

LARGE FILING SEPARATOR SHEET

CASE NUMBER: 08-1094-EL-SSO
08-1095-EL-ATA
08-1096-EL-AAM
08-1097-EL-UNC

FILE DATE: 10/10/2008

SECTION: (Part 3 of 6)

NUMBER OF PAGES: 200

DESCRIPTION OF DOCUMENT:

Application of Dayton Power and Light
Company

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Residential Heat (Summer)

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

Page 2 of 12

Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	0.0	50	\$9.86	\$13.25	3.39	34.38%
2	0.0	100	\$15.36	\$18.90	3.54	23.05%
3	0.0	200	\$26.36	\$30.20	3.84	14.57%
4	0.0	400	\$48.40	\$52.84	4.44	9.17%
5	0.0	500	\$59.42	\$64.16	4.74	7.98%
6	0.0	750	\$86.95	\$92.44	5.49	6.31%
7	0.0	1,000	\$110.90	\$117.15	6.25	5.64%
8	0.0	1,200	\$130.07	\$136.92	6.85	5.27%
9	0.0	1,400	\$149.25	\$156.69	7.44	4.98%
10	0.0	1,500	\$158.86	\$166.61	7.75	4.88%
11	0.0	2,000	\$206.77	\$216.01	9.24	4.47%
12	0.0	2,500	\$254.50	\$265.25	10.75	4.22%
13	0.0	3,000	\$302.18	\$314.43	12.25	4.05%
14	0.0	4,000	\$397.59	\$412.84	15.25	3.84%
15	0.0	5,000	\$493.00	\$511.26	18.26	3.70%
16	0.0	7,500	\$731.56	\$757.31	25.75	3.52%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Residential Heat (Winter)

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

Page 3 of 12

Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	0.0	50	\$9.86	\$13.25	3.39	34.38%
2	0.0	100	\$15.36	\$18.90	3.54	23.05%
3	0.0	200	\$26.36	\$30.20	3.84	14.57%
4	0.0	400	\$48.40	\$52.84	4.44	9.17%
5	0.0	500	\$59.42	\$64.16	4.74	7.98%
6	0.0	750	\$86.95	\$92.44	5.49	6.31%
7	0.0	1,000	\$104.60	\$110.85	6.25	5.98%
8	0.0	1,200	\$118.71	\$125.56	6.85	5.77%
9	0.0	1,400	\$132.84	\$140.28	7.44	5.60%
10	0.0	1,500	\$139.92	\$147.67	7.75	5.54%
11	0.0	2,000	\$175.21	\$184.45	9.24	5.27%
12	0.0	2,500	\$210.30	\$221.05	10.75	5.11%
13	0.0	3,000	\$245.37	\$257.62	12.25	4.99%
14	0.0	4,000	\$315.52	\$330.77	15.25	4.83%
15	0.0	5,000	\$385.67	\$403.93	18.26	4.73%
16	0.0	7,500	\$561.06	\$586.82	25.76	4.59%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Secondary Unmetered

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

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Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	5	50	\$11.90	\$25.04	13.14	110.42%
2	5	100	\$17.05	\$30.34	13.29	77.95%
3	10	150	\$22.19	\$35.63	13.44	60.57%
4	25	200	\$27.31	\$40.90	13.59	49.76%
5	25	300	\$37.57	\$51.47	13.90	37.00%
6	25	400	\$47.84	\$62.03	14.19	29.66%
7	50	500	\$58.15	\$72.64	14.49	24.92%
8	50	600	\$68.40	\$83.19	14.79	21.62%
9	200	800	\$88.93	\$104.33	15.40	17.32%
10	200	1,000	\$109.47	\$125.47	16.00	14.62%
11	300	1,200	\$130.01	\$146.81	16.60	12.77%
12	500	1,400	\$160.85	\$178.34	17.49	10.87%
13	1,000	1,600	\$184.94	\$182.74	17.80	10.79%
14	1,000	2,000	\$181.31	\$200.31	19.00	10.48%
15	2,500	2,200	\$189.39	\$209.00	19.61	10.35%
16	2,500	2,400	\$197.48	\$217.68	20.20	10.23%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Secondary Single Phase

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

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Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	5	750	\$85.81	\$101.06	15.25	17.77%
2	5	1,500	\$162.84	\$180.34	17.50	10.75%
3	10	1,500	\$239.21	\$256.70	17.49	7.31%
4	25	5,000	\$610.13	\$638.14	28.01	4.59%
5	25	7,500	\$711.27	\$746.77	35.50	4.99%
6	25	10,000	\$812.41	\$855.43	43.02	5.30%
7	50	15,000	\$1,396.52	\$1,454.54	58.02	4.15%
8	50	25,000	\$1,795.47	\$1,883.51	88.04	4.90%
9	200	50,000	\$5,083.79	\$5,246.88	163.09	3.21%
10	200	100,000	\$7,078.61	\$7,391.77	313.16	4.42%
11	300	125,000	\$9,603.28	\$9,991.49	388.21	4.04%
12	500	200,000	\$15,248.71	\$15,862.05	613.34	4.02%
13	1,000	300,000	\$26,339.55	\$27,253.06	913.51	3.47%
14	1,000	500,000	\$33,248.51	\$34,762.37	1,513.86	4.55%
15	2,500	750,000	\$64,793.85	\$67,068.13	2,264.28	3.49%
16	2,500	1,000,000	\$73,378.35	\$76,393.07	3,014.72	4.11%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Secondary Thee Phase

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

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Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of		Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
	(KW) (A)	(KWH) (B)				
1	5	500	\$67.49	\$81.98	14.49	21.47%
2	5	1,500	\$170.19	\$187.68	17.49	10.28%
3	10	1,500	\$246.56	\$264.05	17.49	7.09%
4	25	5,000	\$617.48	\$645.49	28.01	4.54%
5	25	7,500	\$718.62	\$754.12	35.50	4.94%
6	25	10,000	\$819.76	\$862.78	43.02	5.25%
7	50	25,000	\$1,802.82	\$1,890.86	88.04	4.88%
8	200	50,000	\$5,091.14	\$5,254.23	163.09	3.20%
9	200	125,000	\$8,083.35	\$8,471.56	388.21	4.80%
10	500	200,000	\$15,256.06	\$15,869.39	613.33	4.02%
11	1,000	300,000	\$26,346.90	\$27,260.41	913.51	3.47%
12	1,000	500,000	\$33,255.86	\$34,769.72	1,513.86	4.55%
13	2,500	750,000	\$64,801.20	\$67,065.48	2,264.28	3.49%
14	2,500	1,000,000	\$73,385.70	\$76,400.41	3,014.71	4.11%
15	5,000	1,500,000	\$128,685.17	\$133,200.75	4,515.58	3.51%
16	5,000	2,000,000	\$145,802.78	\$151,819.21	6,016.43	4.13%

The Dayton Power and Light Company

Case No: 08-1084-EL-SSO

Typical Bill Comparison

Primary Service

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

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Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	5	1,000	\$206.68	\$222.68	16.00	7.74%
2	5	2,500	\$256.99	\$277.49	20.50	7.98%
3	10	5,000	\$417.85	\$445.86	28.01	6.70%
4	25	7,500	\$734.35	\$769.85	35.50	4.83%
5	25	10,000	\$817.41	\$860.42	43.01	5.26%
6	50	20,000	\$1,535.92	\$1,608.96	73.04	4.76%
7	50	30,000	\$1,862.61	\$1,965.65	103.04	5.53%
8	200	50,000	\$4,850.12	\$5,013.20	163.08	3.36%
9	200	75,000	\$5,666.82	\$5,904.94	238.12	4.20%
10	200	100,000	\$6,483.49	\$6,798.66	313.17	4.83%
11	500	250,000	\$16,052.01	\$16,815.43	763.42	4.76%
12	1,000	500,000	\$31,999.44	\$33,513.30	1,513.86	4.73%
13	2,500	1,000,000	\$71,623.33	\$74,638.04	3,014.71	4.21%
14	5,000	2,500,000	\$159,063.08	\$166,580.38	7,517.30	4.73%
15	10,000	5,000,000	\$317,763.75	\$332,786.35	15,021.60	4.73%
16	25,000	7,500,000	\$632,076.82	\$654,602.73	22,525.91	3.56%
17	25,000	10,000,000	\$712,971.30	\$743,001.50	30,030.20	4.21%
18	50,000	15,000,000	\$1,263,791.24	\$1,308,830.05	45,038.81	3.56%

The Dayton Power and Light Company
Case No: 08-1094-EL-SSO
Typical Bill Comparison
Primary Substation
No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated
Type of Filing: Original
Work Paper Reference: None

Schedule E-5
Page 8 of 12
Witness Responsible:
John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	3,000	1,000,000	\$76,177.06	\$79,276.21	3,099.15	4.07%
2	5,000	2,000,000	\$137,012.26	\$143,113.14	6,100.88	4.45%
3	5,000	3,000,000	\$168,038.75	\$177,141.35	9,102.60	5.42%
4	10,000	4,000,000	\$273,587.05	\$285,691.37	12,104.32	4.42%
5	10,000	5,000,000	\$304,613.53	\$319,719.57	15,106.04	4.96%
6	15,000	6,000,000	\$410,161.83	\$428,269.59	18,107.76	4.41%
7	15,000	7,000,000	\$441,188.32	\$462,297.81	21,109.49	4.78%
8	15,000	8,000,000	\$472,214.80	\$496,326.01	24,111.21	5.11%
9	25,000	9,000,000	\$652,284.91	\$679,397.83	27,112.92	4.16%
10	25,000	10,000,000	\$683,311.40	\$713,426.05	30,114.65	4.41%
11	30,000	12,500,000	\$835,399.42	\$873,018.37	37,618.95	4.50%
12	30,000	15,000,000	\$912,965.64	\$958,088.90	45,123.26	4.94%
13	50,000	17,500,000	\$1,288,619.09	\$1,341,246.65	52,627.56	4.08%
14	50,000	20,000,000	\$1,366,185.30	\$1,426,317.16	60,131.86	4.40%
15	50,000	25,000,000	\$1,521,317.75	\$1,596,458.22	75,140.47	4.94%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

High Voltage Service

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

Page 9 of 12

Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of		Current Bill	Without		Percent Increase
	(KW)	(KWH)		Participation	(Decrease)	
	(A)	(B)	(C)	(D)	(E = D - C)	(F = E/C)
1	1,000	500,000	\$29,895.21	\$31,493.50	1,598.29	5.35%
2	2,000	1,000,000	\$59,459.04	\$62,558.20	3,099.16	5.21%
3	3,000	1,500,000	\$88,919.77	\$93,519.78	4,600.01	5.17%
4	3,500	2,000,000	\$111,332.15	\$117,433.03	6,100.88	5.48%
5	5,000	2,500,000	\$147,841.23	\$155,442.97	7,601.74	5.14%
6	7,500	3,000,000	\$198,447.08	\$207,549.68	9,102.60	4.59%
7	7,500	4,000,000	\$229,175.07	\$241,279.39	12,104.32	5.28%
8	10,000	5,000,000	\$295,144.87	\$310,250.91	15,106.04	5.12%
9	10,000	6,000,000	\$325,872.86	\$343,980.62	18,107.76	5.56%
10	12,500	7,000,000	\$391,842.71	\$412,952.19	21,109.48	5.39%
11	12,500	8,000,000	\$422,570.69	\$446,681.90	24,111.21	5.71%
12	15,000	9,000,000	\$488,540.49	\$515,653.42	27,112.93	5.55%
13	20,000	10,000,000	\$589,752.16	\$619,866.81	30,114.65	5.11%
14	40,000	20,000,000	\$1,178,966.73	\$1,239,098.59	60,131.86	5.10%
15	60,000	30,000,000	\$1,768,181.31	\$1,858,330.38	90,149.07	5.10%

