0.38)	(0.7)	241.92	298.48	298.10	(0.1)
11			50	69.23	68.85	(0.38)	(0.5)	302.40	371.63	371.25	(0.1)
12			60	81.90	81.52	(0.38)	(0.5)	362.88	444.78	444.40	(0.1)
13			80	107.25	106.87	(0.38)	(0.4)	483.84	591.08	590.71	(0.1)
14			100	132.59	132.21	(0.38)	(0.3)	604.80	737.39	737.01	(0.1)
15	(RFTLI)		1	32.13	31.76	(0.38)	(1.2)	0.00	32.13	31.76	(1.2)
16	RESIDENTIAL FIRM		3	33.40	33.02	(0.38)	(1.1)	0.00	33.40	33.02	(1.1)
17	TRANSPORTATION		6	35.30	34.92	(0.38)	(1.1)	0.00	35.30	34.92	(1.1)
18	LOW INCOME		8	36.57	36.19	(0.38)	(1.0)	0.00	36.57	36.19	(1.0)
19			10	37.83	37.45	(0.38)	(1.0)	0.00	37.83	37.45	(1.0)
20			12	39.10	38.72	(0.38)	(1.0)	0.00	39.10	38.72	(1.0)
21			16	41.63	41.25	(0.38)	(0.9)	0.00	41.63	41.25	(0.9)
22			20	44.17	43.79	(0.38)	(0.9)	0.00	44.17	43.79	(0.9)
23			30	50.50	50.12	(0.38)	(0.7)	0.00	50.50	50.12	(0.7)
24			40	56.83	56.45	(0.38)	(0.7)	0.00	56.83	56.45	(0.7)
25			50	69.57	69.19	(0.38)	(0.5)	0.00	69.57	69.19	(0.5)
26			60	82.31	81.94	(0.38)	(0.5)	0.00	82.31	81.94	(0.5)
27			80	107.79	107.42	(0.38)	(0.4)	0.00	107.79	107.42	(0.4)
28			100	133.28	132.90	(0.38)	(0.3)	0.00	133.28	132.90	(0.3)

DUKE ENERGY OHIO
(CEP FILING)
TYPICAL BILL COMPARISON
GAS SERVICE

				BILL DATA INCL ALL RIDERS LESS COST of GAS (1)							
LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	CURRENT BILL & XTAX (C)	PROPOSED BILL & XTAX (D)	DOLLAR INCREASE (D - C) (E)	PERCENT INCREASE (E / C) (F)	GAS COST (2) & XTAX (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCREASE (I-H) /H (J)
			(MCF)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	(GS LARGE)	Not	5	259.24	253.92	(5.32)	(2.1)	30.24	289.48	284.16	(1.8)
2	NON-RESIDENTIAL	Applicable	10	265.95	260.63	(5.32)	(2.0)	60.48	326.43	321.11	(1.6)
3			20	279.37	274.05	(5.32)	(1.9)	120.96	400.33	395.01	(1.3)
4			40	306.22	300.90	(5.32)	(1.7)	241.92	548.13	542.82	(1.0)
5			50	319.64	314.32	(5.32)	(1.7)	302.40	622.04	616.72	(0.9)
6			100	386.75	381.43	(5.32)	(1.4)	604.80	991.55	986.23	(0.5)
7			300	640.17	634.86	(5.32)	(0.8)	1,814.39	2,454.56	2,449.24	(0.2)
8			500	893.60	888.28	(5.32)	(0.6)	3,023.98	3,917.58	3,912.26	(0.1)
9			700	1,147.02	1,141.71	(5.32)	(0.5)	4,233.57	5,380.59	5,375.28	(0.1)
10			850	1,337.09	1,331.77	(5.32)	(0.4)	5,140.76	6,477.86	6,472.54	(0.1)
11			1,000	1,527.16	1,521.84	(5.32)	(0.3)	6,047.96	7,575.12	7,569.80	(0.1)
12			2,000	2,794.28	2,788.97	(5.32)	(0.2)	12,095.91	14,890.20	14,884.88	0.0
13			3,000	4,012.53	4,007.21	(5.32)	(0.1)	18,143.87	22,156.40	22,151.08	0.0
14	(FT LARGE)		5	259.27	253.95	(5.32)	(2.1)	0.00	259.27	253.95	(2.1)
15	NON-RESIDENTIAL		10	266.02	260.70	(5.32)	(2.0)	0.00	266.02	260.70	(2.0)
16	FIRM TRANSPORTATION		20	279.51	274.19	(5.32)	(1.9)	0.00	279.51	274.19	(1.9)
17			40	306.49	301.17	(5.32)	(1.7)	0.00	306.49	301.17	(1.7)
18			50	319.98	314.66	(5.32)	(1.7)	0.00	319.98	314.66	(1.7)
19			100	387.43	382.12	(5.32)	(1.4)	0.00	387.43	382.12	(1.4)
20			300	642.23	636.91	(5.32)	(0.8)	0.00	642.23	636.91	(0.8)
21			500	897.02	891.70	(5.32)	(0.6)	0.00	897.02	891.70	(0.6)
22			700	1,151.81	1,146.49	(5.32)	(0.5)	0.00	1,151.81	1,146.49	(0.5)
23			850	1,342.91	1,337.59	(5.32)	(0.4)	0.00	1,342.91	1,337.59	(0.4)
24			1,000	1,534.00	1,528.68	(5.32)	(0.3)	0.00	1,534.00	1,528.68	(0.3)
25			2,000	2,807.96	2,802.65	(5.32)	(0.2)	0.00	2,807.96	2,802.65	(0.2)
26			3,000	4,033.05	4,027.73	(5.32)	(0.1)	0.00	4,033.05	4,027.73	(0.1)

DUKE ENERGY OHIO
(CEP FILING)
TYPICAL BILL COMPARISON
GAS SERVICE

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B) (MCF)	BILL DATA INCL ALL RIDERS LESS COST of GAS (1) CURRENT BILL & XTAX (C) ($)	PROPOSED BILL & XTAX (D) ($)	DOLLAR INCREASE (D - C) (E) ($)	PERCENT INCREASE (E / C) (F) (%)	GAS COST (2) & XTAX (G) ($)	TOTAL CURRENT BILL (C + G) (H) ($)	TOTAL PROPOSED BILL (D + G) (I) ($)	PERCENT INCREASE (I-H) /H (J) (%)
1	(GS SMALL)	Not	5	124.38	122.67	(1.71)	(1.4)	30.24	154.62	152.91	(1.1)
2	NON-RESIDENTIAL	Applicable	10	130.82	129.11	(1.71)	(1.3)	60.48	191.30	189.59	(0.9)
3			20	143.71	142.00	(1.71)	(1.2)	120.96	264.67	262.96	(0.6)
4			40	169.49	167.78	(1.71)	(1.0)	241.92	411.41	409.70	(0.4)
5			50	182.38	180.67	(1.71)	(0.9)	302.40	484.77	483.06	(0.4)
6			100	246.82	245.11	(1.71)	(0.7)	604.80	851.61	849.90	(0.2)
7			300	489.56	487.86	(1.71)	(0.3)	1,814.39	2,303.95	2,302.24	(0.1)
8			500	732.31	730.60	(1.71)	(0.2)	3,023.98	3,756.29	3,754.58	0.0
9			700	975.06	973.35	(1.71)	(0.2)	4,233.57	5,208.63	5,206.92	0.0
10			850	1,157.12	1,155.41	(1.71)	(0.1)	5,140.76	6,297.88	6,296.17	0.0
11			1,000	1,339.18	1,337.47	(1.71)	(0.1)	6,047.96	7,387.14	7,385.43	0.0
12			2,000	2,552.91	2,551.20	(1.71)	(0.1)	12,095.91	14,648.83	14,647.12	0.0
13			3,000	3,717.77	3,716.06	(1.71)	0.0	18,143.87	21,861.64	21,859.93	0.0
14	(FT SMALL)		5	124.41	122.70	(1.71)	(1.4)	0.00	124.41	122.70	(1.4)
15	NON-RESIDENTIAL		10	130.89	129.18	(1.71)	(1.3)	0.00	130.89	129.18	(1.3)
16	FIRM TRANSPORTATION		20	143.85	142.14	(1.71)	(1.2)	0.00	143.85	142.14	(1.2)
17			40	169.76	168.05	(1.71)	(1.0)	0.00	169.76	168.05	(1.0)
18			50	182.72	181.01	(1.71)	(0.9)	0.00	182.72	181.01	(0.9)
19			100	247.50	245.79	(1.71)	(0.7)	0.00	247.50	245.79	(0.7)
20			300	491.62	489.91	(1.71)	(0.3)	0.00	491.62	489.91	(0.3)
21			500	735.73	734.02	(1.71)	(0.2)	0.00	735.73	734.02	(0.2)
22			700	979.85	978.14	(1.71)	(0.2)	0.00	979.85	978.14	(0.2)
23			850	1,162.93	1,161.22	(1.71)	(0.1)	0.00	1,162.93	1,161.22	(0.1)
24			1,000	1,346.02	1,344.31	(1.71)	(0.1)	0.00	1,346.02	1,344.31	(0.1)
25			2,000	2,566.59	2,564.88	(1.71)	(0.1)	0.00	2,566.59	2,564.88	(0.1)
26			3,000	3,738.29	3,736.58	(1.71)	0.0	0.00	3,738.29	3,736.58	0.0

DUKE ENERGY OHIO
(CEP FILING)
TYPICAL BILL COMPARISON
GAS SERVICE

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B) (MCF)	BILL DATA INCL ALL RIDERS LESS COST of GAS (1): CURRENT BILL & XTAX (C) ($)	PROPOSED BILL & XTAX (D) ($)	DOLLAR INCREASE (D - C) (E) ($)	PERCENT INCREASE (E / C) (F) (%)	GAS COST (2) & XTAX (G) ($)	TOTAL CURRENT BILL (C + G) (H) ($)	TOTAL PROPOSED BILL (D + G) (I) ($)	PERCENT INCREASE (I-H) /H (J) (%)
1	(IT)	Not	100,000	83,416.76	82,477.56	(939.20)	(1.1)	0.00	83,416.76	82,477.56	(1.1)
2	INTERRUPTIBLE	Applicable	200,000	165,931.62	164,992.43	(939.20)	(0.6)	0.00	165,931.62	164,992.43	(0.6)
3	TRANSPORTATION		300,000	248,446.49	247,507.29	(939.20)	(0.4)	0.00	248,446.49	247,507.29	(0.4)
4			400,000	330,961.36	330,022.16	(939.20)	(0.3)	0.00	330,961.36	330,022.16	(0.3)
5			500,000	413,476.22	412,537.02	(939.20)	(0.2)	0.00	413,476.22	412,537.02	(0.2)
6			800,000	661,020.82	660,081.62	(939.20)	(0.1)	0.00	661,020.82	660,081.62	(0.1)
7			1,000,000	826,050.55	825,111.35	(939.20)	(0.1)	0.00	826,050.55	825,111.35	(0.1)
8			1,200,000	991,080.28	990,141.08	(939.20)	(0.1)	0.00	991,080.28	990,141.08	(0.1)
9			1,500,000	1,238,624.87	1,237,685.68	(939.20)	(0.1)	0.00	1,238,624.87	1,237,685.68	(0.1)
10			1,800,000	1,486,169.47	1,485,230.27	(939.20)	(0.1)	0.00	1,486,169.47	1,485,230.27	(0.1)
11			2,000,000	1,651,199.20	1,650,260.00	(939.20)	(0.1)	0.00	1,651,199.20	1,650,260.00	(0.1)
12			2,500,000	2,063,773.52	2,062,834.33	(939.20)	0.0	0.00	2,063,773.52	2,062,834.33	0.0

(1) INCLUDES RIDERS STR AND PIPP PLUS EXCISE TAX.
(2) GAS COST RECOVERY EQUALS $5.766/MCF.

SCHEDULES 1-14

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM
CASE NO. 23-0618-GA-RDR
2022 REVENUE REQUIREMENT
CALCULATION

Schedule No. 1
Page 1 of 1

Line	Description	Total	After Reconciliation	Reference
	Plant In-Service			
1	Additions	$ 750,386,610		Schedule No. 4, Line 9 (Sum of 2013 - 2022)
2	Original Cost Retired	80,853,608		Schedule No. 4, Line 15 (Sum of 2013 - 2022)
3	Total Plant In-Service	$ 669,533,002		
	Less: Accumulated Provision for Depreciation			
4	Depreciation Expense	$ 86,290,431		Schedule Nos. 5a & 5b, WP12.1
5	2012 Rate Case Depreciation Offset	352,151,057		Schedule No. 11, Line 8
6	Original Cost Retired	80,853,608		Schedule No. 4, Line 15 (Sum of 2013 - 2022)
7	Total Accumulated Provision for Depreciation	$ (357,587,880)		
8	**Net Plant In-Service**	$ 311,945,122		Line 3 + Line 7
	Regulatory Assets			
9	Deferred Depreciation Expense	$ 70,848,397		Schedule No. 5a, Line 1 + Schedule No. 5b, Line 1
10	Post in Service Carrying Costs	98,855,462		Schedule No. 6, Line 3
11	Property Tax	45,757,884		Schedule No. 7, Line 10
12	Cumulative Offset for Incremental Revenue	(33,012,906)		Schedule No. 8, Line 8
13	Total Regulatory Assets	$ 182,448,837		
	Accumulated Deferred Income Taxes			
14	Accumulated Deferred Income Tax on Post in Service Carrying Costs	$ (20,759,647)		Line 10 x 21%
15	Accumulated Deferred Income Tax on Property Tax	(9,609,156)		Line 11 x 21%
16	Accumulated Deferred Income Tax on Cumulative Offset for Incremental Revenue	6,932,710		Line 12 x 21%
17	Accumulated Deferred Income Tax on Liberalized Depreciation	(60,112,895)		Schedule No. 12, Ln 6
18	Total Accumulated Deferred Income Taxes	$ (83,548,988)		
19	**Net Rate Base**	$ 410,844,971		
20	Approved Pre-tax Rate of Return	9.16%		See note [A] below.
21	**Annualized Return on Rate Base**	$ 37,633,399		Line 19 x Line 20
	Operating Expenses			
22	Amortization of Regulatory Assets	$ 4,105,099		Line 13 x 2.25% [B]
23	Annualized Depreciation	22,352,402		Schedule Nos. 5a & 5b, WP12.1
24	Annualized Property Tax Expense	14,565,533		Schedule 7
25	Total Annualized Operating Expenses	$ 41,023,034		
26	**Revenue Requirement Prior to Reconciliation**	$ 78,656,433		Sum Lines 21 - 24
27	**Reconciliation Adjustment - (Over) / Under Recovered Balance**		$ 1,039,133	Schedule 13, Line 38
28	**Total Revenue Requirement After Reconciliation**		$ 79,695,566	Sum Lines 26 - 27
	Allocation %			
29	Rate RS / RFT / RSLI	72.35%	72.35%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
30	Rate GS / FT Small	7.46%	7.46%	
31	Rate GS / FT Large	15.62%	15.62%	
32	Rate IT	4.57%	4.57%	
33	**Total Allocation**	100.00%	100.00%	
		Prior to Reconciliation	**After Reconciliation**	
	Annual Revenue Requirement			
34	Rate RS / RFT / RSLI / RFTLI	$ 56,905,963	$ 57,657,750	Ln 26 x Ln 29; Ln 28 x Ln 29
35	Rate GS / FT Small	5,870,287	5,947,840	Ln 26 x Ln 30; Ln 28 x Ln 30
36	Rate GS / FT Large	12,284,168	12,446,455	Ln 26 x Ln 31; Ln 28 x Ln 31
37	Rate IT / GGIT	3,596,015	3,643,522	Ln 26 x Ln 32; Ln 28 x Ln 32
38	**Total Annual Revenue Requirement**	$ 78,656,433	$ 79,695,567	Sum Lines 34 - 37
	Annual Bills Issued			
39	Rate RS / RFT / RSLI / RFTLI	5,029,250	5,029,250	Schedule 3, Line 26
40	Rate GS / FT Small	264,051	264,051	Schedule 3, Line 27
41	Rate GS / FT Large	95,473	95,473	Schedule 3, Line 28
42	Rate IT / GGIT	1,118	1,118	Schedule 3, Line 29
	Estimated Monthly Rate Impact			
43	Rate RS / RFT / RSLI / RFTLI	$ 11.31	$ 11.46	Ln 34 ÷ Ln 39
44	Rate GS / FT Small	$ 22.23	$ 22.53	Ln 35 ÷ Ln 40
45	Rate GS / FT Large	$ 128.67	$ 130.37	Ln 36 ÷ Ln 41
46	Rate IT / GGIT	$ 3,216.47	$ 3,258.96	Ln 37 ÷ Ln 42

[A] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law, the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

[B] For purposes of this calculation, Duke Energy Ohio used a composite depreciation rate recommended in the audit report in Case No. 19-791-GA-ALT.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022
($ MILLIONS)

Description: Provide approved Capital Budget for the previous year.

Line No.	Category		2022
1	Distribution Improvement	[A]	$ 310.2
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		28.2
4	Total		$ 338.4

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

Schedule No. 3
Page 1 of 1

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS
FOR THE PERIODS ENDED DECEMBER 31, 2013 THROUGH DECEMBER 31, 2022

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

Line No.	Description	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 12/31/2015	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Balance at 12/31/2020	Balance at 12/31/2021	Balance at 12/31/2022	Cumulative Balance	
1	Deferred Depreciation Expense	$ 246,226	$ 905,173	$ 1,746,506	$ 3,375,273	$ 5,864,518	$ 9,063,727	$ 12,663,494	$ 17,069,935	$ 12,685,153	$ 7,228,392	$ 70,848,397	Schedule No. 5a, Line 1 + Schedule No. 5b, Line 1
2	Deferred PISCC	$ 394,113	$ 1,453,075	$ 2,787,255	$ 5,219,023	$ 7,843,004	$ 11,754,992	$ 17,121,880	$ 22,643,837	$ 17,897,766	$ 11,740,517	$ 98,855,462	Schedule No. 6, Line 3
3	Deferred Property Tax Expense	$ -	$ 508,954	$ 1,117,878	$ 2,091,878	$ 3,724,796	$ 5,738,579	$ 8,042,776	$ 11,300,556	$ 8,983,294	$ 4,249,173	$ 45,757,884	Schedule No. 7, Line 10
4	Incremental Revenue Offset Deferral	$ (1,043,238)	$ (1,811,413)	$ (4,121,558)	$ (3,058,051)	$ (3,899,616)	$ (4,996,865)	$ (3,362,936)	$ (5,260,508)	$ (2,246,121)	$ (3,212,600)	$ (33,012,906)	Schedule No. 8, Line 8
5	Total Deferred CEP Amounts	$ (402,899)	$ 1,055,789	$ 1,530,081	$ 7,628,123	$ 13,532,702	$ 21,560,433	$ 34,465,214	$ 45,753,820	$ 37,320,092	$ 20,005,482	$ 182,448,837	Sum of Lines 1 - 4
6	Deferred Income Taxes	$ 84,609	$ (221,716)	$ (321,317)	$ (1,601,906)	$ (2,841,867)	$ (4,527,691)	$ (7,237,695)	$ (9,608,302)	$ (7,837,219)	$ (4,201,151)	$ (38,314,255)	-Line 5 x current year end FIT rate
7	Excess Deferred Income Taxes		$ (147,810)	$ (214,211)	$ (1,067,937)	$ (1,894,578)	$ (1,894,578)	$ (1,894,578)	$ (1,894,578)	$ (1,894,578)	$ (1,894,578)	$ (12,797,426)	-Line 5 @ 12/31/2017 x 35% x 40%
8	Net Cumulative Deferred CEP Amounts	$ (318,290)	$ 686,263	$ 994,553	$ 4,958,280	$ 8,796,257	$ 15,138,164	$ 25,332,941	$ 34,250,940	$ 27,588,295	$ 13,909,753	$ 131,337,156	Sum of Lines 5 - 7
9	Rate of Return [2]	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	9.16%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AI
10	Pre-Tax Return on Deferred CEP Amounts	$ (29,155)	$ 62,862	$ 91,101	$ 454,178	$ 805,737	$ 1,386,656	$ 2,320,497	$ 3,137,386	$ 2,527,088	$ 1,274,133	$ 12,030,484	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset	$ 5,540	$ 20,366	$ 39,296	$ 75,944	$ 131,952	$ 203,934	$ 284,929	$ 384,074	$ 285,416	$ 162,639	$ 1,594,090	Line 1 x 2.25% [1]
12	Amortization of Deferred PISCC Regulatory Asset	$ 8,868	$ 32,694	$ 62,713	$ 117,428	$ 176,468	$ 264,487	$ 385,242	$ 509,486	$ 402,700	$ 264,162	$ 2,224,248	Line 2 x 2.25% [1]
13	Amortization of Deferred Property Tax Regulatory Asset	$ -	$ 11,451	$ 25,152	$ 47,067	$ 83,808	$ 129,118	$ 180,962	$ 254,263	$ 202,124	$ 95,606	$ 1,029,551	Line 3 x 2.25% [1]
14	Amortization of Revenue Offset Deferral	$ (23,473)	$ (40,757)	$ (92,735)	$ (68,806)	$ (87,741)	$ (112,429)	$ (75,666)	$ (118,361)	$ (50,538)	$ (72,284)	$ (742,790)	Line 4 x 2.25% [1]
15	Total Annual Revenue Requirement	$ (38,220)	$ 86,616	$ 125,527	$ 625,811	$ 1,110,224	$ 1,871,766	$ 3,095,964	$ 4,166,848	$ 3,366,790	$ 1,724,256	$ 16,135,583	Sum of Lines 10 - 14
	Allocation %												
16	Rate RS / RFT / RSLI	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate IT	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Sum of Lines 16 - 19
	Annual Revenue Requirement												
21	Rate RS / RFT / RSLI	$ (27,652)	$ 62,665	$ 90,816	$ 452,758	$ 803,220	$ 1,354,176	$ 2,239,853	$ 3,014,611	$ 2,435,789	$ 1,247,455	$ 11,673,690	Line 15 x Line 16
22	Rate GS / FT Small	$ (2,852)	$ 6,464	$ 9,368	$ 46,706	$ 82,858	$ 139,694	$ 231,058	$ 310,980	$ 251,270	$ 128,685	$ 1,204,231	Line 15 x Line 17
23	Rate GS / FT Large	$ (5,969)	$ 13,527	$ 19,604	$ 97,736	$ 173,389	$ 292,323	$ 483,512	$ 650,757	$ 525,808	$ 269,286	$ 2,519,975	Line 15 x Line 18
24	Rate IT	$ (1,747)	$ 3,960	$ 5,739	$ 28,611	$ 50,757	$ 85,573	$ 141,541	$ 190,500	$ 153,923	$ 78,830	$ 737,687	Line 15 x Line 19
25	Total Annual Revenue Requirement	$ (38,220)	$ 86,616	$ 125,527	$ 625,811	$ 1,110,224	$ 1,871,766	$ 3,095,964	$ 4,166,848	$ 3,366,790	$ 1,724,256	$ 16,135,583	Sum of Lines 21 - 24
	Annual Bills Issued												
26	Rate RS / RFT / RSLI	4,685,758	4,716,733	4,733,059	4,757,415	4,795,119	4,836,307	4,872,985	4,928,018	4,950,323	5,029,250	5,029,250	Work Papers 8.1 thru 8.10
27	Rate GS / FT Small	257,493	249,180	236,052	243,983	254,799	255,797	243,758	241,230	249,816	264,051	264,051	Work Papers 8.1 thru 8.10
28	Rate GS / FT Large	83,628	91,938	103,440	94,209	84,591	85,973	98,671	100,884	93,257	95,473	95,473	Work Papers 8.1 thru 8.10
29	Rate IT	1,203	1,093	992	998	917	881	949	996	890	1,118	1,118	Work Papers 8.1 thru 8.10
	Estimated Monthly Rate Impact												
30	Rate RS / RFT / RSLI	$ (0.01)	$ 0.01	$ 0.03	$ 0.13	$ 0.29	$ 0.57	$ 1.02	$ 1.62	$ 2.11	$ 2.32	$ 2.32	Line 21 / Line 26
31	Rate GS / FT Small	$ (0.01)	$ 0.03	$ 0.07	$ 0.26	$ 0.57	$ 1.10	$ 2.11	$ 3.42	$ 4.31	$ 4.56	$ 4.56	Line 22 / Line 27
32	Rate GS / FT Large	$ (0.07)	$ 0.15	$ 0.32	$ 1.39	$ 3.60	$ 6.87	$ 10.89	$ 17.10	$ 24.13	$ 26.39	$ 26.39	Line 23 / Line 28
33	Rate IT	$ (1.45)	$ 3.62	$ 9.78	$ 38.39	$ 97.13	$ 196.25	$ 331.33	$ 506.96	$ 740.29	$ 659.83	$ 659.83	Line 24 / Line 29

[1] For purposes of this calculation, Duke Energy Ohio used a composite depreciation rate per order in Case No. 19-791-GA-ALT. It includes carrying costs on the unamortized balance.
The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case or other proceeding.

[2] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law, the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
MONTHLY CEP INVESTMENTS
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

Schedule No. 4
Page 1 of 1

Description: Report on all CEP Investments placed in-service during the year.

Represents Net Asset Balance eligible for Accounting Authority.

[A] Cumulative Balance
Description: Net Cumulative Asset Balance eligible for Accounting treatment.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement	$ 543,172,041	$ 552,597,206	$ 640,201,176	$ 638,941,033	$ 639,185,860	$ 637,284,816	$ 637,189,184	$ 637,230,599	$ 637,128,288	$ 636,512,679	$ 635,574,220	$ 635,274,156	$ 638,650,603
2	Information Technology	$ 31,098,785	$ 31,125,245	$ 31,772,291	$ 31,772,291	$ 31,772,291	$ 31,772,291	$ 31,772,291	$ 31,772,291	$ 31,772,291	$ 30,882,400	$ 30,882,400	$ 30,882,400	$ 30,882,400
3	Total CEP In-Service	$ 574,270,826	$ 583,722,451	$ 671,973,467	$ 670,713,323	$ 670,958,151	$ 669,057,106	$ 668,961,474	$ 669,002,889	$ 668,900,579	$ 667,395,079	$ 666,456,619	$ 666,156,555	$ 669,533,002

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

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
4	Distribution Improvement	$ 41,776,247	$ 9,425,164	$ 157,607,423	$ 18,331,624	$ 6,613,167	$ 10,659,001	$ 9,022,054	$ 9,758,602	$ 8,504,241	$ 16,708,591	$ 8,346,863	$ 58,199,900	$ 51,170,661	$ 364,347,290
5	Information Technology	$ (8,636,978)	$ 26,460	$ 1,157,649	$ 270,547	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ (869,797)	$ (27,492)	$ 1,005,914	$ 49,679	$ 25,044,619
6	Total CEP In-Service Activity - Net Assets	$ 33,139,268	$ 9,451,625	$ 158,765,072	$ 18,602,171	$ 24,916,504	$ 13,674,813	$ 10,377,599	$ 10,137,931	$ 8,881,878	$ 15,838,794	$ 8,319,370	$ 59,205,814	$ 51,220,340	$ 389,391,909

[C] Monthly Activity - Assets (Total)
Description: Monthly activity for all Assets placed in-service.
Source: WP-4.1

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
7	Distribution Improvement	$ -	$ 9,589,770	$ 88,709,696	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,299,466
8	Information Technology	$ -	$ 26,460	$ 647,046	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 673,506
9	Total CEP In-Service Activity - Gross Assets	$ -	$ 9,616,230	$ 89,356,741	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 98,972,972

[D] Monthly Activity - Assets (Excess Above Cap)
Description: Represents the amount of Asset in-service activity not eligible for accounting treatment.

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
10	Distribution Improvement	$ 42,032,445	$ -	$ 70,003,452	$ 19,591,768	$ 6,368,339	$ 12,560,045	$ 9,117,687	$ 9,717,187	$ 8,606,551	$ 17,324,200	$ 9,285,323	$ 58,499,964	$ 47,794,214	$ 268,868,729
11	Information Technology	$ 1,978,604	$ -	$ 510,603	$ 270,547	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ 20,094	$ (27,492)	$ 1,005,914	$ 49,679	$ 25,261,004
12	Total CEP In-Service Activity - Gross Assets Above Cap	$ 44,011,048	$ -	$ 70,514,055	$ 19,862,315	$ 24,671,676	$ 15,575,857	$ 10,473,231	$ 10,096,516	$ 8,984,188	$ 17,344,294	$ 9,257,830	$ 59,505,878	$ 47,843,893	$ 294,129,733

[E] Monthly Activity - Retirements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP-4.2

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
13	Distribution Improvement	$ -	$ (164,606)	$ (1,105,725)	$ (1,260,144)	$ 244,828	$ (1,901,044)	$ (95,632)	$ 41,415	$ (102,310)	$ (615,609)	$ (938,460)	$ (300,064)	$ 3,376,447	$ (2,820,904)
14	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (889,891)	$ -	$ -	$ -	$ (889,891)
15	Total CEP In-Service Activity - Retirements	$ -	$ (164,606)	$ (1,105,725)	$ (1,260,144)	$ 244,828	$ (1,901,044)	$ (95,632)	$ 41,415	$ (102,310)	$ (1,505,500)	$ (938,460)	$ (300,064)	$ 3,376,447	$ (3,710,795)

[F] Monthly Activity - Retirements (Excess Above Cap)
Description: Represents the amount of Retirement activity not eligible for accounting treatment.

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
16	Distribution Improvement	$ (256,198)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Information Technology	$ (10,615,582)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Total CEP In-Service Activity - Retirements Above Cap	$ (10,871,780)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

Schedule No. 5a
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Description: Provide detailed calculation of deferred depreciation on CEP Investments.
Represents the Deferred Depreciation on Distribution Improvement.

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

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement - Deferred Depreciation	$ 47,880,319	$ 48,474,457	$ 49,096,432	$ 49,859,840	$ 50,619,902	$ 51,380,358	$ 52,133,016	$ 52,885,534	$ 53,058,501	$ 53,231,308	$ 53,402,761	$ 53,566,373	$ 53,729,428

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Land and Land Rights	$ -	$ (2,713,509)	$ (373,037)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,086,546)
3	Rights of Way	$ -	$ 1,744	$ 32,337	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,082
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ -	$ 5,101	$ 773,972	$ (263,278)	$ -	$ -	$ -	$ (521)	$ -	$ -	$ -	$ -	$ -	$ 515,274
6	Mains - Cast Iron & Copper	$ -	$ -	$ -	$ 412	$ -	$ -	$ -	$ (652)	$ -	$ -	$ -	$ -	$ -	$ (240)
7	Mains - Steel	$ -	$ 5,273,346	$ 76,108,899	$ 38,226	$ 173,992	$ (144,946)	$ 400	$ 66,494	$ (76,918)	$ (384,932)	$ (27,010)	$ (58,095)	$ (255,190)	$ 80,714,264
8	Mains - Plastic	$ -	$ 1,620,164	$ 471,158	$ 9,168	$ 68,836	$ (561,898)	$ (17,104)	$ (141,939)	$ (40,622)	$ (11,137)	$ 821,229	$ (33,162)	$ (121,322)	$ 2,063,371
9	System Meas. & Reg. Station Equipment	$ -	$ 249,144	$ 9,505,123	$ (88,946)	$ 2,000	$ (6,066)	$ (91,404)	$ 118,034	$ 15,230	$ 24,919	$ (113,255)	$ (208,807)	$ (11,858)	$ 9,394,113
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ 206,074	$ (168,446)	$ (47,790)	$ -	$ -	$ (9,344)	$ -	$ -	$ -	$ -	$ -	$ -	$ (19,506)
11	District Regulating Equipment	$ -	$ -	$ (244,611)	$ (19,336)	$ -	$ (4,661)	$ -	$ -	$ -	$ (23,754)	$ -	$ -	$ -	$ (292,363)
12	Meas. & Reg. - City Gate	$ -	$ 647,616	$ (327,114)	$ -	$ -	$ (1,161,654)	$ -	$ -	$ -	$ -	$ (1,619,040)	$ -	$ 3,764,817	$ 1,304,625
13	Services- Cast Iron & Copper	$ -	$ 397	$ (2,611)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,213)
14	Services-Steel	$ -	$ 132,619	$ 57,784	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 190,403
15	Services-Plastic	$ -	$ 3,313,466	$ 1,308,280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (385)	$ -	$ -	$ 4,621,361
16	Meters	$ -	$ 684,198	$ 286,773	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 970,970
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	House Regulators	$ -	$ 3,162	$ 2,059	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,222
20	House Regulator Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ (56,425)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (56,425)
24	Street Lighting Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Structures & Improvements	$ -	$ -	$ -	$ (876,680)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (876,680)
26	Tools, Shop & Garage Equipment	$ -	$ 1,618	$ 109,828	$ (11,919)	$ -	$ -	$ -	$ -	$ -	$ (220,704)	$ -	$ -	$ -	$ (121,177)
27	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Communication Equipment	$ -	$ -	$ 120,001	$ -	$ -	$ (21,819)	$ 21,819	$ -	$ -	$ -	$ -	$ -	$ -	$ 120,001
30	Total Distribution Improvement	$ -	$ 9,425,164	$ 87,603,971	$ (1,260,144)	$ 244,828	$ (1,901,044)	$ (95,632)	$ 41,415	$ (102,310)	$ (615,609)	$ (938,460)	$ (300,064)	$ 3,376,447	$ 95,478,561