The Dayton Power and Light Company
Case No: 08-1094-EL-SSO
Typical Bill Comparison
Private Outdoor Lighting
No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated
Type of Filing: Original
Work Paper Reference: None

Schedule E-5
Page 10 of 12
Witness Responsible:
John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	7000					
2	Mercury	75	\$14.75	\$15.36	0.61	4.14%
3	21000					
4	Mercury	154	\$23.65	\$24.50	0.85	3.59%
5	2500					
6	ncandescent	64	\$14.44	\$15.02	0.58	4.02%
7	7000					
8	Fluorescent	66	\$15.85	\$16.44	0.59	3.72%
9	4000					
10	Mercury	43	\$16.56	\$17.08	0.52	3.14%

Note: Current and proposed bills included monthly charge for 1 fixture, 1 pole, and 1 span

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

School Rate

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

Page 11 of 12

Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of (KW) (A)	Level of (KWH) (B)	Current Bill (C)	Without Participation (D)	Dollar Increase (Decrease) (E = D - C)	Percent Increase (F = E/C)
1	0.0	1,000	\$136.21	\$152.22	16.01	11.75%
2	0.0	2,500	\$281.87	\$302.37	20.50	7.27%
3	0.0	5,000	\$523.78	\$551.79	28.01	5.35%
4	0.0	10,000	\$1,007.66	\$1,050.66	43.00	4.27%
5	0.0	15,000	\$1,491.54	\$1,549.56	58.02	3.89%
6	0.0	25,000	\$2,453.69	\$2,541.73	88.04	3.59%
7	0.0	50,000	\$4,859.07	\$5,022.16	163.09	3.36%
8	0.0	75,000	\$7,264.47	\$7,502.60	238.13	3.28%
9	0.0	100,000	\$9,669.85	\$9,983.02	313.17	3.24%
10	0.0	150,000	\$14,480.62	\$14,943.88	463.26	3.20%
11	0.0	200,000	\$19,291.39	\$19,904.72	613.33	3.18%
12	0.0	250,000	\$24,102.17	\$24,865.59	763.42	3.17%
13	0.0	300,000	\$28,912.93	\$29,826.44	913.51	3.16%
14	0.0	350,000	\$33,723.70	\$34,787.30	1,063.60	3.15%
15	0.0	400,000	\$38,534.48	\$39,748.16	1,213.68	3.15%
16	0.0	450,000	\$43,345.25	\$44,709.02	1,363.77	3.15%
17	0.0	500,000	\$48,156.01	\$49,669.87	1,513.86	3.14%

The Dayton Power and Light Company

Case No: 08-1094-EL-SSO

Typical Bill Comparison

Street Lighting

No Participation Vs. Current Rates (No Riders)

Data: 0 Months Actual, 12 Months Estimated

Type of Filing: Original

Work Paper Reference: None

Schedule E-5

Page 12 of 12

Witness Responsible:

John B. Wagner, Jr.

Line No.	Level of		Current Bill	Without		Dollar Increase	Percent Increase
	(A)	(B)	(C)	Participation	(D)	(E = D - C)	(F = E/C)
1	0	50	\$4.80	\$8.85		4.05	84.38%
2	0	100	\$7.51	\$11.71		4.20	55.93%
3	0	200	\$12.90	\$17.39		4.49	34.81%
4	0	400	\$23.71	\$28.80		5.09	21.47%
5	0	500	\$29.16	\$34.56		5.40	18.52%
6	0	750	\$42.66	\$48.80		6.14	14.39%
7	0	1,000	\$56.15	\$63.06		6.91	12.31%
8	0	1,200	\$66.96	\$74.45		7.49	11.19%
9	0	1,400	\$77.77	\$85.87		8.10	10.42%
10	0	1,600	\$88.60	\$97.29		8.69	9.81%
11	0	2,000	\$110.21	\$120.11		9.90	8.98%
12	0	2,500	\$137.05	\$148.45		11.40	8.32%
13	0	3,000	\$163.81	\$176.72		12.91	7.88%
14	0	4,000	\$217.42	\$233.32		15.90	7.31%
15	0	5,000	\$271.02	\$289.94		18.92	6.98%

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Retail Sales with EE Impact

WPA-1

Data: Retail Sales with EE Impact (MWh)

Type of Filing: Original

Page 1 of 1

Witness Responsible:

Dona Seger-Lawson

Work Paper Reference No(s):

Line No.	Description (A)	Apr-Dec						Source	
		2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	(F)
1	Total Retail Sales	11,068,207	14,961,363	14,981,973	15,005,074	15,030,645	15,058,663	15,089,107	Retail Sales Forecast 7-2-08
2	Energy Efficiency Reduction	<u>53,509</u>	<u>138,280</u>	<u>234,220</u>	<u>342,382</u>	<u>458,685</u>	<u>575,896</u>	<u>671,870</u>	EE reduction by tariff class file
3	Total post EE	11,014,698	14,823,083	14,747,753	14,662,692	14,571,960	14,482,766	14,417,238	Line 1 - Line 2
4									
5	Retail Sales (standard offer only)	8,526,714	11,701,720	11,761,036	11,821,823	11,884,077	11,947,793	12,012,968	Retail Sales Forecast 7-2-08
6	Energy Efficiency Reduction	<u>53,509</u>	<u>138,280</u>	<u>234,220</u>	<u>342,382</u>	<u>458,685</u>	<u>575,896</u>	<u>671,870</u>	EE reduction by tariff class file
7	Total post EE	8,473,205	11,563,440	11,526,816	11,479,441	11,425,392	11,371,897	11,341,099	Line 5 - Line 6

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Type of Filing: Original

Witness Responsible:

[illegible]

Line	Description	2009 Apr-Dec	2010 Total	2011 Total	2012 Total	2013 Total	2014 Total	2015 Total
(A)		(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total Retail Sales							
1	Residential Non-Heating	2,661,720	3,610,751	3,646,858	3,683,327	3,720,160	3,757,362	3,794,935
2	Residential Heating	1,125,359	1,909,123	1,918,668	1,928,262	1,937,903	1,947,593	1,957,331
3	Total Residential	3,787,079	5,519,873	5,565,527	5,611,589	5,658,063	5,704,954	5,752,266
4								
5	Commercial	3,067,045	4,039,898	4,080,297	4,121,100	4,162,311	4,203,934	4,245,973
6	Industrial	3,071,099	3,910,043	3,831,842	3,755,205	3,680,101	3,606,499	3,534,369
7	Public Authorities	1,088,379	1,417,591	1,430,350	1,443,223	1,456,212	1,469,318	1,482,541
8	Street Railway	3,530	4,904	4,904	4,904	4,904	4,904	4,904
9	Street Lighting	51,075	69,054	69,054	69,054	69,054	69,054	69,054
10	Total Retail	11,068,207	14,961,363	14,981,973	15,005,074	15,030,645	15,058,663	15,089,107
11								
12								
	W/o shopping sales							
13								
14	Residential	3,787,079	5,519,873	5,565,527	5,611,589	5,658,063	5,704,954	5,752,266
15	Commercial	2,740,624	3,620,198	3,658,400	3,692,964	3,729,893	3,767,192	3,804,864
16	Industrial	1,230,383	1,556,771	1,525,635	1,495,123	1,465,220	1,435,916	1,407,198
17	Other	768,628	1,004,878	1,013,474	1,022,148	1,030,900	1,039,731	1,048,641
18	Total Retail	8,526,714	11,701,720	11,761,036	11,821,823	11,884,077	11,947,793	12,012,968
19								
	Shopping sales							
20								
21	Residential	0	0	0	0	0	0	0
22	Commercial	326,421	419,700	423,897	428,136	432,417	436,741	441,109
23	Industrial	1,840,716	2,353,272	2,306,207	2,260,082	2,214,861	2,170,583	2,127,171
24	Other	374,356	486,671	490,833	495,033	499,270	503,545	507,859
25	Total Retail	2,541,493	3,259,643	3,220,937	3,183,251	3,146,568	3,110,870	3,076,139

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

Book II - Customer Conservation and Energy Management Customer Counts

WPA-2

Data: Actual 2007

Type of Filing: Original

Work Paper Reference No(s):

Page 1 of 1

Witness Responsible:

Dona Seger-Lawson

Line	Residential Non-Heat 2007 - End of Year	Secondary Three Phase 2007 - End of Year	High Voltage 2007 - End of Year	Street Lighting 2007 - End of Year
1				
2				
3				
4	Customers	Customers	Customers	Customers
5	111 352,993	137 15,155	158 1	65 24
6	121 1,160	157 185	758 1	85 166
7	711 1	737 391	768 1	Total 190
8	Total 354,154	757 29	823 1	
9		851 9	828 2	
10	Residential Heat	Total 15,769	874 1	
11	2007 - End of Year		Total 7	
12				
13	Customers			
14	141 104,200			
15	151 2			
16	321 351			
17	Total 104,553			
18				
19	Secondary Single Phase	Primary	Private Outdoor Lighting	School
20	2007 - End of Year	2007 - End of Year	2007 - End of Year	2007 - End of Year
21		Customers	Customers	Customers
22	Customers	167 109	15 11	162 143
23	97 1,081	187 244	25 22,911	Total 143
24	117 36,251	387 2	35 14	
25	127 12	767 15	45 2,397	
26	197 2,200	787 87	55 58	Primary Substation
27	717 259	801 6	725 29	2007 - End of Year
28	841 1	803 6	745 19	Customers
29	843 2	808 1	860 1	188 2
30	Total 39,807	Total 470	865 1	788 3
31			866 1	813 6
32			Total 25,442	Total 11
33	TOTAL 540,546			

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

Book II - Customer Conservation and Energy Management Private Outdoor Lighting Rate and Equivalent Customers

WPA-2a

Page 1 of 1

Witness Responsible:

Dona Seger-Lawson

Data: Actual 2007

Type of Filing: Original

Work Paper Reference No(s):