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
31	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Rights of Way	1.54%	$ 1,780	$ 1,780	$ 1,782	$ 1,824	$ 1,824	$ 1,824	$ 1,824	$ 1,824	$ (2)	$ (2)	$ (2)	$ (2)	$ (2)	$ 12,672
33	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	Structures & Improvements	2.09%	$ (3,602)	$ (3,602)	$ (3,593)	$ (2,245)	$ (2,703)	$ (2,703)	$ (2,703)	$ (2,703)	$ 150	$ 150	$ 150	$ 150	$ 150	$ (19,502)
35	Mains - Cast Iron & Copper	2.72%	$ 953	$ 953	$ 953	$ 953	$ 954	$ 954	$ 954	$ 954	$ (1,593)	$ (1,593)	$ (1,593)	$ (1,593)	$ (1,593)	$ (1,290)
36	Mains - Steel	1.87%	$ 112,307	$ 112,307	$ 120,524	$ 239,127	$ 239,187	$ 239,458	$ 239,232	$ 239,233	$ 135,849	$ 135,729	$ 135,130	$ 135,087	$ 134,997	$ 2,105,860
37	Mains - Plastic	2.08%	$ 77,482	$ 77,482	$ 80,290	$ 81,107	$ 81,123	$ 81,242	$ 80,268	$ 80,239	$ 22,661	$ 22,591	$ 22,571	$ 23,995	$ 23,937	$ 677,506
38	System Meas. & Reg. Station Equipment	2.35%	$ 83,607	$ 83,607	$ 84,095	$ 102,709	$ 102,535	$ 102,539	$ 102,527	$ 102,348	$ 22,580	$ 22,610	$ 22,659	$ 22,437	$ 22,028	$ 792,674
39	System Meas. & Reg. Station Equipment-Elec	7.00%	$ 16,575	$ 16,575	$ 17,777	$ 16,794	$ 16,515	$ 16,515	$ 16,515	$ 16,461	$ 3,479	$ 3,479	$ 3,479	$ 3,479	$ 3,479	$ 134,547
40	District Regulating Equipment	2.40%	$ 2,138	$ 2,138	$ 2,138	$ 1,649	$ 1,610	$ 1,610	$ 1,601	$ 1,601	$ (383)	$ (383)	$ (431)	$ (431)	$ (431)	$ 10,288
41	Meas. & Reg. - City Gate	6.67%	$ 79,670	$ 79,670	$ 83,270	$ 81,451	$ 81,451	$ 81,451	$ 74,995	$ 74,995	$ 3,554	$ 3,554	$ 3,554	$ (5,445)	$ (5,445)	$ 557,055
42	Services- Cast Iron & Copper	3.11%	$ (3,400)	$ (3,400)	$ (3,399)	$ (3,405)	$ (3,405)	$ (3,405)	$ (3,405)	$ (3,405)	$ (308)	$ (308)	$ (308)	$ (308)	$ (308)	$ (25,364)
43	Services-Steel	2.88%	$ 1,425	$ 1,425	$ 1,744	$ 1,882	$ 1,882	$ 1,882	$ 1,882	$ 1,882	$ 713	$ 713	$ 713	$ 713	$ 713	$ 16,144
44	Services-Plastic	3.59%	$ 194,970	$ 194,970	$ 204,883	$ 208,797	$ 208,797	$ 208,797	$ 208,797	$ 208,797	$ 52,409	$ 52,409	$ 52,409	$ 52,408	$ 52,408	$ 1,705,881
45	Meters	2.22%	$ 15,044	$ 15,044	$ 16,310	$ 16,841	$ 16,841	$ 16,841	$ 16,841	$ 16,841	$ 4,821	$ 4,821	$ 4,821	$ 4,821	$ 4,821	$ 139,664
46	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
47	Meter Installations	2.00%	$ (131)	$ (131)	$ (131)	$ (131)	$ (131)	$ (131)	$ (131)	$ (131)	$ -	$ -	$ -	$ -	$ -	$ (917)
48	House Regulators	2.00%	$ 143	$ 143	$ 149	$ 152	$ 152	$ 152	$ 152	$ 152	$ 102	$ 102	$ 102	$ 102	$ 102	$ 1,562
49	House Regulator Installations	2.00%	$ (74)	$ (74)	$ (74)	$ (74)	$ (74)	$ (74)	$ (74)	$ (74)	$ -	$ -	$ -	$ -	$ -	$ (518)
50	Large Industrial Meas. & Reg. Equipment	2.63%	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (40)	$ (35)	$ (35)	$ (35)	$ (35)	$ (35)	$ (455)
51	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	Other Equipment - Other	6.67%	$ 4,212	$ 4,212	$ 4,212	$ 3,899	$ 3,899	$ 3,899	$ 3,899	$ 3,899	$ (807)	$ (807)	$ (807)	$ (807)	$ (807)	$ 23,884
53	Street Lighting Equipment	2.67%	$ (43)	$ (43)	$ (43)	$ (43)	$ (43)	$ (43)	$ (43)	$ (43)	$ -	$ -	$ -	$ -	$ -	$ (301)
54	Structures & Improvements	3.33%	$ 29,751	$ 29,751	$ 29,751	$ 29,751	$ 27,318	$ 27,318	$ 27,318	$ 27,318	$ (4,143)	$ (4,143)	$ (4,143)	$ (4,143)	$ (4,143)	$ 177,810
55	Tools, Shop & Garage Equipment	4.00%	$ (511)	$ (511)	$ (505)	$ (139)	$ (179)	$ (179)	$ (179)	$ (179)	$ (1,581)	$ (1,581)	$ (2,317)	$ (2,317)	$ (2,317)	$ (11,984)
56	Laboratory Equipment	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	Power Operated Equipment	6.36%	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 6,369	$ 76,428
58	Communication Equipment	6.67%	$ 5,974	$ 5,974	$ 5,974	$ 6,641	$ 6,641	$ 6,641	$ 6,520	$ 6,641	$ 883	$ 883	$ 883	$ 883	$ 883	$ 49,447
59	Total Distribution Improvement Deferred Depreciation		$ 624,599	$ 624,599	$ 652,436	$ 793,869	$ 790,523	$ 790,917	$ 783,119	$ 782,979	$ 244,718	$ 244,558	$ 243,204	$ 235,363	$ 234,806	$ 6,421,091

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization

Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
60	Amortization of 2013-2018 Regulatory Assets	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (365,532)
61	Amortization of 2019 Regulatory Assets									$ (17,311)	$ (17,311)	$ (17,311)	$ (17,311)	$ (17,311)	$ (86,555)
62	Amortization of 2020 Regulatory Assets									$ (23,979)	$ (23,979)	$ (23,979)	$ (23,979)	$ (23,979)	$ (119,895)
63	Amortization of 2021 Regulatory Assets														$ -
64	Total Regulatory Asset Amortization	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (30,461)	$ (71,751)	$ (71,751)	$ (71,751)	$ (71,751)	$ (71,751)	$ (571,982)

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

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

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation **- Current Month Amortization**

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Information Technology - Deferred Depreciation	$ 15,739,686	$ 15,919,515	$ 16,100,058	$ 16,291,385	$ 16,482,712	$ 16,674,039	$ 16,865,366	$ 17,056,693	$ 17,077,754	$ 17,098,815	$ 17,105,533	$ 17,112,251	$ 17,118,969

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Electronic Data Processing	$ -	$ (122,940)	$ 3,741	$ -	$ -	$ -	$ -	$ -	$ -	$ (831,247)	$ -	$ -	$ -	$ (950,445)
3	Miscellaneous Intangible Plant	$ -	$ 124,758	$ 643,304	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 768,062
4	Miscellaneous Intangible Plant - 3 year	$ -	$ 24,642	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,642
5	Miscellaneous Intangible Plant - 10 year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (58,644)	$ -	$ -	$ -	$ (58,644)
6	Miscellaneous Intangible Plant - 15 year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	Total Information Technology	$ -	$ 26,460	$ 647,046	$ -	$ -	$ -	$ -	$ -	$ -	$ (889,891)	$ -	$ -	$ -	$ (216,385)

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
8	Electronic Data Processing	20.00%	$ 57,506	$ 57,506	$ 55,457	$ 55,519	$ 55,519	$ 55,519	$ 55,519	$ 55,519	$ (583)	$ (583)	$ (14,437)	$ (14,437)	$ (14,437)	$ 346,081
9	Miscellaneous Intangible Plant	20.00%	$ 131,615	$ 131,615	$ 133,694	$ 144,416	$ 144,416	$ 144,416	$ 144,416	$ 144,416	$ 44,713	$ 44,713	$ 44,713	$ 44,713	$ 44,713	$ 1,210,954
10	Miscellaneous Intangible Plant - 3 year	33.33%	$ -	$ -	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 7,524
11	Miscellaneous Intangible Plant - 10 year	10.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (489)	$ (489)	$ (489)	$ (1,467)
12	Miscellaneous Intangible Plant - 15 year	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	Total Information Technology Deferred Depreciation		$ 189,121	$ 189,121	$ 189,835	$ 200,619	$ 200,619	$ 200,619	$ 200,619	$ 200,619	$ 44,814	$ 44,814	$ 30,471	$ 30,471	$ 30,471	$ 1,563,092

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
14	Amortization of 2013-2018 Regulatory Assets	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (111,504)
15	Amortization of 2019 Regulatory Assets									$ (6,433)	$ (6,433)	$ (6,433)	$ (6,433)	$ (6,433)	$ (32,165)
16	Amortization of 2020 Regulatory Assets									$ (8,028)	$ (8,028)	$ (8,028)	$ (8,028)	$ (8,028)	$ (40,140)
17	Amortization of 2021 Regulatory Assets														$ -
18	Total Regulatory Asset Amortization	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (9,292)	$ (23,753)	$ (23,753)	$ (23,753)	$ (23,753)	$ (23,753)	$ (183,809)

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

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

Line No.

[A] Cumulative Balance

Description: Cumulative Deferred PISCC Balance for eligible CEP Investments
Calculation: Prior Month Deferred Balance + Current Month Deferred PISCC - Current Month Amortization

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement	$ 83,651,091	$ 84,639,072	$ 85,666,204	$ 87,078,956	$ 88,482,737	$ 89,884,234	$ 91,273,931	$ 92,659,868	$ 93,971,219	$ 94,350,788	$ 94,726,861	$ 95,098,014	$ 95,467,111
2	Information Technology	$ 3,463,854	$ 3,463,705	$ 3,462,876	$ 3,464,116	$ 3,464,507	$ 3,464,050	$ 3,462,745	$ 3,460,592	$ 3,454,463	$ 3,440,986	$ 3,423,471	$ 3,405,926	$ 3,388,351
3	Total CEP - Deferred PISCC Regulatory Asset	$ 87,114,945	$ 88,102,777	$ 89,129,080	$ 90,543,072	$ 91,947,244	$ 93,348,284	$ 94,736,676	$ 96,120,460	$ 97,425,682	$ 97,791,774	$ 98,150,332	$ 98,503,940	$ 98,855,462

[B] Net Plant Additions Eligible for Deferred PISCC

Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: Schedule No. 4

Line No.	Utility Account	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
4	Distribution Improvement	$ 266,346,749	$ 275,771,914	$ 363,375,884	$ 362,115,740	$ 362,360,568	$ 360,459,524	$ 360,363,891	$ 360,405,306	$ 128,380,495	$ 127,764,886	$ 126,826,426	$ 126,526,362	$ 129,902,809
5	Information Technology	$ 11,347,237	$ 11,373,697	$ 12,020,743	$ 12,020,743	$ 12,020,743	$ 12,020,743	$ 12,020,743	$ 12,020,743	$ 2,672,428	$ 1,782,537	$ 1,782,537	$ 1,782,537	$ 1,782,537
6	Total CEP In-Service	$ 277,693,986	$ 287,145,611	$ 375,396,627	$ 374,136,483	$ 374,381,311	$ 372,480,267	$ 372,384,634	$ 372,426,049	$ 131,052,923	$ 129,547,424	$ 128,608,964	$ 128,308,900	$ 131,685,347

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule No. 5a, Schedule No. 5b

Line No.	Utility Account	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
7	Distribution Improvement	$ (31,634,439)	$ (32,228,577)	$ (32,850,552)	$ (33,613,960)	$ (34,374,022)	$ (35,134,478)	$ (35,887,136)	$ (36,639,654)	$ (14,791,300)	$ (14,964,107)	$ (15,135,560)	$ (15,299,172)	$ (15,462,227)
8	Information Technology	$ (10,784,143)	$ (10,963,972)	$ (11,144,515)	$ (11,335,842)	$ (11,527,169)	$ (11,718,496)	$ (11,909,823)	$ (12,101,150)	$ (4,410,103)	$ (4,431,164)	$ (4,437,882)	$ (4,444,600)	$ (4,451,318)
9	Total CEP Accumulated Depreciation	$ (42,418,582)	$ (43,192,549)	$ (43,995,067)	$ (44,949,802)	$ (45,901,191)	$ (46,852,974)	$ (47,796,959)	$ (48,740,804)	$ (19,201,403)	$ (19,395,271)	$ (19,573,442)	$ (19,743,772)	$ (19,913,545)

[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	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
10	Distribution Improvement	5.32%	$ 1,043,192	$ 1,040,558	$ 1,079,709	$ 1,465,329	$ 1,456,358	$ 1,454,074	$ 1,442,274	$ 1,438,514	$ 1,435,361	$ 503,579	$ 500,083	$ 495,163	$ 493,107	$ 12,804,109
11	Information Technology	5.32%	$ 3,294	$ 2,496	$ 1,816	$ 3,885	$ 3,036	$ 2,188	$ 1,340	$ 492	$ (356)	$ (7,704)	$ (11,742)	$ (11,772)	$ (11,802)	$ (28,123)
12	Total CEP Deferred PISCC		$ 1,046,486	$ 1,043,054	$ 1,081,525	$ 1,469,214	$ 1,459,394	$ 1,456,262	$ 1,443,614	$ 1,439,006	$ 1,435,005	$ 495,875	$ 488,341	$ 483,391	$ 481,305	$ 12,775,986

[E] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
13	Distribution Improvement - 2013 - 2018	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (52,577)	$ (630,924)
14	Distribution Improvement - 2019									$ (30,561)	$ (30,561)	$ (30,561)	$ (30,561)	$ (30,561)	$ (152,805)
15	Distribution Improvement - 2020									$ (40,872)	$ (40,872)	$ (40,872)	$ (40,872)	$ (40,872)	$ (204,360)
16	Distribution Improvement - 2021														$ -
17	Information Technology - 2013 - 2018	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (2,645)	$ (31,740)
18	Information Technology - 2019									$ (1,542)	$ (1,542)	$ (1,542)	$ (1,542)	$ (1,542)	$ (7,710)
19	Information Technology - 2020									$ (1,586)	$ (1,586)	$ (1,586)	$ (1,586)	$ (1,586)	$ (7,930)
20	Information Technology - 2021														$ -
21	Total Regulatory Asset Amortization	$ (55,222)	$ (55,222)	$ (55,222)	$ (55,222)	$ (55,222)	$ (55,222)	$ (55,222)	$ (55,222)	$ (129,783)	$ (129,783)	$ (129,783)	$ (129,783)	$ (129,783)	$ (1,035,469)

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DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2022

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

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

Line No.	Budget Category	Balance at 12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
1	Distribution Improvement - Deferred Property Taxes	$ -	$ 508,954	$ 1,626,811	$ 3,707,679	$ 7,312,983	$ 12,554,735	$ 20,094,250	$ 30,781,064	$ 39,554,925	$ 44,080,919
2	Information Technology - Deferred Property Taxes	$ -	$ -	$ 21	$ 11,031	$ 130,523	$ 627,350	$ 1,130,611	$ 1,744,353	$ 2,151,516	$ 2,352,636
3	Total CEP - Deferred Property Taxes	$ -	$ 508,954	$ 1,626,832	$ 3,718,710	$ 7,443,506	$ 13,182,085	$ 21,224,861	$ 32,525,417	$ 41,706,442	$ 46,433,556
4	Amortization of 2013-2018 Regulatory Assets									$ (197,731)	$ (296,597)
5	Amortization of 2019 Regulatory Assets										$ (75,401)
6	Amortization of 2020 Regulatory Assets										$ (105,943)
7	Amortization of 2021 Regulatory Assets										$ -
8	Total Annual Regulatory Asset Amortization									$ (197,731)	$ (477,941)
9	Cumulative Regulatory Asset Amortization										$ (675,672)
10	Total CEP Property Taxes Regulatory Asset									$ 41,508,711	$ 45,757,884

[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 7.1a - Work Paper 7.9a

Line No.	Utility Account	Activity through 12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021 Prorated	12/31/2021 Annualized	12/31/2022 Prorated	12/31/2022 Annualized	
11	Distribution Improvement													
12	2013 Investment - Accrued 2014	$ -	$ 508,954											Work Paper 7.1a
13	2013 Investment - Accrued 2015			$ 494,595										Work Paper 7.1b
14	2013 Investment - Accrued 2016				$ 479,325									Work Paper 7.1c
15	2013 Investment - Accrued 2017					$ 475,342								Work Paper 7.1d
16	2013 Investment - Accrued 2018						$ 457,031							Work Paper 7.1e
17	2013 Investment - Accrued 2019							$ 446,873						Work Paper 7.1f
18	2013 Investment - Accrued 2020								$ 429,859					Work Paper 7.1g
19	2013 Investment - Accrued 2021 (4 months)									$ 135,880	$ 407,641			Work Paper 7.1h
20	2013 Investment - Accrued 2022 (0 months)											$ -	$ 389,242	Work Paper 7.1i
21	2014 Investment - Accrued 2015			$ 623,262										Work Paper 7.2a
22	2014 Investment - Accrued 2016				$ 604,993									Work Paper 7.2b
23	2014 Investment - Accrued 2017					$ 601,710								Work Paper 7.2c
24	2014 Investment - Accrued 2018						$ 578,970							Work Paper 7.2d
25	2014 Investment - Accrued 2019							$ 567,251						Work Paper 7.2e
26	2014 Investment - Accrued 2020								$ 547,581					Work Paper 7.2f
27	2014 Investment - Accrued 2021 (4 months)									$ 173,291	$ 519,872			Work Paper 7.2g
28	2014 Investment - Accrued 2022 (0 months)											$ -	$ 497,713	Work Paper 7.2h
29	2015 Investment - Accrued 2016				$ 996,550									Work Paper 7.3a
30	2015 Investment - Accrued 2017					$ 992,423								Work Paper 7.3b
31	2015 Investment - Accrued 2018						$ 957,352							Work Paper 7.3c
32	2015 Investment - Accrued 2019							$ 938,336						Work Paper 7.3d
33	2015 Investment - Accrued 2020								$ 907,268					Work Paper 7.3e
34	2015 Investment - Accrued 2021 (4 months)									$ 288,002	$ 864,006			Work Paper 7.3f
35	2015 Investment - Accrued 2022 (0 months)											$ -	$ 827,729	Work Paper 7.3g
36	2016 Investment - Accrued 2017					$ 1,535,829								Work Paper 7.4a
37	2016 Investment - Accrued 2018						$ 1,482,182							Work Paper 7.4b
38	2016 Investment - Accrued 2019							$ 1,455,084						Work Paper 7.4c
39	2016 Investment - Accrued 2020								$ 1,405,993					Work Paper 7.4d
40	2016 Investment - Accrued 2021 (4 months)									$ 446,555	$ 1,339,664			Work Paper 7.4e
41	2016 Investment - Accrued 2022 (0 months)											$ -	$ 1,285,839	Work Paper 7.4f
42	2017 Investment - Accrued 2018						$ 1,766,217							Work Paper 7.5a
43	2017 Investment - Accrued 2019							$ 1,737,868						Work Paper 7.5b
44	2017 Investment - Accrued 2020								$ 1,685,343					Work Paper 7.5c
45	2017 Investment - Accrued 2021 (4 months)									$ 536,098	$ 1,608,294			Work Paper 7.5d
46	2017 Investment - Accrued 2022 (0 months)											$ -	$ 1,548,095	Work Paper 7.5e
47	2018 Investment - Accrued 2019							$ 2,394,103						Work Paper 7.6a
48	2018 Investment - Accrued 2020								$ 2,325,320					Work Paper 7.6b
49	2018 Investment - Accrued 2021 (4 months)									$ 741,750	$ 2,225,249			Work Paper 7.6c
50	2018 Investment - Accrued 2022 (0 months)											$ -	$ 2,143,422	Work Paper 7.6d
51	2019 Investment - Accrued 2020								$ 3,385,450					Work Paper 7.7a
52	2019 Investment - Accrued 2021									$ 3,241,582	$ 3,241,582			Work Paper 7.7b
53	2019 Investment - Accrued 2022 (7 months)											$ 1,824,576	$ 3,127,845	Work Paper 7.7c
54	2020 Investment - Accrued 2021									$ 3,210,704	$ 3,210,704			Work Paper 7.8a
55	2020 Investment - Accrued 2022 (7 months)											$ 1,810,671	$ 3,104,007	Work Paper 7.8b
56	2021 Investment - Accrued 2022 (12 months)											$ 890,747	$ 890,747	Work Paper 7.9a
55	Total Distribution Improvement	$ -	$ 508,954	$ 1,117,857	$ 2,080,868	$ 3,605,304	$ 5,241,752	$ 7,539,515	$ 10,686,814	$ 8,773,861	$ 13,417,012	$ 4,525,994	$ 13,814,639	
57														
58	Information Technology													
59	2013 Investment - Accrued 2014	$ -	$ -											Work Paper 7.1a
60	2013 Investment - Accrued 2015			$ -										Work Paper 7.1b
61	2013 Investment - Accrued 2016				$ -									Work Paper 7.1c
62	2013 Investment - Accrued 2017					$ -								Work Paper 7.1d
63	2013 Investment - Accrued 2018						$ -							Work Paper 7.1e
64	2013 Investment - Accrued 2019							$ -						Work Paper 7.1f
65	2013 Investment - Accrued 2020								$ -					Work Paper 7.1g
66	2013 Investment - Accrued 2021 (4 months)									$ -	$ -			Work Paper 7.1h
67	2013 Investment - Accrued 2022 (0 months)											$ -	$ -	Work Paper 7.1i
68	2014 Investment - Accrued 2015			$ 21										Work Paper 7.2a
69	2014 Investment - Accrued 2016				$ 20									Work Paper 7.2b
70	2014 Investment - Accrued 2017					$ 20								Work Paper 7.2c
71	2014 Investment - Accrued 2018						$ 19							Work Paper 7.2d
72	2014 Investment - Accrued 2019							$ 19						Work Paper 7.2e
73	2014 Investment - Accrued 2020								$ 18					Work Paper 7.2f
74	2014 Investment - Accrued 2021 (4 months)									$ 6	$ 17			Work Paper 7.2g
75	2014 Investment - Accrued 2022 (0 months)											$ -	$ 17	Work Paper 7.2h
76	2015 Investment - Accrued 2016				$ 10,990									Work Paper 7.3a
77	2015 Investment - Accrued 2017					$ 10,952								Work Paper 7.3b
78	2015 Investment - Accrued 2018						$ 10,573							Work Paper 7.3c
79	2015 Investment - Accrued 2019							$ 10,371						Work Paper 7.3d
80	2015 Investment - Accrued 2020								$ 10,036					Work Paper 7.3e
81	2015 Investment - Accrued 2021 (4 months)									$ 3,189	$ 9,567			Work Paper 7.3f
82	2015 Investment - Accrued 2022 (0 months)											$ -	$ 9,175	Work Paper 7.3g
83	2016 Investment - Accrued 2017					$ 108,520								Work Paper 7.4a
84	2016 Investment - Accrued 2018						$ 104,771							Work Paper 7.4b
85	2016 Investment - Accrued 2019							$ 102,899						Work Paper 7.4c
86	2016 Investment - Accrued 2020								$ 99,475					Work Paper 7.4d
87	2016 Investment - Accrued 2021 (4 months)									$ 31,610	$ 94,829			Work Paper 7.4e
88	2016 Investment - Accrued 2022 (0 months)											$ -	$ 91,069	Work Paper 7.4f
89	2017 Investment - Accrued 2018						$ 381,464							Work Paper 7.5a
90	2017 Investment - Accrued 2019							$ 375,556						Work Paper 7.5b
91	2017 Investment - Accrued 2020								$ 364,428					Work Paper 7.5c
92	2017 Investment - Accrued 2021 (4 months)									$ 116,001	$ 348,004			Work Paper 7.5d
93	2017 Investment - Accrued 2022 (0 months)											$ -	$ 335,217	Work Paper 7.5e
94	2018 Investment - Accrued 2019							$ 14,416						Work Paper 7.6a
95	2018 Investment - Accrued 2020								$ 14,001					Work Paper 7.6b
96	2018 Investment - Accrued 2021 (4 months)									$ 4,466	$ 13,397			Work Paper 7.6c
97	2018 Investment - Accrued 2022 (0 months)											$ -	$ 12,903	Work Paper 7.6d
98	2019 Investment - Accrued 2020								$ 125,784					Work Paper 7.7a
99	2019 Investment - Accrued 2021									$ 120,511	$ 120,511			Work Paper 7.7b
100	2019 Investment - Accrued 2022 (7 months)											$ 67,875	$ 116,357	Work Paper 7.7c
101	2020 Investment - Accrued 2021									$ 131,381	$ 131,381			Work Paper 7.8a
102	2020 Investment - Accrued 2022 (7 months)											$ 74,075	$ 126,986	Work Paper 7.8b
103	2021 Investment - Accrued 2022 (12 months)											$ 59,170	$ 59,170	Work Paper 7.9a
104	Total Information Technology	$ -	$ -	$ 21	$ 11,010	$ 119,492	$ 496,827	$ 503,261	$ 613,742	$ 407,163	$ 717,706	$ 201,120	$ 750,894	
105														
106	Total CEP Property Tax Activity	$ -	$ 508,954	$ 1,117,878	$ 2,091,878	$ 3,724,796	$ 5,738,579	$ 8,042,776	$ 11,300,556	$ 9,181,025	$ 14,134,718	$ 4,727,114	$ 14,565,533	

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2022

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

[A] Cumulative Balance
Description: Cumulative Incremental Revenue related to CEP Investments
Calculation: Prior Year Incremental Revenue + Current Year Incremental Revenue

Line No.		Balance at									
	Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
1	Rate RS / RFT / RSLI	$ (986,239)	$ (2,797,652)	$ (5,043,990)	$ (7,939,172)	$ (11,838,788)	$ (16,835,653)	$ (17,812,755)	$ (20,255,936)	$ (22,316,220)	$ (24,418,835)
2	Rate GS / FT Small	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (56,999)	$ (526,797)	$ (1,630,721)
3	Rate GS / FT Large	$ -	$ -	$ (1,875,220)	$ (2,038,089)	$ (2,038,089)	$ (2,038,089)	$ (4,393,568)	$ (7,159,559)	$ (7,159,559)	$ (7,570,627)
4	Rate IT	$ -	$ -	$ -	$ -	$ -	$ -	$ (30,355)	$ (81,691)	$ (81,691)	$ (183,470)
5	Total Incremental Revenue - (Increase)	$ (1,043,238)	$ (2,854,651)	$ (6,976,209)	$ (10,034,260)	$ (13,933,876)	$ (18,930,741)	$ (22,293,677)	$ (27,554,185)	$ (30,084,267)	$ (33,803,653)
6	Amortization of Regulatory Asset									$ 283,961	$ 506,786
7	Cumulative Amortization of Regulatory Asset										$ 790,747
8	Total CEP Incremental Revenue Regulatory Asset									$ (29,800,306)	$ (33,012,906)

[B] Annual Incremental Revenue by Category
Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 8.1 - Work Paper 8.10

Line No.		Activity Through										
	Category	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	
9	Rate RS / RFT / RSLI	$ (986,239)	$ (1,811,413)	$ (2,246,338)	$ (2,895,182)	$ (3,899,616)	$ (4,996,865)	$ (977,102)	$ (2,443,181)	$ (2,060,284)	$ (2,102,615)	Work Paper 8.1 thru 8.10
10	Rate GS / FT Small	$ (56,999)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (469,798)	$ (1,103,924)	Work Paper 8.1 thru 8.10
11	Rate GS / FT Large	$ -	$ -	$ (1,875,220)	$ (162,869)	$ -	$ -	$ (2,355,479)	$ (2,765,991)	$ -	$ (411,068)	Work Paper 8.1 thru 8.10
12	Rate IT	$ -	$ -	$ -	$ -	$ -	$ -	$ (30,355)	$ (51,336)	$ -	$ (101,779)	Work Paper 8.1 thru 8.10
13	Total Incremental Revenue - (Increase)	$ (1,043,238)	$ (1,811,413)	$ (4,121,558)	$ (3,058,051)	$ (3,899,616)	$ (4,996,865)	$ (3,362,936)	$ (5,260,508)	$ (2,530,082)	$ (3,719,386)	

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DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

Line No.	Category	[A] Capital Budget	[B] Actual Additions	[C]=[A]-[B] Total Variance	
1	Distribution Improvement	$ 310,214,849	$ 83,500,661	$ 226,714,188	[1]
2	Information Technology	$ -	$ -	$ -	[2]
3	Compliance with Rules, Regulations and Orders	$ 28,185,563	$ 15,472,311	$ 12,713,252	[3]
4	Total CEP Investment	$ 338,400,411	$ 98,972,972	$ 239,427,440	

Explanations:

[1] **Distribution Improvement:** The Measurement & Regulation category came in $27M over the 2022 estimated plan. A multitude of 2021 projects were delayed into 2022 primarily due to lead-time challenges and supply chain issues on materials. Many of these projects had estimated 2021 in-service dates when the budget file was submitted. There were 69 funding projects that were either placed in-service in 2022 or had trailing charges in 2022. In addition, the Government Relocation category had $11M close to plant more than what was earmarked for 2022. The Company had 7 emergent relocations that were post-budget with aggressive schedules. The Company also experienced a budget closing error in the Customer Growth category, consisting of meters, mains and services for new customer adds. The Company spent $30M in 2022, which is typical, but the mains closing category fell out of the 2022 plan (closing date did not fall within 2022 in error), resulting in a $12M variance for the year. The Replacement Service category also closed more to plant than budget by $9M due to more work being accomplished than what was earmarked for the budget. **Note:** Once adjusted for cap adjustments, those reductions to CEP additions act as an offset to the unfavorable variance for gross actual additions described above.

[2] N/A

[3] **Compliance:** The project primarily driving the underspend is the Line V000b project, which was slated for in-service in November, 2022. The Company continues to have a complex and challenging permitting process with the US Army Corps of Engineers where Line V000b crosses a concrete lined channel (Duck Creek). In addition, the schedule for land easements has taken longer due to extended conversations with several landowners along the route where the Company is still securing the necessary easements. The new estimated in-service date is 9/30/2023.

Notes:
[A] Duke Energy Ohio's approved Gas Operations Capital Budget.
[B] Actual additions in 2022 are reduced by $294 million to stay under the annual Rate RS cap.
[C] Total Variance - (Over)/Under spend on additions.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2023
($ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2023
1	Distribution Improvement	[A]	213.5
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		79.2
4	Total		$ 292.7

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
RATE BASE DEPRECIATION OFFSET
FOR TEN YEARS 2013 - 2022

Line No.	Category	Source	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	Total Company Gas Depreciation Expense	[D]	$ 43,006,508	$ 46,448,222	$ 46,582,732	$ 45,602,387	$ 46,070,975	$ 45,050,881	$ 44,669,794	$ 46,718,976	$ 55,785,762	$ 69,278,828
2	Less Rider AMRP Depreciation Expense	[C]	(2,125,111)	(3,670,406)	(5,260,469)	(5,868,038)	(5,868,038)	(5,868,038)	(5,868,038)	(5,868,038)	(5,868,038)	(5,868,038)
3	Less Rider AU Depreciation Expense	[B]	(1,583,157)	(2,728,682)	(2,919,470)	(2,916,837)	(2,832,958)	(2,765,930)	(2,259,180)	-	-	-
4	Less Rider CEP Depreciation Expense	WP12.1	-	-	-	-	-	-	-	-	(6,929,574)	(14,368,219)
5	Less Common Plant Gas	[D]	(2,411,286)	(4,624,530)	(5,000,873)	(2,882,436)	(4,621,364)	(4,646,904)	(4,160,182)	(3,555,672)	(4,906,156)	(4,735,177)
6	Less Production Depreciation Expense	[D]	(373,560)	(369,029)	(386,804)	(405,183)	(405,788)	(410,699)	(410,962)	(568,305)	(599,627)	(153,211)
7	Total		$ 36,513,394	$ 35,055,575	$ 33,015,116	$ 33,529,893	$ 32,342,827	$ 31,359,310	$ 31,971,432	$ 36,726,961	$ 37,482,367	$ 44,154,183
8	Cumulative Total [A]		$ 36,513,394	$ 71,568,969	$ 104,584,086	$ 138,113,978	$ 170,456,805	$ 201,816,115	$ 233,787,547	$ 270,514,508	$ 307,996,874	$ 352,151,057

[A] Does not include investments recovered through Rider AMRP, Rider AU or Rider CEP cost-recovery mechanisms.
[B] Source: Annual Rider AU filings, Sch. 1 , line 3. Amounts for 2020-2022 per Order in Case No. 19-0664-GA-AIR suspending collection of Rider AU.
[C] Source: Annual Rider AMRP filings, Sch. 1 and Sch. 2, line 7.
[D] Source: FERC Form 2, page 336.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED TAX - LIBERALIZED DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 31, 2022

Schedule No. 12
Page 1 of 1

Line No.	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
1	Plant Additions (Excluding Land)	21,835,818	26,322,314	42,285,938	68,466,517	86,588,317	93,776,160	140,462,527	129,535,892	37,497,306	102,059,517	748,830,306
2	Depreciation Expense - Plant (Source: WP12.1)	0	0	0	0	0	0	0	0	7,732,523	16,052,520	23,785,043
3	MACRS Depr/Amort (Calculated Below)	11,346,020	14,547,775	23,792,920	39,279,198	56,589,078	29,148,875	29,977,517	32,816,913	34,695,966	37,842,663	310,036,925
4	Difference Between Book Depr & Tax Depr	(11,346,020)	(14,547,775)	(23,792,920)	(39,279,198)	(56,589,078)	(29,148,875)	(29,977,517)	(32,816,913)	(26,963,443)	(21,790,143)	(286,251,882)
5	Federal Income Tax Rate	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%	21%
6	Deferred Tax - Liberalized Depreciation	(2,382,664)	(3,055,033)	(4,996,513)	(8,248,632)	(11,883,706)	(6,121,264)	(6,295,278)	(6,891,552)	(5,662,323)	(4,575,930)	(60,112,895)

Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
2013	11,346,020										11,346,020
2014	819,681	13,728,094									14,547,775
2015	750,412	1,071,324	21,971,184								23,792,920
2016	688,522	956,425	1,692,479	35,941,772							39,279,198
2017	632,591	859,999	1,516,952	3,280,728	50,298,808						56,589,078
2018	585,427	777,565	1,370,745	3,028,031	5,036,195	18,350,912					29,148,875
2019	542,870	722,945	1,255,968	2,445,763	4,774,861	7,575,338	12,659,772				29,977,517
2020	498,876	673,522	1,151,038	1,893,159	3,330,356	6,484,337	11,744,871	7,040,754			32,816,913
2021	486,725	600,213	1,057,374	1,751,968	1,927,536	5,606,597	10,552,764	10,847,065	1,865,724		34,695,966
2022	486,621	563,986	968,906	1,628,185	1,757,823	4,913,779	9,171,663	9,839,675	3,559,036	4,952,989	37,842,663
2023	486,725	563,865	938,883	1,478,701	1,624,477	4,583,689	8,032,193	8,465,399	3,245,310	9,443,318	38,862,559
2024	486,621	563,986	938,692	1,416,914	1,524,841	4,291,850	7,294,451	7,297,112	2,666,785	8,561,585	35,042,837
2025	486,725	563,865	938,883	1,416,627	1,495,174	3,639,133	6,688,938	6,617,979	2,148,418	7,631,960	31,627,702
2026	486,621	563,986	938,692	1,416,914	1,494,946	3,184,691	6,243,178	6,098,069	1,960,479	6,772,838	29,160,413
2027	486,725	563,865	938,883	1,416,627	1,495,174	3,184,044	6,103,374	5,822,803	1,798,461	6,131,619	27,941,574
2028	475,417	563,986	938,692	1,416,914	1,494,946	3,184,691	6,102,374	5,769,304	1,657,895	5,793,305	27,397,524
2029	464,321	552,176	938,883	1,416,627	1,495,174	3,184,044	6,103,374	5,768,594	1,609,986	5,711,344	27,244,522
2030	464,217	540,612	895,325	1,416,914	1,494,946	3,184,691	6,102,374	5,769,304	1,609,682	5,689,274	27,167,340
2031	464,321	540,491	852,164	1,347,468	1,495,174	3,184,044	6,103,374	5,768,594	1,609,986	5,689,079	27,054,694
2032	464,217	540,612	851,974	1,278,618	1,257,424	3,184,691	6,102,374	5,769,304	1,609,682	5,689,274	26,748,171
2033	232,163	540,491	852,164	1,278,331	1,020,212	3,036,598	6,103,374	5,768,594	1,609,986	5,689,079	26,130,991
2034		270,306	851,974	1,278,618	1,019,984	2,889,850	5,281,098	5,769,304	1,609,682	5,689,274	24,660,090
2035			426,083	1,278,331	1,020,212	2,889,203	4,461,099	4,657,216	1,609,986	5,689,079	22,031,208
2036				639,307	1,019,984	2,889,850	4,460,099	3,546,699	1,475,598	5,689,274	19,720,812
2037					510,070	2,889,203	4,461,099	3,545,988	1,341,869	3,280,933	16,029,163
2038						1,444,925	4,460,099	3,546,699	1,341,566	873,798	11,667,088
2039							2,230,550	3,545,988	1,341,869	873,603	7,992,011
2040							2	1,929,633	1,341,566	873,798	4,145,000
2041							2	312,582	666,382	873,603	1,852,569
2042							2	312,568	(9,105)	437,161	740,626
2043							2	312,582	(9,105)	525	304,004
2044							2	312,681	(9,105)	524	304,102
2045							2	312,582	(9,108)	525	304,000
2046							2	312,568	(9,105)	524	303,989
2047							2	312,582	(9,105)	525	304,004
2048							2	312,568	(9,105)	524	303,989
2049							2	312,582	(9,105)	525	304,004
2050							2	312,568	(9,105)	524	303,989
2051							2	312,582	(9,105)	525	304,004
2052							2	312,568	(9,105)	524	303,989
2053							2	312,582	(9,105)	525	304,004
2054							2	312,681	(9,105)	524	304,102
2055							2	312,582	(9,108)	525	304,000
2056							2	312,568	(9,105)	524	303,989
2057							2	312,582	(9,105)	525	304,004
2058							1	312,568	(9,105)	524	303,988
2059								167,237	(9,105)	525	158,656
2060								21,877	(4,826)	524	17,575
2061								21,891	(546)	525	21,870
2062								21,877	(546)	524	21,855
2063								21,891	(546)	525	21,870
2064								21,877	(546)	524	21,855
2065								21,891	(546)	525	21,870
2066								21,877	(546)	524	21,855
2067								21,891	(546)	525	21,870
2068								21,877	(546)	524	21,855
2069								21,891	(546)	525	21,870
2070								21,877	(546)	524	21,855
2071								21,891	(546)	525	21,870
2072								21,877	(546)	524	21,855
2073								21,891	(546)	525	21,870
2074								21,877	(546)	524	21,855
2075								21,891	(546)	525	21,870
2076								21,877	(546)	524	21,855
2077								21,891	(546)	525	21,870
2078								21,877	(546)	524	21,855
2079								21,891	(546)	525	21,870
2080								21,877	(546)	524	21,855
2081								21,877	(546)	525	21,856
2082								21,877	(546)	524	21,855
2083								21,877	(546)	524	21,855
2084								21,877	(546)	524	21,855
2085								10,938	(546)	524	10,917
2086									(273)	524	251
2087										262	262
Total	21,835,818	26,322,314	42,285,938	68,466,517	86,588,317	93,776,160	140,462,527	129,535,892	37,497,306	102,059,517	748,830,307

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
REVENUE RECONCILIATION ADJUSTMENT

Schedule No. 13
Page 1 of 1

Line No.	Description		Case No. 19-0791-GA-ALT	Case No. 21-0618-GA-RDR	Case No. 22-0618-GA-RDR	Total	Rev Coll. per Bill
1	**Revenue Requirement:**		$ 24,691,400	$ 63,444,511	$ 70,579,607		
2	November 2022 - December 2022 deferrals related to 2021 vintage assets				$ (220,646)		
3	November 2021 - July 2022 deferrals related to 2019 & 2020 vintage assets			$ (15,770,465)			
4	November 2020 - April 2021 deferrals related to 2013-2018 vintage assets		$ (14,050,358)				
5	**Revenue to Reconcile**		$ 10,641,042	$ 47,674,047	$ 70,358,961		
	Recovery: [1]						
6	Apr 2021	Actual	$ 11				$ 0.00
7	May 2021	Actual	2,033,764				$ 4.60
8	Jun 2021	Actual	2,163,493				$ 4.91
9	Jul 2021	Actual	2,155,282				$ 4.90
10	Aug 2021	Actual	2,148,444				$ 4.90
11	Sep 2021	Actual	2,149,944				$ 4.89
12	Oct 2021	Actual	2,151,951				$ 4.88
13	Nov 2021	Actual		$ 2,167,070			$ 4.87
14	Dec 2021	Actual		2,184,093			$ 4.88
15	Jan 2022	Actual		2,190,030			$ 4.89
16	Feb 2022	Actual		2,152,900			$ 5.07
17	Mar 2022	Actual		2,249,947			$ 5.00
18	Apr 2022	Actual		1,796,617			$ 3.97
19	May 2022	Actual		2,408,871			$ 5.34
20	Jun 2022	Actual		2,167,993			$ 4.81
21	Jul 2022	Actual		2,039,274			$ 4.52
22	Aug 2022	Actual [2]		5,070,512			$ 11.23
23	Sep 2022	Actual		5,278,543			$ 11.69
24	Oct 2022	Actual		5,194,112			$ 11.49
25	Nov 2022	Actual			5,565,234		$ 12.28
26	Dec 2022	Actual			5,555,348		$ 12.24
27	Jan 2023	Actual [3]			6,830,674		
28	Feb 2023	Actual			6,694,505		
29	Mar 2023	Estimate			6,910,788		
30	Apr 2023	Estimate			6,910,788		
31	May 2023	Estimate			6,910,788		
32	Jun 2023	Estimate			6,910,788		
33	Jul 2023	Estimate			6,910,788		
34	Aug 2023	Estimate			6,910,788		
35	Sep 2023	Estimate			6,910,788		
36	Oct 2023	Estimate			6,910,788		
37	**Total Recovery**		$ 12,802,889	$ 34,899,962	$ 79,932,065		
38	(Over) / Under Recovered Balance		$ (2,161,847)	$ 12,774,085	$ (9,573,104)	$ 1,039,133	

[1] Source: FRR_DEMW_REPORTS - FRR_MWRAC_044 Revenue (revenue by component cube report).
[2] Increase in revenue is due to rates effective as a result of order in Case No. 21-0618-GA-RDR.
[3] Increase in revenue is due to rates effective as a result of order in Case No. 22-0618-GA-RDR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
RECONCILIATION OF CEP BEGINNING BALANCES

Schedule No. 14
Page 1 of 1

Description: Provide reconciliation of CEP beginning balances to prior case ending balances.

Line No.	Description	Case No. **23-618-GA-RDR** Company Opening Balance (A)	Case No. **22-618-GA-RDR** Order Ending Balance (B)	Increase/ (Decrease) Relative to Order (C) = (A) - (B)	Explanation of Difference	Case No. **22-618-GA-RDR** BR Active Model Ending Balance (D)	Increase/ (Decrease) Relative to BR Model (E) = (A) - (D)
	Plant In-Service						
1	Additions	$ 651,413,638	$ 651,391,798	$ 21,840	1. Correction of MACRS depreciation; see Note for Item 1 below	$ 651,391,798	$ 21,840
2	Original Cost Retired	77,142,812	77,142,811	1	2. Correction of missing decimals for Dec20 retirements	77,142,811	1
3	Total Plant In-Service	$ 574,270,826	$ 574,248,987	$ 21,839		$ 574,248,987	$ 21,839
	Less: Accumulated Provision for Depreciation						
4	Depreciation Expense	$ 70,867,604	$ 70,867,059	$ 545	1. Correction of MACRS depreciation; see Note for Item 1 below	$ 70,867,057	$ 547
5	2012 Rate Case Depreciation Offset	307,996,874	307,996,872	2	3. Adjusted rounding to match BR active model (WP12.2 Fully Amort)	307,996,874	-
6	Original Cost Retired	77,142,812	77,142,811	1	2. Correction of missing decimals for Dec20 retirements	77,142,811	1
7	Total Accumulated Provision for Depreciation	$ (301,721,666)	$ (301,721,120)	$ (546)		$ (301,721,120)	$ (546)
8	**Net Plant In-Service**	$ 272,549,160	$ 272,527,867	$ 21,293		$ 272,527,867	$ 21,293
	Regulatory Assets						
9	Deferred Depreciation Expense	$ 63,620,005	$ 63,619,458	$ 547	1. Correction of MACRS depreciation; see Note for Item 1 below	$ 63,619,458	$ 547
10	Post in Service Carrying Costs	87,114,945	87,112,948	1,997	4. Correction for fully amortized assets; see Note for Item 4 below	87,114,274	671
11	Property Tax	41,508,711	41,508,711	-		41,508,711	-
12	Cumulative Offset for Incremental Revenue	(29,800,306)	(29,800,306)	-		(29,800,306)	-
13	Total Regulatory Assets	$ 162,443,355	$ 162,440,811	$ 2,544		$ 162,442,137	$ 1,218
	Accumulated Deferred Income Taxes						
14	Accumulated Deferred Income Tax on Post in Service Carrying Costs	$ (18,294,138)	$ (18,293,719)	$ (419)	5. $1,997 diff on line 10 PISCC * 21.0%	$ (18,293,998)	$ (140)
15	Accumulated Deferred Income Tax on Property Tax	(8,716,829)	(8,716,829)	-		(8,716,829)	-
16	Accumulated Deferred Income Tax on Cumulative Offset for Incremental Rev	6,258,064	6,258,064	-		6,258,064	-
17	Accumulated Deferred Income Tax on Liberalized Depreciation	(55,536,965)	(55,508,336)	(28,629)	1. Correction of MACRS depreciation; see Note for Item 1 below	(55,508,337)	(28,628)
18	Total Accumulated Deferred Income Taxes	$ (76,289,868)	$ (76,260,820)	$ (29,048)		$ (76,261,100)	$ (28,768)
19	**Net Rate Base**	$ 358,702,647	$ 358,707,858	$ (5,211)		$ 358,708,904	$ (6,257)
20	Approved Pre-tax Rate of Return	9.16%	9.16%	0.00%		9.16%	0.00%
21	**Annualized Return on Rate Base**	$ 32,857,162	$ 32,857,640	$ (478)	6. $(5,211) diff on line 19 Net Rate Base * 9.16%	$ 32,857,736	$ (574)
	Operating Expenses						
22	Amortization of Regulatory Assets	$ 3,654,975	$ 3,654,918	$ 57	7. $2,544 diff on line 13 Total Regulatory Assets * 2.25%	$ 3,654,948	$ 27
23	Annualized Depreciation	19,932,752	19,932,207	545	1. Correction of MACRS depreciation; see Note for Item 1 below	19,932,205	547
24	Annualized Property Tax Expense	14,134,718	14,134,718	-		14,134,718	-
25	Total Annualized Operating Expenses	$ 37,722,445	$ 37,721,843	$ 602		$ 37,721,871	$ 574
26	**Revenue Requirement Prior to Reconciliation**	$ 70,579,607	$ 70,579,483	$ 124		$ 70,579,607	$ -

Notes: Item 1: Correction of MACRS depreciation. Intangible plant that was fully amortized was improperly removed from the calculation of MACRS depreciation on Sch 12, column L for 2021. Correction to MACRS depreciation resulted in $21,840 reduction to CAP Adjustment in May 2021 (reflected on Line 1 above) and increase to ADIT on Liberalized Depreciation of ($28,629) (reflected on Line 17 above).

Item 4: Correction for fully amortized assets. Reduction in deferred depreciation on Sch 5b (cells CW44:CZ48 for Jan21-Apr21) for 100% amortized intangible assets resulted in $1,326 increase to PISCC. Note that BR Active Model already contained this adjustment, but the Company's order version did not. This line item also includes $671 increase in PISCC Regulatory Asset due to Item 1, correction of MACRS depreciation.

22-507 (Apr 2022 - Dec 2022)
SCHEDULES 1-14
(For Informational Purposes Only)

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM
CASE NO. 23-0618-GA-RDR
2022 REVENUE REQUIREMENT CALCULATION

Schedule No. 1
Page 1 of 1

Line	Description	Total	After Reconciliation	Reference
	Plant In-Service			
1	Additions	$ 203,753,363		Schedule No. 4, Line 9 (Sum of 2013 - 2022)
2	Original Cost Retired	1,180,321		Schedule No. 4, Line 15 (Sum of 2013 - 2022)
3	Total Plant In-Service	$ 202,573,042		
	Less: Accumulated Provision for Depreciation			
4	Depreciation Expense	$ 1,891,107		Schedule Nos. 5a & 5b, WP12.1
5	2012 Rate Case Depreciation Offset	43,891,802		Schedule No. 11, Line 8
6	Original Cost Retired	1,180,321		Schedule No. 4, Line 15 (Sum of 2013 - 2022)
7	Total Accumulated Provision for Depreciation	$ (44,602,588)		
8	**Net Plant In-Service**	$ 157,970,454		Line 3 + Line 7
	Regulatory Assets			
9	Deferred Depreciation Expense	$ 5,350,157		Schedule No. 5a, Line 1 + Schedule No. 5b, Line 1
10	Post in Service Carrying Costs	10,663,285		Schedule No. 6, Line 3
11	Property Tax	-		Schedule No. 7, Line 10
12	Cumulative Offset for Incremental Revenue	(2,789,539)		Schedule No. 8, Line 8
13	Total Regulatory Assets	$ 13,223,903		
	Accumulated Deferred Income Taxes			
14	Accumulated Deferred Income Tax on Post in Service Carrying Costs	$ (2,239,290)		Line 10 x 21%
15	Accumulated Deferred Income Tax on Property Tax	-		Line 11 x 21%
16	Accumulated Deferred Income Tax on Cumulative Offset for Incremental Revenue	585,803		Line 12 x 21%
17	Accumulated Deferred Income Tax on Liberalized Depreciation	(2,333,477)		Schedule No. 12, Ln 6
18	Total Accumulated Deferred Income Taxes	$ (3,986,964)		
19	**Net Rate Base**	$ 167,207,393		
20	Approved Pre-tax Rate of Return	9.16%		See note [A] below.
21	**Annualized Return on Rate Base**	$ 15,316,197		Line 19 x Line 20
	Operating Expenses			
22	Amortization of Regulatory Assets	$ 297,538		Line 13 x 2.25% [B]
23	Annualized Depreciation	1,891,107		Schedule Nos. 5a & 5b, WP12.1
24	Annualized Property Tax Expense	-		Schedule 7
25	Total Annualized Operating Expenses	$ 2,188,645		
26	**Revenue Requirement Prior to Reconciliation**	$ 17,504,842		Sum Lines 21 - 24
27	**Reconciliation Adjustment - (Over) / Under Recovered Balance**		$ 1,039,133	Schedule 13, Line 38
28	**Total Revenue Requirement After Reconciliation**		$ 18,543,975	Sum Lines 26 - 27
	Allocation %			
29	Rate RS / RFT / RSLI	72.35%	72.35%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
30	Rate GS / FT Small	7.46%	7.46%	
31	Rate GS / FT Large	15.62%	15.62%	
32	Rate IT	4.57%	4.57%	
33	**Total Allocation**	100.00%	100.00%	
	Annual Revenue Requirement	**Prior to Reconciliation**	**After Reconciliation**	
34	Rate RS / RFT / RSLI / RFTLI	$ 12,664,316	$ 13,416,103	Ln 26 x Ln 29; Ln 28 x Ln 29
35	Rate GS / FT Small	1,306,421	1,383,974	Ln 26 x Ln 30; Ln 28 x Ln 30
36	Rate GS / FT Large	2,733,819	2,896,105	Ln 26 x Ln 31; Ln 28 x Ln 31
37	Rate IT / GGIT	800,286	847,793	Ln 26 x Ln 32; Ln 28 x Ln 32
38	**Total Annual Revenue Requirement**	$ 17,504,842	$ 18,543,975	Sum Lines 34 - 37
	Annual Bills Issued			
39	Rate RS / RFT / RSLI / RFTLI	5,029,250	5,029,250	Schedule 3, Line 26
40	Rate GS / FT Small	264,051	264,051	Schedule 3, Line 27
41	Rate GS / FT Large	95,473	95,473	Schedule 3, Line 28
42	Rate IT / GGIT	1,118	1,118	Schedule 3, Line 29
	Estimated Monthly Rate Impact			
43	Rate RS / RFT / RSLI / RFTLI	$ 2.52	$ 2.67	Ln 34 ÷ Ln 39
44	Rate GS / FT Small	$ 4.95	$ 5.24	Ln 35 ÷ Ln 40
45	Rate GS / FT Large	$ 28.63	$ 30.33	Ln 36 ÷ Ln 41
46	Rate IT / GGIT	$ 715.82	$ 758.31	Ln 37 ÷ Ln 42

[A] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law, the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

[B] For purposes of this calculation, Duke Energy Ohio used a composite depreciation rate recommended in the audit report in Case No. 19-791-GA-ALT.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2022
($ MILLIONS)

Description: Provide approved Capital Budget for the previous year.