Line		Source
1		
2		
3	Private Outdoor Lighting	
4	Equivalent residential customer calculation	
5	based on avg. monthly kWh sales	
6	POL monthly customers	25,442
7	Residential avg. monthly kWh Sales	880,4735
8	POL avg. monthly kWh Sales	106,35253
9	Residential Customer Equivalent	12.08%
10	Equivalent Residential Customers	3,073
11		
12		
13	Private Outdoor Lighting Rate based on	
14	residential rate and equivalent customers	
15	Residential IIR Customer Rate	\$ 3.24
16	Residential Customer Equivalent	12.08%
17	POL IIR Customer Charge	\$ 0.39
18	POL monthly customers	25,442
19	Total POL cust. revenue recovery	\$ 119,069
20		
21	Assumed Revenue Recovery on Schedule E-1 for POL	
22	Residential Equivalent	3,073
23	Residential Rate	\$ 3.24
24	Total POL revenue recovery on E-1	\$ 119,654
25		

Schedule E-1, line 46

Line 9

Line 15 x Line 16

Line 6

Line 17 x Line 18

Line 10

Line 15

Line 22 x Line 23

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

Book II - Customer Conservation and Energy Management Street Lighting IIR Customer Equivalent Charge

WPA-2b

Data: Actual 2007

Type of Filing: Original

Work Paper Reference No(s):

Page 1 of 1

Witness Responsible:

Dona Seger-Lawson

Line		Source
1		
2		
3	Street Lighting	
4	Equivalent Secondary Customer Charge Calculation	
5		
6	Street Lighting Customer Charge	Tariff Sheet
7	Secondary Unmetered Service Charge	Tariff Sheet
8	Ratio of STL / Secondary	line 6 / line 7
9	Secondary IIR Customer Charge	Schedule E-1, line 46
10	Equivalent STL Customer Charge	line 8 x line 9
11		
12	Assumed Revenue Recovery on Schedule E-1 for STL	
13	Equivalent STL Customer Charge	line 10
14	Street Lighting Customers	Datamart Report
15	Annual STL revenue recovery on E-1	line 13 x line 14 x 12 months

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Gross Additions, Retirements and Transfers (Includes Premature Retirements of Property) - Summary

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB-2.1c, WPB-2.2c, WPB-3.1b

WPB-2

Page 1 of 3

Witness Responsible:

G. S. Campbell

Line No.	Year	(A)	(B)	(C)	Major Program	Beginning Balance	(D)	(E)	Construction	Completed CWP	Retirements	(G)	(H) = Sum (D+E+F+G)	Ending Balance	Gross Plant in Rate Base	Source
1	Year 2009:															
2					Intangible Property Additions	0	0	0	2,062,500	0	0	0	2,062,500	2,062,500	See below	
3					Intangible Property Retirement	3,407,323	0	0	5,000,000	0	0	0	8,407,323	8,407,323	See below	
4					Net Intangible Property	3,407,323	0	0	7,062,500	0	0	0	10,469,823	10,469,823	Sum of Lines 2 and 3	
5																
6					Distribution Property Additions	0	0	0	43,100,241	0	0	0	43,100,241	43,100,241	See below	
7					Distribution Property Retirement	34,493,270	0	0	0	0	(511,423)	0	33,981,847	33,981,847	See below	
8					Net Distribution Property	34,493,270	0	0	43,100,241	0	(511,423)	0	77,082,088	77,082,088	Sum of Lines 6 and 7	
9																
10					Total Net Plant	37,900,594	0	0	50,162,741	0	(511,423)	0	87,551,912	87,551,912	Sum of Lines 4 and 8	
11																
12	Year 2010:															
13					Intangible Property Additions	2,062,500	0	0	8,909,386	0	0	0	10,971,886	10,971,886	See below	
14					Intangible Property Retirement	8,407,323	0	0	0	0	0	0	8,407,323	8,407,323	See below	
15					Net Intangible Property	10,469,823	0	0	8,909,386	0	0	0	19,379,209	19,379,209	Sum of Lines 13 and 14	
16																
17					Distribution Property Additions	43,100,241	0	0	37,823,942	0	0	0	80,924,183	80,924,183	See below	
18					Distribution Property Retirement	33,981,847	0	0	0	0	(10,378,652)	0	23,603,195	23,603,195	See below	
19					Net Distribution Property	77,082,088	0	0	37,823,942	0	(10,378,652)	0	104,527,378	104,527,378	Sum of Lines 17 and 18	
20																
21					Total Net Plant	87,551,912	0	0	46,733,328	0	(10,378,652)	0	123,906,588	123,906,588	Sum of Lines 15 and 19	
22																
23	Year 2011:															
24					Intangible Property Additions	10,971,886	0	0	53,234,088	0	0	0	64,205,954	64,205,954	See below	
25					Intangible Property Retirement	8,407,323	0	0	500,000	0	0	0	8,907,323	8,907,323	See below	
26					Net Intangible Property	19,379,209	0	0	53,734,088	0	0	0	73,113,277	73,113,277	Sum of Lines 24 and 25	
27																
28					Distribution Property Additions	80,924,183	0	0	22,655,200	0	0	0	103,579,383	103,579,383	See below	
29					Distribution Property Retirement	23,603,195	0	0	0	0	(3,835,674)	0	19,767,521	19,767,521	See below	
30					Net Distribution Property	104,527,378	0	0	22,655,200	0	(3,835,674)	0	123,346,904	123,346,904	Sum of Lines 28 and 29	
31																
32					Total Net Plant	123,906,588	0	0	76,389,288	0	(3,835,674)	0	196,460,182	196,460,182	Sum of Lines 26 and 30	
33																
34																

Source:

Lines 2, 13, 24 from WPB-2.1c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.

Lines 3, 14, 25 from WPB-2.2c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.

Lines 6, 17, 28 from WPB-2.1c (Line 28 - Line 2 - Line 13) page 1 of 7 through 7 of 7, plus Line 5 from WPB-3.1b (page 1 of 7 through 7 of 7). Each page is a different calendar year.

Lines 7, 18, 29 from WPB-2.2c (Line 28 - Line 2 - Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers (Includes Premature Retirements of Property) - Summary

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.1c, WPB-2.2c, WPB-3.1b

WPB-2
Page 2 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	Ending Balance	Gross Plant in Rate Base	Source
1	Year 2012:											
2				Intangible Property Additions	64,205,954	0	1,793,664	0	65,999,618	65,999,618	See below	
3				Intangible Property Retirements	6,907,323	0	0	(8,512,738)	394,586	394,586	See below	
4				Net Intangible Property	73,113,277	0	1,793,664	(8,512,738)	66,394,204	66,394,204	Sum of Lines 2 and 3	
5												
6				Distribution Property Additions	103,578,383	0	26,920,992	0	130,500,375	130,500,375	See below	
7				Distribution Property Retirements	19,767,521	0	0	(6,609,706)	13,157,816	13,157,816	See below	
8				Net Distribution Property	123,346,904	0	26,920,992	(6,609,706)	143,658,191	143,658,191	Sum of Lines 6 and 7	
9												
10				Total Net Plant	196,460,182	0	28,714,656	(15,122,443)	210,052,394	210,052,394	Sum of Lines 4 and 8	
11												
12	Year 2013:											
13				Intangible Property Additions	65,999,618	0	9,347,885	0	75,347,503	75,347,503	See below	
14				Intangible Property Retirements	394,586	0	0	0	394,586	394,586	See below	
15				Net Intangible Property	66,394,204	0	9,347,885	0	75,742,089	75,742,089	Sum of Lines 13 and 14	
16												
17				Distribution Property Additions	130,500,375	0	28,363,815	0	158,864,190	158,864,190	See below	
18				Distribution Property Retirements	13,157,816	0	0	(6,392,790)	6,765,026	6,765,026	See below	
19				Net Distribution Property	143,658,191	0	28,363,815	(6,392,790)	165,629,216	165,629,216	Sum of Lines 17 and 18	
20												
21				Total Net Plant	210,052,394	0	37,711,700	(6,392,790)	241,371,304	241,371,304	Sum of Lines 15 and 19	
22												
23												
24												
25												
26												
27												
28												

Source:
Lines 2, 13 from WPB-2.1c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Lines 3, 14 from WPB-2.2c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Lines 6, 17, 28 from WPB-2.1c (Line 28 - Line 13) page 1 of 7 through 7 of 7, plus Line 5 from WPB-3.1b (page 1 of 7 through 7 of 7). Each page is a different calendar year.
Lines 7, 18 from WPB-2.2c (Line 28 - Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers (Includes Premature Retirements of Property) - Summary

WPB-2
Page 3 of 3
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.1c, WPB-2.2c, WPB-3.1b

Line No.	Year	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	Gross Plant In Rate Base	Source
1	Year 2014:										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12	Year 2015:										
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											

Sources:
Lines 2, 13 from WPB-2.1c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Lines 3, 14 from WPB-2.2c (Line 2 + Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Lines 6, 17, 28 from WPB-2.1c (Line 28 - Line 2 - Line 13) page 1 of 7 through 7 of 7, plus Line 5 from WPB-3.1b (page 1 of 7 through 7 of 7). Each page is a different calendar year.
Lines 7, 18 from WPB-2.2c (Line 28 - Line 2 - Line 13) page 1 of 7 through 7 of 7. Each page is a different calendar year.
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property

Date: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB-2.1b, WPB-2.1c

WPB-2.1a

Page 1 of 3

Witness Responsible:

G. S. Campbell

Line No.	Year	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	Source
1	Year 2009:										
2				In-Service Property							
3				Energy Efficiency	0	0	0	0	0	0	WPB-2.1b page 1 of 7
4				Infrastructure	0	0	45,162,741	0	45,162,741	45,162,741	WPB-2.1c page 1 of 7
5				Total In-Service	0	0	45,162,741	0	45,162,741	45,162,741	Sum of Lines 3 and 4
6											
7				CWIP							
8				Energy Efficiency	0	0	0	0	0	0	WPB-2.1b page 1 of 7
9				Infrastructure	0	67,492,685	(45,162,741)	0	22,329,944	16,548,858	WPB-2.1c page 1 of 7
10				Total CWIP	0	67,492,685	(45,162,741)	0	22,329,944	16,548,858	Sum of Lines 8 and 9
11											
12				Total for Year	0	67,492,685	0	0	67,492,685	61,711,597	Sum of Lines 5 and 10
13											
14	Year 2010:										
15				In-Service Property							
16				Energy Efficiency	0	0	504,950	0	504,950	504,950	WPB-2.1b page 2 of 7
17				Infrastructure	45,162,741	0	46,228,378	0	91,391,119	91,391,119	WPB-2.1c page 2 of 7
18				Total In-Service	45,162,741	0	46,733,328	0	91,896,069	91,896,069	Sum of Lines 16 and 17
19											
20				CWIP							
21				Energy Efficiency	0	504,950	(504,950)	0	0	0	WPB-2.1b page 2 of 7
22				Infrastructure	22,329,944	61,633,947	(46,228,378)	0	37,735,513	27,729,640	WPB-2.1c page 2 of 7
23				Total CWIP	22,329,944	62,138,897	(46,733,328)	0	37,735,513	27,729,640	Sum of Lines 21 and 22
24											
25				Total for Year	67,492,685	62,138,897	0	0	129,631,582	119,625,709	Sum of Lines 18 and 23
26											
27											
28	Year 2011:										
29				In-Service Property							
30				Energy Efficiency	504,950	0	0	0	504,950	504,950	WPB-2.1b page 3 of 7
31				Infrastructure	91,391,119	0	75,889,268	0	167,280,387	167,280,387	WPB-2.1c page 3 of 7
32				Total In-Service	91,896,069	0	75,889,268	0	167,785,337	167,785,337	Sum of Lines 29 and 30
33											
34				CWIP							
35				Energy Efficiency	0	0	0	0	0	0	WPB-2.1b page 3 of 7
36				Infrastructure	37,735,513	46,147,448	(75,889,268)	0	7,993,693	5,880,562	WPB-2.1c page 3 of 7
37				Total CWIP	37,735,513	46,147,448	(75,889,268)	0	7,993,693	5,880,562	Sum of Lines 34 and 35
38											
39				Total for Year	129,631,582	46,147,448	0	0	175,779,030	173,665,899	Sum of Lines 31 and 36