Line No.	Category		2022
1	Distribution Improvement	[A]	$ 310.2
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		28.2
4	Total		$ 338.4

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
CUMULATIVE ESTIMATED BILL IMPACT - DEFERRED AMOUNTS
FOR THE PERIOD ENDED DECEMBER 31, 2022

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

Line No.	Description	Balance at 12/31/2022	Cumulative Balance	
1	Deferred Depreciation Expense	$ 5,350,157	$ 5,350,157	Schedule No. 5a, Line 1 + Schedule No. 5b, Line 1
2	Deferred PISCC	$ 10,663,285	$ 10,663,285	Schedule No. 6, Line 3
3	Deferred Property Tax Expense	$ -	$ -	Schedule No. 7, Line 10
4	Incremental Revenue Offset Deferral	$ (2,789,539)	$ (2,789,539)	Schedule No. 8, Line 8
5	Total Deferred CEP Amounts	$ 13,223,903	$ 13,223,903	Sum of Lines 1 - 4
6	Deferred Income Taxes	$ (2,777,020)	$ (2,777,020)	-Line 5 x current year end FIT rate
7	Excess Deferred Income Taxes	$ -	$ -	-Line 5 @ 12/31/2017 x 35% x 40%
8	Net Cumulative Deferred CEP Amounts	$ 10,446,883	$ 10,446,883	Sum of Lines 5 - 7
9	Rate of Return [2]	9.16%	9.16%	Pre-Tax rate of return approved in Case No. 12-1685-GA-AIR
10	Pre-Tax Return on Deferred CEP Amounts	$ 956,934	$ 956,934	Line 8 x Line 9
11	Amortization of Deferred Depreciation Regulatory Asset	$ 120,379	$ 120,379	Line 1 x 2.25% [1]
12	Amortization of Deferred PISCC Regulatory Asset	$ 239,924	$ 239,924	Line 2 x 2.25% [1]
13	Amortization of Deferred Property Tax Regulatory Asset	$ -	$ -	Line 3 x 2.25% [1]
14	Amortization of Revenue Offset Deferral	$ (62,765)	$ (62,765)	Line 4 x 2.25% [1]
15	Total Annual Revenue Requirement	$ 1,254,472	$ 1,254,472	Sum of Lines 10 - 14
	Allocation %			
16	Rate RS / RFT / RSLI	72.3475%	72.3475%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
17	Rate GS / FT Small	7.4632%	7.4632%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
18	Rate GS / FT Large	15.6175%	15.6175%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
19	Rate IT	4.5718%	4.5718%	Case No. 12-1685-GA-AIR, Schedule E-3.2f, page 7 of 14
20	Total Allocation	100.0000%	100.0000%	Sum of Lines 16 - 19
	Annual Revenue Requirement			
21	Rate RS / RFT / RSLI	$ 907,579	$ 907,579	Line 15 x Line 16
22	Rate GS / FT Small	$ 93,624	$ 93,624	Line 15 x Line 17
23	Rate GS / FT Large	$ 195,917	$ 195,917	Line 15 x Line 18
24	Rate IT	$ 57,352	$ 57,352	Line 15 x Line 19
25	Total Annual Revenue Requirement	$ 1,254,472	$ 1,254,472	Sum of Lines 21 - 24
	Annual Bills Issued			
26	Rate RS / RFT / RSLI	5,029,250	5,029,250	Work Papers 8.1 thru 8.10
27	Rate GS / FT Small	264,051	264,051	Work Papers 8.1 thru 8.10
28	Rate GS / FT Large	95,473	95,473	Work Papers 8.1 thru 8.10
29	Rate IT	1,118	1,118	Work Papers 8.1 thru 8.10
	Estimated Monthly Rate Impact			
30	Rate RS / RFT / RSLI	$ 0.18	$ 0.18	Line 21 / Line 26
31	Rate GS / FT Small	$ 0.35	$ 0.35	Line 22 / Line 27
32	Rate GS / FT Large	$ 2.05	$ 2.05	Line 23 / Line 28
33	Rate IT	$ 51.30	$ 51.30	Line 24 / Line 29

[1] For purposes of this calculation, Duke Energy Ohio used a composite depreciation rate per order in Case No. 19-791-GA-ALT. It includes carrying costs on the unamortized balance The actual amortization period will be determined in Duke Energy Ohio's next gas base rate case or other proceeding.

[2] Approved Pre-Tax Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR. Upon the Tax Cut and Jobs Act of 2017 becoming law, the Pre-Tax Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
MONTHLY CEP INVESTMENTS
FOR THE MONTHS APRIL 2022 - DECEMBER 2022

Schedule No. 4
Page 1 of 1

Description: Report on all CEP Investments placed in-service during the year.

Represents Net Asset Balance eligible for Accounting Authority.

[A] Cumulative Balance
Description: Net Cumulative Asset Balance eligible for Accounting treatment.
Calculation: Prior Month Asset Balance + Current Month Asset Activity

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement	$ -	$ -	$ -	$ -	$ 6,613,167	$ 17,272,167	$ 26,294,221	$ 36,052,823	$ 44,557,064	$ 61,265,655	$ 69,612,518	$ 127,812,418	$ 178,983,079
2	Information Technology	$ -	$ -	$ -	$ -	$ 18,303,337	$ 21,319,149	$ 22,674,694	$ 23,054,022	$ 23,431,660	$ 22,561,863	$ 22,534,370	$ 23,540,284	$ 23,589,963
3	Total CEP In-Service	$ -	$ -	$ -	$ -	$ 24,916,504	$ 38,591,316	$ 48,968,915	$ 59,106,846	$ 67,988,724	$ 83,827,518	$ 92,146,888	$ 151,352,702	$ 202,573,042

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

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
4	Distribution Improvement	$ -	$ -	$ -	$ -	$ 6,613,167	$ 10,659,001	$ 9,022,054	$ 9,758,602	$ 8,504,241	$ 16,708,591	$ 8,346,863	$ 58,199,900	$ 51,170,661	$ 178,983,079
5	Information Technology	$ -	$ -	$ -	$ -	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ (869,797)	$ (27,492)	$ 1,005,914	$ 49,679	$ 23,589,963
6	Total CEP In-Service Activity - Net Assets	$ -	$ -	$ -	$ -	$ 24,916,504	$ 13,674,813	$ 10,377,599	$ 10,137,931	$ 8,881,878	$ 15,838,794	$ 8,319,370	$ 59,205,814	$ 51,220,340	$ 202,573,042

[C] Monthly Activity - Assets (Total)
Description: Monthly activity for all Assets placed in-service.
Source: WP-4.1

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
7	Distribution Improvement	$ -	$ -	$ -	$ -	$ 6,368,339	$ 12,560,045	$ 9,117,687	$ 9,717,187	$ 8,606,551	$ 17,324,200	$ 9,285,323	$ 58,499,964	$ 47,794,214	$ 179,273,509
8	Information Technology	$ -	$ -	$ -	$ -	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ 20,094	$ (27,492)	$ 1,005,914	$ 49,679	$ 24,479,854
9	Total CEP In-Service Activity - Gross Assets	$ -	$ -	$ -	$ -	$ 24,671,676	$ 15,575,857	$ 10,473,231	$ 10,096,516	$ 8,984,188	$ 17,344,294	$ 9,257,830	$ 59,505,878	$ 47,843,893	$ 203,753,363

[D] Monthly Activity - Assets (Excess Above Cap)
Description: Represents the amount of Asset in-service activity not eligible for accounting treatment.

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
10	Distribution Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Total CEP In-Service Activity - Gross Assets Above Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

[E] Monthly Activity - Retirements (Total)
Description: Monthly activity for all Retirements processed.
Source: WP-4.2

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
13	Distribution Improvement	$ -	$ -	$ -	$ -	$ 244,828	$ (1,901,044)	$ (95,632)	$ 41,415	$ (102,310)	$ (615,609)	$ (938,460)	$ (300,064)	$ 3,376,447	$ (290,430)
14	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (889,891)	$ -	$ -	$ -	$ (889,891)
15	Total CEP In-Service Activity - Retirements	$ -	$ -	$ -	$ -	$ 244,828	$ (1,901,044)	$ (95,632)	$ 41,415	$ (102,310)	$ (1,505,500)	$ (938,460)	$ (300,064)	$ 3,376,447	$ (1,180,321)

[F] Monthly Activity - Retirements (Excess Above Cap)
Description: Represents the amount of Retirement activity not eligible for accounting treatment.

Line No.	Budget Category	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
16	Distribution Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	Information Technology	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Total CEP In-Service Activity - Retirements Above Cap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS APRIL 2022 - DECEMBER 2022

Description: Provide detailed calculation of depreciation on CEP Investments.
Represents the Depreciation on Distribution Improvement.

Line No.

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

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement - Deferred Depreciation	$ -	$ -	$ -	$ -	$ -	$ 17,439	$ 55,935	$ 113,424	$ 193,091	$ 294,099	$ 432,028	$ 581,633	$ 850,002

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Land and Land Rights	$ -	$ -	$ -	$ -	$ 7,308	$ (400,565)	$ 18,133	$ 69,208	$ -	$ -	$ -	$ 26,262	$ 333,311	$ 53,657
3	Rights of Way	$ -	$ -	$ -	$ -	$ 9,700	$ 443,070	$ 164,814	$ 64,179	$ 4	$ 13,960	$ 14,470	$ 31,711	$ 215,493	$ 957,401
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ -	$ -	$ -	$ -	$ 36,742	$ 9,866	$ 20,178	$ 50,001	$ 15,436	$ -	$ -	$ -	$ 1,741,273	$ 1,873,496
6	Mains - Cast Iron & Copper	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (652)	$ -	$ -	$ -	$ -	$ 357,886	$ 357,234
7	Mains - Steel	$ -	$ -	$ -	$ -	$ 1,310,658	$ 460,092	$ 1,442,361	$ 2,059,060	$ 1,183,513	$ (445,431)	$ 960,803	$ 122,356	$ 15,013,780	$ 22,107,192
8	Mains - Plastic	$ -	$ -	$ -	$ -	$ 442,845	$ 3,806,569	$ 707,389	$ 2,690,029	$ 1,646,801	$ 2,034,972	$ 1,863,314	$ 946,172	$ (107,899)	$ 14,030,190
9	System Meas. & Reg. Station Equipment	$ -	$ -	$ -	$ -	$ 241,429	$ 2,420,782	$ 4,357,836	$ 691,167	$ (2,181,478)	$ 9,880,819	$ 2,826,670	$ 51,982,249	$ 24,983,026	$ 95,202,500
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ -	$ -	$ -	$ 50,495	$ 3,037	$ 5,566	$ (1,169)	$ -	$ -	$ (614,593)	$ -	$ -	$ (556,664)
11	District Regulating Equipment	$ -	$ -	$ -	$ -	$ 42,481	$ 914	$ -	$ -	$ 2,397,377	$ 1,944	$ 3,566	$ -	$ 581,713	$ 3,027,996
12	Meas. & Reg. - City Gate	$ -	$ -	$ -	$ -	$ 378,765	$ (966,115)	$ 120,400	$ 321,078	$ 431,995	$ 77,920	$ (1,591,035)	$ 273,118	$ 1,987,026	$ 1,033,152
13	Services- Cast Iron & Copper	$ -	$ -	$ -	$ -	$ 573	$ 4,608	$ 425	$ 199	$ 182	$ 220	$ 182	$ 151	$ 242	$ 6,781
14	Services-Steel	$ -	$ -	$ -	$ -	$ 105,338	$ 146,699	$ (86,034)	$ 114,486	$ 1,834,874	$ 206,563	$ 154,062	$ 142,529	$ 201,085	$ 2,819,601
15	Services-Plastic	$ -	$ -	$ -	$ -	$ 3,375,609	$ 4,079,990	$ 1,616,548	$ 3,339,084	$ 2,945,824	$ 4,423,196	$ 3,839,276	$ 3,686,655	$ 4,927,629	$ 32,233,811
16	Meters	$ -	$ -	$ -	$ -	$ 468,785	$ 646,100	$ 578,676	$ 335,556	$ 205,453	$ 798,572	$ 680,467	$ 728,157	$ 636,247	$ 5,078,012
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 935	$ 13	$ -	$ -	$ -	$ -	$ 948
18	Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	House Regulators	$ -	$ -	$ -	$ -	$ 3,535	$ 2,491	$ 1,366	$ 5,044	$ 6,185	$ 9,592	$ 4,112	$ 6,343	$ 25,255	$ 63,924
20	House Regulator Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ -	$ -	$ -	$ 80,852	$ -	$ -	$ (296)	$ -	$ (80,852)	$ -	$ -	$ -	$ (296)
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	Street Lighting Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Structures & Improvements	$ -	$ -	$ -	$ -	$ 43,328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43,328
26	Tools, Shop & Garage Equipment	$ -	$ -	$ -	$ -	$ 4,404	$ 5,105	$ 36,775	$ 2,516	$ 7,103	$ (189,993)	$ 201,733	$ 254,198	$ 274,594	$ 596,434
27	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	Communication Equipment	$ -	$ -	$ -	$ -	$ 10,319	$ (3,642)	$ 37,621	$ 18,179	$ 10,958	$ (22,889)	$ 3,836	$ -	$ -	$ 54,382
30	Total Distribution Improvement	$ -	$ -	$ -	$ -	$ 6,613,167	$ 10,659,001	$ 9,022,054	$ 9,758,602	$ 8,504,241	$ 16,708,591	$ 8,346,863	$ 58,199,900	$ 51,170,661	$ 178,983,079

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
31	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Rights of Way	1.54%	$ -	$ -	$ -	$ -	$ -	$ 12	$ 581	$ 793	$ 875	$ 875	$ 893	$ 911	$ 952	$ 5,892
33	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	Structures & Improvements	2.09%	$ -	$ -	$ -	$ -	$ -	$ 64	$ 81	$ 116	$ 203	$ 230	$ 230	$ 230	$ 230	$ 1,384
35	Mains - Cast Iron & Copper	2.72%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (5)
36	Mains - Steel	1.87%	$ -	$ -	$ -	$ -	$ -	$ 2,042	$ 2,759	$ 5,007	$ 8,216	$ 10,060	$ 9,366	$ 10,863	$ 11,054	$ 59,367
37	Mains - Plastic	2.08%	$ -	$ -	$ -	$ -	$ -	$ 768	$ 7,366	$ 8,592	$ 13,255	$ 16,109	$ 19,636	$ 22,866	$ 24,506	$ 113,098
38	System Meas. & Reg. Station Equipment	2.35%	$ -	$ -	$ -	$ -	$ -	$ 473	$ 5,213	$ 13,748	$ 15,101	$ 10,829	$ 30,179	$ 35,715	$ 137,513	$ 248,771
39	System Meas. & Reg. Station Equipment-Elec	7.00%	$ -	$ -	$ -	$ -	$ -	$ 295	$ 312	$ 345	$ 338	$ 338	$ 338	$ (3,247)	$ (3,247)	$ (4,528)
40	District Regulating Equipment	2.40%	$ -	$ -	$ -	$ -	$ -	$ 85	$ 87	$ 87	$ 87	$ 4,882	$ 4,885	$ 4,893	$ 4,893	$ 19,899
41	Meas. & Reg. - City Gate	6.67%	$ -	$ -	$ -	$ -	$ -	$ 2,105	$ (3,265)	$ (2,595)	$ (811)	$ 1,590	$ 2,023	$ (6,820)	$ (5,302)	$ (13,075)
42	Services- Cast Iron & Copper	3.11%	$ -	$ -	$ -	$ -	$ -	$ 1	$ 13	$ 15	$ 15	$ 16	$ 16	$ 17	$ 17	$ 110
43	Services-Steel	2.88%	$ -	$ -	$ -	$ -	$ -	$ 253	$ 605	$ 398	$ 673	$ 5,077	$ 5,573	$ 5,942	$ 6,284	$ 24,805
44	Services-Plastic	3.59%	$ -	$ -	$ -	$ -	$ -	$ 10,099	$ 22,305	$ 27,141	$ 37,130	$ 45,943	$ 59,176	$ 70,662	$ 81,691	$ 354,147
45	Meters	2.22%	$ -	$ -	$ -	$ -	$ -	$ 867	$ 2,063	$ 3,133	$ 3,754	$ 4,134	$ 5,611	$ 6,870	$ 8,217	$ 34,649
46	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4	$ 4	$ 4	$ 4	$ 4	$ 20
47	Meter Installations	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	House Regulators	2.00%	$ -	$ -	$ -	$ -	$ -	$ 6	$ 10	$ 12	$ 21	$ 31	$ 47	$ 54	$ 64	$ 245
49	House Regulator Installations	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	Large Industrial Meas. & Reg. Equipment	2.63%	$ -	$ -	$ -	$ -	$ -	$ 177	$ 177	$ 177	$ 177	$ 177	$ (1)	$ (1)	$ (1)	$ 882
51	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	Other Equipment - Other	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
53	Street Lighting Equipment	2.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	Structures & Improvements	3.33%	$ -	$ -	$ -	$ -	$ -	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 960
55	Tools, Shop & Garage Equipment	4.00%	$ -	$ -	$ -	$ -	$ -	$ 15	$ 32	$ 154	$ 163	$ 186	$ (447)	$ 225	$ 1,073	$ 1,401
56	Laboratory Equipment	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	Power Operated Equipment	6.36%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
58	Communication Equipment	6.67%	$ -	$ -	$ -	$ -	$ -	$ 57	$ 37	$ 246	$ 347	$ 408	$ 281	$ 302	$ 302	$ 1,980
59	Total Distribution Improvement Deferred Depreciation		$ -	$ -	$ -	$ -	$ -	$ 17,439	$ 38,496	$ 57,489	$ 79,667	$ 101,008	$ 137,929	$ 149,605	$ 268,369	$ 850,002

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
60	Amortization of Regulatory Assets														
61	Total Regulatory Asset Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS APRIL 2022 - DECEMBER 2022

Schedule No. 5b
Page 1 of 1

Description: Provide detailed calculation of depreciation on CEP Investments.
Represents the Depreciation on Information Technology.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation **- Current Month Amortization**

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Information Technology - Deferred Depreciation	$ -	$ -	$ -	$ -	$ -	$ 101,959	$ 220,679	$ 355,098	$ 492,834	$ 636,370	$ 765,816	$ 895,080	$ 1,041,105