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.1b, WPB-2.1c

WPB-2.1a
Page 2 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	(A)	(B)	(C)	Major Program	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
			(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)				
1	Year 2012:											
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.1b, WPB-2.1c

WPB-2.1a
Page 3 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	Major Program	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	Year 2014:								
2		In-Service Property							
3		Energy Efficiency	504,950	0	0	0	504,950	504,950	WPB-2.1b page 6 of 7
4		Infrastructure	233,706,743	0	31,667,146	0	265,373,889	265,373,889	WPB-2.1c page 6 of 7
5		Total In-Service	234,211,693	0	31,667,146	0	265,878,839	265,878,839	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	0	0	0	0	0	0	WPB-2.1b page 6 of 7
9		Infrastructure	19,956,831	30,231,202	(31,667,146)	0	18,520,887	13,377,722	WPB-2.1c page 6 of 7
10		Total CWIP	19,956,831	30,231,202	(31,667,146)	0	18,520,887	13,377,722	Sum of Lines 8 and 9
11									
12		Total for Year	254,168,524	30,231,202	0	0	284,399,726	279,256,561	Sum of Lines 5 and 10
13									
14	Year 2015:								
15		In-Service Property							
16		Energy Efficiency	504,950	0	0	0	504,950	504,950	WPB-2.1b page 7 of 7
17		Infrastructure	265,373,889	0	31,226,950	0	296,600,839	296,600,839	WPB-2.1c page 7 of 7
18		Total In-Service	265,878,839	0	31,226,950	0	297,105,789	297,105,789	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	0	0	0	0	0	0	WPB-2.1b page 7 of 7
22		Infrastructure	18,520,887	12,725,081	(31,226,950)	0	19,018	14,264	WPB-2.1c page 7 of 7
23		Total CWIP	18,520,887	12,725,081	(31,226,950)	0	19,018	14,264	Sum of Lines 21 and 22
24									
25		Total for Year	284,399,726	12,725,081	0	0	297,124,807	297,120,053	Sum of Lines 18 and 23
26									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2009)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): N/A

WPB-2.1b

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Witness Responsible:

G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	Energy Efficiency								
2	360-2	Land - Other	0	0	0	0	0	0	
3	361-0	Structures & Improvements	0	0	0	0	0	0	
4									
5		Total Energy Efficiency In-Service	0	0	0	0	0	0	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	0	0	0	0	0	0	
8									
9		Total Energy Efficiency Capital	0	0	0	0	0	0	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2010)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	Energy Efficiency								
2	360-2 Land - Other		0	0	50,000	0	50,000	50,000	
3	361-0 Structures & Improvements		0	0	454,950	0	454,950	454,950	
4									
5	Total Energy Efficiency In-Service		0	0	504,950	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107 Construction Work In-Progress		0	504,950	(504,950)	0	0	0	
8									
9	Total Energy Efficiency Capital		0	504,950	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2011)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1		<u>Energy Efficiency</u>							
2	360-2	Land - Other	50,000	0	0	0	50,000	50,000	
3	361-0	Structures & Improvements	454,950	0	0	0	454,950	454,950	
4									
5		Total Energy Efficiency In-Service	504,950	0	0	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	0	0	0	0	0	0	
8									
9		Total Energy Efficiency Capital	504,950	0	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2012)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	Energy Efficiency								
2	360-2 Land - Other		50,000	0	0	0	50,000	50,000	
3	361-0 Structures & Improvements		454,950	0	0	0	454,950	454,950	
4									
5	Total Energy Efficiency In-Service		504,950	0	0	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107 Construction Work In-Progress		0	0	0	0	0	0	
8									
9	Total Energy Efficiency Capital		504,950	0	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2013)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	Energy Efficiency								
2	360-2 Land - Other		50,000	0	0	0	50,000	50,000	
3	361-0 Structures & Improvements		454,950	0	0	0	454,950	454,950	
4									
5	Total Energy Efficiency In-Service		504,950	0	0	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107 Construction Work In-Progress		0	0	0	0	0	0	
8									
9	Total Energy Efficiency Capital		504,950	0	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2014)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1		Energy Efficiency							
2	360-2	Land - Other	50,000	0	0	0	50,000	50,000	
3	361-0	Structures & Improvements	454,950	0	0	0	454,950	454,950	
4									
5		Total Energy Efficiency In-Service	504,950	0	0	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	0	0	0	0	0	0	
8									
9		Total Energy Efficiency Capital	504,950	0	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Energy Efficiency (2015)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	Energy Efficiency								
2	360-2 Land - Other		50,000	0	0	0	50,000	50,000	
3	361-0 Structures & Improvements		454,950	0	0	0	454,950	454,950	
4									
5	Total Energy Efficiency In-Service		504,950	0	0	0	504,950	504,950	Sum of Lines 2 and 3
6									
7	107 Construction Work In-Progress		0	0	0	0	0	0	
8									
9	Total Energy Efficiency Capital		504,950	0	0	0	504,950	504,950	Sum of Lines 5 and 7
10									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2009)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT.								
2	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	
3	362-1	Station Equipment - Computers	0	0	5,048,657	0	5,048,657	5,048,657	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	0	0	5,048,657	0	5,048,657	5,048,657	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	24,133,192	(5,048,657)	0	19,084,535	14,114,789	
9									
10		Total IT Capital	0	24,133,192	0	0	24,133,192	19,163,456	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	2,062,500	0	2,062,500	2,062,500	
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	
15	362-0	Station Equipment	0	0	5,288,771	0	5,288,771	5,288,771	
16	362-7	Station Equipment - General	0	0	26,223,222	0	26,223,222	26,223,222	
17	369-2	Underground Electric	0	0	1,161,755	0	1,161,755	1,161,755	
18	370-0	Meters & Meter Infrastructure	0	0	3,976,789	0	3,976,789	3,976,789	
19	370-X	Meters - AMI	0	0	1,403,047	0	1,403,047	1,403,047	
20									
21		Total Energy Delivery In-Service	0	0	40,114,084	0	40,114,084	40,114,084	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	43,359,493	(40,114,084)	0	3,245,409	2,434,057	
24									
25		Total Energy Delivery Capital	0	43,359,493	0	0	43,359,493	42,548,141	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	0	0	45,162,741	0	45,162,741	45,162,741	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	67,492,685	(45,162,741)	0	22,329,944	16,548,856	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	0	67,492,685	0	0	67,492,685	61,711,597	Sum of Lines 28 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2010)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	0	0	5,721,886	0	5,721,886	5,721,886	
3	362-1	Station Equipment - Computers	5,048,657	0	55,000	0	5,103,657	5,103,657	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	5,048,657	0	5,776,886	0	10,825,543	10,825,543	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	19,084,535	23,814,337	(5,776,886)	0	37,121,986	27,269,436	
9									
10		Total IT Capital	24,133,192	23,814,337	0	0	47,947,529	38,095,039	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	2,062,500	0	3,187,500	0	5,250,000	5,250,000	
14	361-4	Structures & Improvements - Other	0	0	1,668,142	0	1,668,142	1,668,142	
15	362-0	Station Equipment	5,286,771	0	5,373,410	0	10,660,181	10,660,181	
16	362-7	Station Equipment - General	26,223,222	0	18,609,030	0	44,832,252	44,832,252	
17	369-2	Underground Electric	1,161,755	0	1,411,068	0	2,572,823	2,572,823	
18	370-0	Meters & Meter Infrastructure	3,976,789	0	3,326,010	0	7,302,799	7,302,799	
19	370-X	Meters - AMI	1,403,047	0	6,876,332	0	8,279,379	8,279,379	
20									
21		Total Energy Delivery In-Service	40,114,084	0	40,451,492	0	80,565,576	80,565,576	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	3,245,409	37,819,610	(40,451,492)	0	813,527	460,144	
24									
25		Total Energy Delivery Capital	43,359,493	37,819,610	0	0	81,179,103	81,025,720	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	45,162,741	0	46,228,378	0	91,391,119	91,391,119	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	22,329,944	61,633,947	(46,228,378)	0	37,735,513	27,729,640	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	67,492,685	61,633,947	0	0	129,126,632	119,120,759	Sum of Lines 26 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2008 (no activity prior to 2008).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2011)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No. Number	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	5,721,886	0	51,484,068	0	57,205,954	57,205,954	
3	362-1	Station Equipment - Computers	5,103,657	0	526,809	0	5,630,466	5,630,466	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	10,825,543	0	52,010,877	0	62,836,420	62,836,420	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	37,121,986	21,974,828	(52,010,877)	0	7,085,937	5,199,745	
9									
10		Total IT Capital	47,947,529	21,974,828	0	0	69,922,357	68,036,165	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	5,250,000	0	1,750,000	0	7,000,000	7,000,000	
14	361-4	Structures & Improvements - Other	1,658,142	0	2,056,122	0	3,724,264	3,724,264	
15	362-0	Station Equipment	10,660,181	0	2,815,486	0	13,475,667	13,475,667	
16	362-7	Station Equipment - General	44,832,252	0	3,483,318	0	48,316,570	48,316,570	
17	369-2	Underground Electric	2,572,823	0	1,287,525	0	3,840,348	3,840,348	
18	370-0	Meters & Meter Infrastructure	7,302,789	0	1,907,086	0	9,209,895	9,209,895	
19	370-X	Meters - AMI	8,279,379	0	10,588,844	0	18,878,223	18,878,223	
20									
21		Total Energy Delivery In-Service	80,565,576	0	23,878,391	0	104,443,967	104,443,967	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	613,527	24,172,620	(23,878,391)	0	907,756	680,817	
24									
25		Total Energy Delivery Capital	81,179,103	24,172,620	0	0	105,351,723	105,124,784	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	91,391,119	0	75,889,268	0	167,280,387	167,280,387	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	37,735,513	46,147,448	(75,889,268)	0	7,993,693	5,880,582	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	129,126,632	46,147,448	0	0	175,274,080	173,160,949	Sum of Lines 28 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2012)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	57,205,954	0	43,664	0	57,249,618	57,249,618	
3	362-1	Station Equipment - Computers	5,630,466	0	239,245	0	5,869,711	5,869,711	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	62,836,420	0	282,909	0	63,119,329	63,119,329	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	7,085,937	12,111,736	(282,909)	0	18,914,764	13,859,722	
9									
10		Total IT Capital	69,922,357	12,111,736	0	0	82,034,093	76,979,051	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	7,000,000	0	1,750,000	0	8,750,000	8,750,000	
14	361-4	Structures & Improvements - Other	3,724,264	0	3,104,148	0	6,828,410	6,828,410	
15	382-0	Station Equipment	13,475,667	0	1,485,041	0	14,960,708	14,960,708	
16	362-7	Station Equipment - General	48,315,570	0	3,082,658	0	51,398,228	51,398,228	
17	369-2	Underground Electric	3,840,348	0	1,254,367	0	5,094,715	5,094,715	
18	370-0	Meters & Meter Infrastructure	9,209,895	0	1,899,995	0	11,109,890	11,109,890	
19	370-X	Meters - AMI	18,878,223	0	15,855,540	0	34,733,763	34,733,763	
20									
21		Total Energy Delivery In-Service	104,443,867	0	28,431,747	0	132,875,714	132,875,714	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	907,756	28,882,880	(28,431,747)	0	1,358,889	1,019,167	
24									
25		Total Energy Delivery Capital	105,351,723	28,882,880	0	0	134,234,603	133,894,881	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	167,280,387	0	28,714,656	0	195,995,043	195,995,043	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	7,983,693	40,994,616	(28,714,656)	0	20,273,653	14,878,899	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	175,274,080	40,994,616	0	0	216,268,696	210,873,932	Sum of Lines 28 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2013)

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Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	II.								
2	303-0	Intangible Plant - Computer Software	57,249,618	0	9,347,885	0	66,597,503	66,597,503	
3	362-1	Station Equipment - Computers	5,868,711	0	617,535	0	6,487,246	6,487,246	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	63,119,329	0	9,965,420	0	73,084,749	73,084,749	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	18,914,764	9,526,633	(9,965,420)	0	18,475,977	13,411,785	
9									
10		Total IT Capital	82,034,093	9,526,633	0	0	91,560,726	86,496,534	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	8,750,000	0	0	0	8,750,000	8,750,000	
14	361-4	Structures & Improvements - Other	6,828,410	0	3,327,147	0	10,155,557	10,155,557	
15	362-0	Station Equipment	14,960,708	0	910,940	0	15,871,648	15,871,648	
16	362-7	Station Equipment - General	51,396,228	0	2,726,401	0	54,124,629	54,124,629	
17	368-2	Underground Electric	5,084,715	0	1,210,605	0	6,305,320	6,305,320	
18	370-0	Meters & Meter Infrastructure	11,109,890	0	1,922,910	0	13,032,800	13,032,800	
19	370-X	Meters - AMI	34,733,783	0	17,848,277	0	52,582,060	52,582,060	
20									
21		Total Energy Delivery In-Service	132,875,714	0	27,746,280	0	160,621,994	160,621,994	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	1,358,889	27,869,245	(27,746,280)	0	1,480,854	1,110,640	
24									
25		Total Energy Delivery Capital	134,234,603	27,869,245	0	0	162,102,848	161,732,634	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	195,995,043	0	37,711,700	0	233,706,743	233,706,743	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	20,273,653	37,394,878	(37,711,700)	0	19,956,831	14,522,425	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	216,268,696	37,394,878	0	0	253,663,574	248,229,168	Sum of Lines 28 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2014)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	II.								
2	303-0	Intangible Plant - Computer Software	66,597,503	0	4,804,106	0	71,401,609	71,401,609	
3	362-1	Station Equipment - Computers	6,487,246	0	54,554	0	6,541,800	6,541,800	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	73,084,749	0	4,858,660	0	77,943,409	77,943,409	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	18,475,977	3,418,841	(4,858,660)	0	17,036,158	12,264,176	
9									
10		Total IT Capital	91,560,726	3,418,841	0	0	94,979,567	90,207,856	Sum of Lines 8 and 9
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	8,750,000	0	0	0	8,750,000	8,750,000	
14	361-4	Structures & Improvements - Other	10,155,557	0	3,282,929	0	13,438,486	13,438,486	
15	362-0	Station Equipment	15,871,648	0	1,185,240	0	17,056,888	17,056,888	
16	362-7	Station Equipment - General	54,124,629	0	2,673,871	0	56,798,500	56,798,500	
17	369-2	Underground Electric	6,305,320	0	1,171,133	0	7,476,453	7,476,453	
18	370-0	Meters & Meter Infrastructure	13,032,800	0	682,440	0	13,715,240	13,715,240	
19	370-X	Meters - AMI	52,382,040	0	17,812,873	0	70,194,913	70,194,913	
20									
21		Total Energy Delivery In-Service	160,621,994	0	26,808,486	0	187,430,480	187,430,480	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	1,480,854	26,812,361	(26,808,486)	0	1,484,729	1,113,647	
24									
25		Total Energy Delivery Capital	162,102,848	26,812,361	0	0	188,915,209	188,544,027	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	233,706,743	0	31,667,146	0	265,373,889	265,373,889	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	19,956,831	30,231,202	(31,667,146)	0	18,520,887	13,377,722	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	253,663,574	30,231,202	0	0	283,894,776	278,751,611	Sum of Lines 28 and 29
32									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - New Property - Infrastructure (2015)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPB-2.1c
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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	71,401,609	0	17,815,962	0	89,217,571	89,217,571	
3	362-1	Station Equipment - Computers	6,541,800	0	0	0	6,541,800	6,541,800	
4	362-7	Station Equipment - General	0	0	0	0	0	0	
5									
6		Total IT In-Service	77,943,409	0	17,815,962	0	95,759,371	95,759,371	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	17,036,158	779,803	(17,815,962)	0	(1)	(0)	
9									
10		Total IT Capital	94,979,567	779,803	0	0	95,759,370	95,759,371	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	8,750,000	0	0	0	8,750,000	8,750,000	
14	361-4	Structures & Improvements - Other	13,438,486	0	0	0	13,438,486	13,438,486	
15	362-0	Station Equipment	17,056,888	0	1,868,110	0	18,924,998	18,924,998	
16	362-7	Station Equipment - General	56,788,500	0	2,003,137	0	58,801,637	58,801,637	
17	369-2	Underground Electric	7,476,453	0	7,845,802	0	15,322,255	15,322,255	
18	370-0	Meters & Meter Infrastructure	13,715,240	0	0	0	13,715,240	13,715,240	
19	370-X	Meters - AMI	70,194,913	0	1,693,939	0	71,888,852	71,888,852	
20									
21		Total Energy Delivery In-Service	187,430,480	0	13,410,988	0	200,841,468	200,841,468	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	1,484,729	11,945,278	(13,410,988)	0	19,019	14,264	
24									
25		Total Energy Delivery Capital	188,915,209	11,945,278	0	0	200,860,487	200,856,732	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	265,373,889	0	31,226,950	0	296,600,839	296,600,839	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	18,520,887	12,725,081	(31,226,950)	0	19,018	14,264	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	283,894,776	12,725,081	0	0	296,619,857	296,615,103	Sum of Lines 28 and 29
32									

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property

WPB-2.2a
Page 1 of 3
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.2b, WPB-2.2c

Line No.	Year	Major Program	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
Year 2009:									
1		In-Service Property							
2		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
3		Infrastructure	37,900,594	0	5,000,000	(511,423)	42,389,171	42,389,171	WPB-2.2c page 1 of 7
4		Total In-Service	37,900,594	0	5,000,000	(511,423)	42,389,171	42,389,171	Sum of Lines 3 and 4
5									
6		CWIP							
7		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
8		Infrastructure	3,000,000	2,000,000	(5,000,000)	0	0	0	WPB-2.2c page 1 of 7
9		Total CWIP	3,000,000	2,000,000	(5,000,000)	0	0	0	Sum of Lines 8 and 9
10									
11		Total for Year	40,900,594	2,000,000	0	(511,423)	42,389,171	42,389,171	Sum of Lines 5 and 10
12									
13									
Year 2010:									
14		In-Service Property							
15		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
16		Infrastructure	42,389,171	0	0	(10,378,652)	32,010,519	32,010,519	WPB-2.2c page 2 of 7
17		Total In-Service	42,389,171	0	0	(10,378,652)	32,010,519	32,010,519	Sum of Lines 16 and 17
18									
19		CWIP							
20		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
21		Infrastructure	0	500,000	0	0	500,000	0	WPB-2.2c page 2 of 7
22		Total CWIP	0	500,000	0	0	500,000	0	Sum of Lines 21 and 22
23									
24		Total for Year	42,389,171	500,000	0	(10,378,652)	32,510,519	32,010,519	Sum of Lines 18 and 23
25									
26									
Year 2011:									
27		In-Service Property							
28		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
29		Infrastructure	32,010,519	0	500,000	(3,835,674)	28,674,845	28,674,845	WPB-2.2c page 3 of 7
30		Total In-Service	32,010,519	0	500,000	(3,835,674)	28,674,845	28,674,845	Sum of Lines 29 and 30
31									
32		CWIP							
33		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
34		Infrastructure	500,000	0	(500,000)	0	0	0	WPB-2.2c page 3 of 7
35		Total CWIP	500,000	0	(500,000)	0	0	0	Sum of Lines 34 and 35
36									
37		Total for Year	32,510,519	0	0	(3,835,674)	28,674,845	28,674,845	Sum of Lines 31 and 36
38									
39									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.2b, WPB-2.2c

WPB-2.2a
Page 2 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	Major Program	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	Year 2012:								
2		<u>In-Service Property</u>							
3		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
4		Infrastructure	28,674,845	0	0	(15,122,443)	13,552,401	13,552,401	WPB-2.2c page 4 of 7
5		Total In-Service	28,674,845	0	0	(15,122,443)	13,552,401	13,552,401	Sum of Lines 3 and 4
6									
7		<u>CWIP</u>							
8		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
9		Infrastructure	0	0	0	0	0	0	WPB-2.2c page 4 of 7
10		Total CWIP	0	0	0	0	0	0	Sum of Lines 8 and 9
11									
12		Total for Year	28,674,845	0	0	(15,122,443)	13,552,401	13,552,401	Sum of Lines 5 and 10
13									
14	Year 2013:								
15		<u>In-Service Property</u>							
16		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
17		Infrastructure	13,552,401	0	0	(6,392,790)	7,159,611	7,159,611	WPB-2.2c page 5 of 7
18		Total In-Service	13,552,401	0	0	(6,392,790)	7,159,611	7,159,611	Sum of Lines 16 and 17
19									
20		<u>CWIP</u>							
21		Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
22		Infrastructure	0	0	0	0	0	0	WPB-2.2c page 5 of 7
23		Total CWIP	0	0	0	0	0	0	Sum of Lines 21 and 22
24									
25		Total for Year	13,552,401	0	0	(6,392,790)	7,159,611	7,159,611	Sum of Lines 18 and 23
26									