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Electronic Data Processing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,671	$ -	$ (831,247)	$ -	$ 163,331	$ 1,059	$ (662,186)
3	Miscellaneous Intangible Plant	$ -	$ -	$ -	$ -	$ 20,129	$ (230)	$ 734,979	$ (13,758)	$ 333,202	$ 12,720	$ (2,681)	$ 842,212	$ 48,578	$ 1,975,151
4	Miscellaneous Intangible Plant - 3 year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 58,925	$ -	$ -	$ -	$ -	$ -	$ 58,925
5	Miscellaneous Intangible Plant - 10 year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (58,644)	$ -	$ -	$ -	$ (58,644)
6	Miscellaneous Intangible Plant - 15 year	$ -	$ -	$ -	$ -	$ 18,283,208	$ 3,016,042	$ 620,565	$ 329,491	$ 44,435	$ 7,374	$ (24,811)	$ 371	$ 42	$ 22,276,718
7	Total Information Technology	$ -	$ -	$ -	$ -	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ (869,797)	$ (27,492)	$ 1,005,914	$ 49,679	$ 23,589,963

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
8	Electronic Data Processing	20.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 78	$ 78	$ (13,776)	$ (13,776)	$ (11,054)	$ (38,450)
9	Miscellaneous Intangible Plant	20.00%	$ -	$ -	$ -	$ -	$ -	$ 335	$ 332	$ 12,581	$ 12,352	$ 17,905	$ 18,117	$ 18,073	$ 32,110	$ 111,805
10	Miscellaneous Intangible Plant - 3 year	33.33%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,637	$ 1,637	$ 1,637	$ 1,637	$ 1,637	$ 8,185
11	Miscellaneous Intangible Plant - 10 year	10.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (489)	$ (489)	$ (489)	$ (1,467)
12	Miscellaneous Intangible Plant - 15 year	6.67%	$ -	$ -	$ -	$ -	$ -	$ 101,624	$ 118,388	$ 121,838	$ 123,669	$ 123,916	$ 123,957	$ 123,819	$ 123,821	$ 961,032
13	Total Information Technology Deferred Depreciation		$ -	$ -	$ -	$ -	$ -	$ 101,959	$ 118,720	$ 134,419	$ 137,736	$ 143,536	$ 129,446	$ 129,264	$ 146,025	$ 1,041,105

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
14	Amortization of 2013-2018 Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Amortization of 2019 Regulatory Assets									$ -	$ -	$ -	$ -	$ -	$ -
16	Amortization of 2020 Regulatory Assets									$ -	$ -	$ -	$ -	$ -	$ -
17	Amortization of 2021 Regulatory Assets														$ -
18	Total Regulatory Asset Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED DEPRECIATION
DISTRIBUTION IMPROVEMENT
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

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

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

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement - Deferred Depreciation	$ -	$ -	$ 27,835	$ 312,332	$ 634,309	$ 973,728	$ 1,334,206	$ 1,713,674	$ 2,115,318	$ 2,538,304	$ 2,998,212	$ 3,469,796	$ 4,060,144

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Distribution Improvement
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Land and Land Rights	$ -	$ (2,713,509)	$ (667,412)	$ 137,544	$ 7,308	$ (400,565)	$ 18,133	$ 69,208	$ -	$ -	$ -	$ 26,262	$ 333,311	$ (3,189,720)
3	Rights of Way	$ -	$ 1,744	$ 57,856	$ 35,596	$ 9,700	$ 443,070	$ 164,814	$ 64,179	$ 4	$ 13,960	$ 14,470	$ 31,711	$ 215,493	$ 1,052,597
4	City Gate Check Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Structures & Improvements	$ -	$ 5,101	$ 1,384,737	$ 281,180	$ 36,742	$ 9,866	$ 20,178	$ 50,001	$ 15,436	$ -	$ -	$ -	$ 1,741,273	$ 3,544,514
6	Mains - Cast Iron & Copper	$ -	$ -	$ -	$ 412	$ -	$ -	$ -	$ (652)	$ -	$ -	$ -	$ -	$ 357,886	$ 357,646
7	Mains - Steel	$ -	$ 5,273,346	$ 136,182,545	$ 7,506,615	$ 1,310,658	$ 460,092	$ 1,442,361	$ 2,059,060	$ 1,183,513	$ (445,431)	$ 960,803	$ 122,356	$ 15,013,780	$ 171,069,697
8	Mains - Plastic	$ -	$ 1,620,164	$ 865,296	$ 1,753,211	$ 442,845	$ 3,806,569	$ 707,389	$ 2,690,029	$ 1,646,801	$ 2,034,972	$ 1,863,314	$ 946,172	$ (107,899)	$ 18,268,861
9	System Meas. & Reg. Station Equipment	$ -	$ 249,144	$ 17,058,870	$ 5,434,352	$ 241,429	$ 2,420,782	$ 4,357,836	$ 691,167	$ (2,181,478)	$ 9,880,819	$ 2,826,670	$ 51,982,249	$ 24,983,026	$ 117,944,866
10	System Meas. & Reg. Station Equipment-Elec	$ -	$ 206,074	$ (168,446)	$ (51,450)	$ 50,495	$ 3,037	$ 5,566	$ (1,169)	$ -	$ -	$ (614,593)	$ -	$ -	$ (570,485)
11	District Regulating Equipment	$ -	$ -	$ (244,611)	$ (19,336)	$ 42,481	$ 914	$ -	$ -	$ 2,397,377	$ 1,944	$ 3,566	$ -	$ 581,713	$ 2,764,049
12	Meas. & Reg. - City Gate	$ -	$ 647,616	$ (223,208)	$ 261,102	$ 378,765	$ (966,115)	$ 120,400	$ 321,078	$ 431,995	$ 77,920	$ (1,591,035)	$ 273,118	$ 1,987,026	$ 1,718,662
13	Services- Cast Iron & Copper	$ -	$ 397	$ (2,486)	$ 512	$ 573	$ 4,608	$ 425	$ 199	$ 182	$ 220	$ 182	$ 151	$ 242	$ 5,205
14	Services-Steel	$ -	$ 132,619	$ 104,464	$ 204,656	$ 105,338	$ 146,699	$ (86,034)	$ 114,486	$ 1,834,874	$ 206,563	$ 154,062	$ 142,529	$ 201,085	$ 3,261,340
15	Services-Plastic	$ -	$ 3,313,466	$ 2,432,819	$ 3,867,808	$ 3,375,609	$ 4,079,990	$ 1,616,548	$ 3,339,084	$ 2,945,824	$ 4,423,196	$ 3,839,276	$ 3,686,655	$ 4,927,629	$ 41,847,904
16	Meters	$ -	$ 684,198	$ 513,074	$ (911,787)	$ 468,785	$ 646,100	$ 578,676	$ 335,556	$ 205,453	$ 798,572	$ 680,467	$ 728,157	$ 636,247	$ 5,363,496
17	Utility of the Future Meters	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 935	$ 13	$ -	$ -	$ -	$ -	$ 948
18	Meter Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	House Regulators	$ -	$ 3,162	$ 3,685	$ 3,068	$ 3,535	$ 2,491	$ 1,366	$ 5,044	$ 6,185	$ 9,592	$ 4,112	$ 6,343	$ 25,255	$ 73,838
20	House Regulator Installations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Large Industrial Meas. & Reg. Equipment	$ -	$ 25	$ -	$ -	$ 80,852	$ -	$ -	$ (296)	$ -	$ (80,852)	$ -	$ -	$ -	$ (271)
22	Large Industrial Meas. & Reg. Equipment - Comm	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	Other Equipment - Other	$ -	$ -	$ (100,952)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (100,952)
24	Street Lighting Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Structures & Improvements	$ -	$ -	$ -	$ (876,680)	$ 43,328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (833,352)
26	Tools, Shop & Garage Equipment	$ -	$ 1,618	$ 196,496	$ 627,582	$ 4,404	$ 5,105	$ 36,775	$ 2,516	$ 7,103	$ (189,993)	$ 201,733	$ 254,198	$ 274,594	$ 1,422,130
27	Laboratory Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28	Power Operated Equipment	$ -	$ -	$ -	$ 65,564	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 65,564
29	Communication Equipment	$ -	$ -	$ 214,697	$ 11,674	$ 10,319	$ (3,642)	$ 37,621	$ 18,179	$ 10,958	$ (22,889)	$ 3,836	$ -	$ -	$ 280,754
30	Total Distribution Improvement	$ -	$ 9,425,164	$ 157,607,423	$ 18,331,624	$ 6,613,167	$ 10,659,001	$ 9,022,054	$ 9,758,602	$ 8,504,241	$ 16,708,591	$ 8,346,863	$ 58,199,900	$ 51,170,661	$ 364,347,290

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
31	Land and Land Rights	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Rights of Way	1.54%	$ -	$ -	$ 2	$ 76	$ 122	$ 135	$ 703	$ 915	$ 997	$ 997	$ 1,015	$ 1,034	$ 1,074	$ 7,070
33	City Gate Check Station	0.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	Structures & Improvements	2.09%	$ -	$ -	$ 9	$ 2,421	$ 2,910	$ 2,974	$ 2,992	$ 3,027	$ 3,114	$ 3,141	$ 3,141	$ 3,141	$ 3,141	$ 30,011
35	Mains - Cast Iron & Copper	2.72%	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)
36	Mains - Steel	1.87%	$ -	$ -	$ 8,218	$ 220,435	$ 232,133	$ 234,176	$ 234,893	$ 237,140	$ 240,349	$ 242,193	$ 241,499	$ 242,996	$ 243,187	$ 2,377,219
37	Mains - Plastic	2.08%	$ -	$ -	$ 2,808	$ 4,308	$ 7,347	$ 8,115	$ 14,713	$ 15,939	$ 20,602	$ 23,456	$ 26,983	$ 30,213	$ 31,853	$ 186,337
38	System Meas. & Reg. Station Equipment	2.35%	$ -	$ -	$ 488	$ 33,895	$ 44,537	$ 45,010	$ 49,751	$ 58,285	$ 59,638	$ 55,366	$ 74,716	$ 80,252	$ 182,050	$ 683,988
39	System Meas. & Reg. Station Equipment-Elec	7.00%	$ -	$ -	$ 1,202	$ 219	$ (81)	$ 214	$ 232	$ 264	$ 257	$ 257	$ 257	$ (3,328)	$ (3,328)	$ (3,835)
40	District Regulating Equipment	2.40%	$ -	$ -	$ -	$ (489)	$ (528)	$ (443)	$ (441)	$ (441)	$ (441)	$ 4,354	$ 4,358	$ 4,365	$ 4,365	$ 14,659
41	Meas. & Reg. - City Gate	6.67%	$ -	$ -	$ 3,600	$ 2,359	$ 3,810	$ 5,916	$ 546	$ 1,215	$ 2,999	$ 5,401	$ 5,834	$ (3,010)	$ (1,492)	$ 27,178
42	Services- Cast Iron & Copper	3.11%	$ -	$ -	$ 1	$ (5)	$ (4)	$ (3)	$ 9	$ 10	$ 11	$ 11	$ 12	$ 12	$ 13	$ 67
43	Services-Steel	2.88%	$ -	$ -	$ 318	$ 569	$ 1,060	$ 1,313	$ 1,665	$ 1,459	$ 1,733	$ 6,137	$ 6,633	$ 7,003	$ 7,345	$ 35,235
44	Services-Plastic	3.59%	$ -	$ -	$ 9,913	$ 17,191	$ 28,762	$ 38,861	$ 51,067	$ 55,903	$ 65,892	$ 74,705	$ 87,938	$ 99,424	$ 110,453	$ 640,109
45	Meters	2.22%	$ -	$ -	$ 1,266	$ 2,215	$ 528	$ 1,395	$ 2,591	$ 3,661	$ 4,282	$ 4,662	$ 6,139	$ 7,398	$ 8,745	$ 42,882
46	Utility of the Future Meters	5.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4	$ 4	$ 4	$ 4	$ 4	$ 20
47	Meter Installations	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
48	House Regulators	2.00%	$ -	$ -	$ 5	$ 11	$ 17	$ 22	$ 27	$ 29	$ 37	$ 48	$ 64	$ 70	$ 81	$ 411
49	House Regulator Installations	2.00%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
50	Large Industrial Meas. & Reg. Equipment	2.63%	$ -	$ -	$ -	$ -	$ -	$ 177	$ 177	$ 177	$ 177	$ 177	$ (1)	$ (1)	$ (1)	$ 882
51	Large Industrial Meas. & Reg. Equipment - Comm	4.20%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
52	Other Equipment - Other	6.67%	$ -	$ -	$ -	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (561)	$ (5,610)
53	Street Lighting Equipment	2.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	Structures & Improvements	3.33%	$ -	$ -	$ -	$ -	$ (2,433)	$ (2,313)	$ (2,313)	$ (2,313)	$ (2,313)	$ (2,313)	$ (2,313)	$ (2,313)	$ (2,313)	$ (20,937)
55	Tools, Shop & Garage Equipment	4.00%	$ -	$ -	$ 5	$ 660	$ 2,752	$ 2,767	$ 2,784	$ 2,907	$ 2,915	$ 2,939	$ 2,305	$ 2,978	$ 3,825	$ 26,837
56	Laboratory Equipment	6.67%	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
57	Power Operated Equipment	6.36%	$ -	$ -	$ -	$ -	$ 347	$ 347	$ 347	$ 347	$ 347	$ 347	$ 347	$ 347	$ 347	$ 3,123
58	Communication Equipment	6.67%	$ -	$ -	$ -	$ 1,193	$ 1,258	$ 1,316	$ 1,295	$ 1,504	$ 1,606	$ 1,666	$ 1,539	$ 1,561	$ 1,561	$ 14,499
59	Total Distribution Improvement Deferred Depreciation		$ -	$ -	$ 27,835	$ 284,497	$ 321,977	$ 339,419	$ 360,478	$ 379,468	$ 401,644	$ 422,986	$ 459,908	$ 471,584	$ 590,348	$ 4,060,144

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
60	Amortization of Regulatory Assets														
61	Total Regulatory Asset Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED DEPRECIATION
INFORMATION TECHNOLOGY
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

Schedule No. 5d
Page 1 of 1

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

Line No.

[A] Cumulative Balance
Description: Cumulative Deferred Depreciation Balance for Information Technology
Calculation: Prior Month Deferred Balance + Current Month Deferred Depreciation **- Current Month Amortization**

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Information Technology - Deferred Depreciation	$ -	$ -	$ 714	$ 20,723	$ 46,077	$ 173,391	$ 317,465	$ 477,239	$ 640,328	$ 809,218	$ 964,018	$ 1,118,635	$ 1,290,013

[B] Net Plant Additions Eligible for Deferred Depreciation
Description: Monthly Activity of Net Plant Additions for Information Technology
Source: Work Paper-4.1 and Work Paper-4.2

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
2	Electronic Data Processing	$ -	$ (122,940)	$ 6,694	$ 122,937	$ -	$ -	$ -	$ 4,671	$ -	$ (831,247)	$ -	$ 163,331	$ 1,059	$ (655,495)
3	Miscellaneous Intangible Plant	$ -	$ 124,758	$ 1,150,955	$ 247,943	$ 20,129	$ (230)	$ 734,979	$ (13,758)	$ 333,202	$ 12,720	$ (2,681)	$ 842,212	$ 48,578	$ 3,498,806
4	Miscellaneous Intangible Plant - 3 year	$ -	$ 24,642	$ -	$ -	$ -	$ -	$ -	$ 58,925	$ -	$ -	$ -	$ -	$ -	$ 83,567
5	Miscellaneous Intangible Plant - 10 year	$ -	$ -	$ -	$ (100,332)	$ -	$ -	$ -	$ -	$ -	$ (58,644)	$ -	$ -	$ -	$ (158,977)
6	Miscellaneous Intangible Plant - 15 year	$ -	$ -	$ -	$ -	$ 18,283,208	$ 3,016,042	$ 620,565	$ 329,491	$ 44,435	$ 7,374	$ (24,811)	$ 371	$ 42	$ 22,276,718
7	Total Information Technology	$ -	$ 26,460	$ 1,157,649	$ 270,547	$ 18,303,337	$ 3,015,812	$ 1,355,544	$ 379,329	$ 377,637	$ (869,797)	$ (27,492)	$ 1,005,914	$ 49,679	$ 25,044,619

[C] Deferred Depreciation Calculation
Description: Deferred Depreciation Calculation by Month
Calculation: Prior Month Asset Balance x Depreciation Rate / 12 Months

Line No.	Utility Account	Depreciation Rate [1]	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
8	Electronic Data Processing	20.00%	$ -	$ -	$ (2,049)	$ (1,937)	$ 112	$ 112	$ 112	$ 112	$ 189	$ 189	$ (13,665)	$ (13,665)	$ (10,943)	$ (41,433)
9	Miscellaneous Intangible Plant	20.00%	$ -	$ -	$ 2,079	$ 21,262	$ 25,394	$ 25,730	$ 25,726	$ 37,976	$ 37,746	$ 43,300	$ 43,512	$ 43,467	$ 57,504	$ 363,696
10	Miscellaneous Intangible Plant - 3 year	33.33%	$ -	$ -	$ 684	$ 684	$ 684	$ 684	$ 684	$ 684	$ 2,321	$ 2,321	$ 2,321	$ 2,321	$ 2,321	$ 15,709
11	Miscellaneous Intangible Plant - 10 year	10.00%	$ -	$ -	$ -	$ -	$ (836)	$ (836)	$ (836)	$ (836)	$ (836)	$ (836)	$ (1,325)	$ (1,325)	$ (1,325)	$ (8,991)
12	Miscellaneous Intangible Plant - 15 year	6.67%	$ -	$ -	$ -	$ -	$ -	$ 101,624	$ 118,388	$ 121,838	$ 123,669	$ 123,916	$ 123,957	$ 123,819	$ 123,821	$ 961,032
13	Total Information Technology Deferred Depreciation		$ -	$ -	$ 714	$ 20,009	$ 25,354	$ 127,314	$ 144,074	$ 159,774	$ 163,089	$ 168,890	$ 154,800	$ 154,617	$ 171,378	$ 1,290,013