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2.2b, WPB-2.2c

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Page 3 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	(A)	(B)	(C)	Major Program	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
		(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	Year 2014:											
2					In-Service Property							
3					Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
4					Infrastructure	7,159,611	0	0	(6,392,790)	766,821	766,821	WPB-2.2c page 6 of 7
5					Total In-Service	7,159,611	0	0	(6,392,790)	766,821	766,821	Sum of Lines 3 and 4
6												
7					CWIP							
8					Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
9					Infrastructure	0	0	0	0	0	0	WPB-2.2c page 6 of 7
10					Total CWIP	0	0	0	0	0	0	Sum of Lines 8 and 9
11												
12					Total for Year	7,159,611	0	0	(6,392,790)	766,821	766,821	Sum of Lines 5 and 10
13												
14	Year 2015:											
15					In-Service Property							
16					Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
17					Infrastructure	766,821	0	0	(766,821)	0	0	WPB-2.2c page 7 of 7
18					Total In-Service	766,821	0	0	(766,821)	0	0	Sum of Lines 16 and 17
19												
20					CWIP							
21					Energy Efficiency	0	0	0	0	0	0	WPB-2.2b
22					Infrastructure	0	0	0	0	0	0	WPB-2.2c page 7 of 7
23					Total CWIP	0	0	0	0	0	0	Sum of Lines 21 and 22
24												
25					Total for Year	766,821	0	0	(766,821)	0	0	Sum of Lines 18 and 23
26												

Source:

Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Energy Efficiency

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPB-2.2b
Page 1 of 1
Witness Responsible:
G. S. Campbell

Line No. (A)	Account Number (B)	Account Title (C)	Beginning Balance (D)	Construction (E)	Completed CWIP Transfers (F)	Retirements (G)	Ending Balance (H) = Sum (D+E-F+G)	Gross Plant in Rate Base
1		Energy Efficiency						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
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No retirements of property for the period 2009 through 2015 are forecasted in associated with Energy Efficiency.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2009)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 1 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	3,407,323	0	5,000,000	0	8,407,323	8,407,323	See below
3	362-1	Station Equipment - Computers	978,803	0	0	0	978,803	978,803	See below
4	362-7	Station Equipment - General	37,504	0	0	0	37,504	37,504	See below
5									
6		Total IT In-Service	4,423,631	0	5,000,000	0	9,423,631	9,423,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	3,000,000	2,000,000	(5,000,000)	0	0	0	See below
9									
10		Total IT Capital	7,423,631	2,000,000	0	0	9,423,631	9,423,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	7,821,536	0	0	0	7,821,536	7,821,536	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	25,655,427	0	0	(511,423)	25,144,004	25,144,004	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	33,476,963	0	0	(511,423)	32,965,540	32,965,540	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	33,476,963	0	0	(511,423)	32,965,540	32,965,540	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	37,900,594	0	5,000,000	(511,423)	42,389,171	42,389,171	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	3,000,000	2,000,000	(5,000,000)	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	40,900,594	2,000,000	0	(511,423)	42,389,171	42,389,171	Sum of Lines 28 and 29
32									

Sources:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 1 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2010)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 2 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	8,407,323	0	0	0	8,407,323	8,407,323	See below
3	362-1	Station Equipment - Computers	978,803	0	0	0	978,803	978,803	See below
4	362-7	Station Equipment - General	37,504	0	0	0	37,504	37,504	See below
5									
6		Total IT In-Service	9,423,631	0	0	0	9,423,631	9,423,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	500,000	0	0	500,000	0	See below
9									
10		Total IT Capital	9,423,631	500,000	0	0	9,923,631	9,423,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	7,821,536	0	0	(7,821,536)	0	0	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	25,144,004	0	0	(2,557,116)	22,586,888	22,586,888	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	32,965,540	0	0	(10,378,652)	22,586,888	22,586,888	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	32,965,540	0	0	(10,378,652)	22,586,888	22,586,888	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	42,389,171	0	0	(10,378,652)	32,010,519	32,010,519	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	500,000	0	0	500,000	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	42,389,171	500,000	0	(10,378,652)	32,510,519	32,010,519	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 2 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2011)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 3 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	8,407,323	0	500,000	0	8,907,323	8,907,323	See below
3	362-1	Station Equipment - Computers	978,803	0	0	0	978,803	978,803	See below
4	362-7	Station Equipment - General	37,504	0	0	0	37,504	37,504	See below
5									
6		Total IT In-Service	9,423,631	0	500,000	0	9,923,631	9,923,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	500,000	0	(500,000)	0	0	0	See below
9									
10		Total IT Capital	9,923,631	0	0	0	9,923,631	9,923,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	0	0	0	0	0	0	See below
17	389-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	22,586,888	0	0	(3,835,674)	18,751,214	18,751,214	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	22,586,888	0	0	(3,835,674)	18,751,214	18,751,214	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	22,586,888	0	0	(3,835,674)	18,751,214	18,751,214	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	32,010,519	0	500,000	(3,835,674)	28,674,845	28,674,845	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	500,000	0	(500,000)	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	32,510,519	0	0	(3,835,674)	28,674,845	28,674,845	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 3 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2012)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 4 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	8,907,323	0	0	(8,512,736)	394,586	394,586	See below
3	362-1	Station Equipment - Computers	978,803	0	0	(690,834)	287,969	287,969	See below
4	362-7	Station Equipment - General	37,504	0	0	(37,504)	0	0	See below
5									
6		Total IT In-Service	9,923,631	0	0	(9,241,076)	682,554	682,554	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	0	0	0	0	0	See below
9									
10		Total IT Capital	9,923,631	0	0	(9,241,076)	682,554	682,554	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	0	0	0	0	0	0	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	18,751,214	0	0	(5,881,367)	12,869,847	12,869,847	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	18,751,214	0	0	(5,881,367)	12,869,847	12,869,847	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	18,751,214	0	0	(5,881,367)	12,869,847	12,869,847	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	28,674,845	0	0	(15,122,443)	13,552,401	13,552,401	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	0	0	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	28,674,845	0	0	(15,122,443)	13,552,401	13,552,401	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 4 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2013)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 5 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	394,586	0	0	0	394,586	394,586	See below
3	362-1	Station Equipment - Computers	287,969	0	0	0	287,969	287,969	See below
4	362-7	Station Equipment - General	0	0	0	0	0	0	See below
5									
6		Total IT In-Service	682,554	0	0	0	682,554	682,554	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	0	0	0	0	0	See below
9									
10		Total IT Capital	682,554	0	0	0	682,554	682,554	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	0	0	0	0	0	0	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	12,869,847	0	0	(6,392,790)	6,477,057	6,477,057	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	12,869,847	0	0	(6,392,790)	6,477,057	6,477,057	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	12,869,847	0	0	(6,392,790)	6,477,057	6,477,057	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	13,552,401	0	0	(6,392,790)	7,159,611	7,159,611	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	0	0	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	13,552,401	0	0	(6,392,790)	7,159,611	7,159,611	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 5 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2014)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 6 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	394,586	0	0	0	394,586	394,586	See below
3	362-1	Station Equipment - Computers	287,969	0	0	0	287,969	287,969	See below
4	362-7	Station Equipment - General	0	0	0	0	0	0	See below
5									
6		Total IT In-Service	682,554	0	0	0	682,554	682,554	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	0	0	0	0	0	See below
9									
10		Total IT Capital	682,554	0	0	0	682,554	682,554	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	0	0	0	0	0	0	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	6,477,057	0	0	(6,392,790)	84,267	84,267	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	6,477,057	0	0	(6,392,790)	84,267	84,267	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	6,477,057	0	0	(6,392,790)	84,267	84,267	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	7,159,611	0	0	(6,392,790)	766,821	766,821	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	0	0	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	7,159,611	0	0	(6,392,790)	766,821	766,821	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 6 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Gross Additions, Retirements and Transfers - Prior Property - Infrastructure (2015)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 7 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant In Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E+F+G)	(I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	394,586	0	0	(394,586)	0	0	See below
3	362-1	Station Equipment - Computers	287,969	0	0	(287,969)	0	0	See below
4	362-7	Station Equipment - General	0	0	0	0	0	0	See below
5									
6		Total IT In-Service	682,554	0	0	(682,554)	0	0	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	0	0	0	0	0	0	See below
9									
10		Total IT Capital	682,554	0	0	(682,554)	0	0	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	0	0	0	0	0	0	See below
14	361-4	Structures & Improvements - Other	0	0	0	0	0	0	See below
15	362-0	Station Equipment	0	0	0	0	0	0	See below
16	362-7	Station Equipment - General	0	0	0	0	0	0	See below
17	369-2	Underground Electric	0	0	0	0	0	0	See below
18	370-0	Meters & Meter Infrastructure	84,267	0	0	(84,267)	0	0	See below
19	370-X	Meters - AMI	0	0	0	0	0	0	See below
20									
21		Total Energy Delivery In-Service	84,267	0	0	(84,267)	0	0	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	0	0	0	0	0	0	See below
24									
25		Total Energy Delivery Capital	84,267	0	0	(84,267)	0	0	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	766,821	0	0	(766,821)	0	0	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	0	0	0	0	0	0	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	766,821	0	0	(766,821)	0	0	Sum of Lines 28 and 29
32									

Source:
Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of June 30, 2008 plus projected additions through December 31, 2008. For years 2010 - 2015, beginning balance is prior year ending balance (column (H)).
Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from Utility of the Future teams as to the amount and when project(s) were completed.
Line 2-4, 13-19, Column (G) from WPB-5.1c page 7 of 7
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2009 (refer to source).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property

WPB-3.1a
Page 1 of 1
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB3-1b, WPB3-1c