[D] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
14	Amortization of 2013-2018 Regulatory Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Amortization of 2019 Regulatory Assets									$ -	$ -	$ -	$ -	$ -	$ -
16	Amortization of 2020 Regulatory Assets									$ -	$ -	$ -	$ -	$ -	$ -
17	Amortization of 2021 Regulatory Assets														$ -
18	Total Regulatory Asset Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
POST IN-SERVICE CARRYING COSTS (PISCC)
FOR THE MONTHS JANUARY 2022 - DECEMBER 2022

Schedule No. 6
Page 1 of 1

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 - Current Month Amortization

Line No.	Budget Category	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
1	Distribution Improvement	$ -	$ -	$ 41,785	$ 782,173	$ 1,602,570	$ 2,450,858	$ 3,344,896	$ 4,277,333	$ 5,251,351	$ 6,261,291	$ 7,343,430	$ 8,460,535	$ 9,833,569
2	Information Technology	$ -	$ -	$ 117	$ 5,363	$ 11,720	$ 99,109	$ 199,304	$ 304,870	$ 411,409	$ 518,900	$ 621,786	$ 723,864	$ 829,716
3	Total CEP - Deferred PISCC Regulatory Asset	$ -	$ -	$ 41,902	$ 787,536	$ 1,614,290	$ 2,549,967	$ 3,544,200	$ 4,582,203	$ 5,662,760	$ 6,780,191	$ 7,965,216	$ 9,184,399	$ 10,663,285

[B] Net Plant Additions Eligible for Deferred PISCC
Description: Net Plant Addition Balance by Month for eligible CEP Investments
Source: WP4.1 Assets, WP4.2 Retirements, Schedule No. 4

Line No.	Utility Account	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
4	Distribution Improvement	$ -	$ 9,425,164	$ 167,032,587	$ 185,364,211	$ 191,977,378	$ 202,636,378	$ 211,658,433	$ 221,417,035	$ 229,921,276	$ 246,629,867	$ 254,976,729	$ 313,176,629	$ 364,347,290
5	Information Technology	$ -	$ 26,460	$ 1,184,109	$ 1,454,656	$ 19,757,993	$ 22,773,805	$ 24,129,349	$ 24,508,678	$ 24,886,315	$ 24,016,518	$ 23,989,026	$ 24,994,940	$ 25,044,619
6	Total CEP In-Service	$ -	$ 9,451,625	$ 168,216,696	$ 186,818,867	$ 211,735,371	$ 225,410,183	$ 235,787,782	$ 245,925,713	$ 254,807,591	$ 270,646,385	$ 278,965,755	$ 338,171,569	$ 389,391,909

[C] Accumulated Depreciation on Net Plant Additions
Description: Accumulated Depreciation Balance by Month on eligible CEP Investments
Source: Schedule No. 5c, Schedule No. 5d

Line No.	Utility Account	Balance at 202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	Balance at 202212
7	Distribution Improvement	$ -	$ -	$ (27,835)	$ (312,332)	$ (634,309)	$ (973,728)	$ (1,334,206)	$ (1,713,674)	$ (2,115,318)	$ (2,538,304)	$ (2,998,212)	$ (3,469,796)	$ (4,060,144)
8	Information Technology	$ -	$ -	$ (714)	$ (20,723)	$ (46,077)	$ (173,391)	$ (317,465)	$ (477,239)	$ (640,328)	$ (809,218)	$ (964,018)	$ (1,118,635)	$ (1,290,013)
9	Total CEP Accumulated Depreciation	$ -	$ -	$ (28,549)	$ (333,055)	$ (680,386)	$ (1,147,119)	$ (1,651,671)	$ (2,190,913)	$ (2,755,646)	$ (3,347,522)	$ (3,962,230)	$ (4,588,431)	$ (5,350,157)

[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	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
10	Distribution Improvement	5.32%	$ -	$ -	$ 41,785	$ 740,388	$ 820,397	$ 848,288	$ 894,038	$ 932,437	$ 974,018	$ 1,009,940	$ 1,082,139	$ 1,117,105	$ 1,373,034	$ 9,833,569
11	Information Technology	5.32%	$ -	$ -	$ 117	$ 5,246	$ 6,357	$ 87,389	$ 100,195	$ 105,566	$ 106,539	$ 107,491	$ 102,886	$ 102,078	$ 105,852	$ 829,716
12	Total CEP Deferred PISCC		$ -	$ -	$ 41,902	$ 745,634	$ 826,754	$ 935,677	$ 994,233	$ 1,038,003	$ 1,080,557	$ 1,117,431	$ 1,185,025	$ 1,219,183	$ 1,478,886	$ 10,663,285

[E] Regulatory Asset Amortization
Description: Current Month Regulatory Asset Amortization
Calculation: Deferred Balance x Composite Depreciation Rate / 12 months

Line No.	Utility Account	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	202210	202211	202212	Activity for Twelve Months Ended 12/31/2022
13	Distribution Improvement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Information Technology														$ -
15	Total Regulatory Asset Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
PROPERTY TAX DEFERRAL
FOR THE PERIOD ENDED DECEMBER 31, 2022

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

Line No.

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

Line No.	Budget Category	12/31/2022
1	Distribution Improvement - Deferred Property Taxes	$ -
2	Information Technology - Deferred Property Taxes	$ -
3	Total CEP - Deferred Property Taxes	$ -
7	Amortization of Regulatory Assets	$ -
8	Total Annual Regulatory Asset Amortization	$ -
9	Cumulative Regulatory Asset Amortization	$ -
10	Total CEP Property Taxes Regulatory Asset	$ -

[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 7.9a

Line No.	Utility Account	Activity through 12/31/2022 Prorated	Activity through 12/31/2022 Annualized
11	Distribution Improvement		
12	2021 Investment - Accrued 2022 (12 months)	$ -	$ -
13	Total Distribution Improvement	$ -	$ -
14			
15	Information Technology		
16	2021 Investment - Accrued 2022 (12 months)	$ -	$ -
17	Total Information Technology	$ -	$ -
18			
19	Total CEP Property Tax Activity	$ -	$ -

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
INCREMENTAL REVENUE ASSOCIATED WITH CEP INVESTMENTS
FOR THE 9 MONTHS ENDED DECEMBER 31, 2022

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 12/31/2022
1	Rate RS / RFT / RSLI	$	(1,576,961)
2	Rate GS / FT Small	$	(827,943)
3	Rate GS / FT Large	$	(308,301)
4	Rate IT	$	(76,334)
5	Total Incremental Revenue - (Increase)	$	(2,789,539)
6	Amortization of Regulatory Asset	$	-
7	Cumulative Amortization of Regulatory Asset	$	-
8	Total CEP Incremental Revenue Regulatory Asset	$	(2,789,539)

[B] Annual Incremental Revenue by Category
Description: Incremental Revenues for Annual Period related to CEP Investments by Category
Source: Work Paper 8.1

Line No.	Category		Activity Through 12/31/2022	
9	Rate RS / RFT / RSLI	$	(1,576,961)	Work Paper 8.1
10	Rate GS / FT Small	$	(827,943)	Work Paper 8.1
11	Rate GS / FT Large	$	(308,301)	Work Paper 8.1
12	Rate IT	$	(76,334)	Work Paper 8.1
13	Total Incremental Revenue - (Increase)	$	(2,789,539)	

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ACTUAL - AUTHORIZED CEP EXPLANATIONS
FOR THE PERIOD ENDED DECEMBER 31, 2022

Description: Explain the variance between CEP Capital Budget and Actual In-Service Additions.

		[A]	[B]	[C]=[A]-[B]	
Line No.	**Category**	**Capital Budget**	**Actual Additions**	**Total Variance**	
1	Distribution Improvement	$ 310,214,849	$ 188,281,052	$ 121,933,796	[1]
2	Information Technology	$ -	$ -	$ -	[2]
3	Compliance with Rules, Regulations and Orders	$ 28,185,563	$ 15,472,311	$ 12,713,252	[3]
4	Total CEP Investment	$ 338,400,411	$ 203,753,363	$ 134,647,048	

Explanations:

[1] **Distribution Improvement:** The Measurement & Regulation category came in $27M over the 2022 estimated plan. A multitude of 2021 projects were delayed into 2022 primarily due to lead-time challenges and supply chain issues on materials. Many of these projects had estimated 2021 in-service dates when the budget file was submitted. There were 69 funding projects that were either placed in-service in 2022 or had trailing charges in 2022. In addition, the Government Relocation category had $11M close to plant more than what was earmarked for 2022. The Company had 7 emergent relocations that were post-budget with aggressive schedules. The Company also experienced a budget closing error in the Customer Growth category, consisting of meters, mains and services for new customer adds. The Company spent $30M in 2022, which is typical, but the mains closing category fell out of the 2022 plan (closing date did not fall within 2022 in error), resulting in a $12M variance for the year. The Replacement Service category also closed more to plant than budget by $9M due to more work being accomplished than what was earmarked for the budget. **Note:** Once adjusted for cap adjustments, those reductions to CEP additions act as an offset to the unfavorable variance for gross actual additions described above.

[2] N/A

[3] **Compliance:** The project primarily driving the underspend is the Line V000b project, which was slated for in-service in November, 2022. The Company continues to have a complex and challenging permitting process with the US Army Corps of Engineers where Line V000b crosses a concrete lined channel (Duck Creek). In addition, the schedule for land easements has taken longer due to extended conversations with several landowners along the route where the Company is still securing the necessary easements. The new estimated in-service date is 9/30/2023.

Notes:

[A] Duke Energy Ohio's approved Gas Operations Capital Budget.
[B] Actual additions in 2022 are reduced by $189 million to only include investments after March 31, 2022.
[C] Total Variance - (Over)/Under spend on additions.

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DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
ESTIMATED CAPITAL BUDGET
FOR THE 12 MONTHS ENDED DECEMBER 31, 2023
($ MILLIONS)

Description: Provide estimated Capital Budget for upcoming year.

Line No.	Category		2023
1	Distribution Improvement	[A]	213.5
2	Information Technology		-
3	Compliance with Rules, Regulations and Orders		79.2
4	Total		$ 292.7

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

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
RATE BASE DEPRECIATION OFFSET
FOR THE 9 MONTHS ENDED DECEMBER 31, 2022

Line No.	Category	Source	2022
1	Total Company Gas Depreciation Expense	[D]	$ 51,959,121
2	Less Rider AMRP Depreciation Expense	[C]	(4,401,029)
3	Less Rider AU Depreciation Expense	[B]	-
4	Less Rider CEP Depreciation Expense	WP12.1	-
5	Less Common Plant Gas	[D]	(3,551,383)
6	Less Production Depreciation Expense	[D]	(114,908)
7	Total		$ 43,891,802
8	Cumulative Total [A]		$ 43,891,802

[A] Does not include investments recovered through Rider AMRP, Rider AU or Rider CEP cost-recovery mechanisms.
[B] Source: Annual Rider AU filings, Sch. 1 , line 3. Amounts for 2020-2022 per Order in Case No. 19-0664-GA-AIR suspending collection of Rider AU.
[C] Source: Annual Rider AMRP filings, Sch. 1 and Sch. 2, line 7.
[D] Source: FERC Form 2, page 336.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
DEFERRED TAX - LIBERALIZED DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 31, 2022

Schedule No. 12
Page 1 of 1

Line No.	Description	2022	Total
1	Plant Additions (Excluding Land)	203,699,706	203,699,706
2	Depreciation Expense - Plant (Source: WP12.1)	0	0
3	MACRS Depr/Amort (Calculated Below)	11,111,795	11,111,795
4	Difference Between Book Depr & Tax Depr	(11,111,795)	(11,111,795)
5	Federal Income Tax Rate	21%	21%
6	Deferred Tax - Liberalized Depreciation	(2,333,477)	(2,333,477)

2022	11,111,795	11,111,795
2023	21,633,310	21,633,310
2024	20,510,086	20,510,086
2025	15,446,134	15,446,134
2026	10,480,716	10,480,716
2027	9,660,588	9,660,588
2028	8,960,192	8,960,192
2029	8,343,406	8,343,406
2030	8,209,772	8,209,772
2031	8,208,202	8,208,202
2032	8,209,772	8,209,772
2033	8,208,202	8,208,202
2034	8,209,772	8,209,772
2035	8,208,202	8,208,202
2036	8,209,772	8,209,772
2037	7,633,798	7,633,798
2038	7,061,157	7,061,157
2039	7,059,588	7,059,588
2040	7,061,157	7,061,157
2041	7,059,588	7,059,588
2042	3,538,496	3,538,496
2043	15,845	15,845
2044	15,836	15,836
2045	15,845	15,845
2046	15,836	15,836
2047	15,845	15,845
2048	15,836	15,836
2049	15,845	15,845
2050	15,836	15,836
2051	15,845	15,845
2052	15,836	15,836
2053	15,845	15,845
2054	15,836	15,836
2055	15,845	15,845
2056	15,836	15,836
2057	15,845	15,845
2058	15,836	15,836
2059	15,845	15,845
2060	15,836	15,836
2061	15,290	15,290
2062	14,725	14,725
2063	14,734	14,734
2064	14,725	14,725
2065	14,734	14,734
2066	14,725	14,725
2067	14,734	14,734
2068	14,725	14,725
2069	14,734	14,734
2070	14,725	14,725
2071	14,734	14,734
2072	14,725	14,725
2073	14,734	14,734
2074	14,725	14,725
2075	14,734	14,734
2076	14,725	14,725
2077	14,734	14,734
2078	14,725	14,725
2079	14,734	14,734
2080	14,725	14,725
2081	14,734	14,734
2082	14,725	14,725
2083	14,725	14,725
2084	14,725	14,725
2085	14,725	14,725
2086	14,725	14,725
2087	7,362	7,362
Total	203,699,706	203,699,706

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
REVENUE RECONCILIATION ADJUSTMENT

Schedule No. 13
Page 1 of 1

Line No.	Description		Case No. 19-0791-GA-ALT	Case No. 21-0618-GA-RDR	Case No. 22-0618-GA-RDR	Total	Rev Coll. per Bill
1	**Revenue Requirement:**		$ 24,691,400	$ 63,444,511	$ 70,579,607		
2	November 2022 - December 2022 deferrals related to 2021 vintage assets				$ (220,646)		
3	November 2021 - July 2022 deferrals related to 2019 & 2020 vintage assets			$ (15,770,465)			
4	November 2020 - April 2021 deferrals related to 2013-2018 vintage assets		$ (14,050,358)				
5	**Revenue to Reconcile**		$ 10,641,042	$ 47,674,047	$ 70,358,961		
	Recovery: [1]						
6	Apr 2021	Actual	$ 11				$ 0.00
7	May 2021	Actual	2,033,764				$ 4.60
8	Jun 2021	Actual	2,163,493				$ 4.91
9	Jul 2021	Actual	2,155,282				$ 4.90
10	Aug 2021	Actual	2,148,444				$ 4.90
11	Sep 2021	Actual	2,149,944				$ 4.89
12	Oct 2021	Actual	2,151,951				$ 4.88
13	Nov 2021	Actual		$ 2,167,070			$ 4.87
14	Dec 2021	Actual		2,184,093			$ 4.88
15	Jan 2022	Actual		2,190,030			$ 4.89
16	Feb 2022	Actual		2,152,900			$ 5.07
17	Mar 2022	Actual		2,249,947			$ 5.00
18	Apr 2022	Actual		1,796,617			$ 3.97
19	May 2022	Actual		2,408,871			$ 5.34
20	Jun 2022	Actual		2,167,993			$ 4.81
21	Jul 2022	Actual		2,039,274			$ 4.52
22	Aug 2022	Actual [2]		5,070,512			$ 11.23
23	Sep 2022	Actual		5,278,543			$ 11.69
24	Oct 2022	Actual		5,194,112			$ 11.49
25	Nov 2022	Actual			5,565,234		$ 12.28
26	Dec 2022	Actual			5,555,348		$ 12.24
27	Jan 2023	Actual [3]			6,830,674		
28	Feb 2023	Actual			6,694,505		
29	Mar 2023	Estimate			6,910,788		
30	Apr 2023	Estimate			6,910,788		
31	May 2023	Estimate			6,910,788		
32	Jun 2023	Estimate			6,910,788		
33	Jul 2023	Estimate			6,910,788		
34	Aug 2023	Estimate			6,910,788		
35	Sep 2023	Estimate			6,910,788		
36	Oct 2023	Estimate			6,910,788		
37	**Total Recovery**		$ 12,802,889	$ 34,899,962	$ 79,932,065		
38	(Over) / Under Recovered Balance		$ (2,161,847)	$ 12,774,085	$ (9,573,104)	$ 1,039,133	

[1] Source: FRR_DEMW_REPORTS - FRR_MWRAC_044 Revenue (revenue by component cube report).
[2] Increase in revenue is due to rates effective as a result of order in Case No. 21-0618-GA-RDR.
[3] Increase in revenue is due to rates effective as a result of order in Case No. 22-0618-GA-RDR.

DUKE ENERGY OHIO, INC.
CAPITAL EXPENDITURE PROGRAM (CEP)
CASE NO. 23-0618-GA-RDR
RECONCILIATION OF CEP BEGINNING BALANCES

Schedule No. 14
Page 1 of 1

Description: Provide reconciliation of CEP beginning balances to prior case ending balances.

This schedule is not applicable for the first filing after a base rate case.

Rider CEP filing includes investments placed into service and related regulatory assets after the date certain of March 31, 2022 in Case No. 22-507-GA-AIR.