Line No.	Year	Major Program	Plant In-Service			Depreciation Reserve				Source
			Beginning Balance	Additions	Retirements	Beginning Balance	Depreciation Expense	Retirements	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (H-I+J)
Year 2009:										
1		Energy Efficiency	0	0	0	0	0	0	0	0 WPB-3.1b page 1 of 7
2		Infrastructure	0	45,182,741	0	0	0	1,256,164	0	1,256,164 WPB-3.1c page 1 of 7
3		Total In-Service	0	45,182,741	0	0	0	1,256,164	0	1,256,164 Sum of Lines 2 and 3
4										
5										
Year 2010:										
6		Energy Efficiency	0	504,950	0	0	0	0	0	0 WPB-3.1b page 2 of 7
7		Infrastructure	45,162,741	46,228,378	0	0	1,256,164	3,984,357	0	5,240,520 WPB-3.1c page 2 of 7
8		Total In-Service	45,162,741	46,733,328	0	0	1,256,164	3,984,357	0	5,240,520 Sum of Lines 7 and 8
9										
10										
Year 2011:										
11		Energy Efficiency	504,950	0	0	0	0	11,283	0	11,283 WPB-3.1b page 3 of 7
12		Infrastructure	91,391,119	75,889,268	0	0	5,240,520	9,843,463	0	15,083,983 WPB-3.1c page 3 of 7
13		Total In-Service	91,896,069	75,889,268	0	0	5,240,520	9,854,746	0	15,095,266 Sum of Lines 12 and 13
14										
15										
Year 2012:										
16		Energy Efficiency	504,950	0	0	0	11,283	11,283	0	22,566 WPB-3.1b page 4 of 7
17		Infrastructure	167,280,387	28,714,656	0	0	15,083,983	15,091,885	0	30,175,868 WPB-3.1c page 4 of 7
18		Total In-Service	167,785,337	28,714,656	0	0	15,095,266	15,103,168	0	30,198,434 Sum of Lines 17 and 18
19										
20										
Year 2013:										
21		Energy Efficiency	504,950	0	0	0	22,586	11,283	0	33,848 WPB-3.1b page 5 of 7
22		Infrastructure	195,995,043	37,711,700	0	0	30,175,868	17,424,345	0	47,600,213 WPB-3.1c page 5 of 7
23		Total In-Service	196,499,993	37,711,700	0	0	30,198,434	17,435,628	0	47,634,062 Sum of Lines 22 and 23
24										
25										
Year 2014:										
26		Energy Efficiency	504,950	0	0	0	33,848	11,283	0	45,131 WPB-3.1b page 6 of 7
27		Infrastructure	233,706,743	31,867,146	0	0	47,600,213	19,994,197	0	67,594,411 WPB-3.1c page 6 of 7
28		Total In-Service	234,211,693	31,867,146	0	0	47,634,062	20,005,480	0	67,639,542 Sum of Lines 27 and 28
29										
30										
Year 2015:										
31		Energy Efficiency	504,950	0	0	0	45,131	11,283	0	58,414 WPB-3.1b page 7 of 7
32		Infrastructure	265,373,889	31,228,950	0	0	67,594,411	22,650,304	0	90,244,715 WPB-3.1c page 7 of 7
33		Total In-Service	265,878,839	31,228,950	0	0	67,639,542	22,661,587	0	90,301,129 Sum of Lines 32 and 33
34										

Source:
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2009)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-1b

WPB-3.1b

Page 1 of 7

Witness Responsible:

G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve					Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	Energy Efficiency										
2	360-2 Land - Other		0	0	0	0.00%	0	0	0	0	WPB-2.1b page 1 of 7
3	361-0 Structures & Improvements		0	0	0	2.48%	0	0	0	0	WPB-2.1b page 1 of 7
4											
5	Total Energy Efficiency In-Service		0	0	0	0	0	0	0	0	Sum of Lines 2 and 3
6											
7											

Source:

Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2010)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-1b

WPB-3.1b
Page 2 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)
1	Energy Efficiency									
2	360-2 Land - Other		0	50,000	0	0.00%	0	0	0	0 WPB-2.1b page 2 of 7
3	361-0 Structures & Improvements		0	454,950	0	2.48%	0	0	0	0 WPB-2.1b page 2 of 7
4										
5	Total Energy Efficiency In-Service		0	504,950	0		0	0	0	0 Sum of Lines 2 and 3
6										
7										

Source:

Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2011)

WPB-3.1b
Page 3 of 7
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-1b

Line No. (A)	Account Number (B)	Account Title (C)	Plant In-Service		Depreciation and Amortization Reserve					Source
			Beginning Balance (D)	Additions (E)	Retirements (F)	Depreciation Rate (G)	Beginning Balance (H)	Depreciation & Amort (I) = (D + E/2 + F/2) * (G)	Retirements (J)	Ending Balance (K) = Sum (H-I+J)
1	Energy Efficiency									
2	360-2 Land - Other		60,000	0	0	0.00%	0	0	0	0 WPB-2.1b page 3 of 7
3	361-0 Structures & Improvements		454,950	0	0	2.48%	0	11,283	0	11,283 WPB-2.1b page 3 of 7
4										
5	Total Energy Efficiency In-Service		504,950	0	0		0	11,283	0	11,283 Sum of Lines 2 and 3
6										
7										

Sources:
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).
Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK 11 - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2012)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-1b

WPB-3.1b
Page 4 of 7
Witness Responsible:
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Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/2 + F/2) * (G)	(J)	(K) = Sum (H-I+J)
1	Energy Efficiency									
2	360-2 Land - Other		50,000	0	0	0.00%	0	0	0	0 WPB-2.1b page 4 of 7
3	361-0 Structures & Improvements		454,950	0	0	2.48%	11,283	11,283	0	22,566 WPB-2.1b page 4 of 7
4										
5	Total Energy Efficiency In-Service		504,950	0	0		11,283	11,283	0	22,566 Sum of Lines 2 and 3
6										
7										

Source:

Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2013)

Date: 12 Months Forecast

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Work Paper Reference No(s): WPB2-1b

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Witness Responsible:

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Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve			
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/2 + F/2) * (G)	(J) = Sum (H-I+J)
1	Energy Efficiency								
2	380-2 Land - Other		50,000	0	0	0.00%	0	0	0
3	381-0 Structures & Improvements		454,950	0	0	2.48%	22,566	11,283	33,848
4									
5	Total Energy Efficiency In-Service		504,950	0	0		22,566	11,283	33,848
6									
7									
8									
9									

Source:

Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

Col. (G) is the current depreciation rate used for the respective asset type.

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2014)

WPB-3.1b
Page 6 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve					Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/F2) * (G)	(J)	(K) = Sum (H-I+J)	
1	Energy Efficiency										
2	360-2	Land - Other	50,000	0	0	0.00%	0	0	0	0	WPB-2.1b page 6 of 7
3	361-0	Structures & Improvements	454,950	0	0	2.48%	33,848	11,283	0	45,131	WPB-2.1b page 6 of 7
4											
5		Total Energy Efficiency In-Service	504,950	0	0		33,848	11,283	0	45,131	Sum of Lines 2 and 3

Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1084-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Energy Efficiency (2015)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-1b

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Witness Responsible:
G. S. Campbell

Line No. (A)	Account Number (B)	Account Title (C)	Plant In-Service			Depreciation and Amortization Reserve				Source
			Beginning Balance (D)	Additions (E)	Retirements (F)	Depreciation Rate (G)	Beginning Balance (H)	Depreciation & Amort (I) = (D+E/2 + F/2) * (G)	Retirements (J)	Ending Balance (K) = Sum (H-I+J)
1	Energy Efficiency									
2	360-2 Land - Other		50,000	0	0	0.00%	0	0	0	0 WPB-2.1b page 7 of 7
3	361-0 Structures & Improvements		454,950	0	0	2.48%	45,131	11,283	0	56,414 WPB-2.1b page 7 of 7
4										
5	Total Energy Efficiency In-Service		504,950	0	0		45,131	11,283	0	56,414 Sum of Lines 2 and 3
6										
7										

Source:

Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

Col. (G) is the current depreciation rate used for the respective asset type.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2009)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-1c

WPB-3.1c
Page 1 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/2) * (G)	(J)	(K) = Sum (H+J)
1	IT:									
2	303-0	Intangible Plant - Computer Software	0	0	0	14.29%	0	0	0	0 WPB-2.1c page 1 of 7
3	362-1	Station Equipment - Computers	0	5,048,657	0	11.90%	0	300,395	0	300,395 WPB-2.1c page 1 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0	0 WPB-2.1c page 1 of 7
5										
6		Total IT In-Service	0	5,048,657	0		0	300,395	0	300,395 Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	0	2,062,500	0	14.29%	0	147,321	0	147,321 WPB-2.1c page 1 of 7
11	361-4	Structures & Improvements - Other	0	0	0	2.80%	0	0	0	0 WPB-2.1c page 1 of 7
12	362-0	Station Equipment	0	5,286,771	0	2.25%	0	59,476	0	59,476 WPB-2.1c page 1 of 7
13	362-7	Station Equipment - General	0	26,223,222	0	4.68%	0	613,623	0	613,623 WPB-2.1c page 1 of 7
14	369-2	Underground Electric	0	1,161,755	0	4.09%	0	23,768	0	23,768 WPB-2.1c page 1 of 7
15	370-0	Meters & Meter Infrastructure	0	3,976,789	0	3.26%	0	64,822	0	64,822 WPB-2.1c page 1 of 7
16	370-X	Meters - AMI	0	1,403,047	0	6.67%	0	46,768	0	46,768 WPB-2.1c page 1 of 7
17										
18		Total Energy Delivery In-Service	0	40,114,084	0		0	955,769	0	955,769 Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	0	45,162,741	0		0	1,256,164	0	1,256,164 Sum of Lines 6 and 18
24										
25										
26										
27										

Source:
Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2010)

WPB-3.1c
Page 2 of 7
Witness Responsible:
G. S. Campbell

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-1c

Line No. (A)	Account Number (B)	Account Title (C)	Plant In-Service			Depreciation and Amortization Reserve					Source
			Beginning Balance (D)	Additions (E)	Retirements (F)	Depreciation Rate (G)	Beginning Balance (H)	Depreciation & Amort (I) = (D+E/2 +F/2) * (G)	Retirements (J)	Ending Balance (K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	0	5,721,886	0	14.29%	0	408,706	0	408,706	WPB-2.1c page 2 of 7
3	362-1	Station Equipment - Computers	5,048,657	55,000	0	11.90%	300,395	604,063	0	904,458	WPB-2.1c page 2 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0	0	WPB-2.1c page 2 of 7
5											
6		Total IT In-Service	5,048,657	5,776,886	0		300,395	1,012,769	0	1,313,164	Sum of Lines 2 - 4
7											
8	Energy Delivery:										
9	303-0	Intangible Plant - Computer Software	2,062,500	3,187,500	0	14.29%	147,321	522,321	0	669,643	WPB-2.1c page 2 of 7
10	361-4	Structures & Improvements - Other	0	1,668,142	0	2.90%	0	24,188	0	24,188	WPB-2.1c page 2 of 7
11	362-0	Station Equipment	5,286,771	5,373,410	0	2.25%	59,476	179,403	0	238,879	WPB-2.1c page 2 of 7
12	362-7	Station Equipment - General	26,223,222	18,609,030	0	4.68%	613,623	1,862,698	0	2,276,321	WPB-2.1c page 2 of 7
13	369-2	Underground Electric	1,161,755	1,411,068	0	4.09%	23,758	76,372	0	100,130	WPB-2.1c page 2 of 7
14	370-0	Meters & Meter Infrastructure	3,976,789	3,326,010	0	3.26%	64,822	183,857	0	248,679	WPB-2.1c page 2 of 7
15	370-X	Meters - AMI	1,403,047	6,876,332	0	6.67%	46,768	322,748	0	369,516	WPB-2.1c page 2 of 7
16											
17		Total Energy Delivery In-Service	40,114,084	40,451,492	0		955,769	2,971,588	0	3,927,357	Sum of Lines 10 - 16
18											
19											
20											
21											
22		Total Infrastructure:									
23		Total Infrastructure In-Service	45,162,741	46,228,378	0		1,256,164	3,984,367	0	6,240,520	Sum of Lines 6 and 18
24											
25											
26											
27											

Source:
Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2011)

WPB-3.1c
Page 3 of 7
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-2-1c

Line No.	Account Number	Account Title	Plant In-Service		Depreciation Rate	Depreciation and Amortization Reserve			Source
			Beginning Balance	Additions		Retirements	Beginning Balance	Depreciation & Amort	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D + E/2 + F/2) * (G)	(J) = Sum (H+I+J)
1	IT:								
2	303-0	Intangible Plant - Computer Software	5,721,886	51,484,068	0	14.29%	408,708	4,494,846	4,903,552 WPB-2.1c page 3 of 7
3	362-1	Station Equipment - Computers	5,103,657	526,809	0	11.90%	904,458	638,880	1,543,138 WPB-2.1c page 3 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0 WPB-2.1c page 3 of 7
5									
6		Total IT In-Service	10,825,543	52,010,877	0		1,313,164	5,133,526	Sum of Lines 2 - 4
7									
8	Energy Delivery:								
9	303-0	Intangible Plant - Computer Software	5,250,000	1,750,000	0	14.29%	689,643	875,000	1,544,643 WPB-2.1c page 3 of 7
10	361-4	Structures & Improvements - Other	1,668,142	2,056,122	0	2.90%	24,188	78,180	102,378 WPB-2.1c page 3 of 7
11	362-0	Station Equipment	10,660,181	2,815,486	0	2.25%	238,879	271,528	510,408 WPB-2.1c page 3 of 7
12	362-7	Station Equipment - General	44,832,252	3,483,318	0	4.68%	2,276,321	2,179,659	4,455,981 WPB-2.1c page 3 of 7
13	369-2	Underground Electric	2,872,823	1,267,525	0	4.09%	100,130	131,149	231,279 WPB-2.1c page 3 of 7
14	370-0	Meters & Meter Infrastructure	7,302,799	1,907,096	0	3.26%	248,679	269,157	517,836 WPB-2.1c page 3 of 7
15	370-X	Meters - AMI	8,279,379	10,598,844	0	6.67%	369,516	905,253	1,274,789 WPB-2.1c page 3 of 7
16									
17		Total Energy Delivery In-Service	80,565,576	23,878,391	0		3,927,957	4,709,937	Sum of Lines 10 - 16
18									
19									
20									
21	Total Infrastructure:								
22		Total Infrastructure In-Service	91,391,119	75,889,268	0		5,240,520	9,843,463	Sum of Lines 6 and 18
23									
24									
25									
26									
27									

Source:
Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1084-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2012)

Data: 12 Months Forecast

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Work Paper Reference No(s): WPB2-1c

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service		Depreciation Rate	Depreciation and Amortization Reserve			Source
			Beginning Balance	Additions		Beginning Balance	Depreciation & Amort	Retirements	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D + E/2 + F/2) * (G)	(J) (K) = Sum (H-I+J)
1	II:								
2	303-0	Intangible Plant - Computer Software	57,205,954	43,664	0	14.29%	4,903,552	8,175,398	13,078,950 WPB-2.1c page 4 of 7
3	362-1	Station Equipment - Computers	5,630,466	239,245	0	11.90%	1,543,138	684,261	2,227,399 WPB-2.1c page 4 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0 WPB-2.1c page 4 of 7
5									
6		Total IT In-Service	62,836,420	282,909	0		6,446,690	8,859,659	15,306,348 Sum of Lines 2 - 4
7									
8									
9	Energy Delivery:								
10	303-0	Intangible Plant - Computer Software	7,000,000	1,750,000	0	14.29%	1,544,643	1,125,000	2,669,643 WPB-2.1c page 4 of 7
11	361-4	Structures & Improvements - Other	3,724,264	3,104,146	0	2.90%	102,378	153,014	255,392 WPB-2.1c page 4 of 7
12	362-0	Station Equipment	13,475,667	1,485,041	0	2.25%	510,408	319,909	830,317 WPB-2.1c page 4 of 7
13	362-7	Station Equipment - General	48,315,570	3,082,658	0	4.68%	4,465,981	2,333,303	6,789,283 WPB-2.1c page 4 of 7
14	369-2	Underground Electric	3,840,348	1,254,387	0	4.09%	231,279	182,722	414,001 WPB-2.1c page 4 of 7
15	370-0	Meters & Meter Infrastructure	9,209,896	1,899,996	0	3.26%	517,836	331,212	849,048 WPB-2.1c page 4 of 7
16	370-X	Meters - AMI	18,878,223	15,855,540	0	6.67%	1,274,769	1,787,066	3,061,835 WPB-2.1c page 4 of 7
17									
18		Total Energy Delivery In-Service	104,443,987	28,431,747	0		8,537,293	6,232,227	14,869,520 Sum of Lines 10 - 16
19									
20									
21	Total Infrastructure:								
22									
23		Total Infrastructure In-Service	167,280,387	28,714,656	0		15,083,983	15,091,885	30,175,868 Sum of Lines 6 and 18
24									
25	Source:								
26	Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.								
27	Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).								

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2013)

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Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service		Depreciation Rate	Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions		Retirements	Beginning Balance	Depreciation & Amort	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/F2) * (G)	(J) = (K) = Sum (H-I+J)	
1	IT									
2	303-0	Intangible Plant - Computer Software	57,249,618	9,347,885	0	14.29%	13,078,950	8,846,223	0	21,925,173 WPB-2.1c page 5 of 7
3	362-1	Station Equipment - Computers	5,869,711	617,535	0	11.90%	2,227,399	735,239	0	2,962,638 WPB-2.1c page 5 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0	0 WPB-2.1c page 5 of 7
5										
6		Total IT In-Service	63,119,329	9,965,420	0		15,306,348	9,581,462	0	Sum of Lines 2 - 4
7										
8	Energy Delivery									
9	303-0	Intangible Plant - Computer Software	8,750,000	0	0	14.29%	2,669,643	1,250,000	0	3,919,643 WPB-2.1c page 5 of 7
10	361-4	Structures & Improvements - Other	6,828,410	3,327,147	0	2.90%	255,392	246,288	0	501,669 WPB-2.1c page 5 of 7
11	362-0	Station Equipment	14,960,708	910,940	0	2.25%	830,317	346,864	0	1,177,181 WPB-2.1c page 5 of 7
12	362-7	Station Equipment - General	51,398,228	2,726,401	0	4.68%	6,789,283	2,469,236	0	9,258,518 WPB-2.1c page 5 of 7
13	369-2	Underground Electric	5,094,715	1,210,605	0	4.09%	414,001	233,131	0	647,132 WPB-2.1c page 5 of 7
14	370-0	Meters & Meter Infrastructure	11,109,890	1,922,910	0	3.28%	849,048	393,526	0	1,242,574 WPB-2.1c page 5 of 7
15	370-X	Meters - AMI	34,733,763	17,848,277	0	6.67%	3,081,835	2,903,860	0	5,965,695 WPB-2.1c page 5 of 7
16										
17										
18		Total Energy Delivery In-Service	132,875,714	27,746,280	0		14,869,520	7,842,883	0	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure									
22										
23		Total Infrastructure In-Service	195,995,043	37,711,700	0		30,175,868	17,424,345	0	Sum of Lines 6 and 18
24										
25										
26										
27										

Source:
Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2014)

Date: 12 Months Forecast

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Work Paper Reference No(s): WPB2-1c

WPB-3.1c
Page 6 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service			Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+E/F/2) * (G)	(J)	(K) = Sum (H-I+J)
1	IT:									
2	303-0	Intangible Plant - Computer Software	66,597,503	4,804,106	0	14.29%	21,925,173	9,857,079	0	31,782,252 WPB-2.1c page 6 of 7
3	362-1	Station Equipment - Computers	6,487,246	54,554	0	11.90%	2,962,638	775,228	0	3,737,866 WPB-2.1c page 6 of 7
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0	0 WPB-2.1c page 6 of 7
5										
6		Total IT In-Service	73,084,749	4,858,660	0		24,887,810	10,632,308	0	35,520,118 Sum of Lines 2 - 4
7										
8	Energy Delivery:									
9	303-0	Intangible Plant - Computer Software	8,750,000	0	0	14.29%	3,919,843	1,250,000	0	5,169,643 WPB-2.1c page 6 of 7
10	361-4	Structures & Improvements - Other	10,155,557	3,282,929	0	2.90%	501,859	342,114	0	843,773 WPB-2.1c page 6 of 7
11	362-0	Station Equipment	15,871,648	1,186,240	0	2.25%	1,177,181	370,446	0	1,547,627 WPB-2.1c page 6 of 7
12	362-7	Station Equipment - General	54,124,829	2,673,871	0	4.68%	9,258,518	2,586,601	0	11,854,119 WPB-2.1c page 6 of 7
13	369-2	Underground Electric	6,305,320	1,171,133	0	4.09%	647,132	281,837	0	828,969 WPB-2.1c page 6 of 7
14	370-0	Meters & Meter Infrastructure	13,032,800	682,440	0	3.26%	1,242,574	435,993	0	1,878,567 WPB-2.1c page 6 of 7
15	370-X	Meters - AMI	52,382,040	17,812,873	0	6.67%	5,965,695	4,085,898	0	10,051,594 WPB-2.1c page 6 of 7
16										
17		Total Energy Delivery In-Service	160,621,994	26,808,486	0		22,712,403	9,361,890	0	32,074,293 Sum of Lines 10 - 16
18										
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	233,706,743	31,667,146	0		47,600,213	19,994,197	0	67,594,411 Sum of Lines 6 and 18
24										
25										
26										
27										

Source:

Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life. Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - New Property - Infrastructure (2015)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-1c

WPB-3.1c
Page 7 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service		Retirements	Depreciation and Amortization Reserve				Source
			Beginning Balance	Additions		Beginning Balance	Depreciation Rate	Depreciation & Amort	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(H)	(G)	(I) = (D+E+F/2) * (G)	(J) = Sum (H-I+J)	
1	IT									
2	303-0	Intangible Plant - Computer Software	71,401,609	17,815,962	0	31,782,252	14.29%	11,472,799	0	43,255,051 WPB-2.1c page 7 of 7
3	362-1	Station Equipment - Computers	6,541,800	0	0	3,737,866	11.90%	778,474	0	4,518,340 WPB-2.1c page 7 of 7
4	362-7	Station Equipment - General	0	0	0	0	4.68%	0	0	0 WPB-2.1c page 7 of 7
5										
6		Total IT In-Service	77,943,409	17,815,962	0	35,520,118		12,251,273	0	47,771,391 Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	8,750,000	0	0	5,169,643	14.29%	1,250,000	0	6,419,843 WPB-2.1c page 7 of 7
11	361-4	Structures & Improvements - Other	13,436,486	0	0	843,773	2.90%	389,716	0	1,233,489 WPB-2.1c page 7 of 7
12	362-0	Station Equipment	17,056,888	1,868,110	0	1,547,827	2.25%	404,796	0	1,952,423 WPB-2.1c page 7 of 7
13	362-7	Station Equipment - General	56,796,500	2,003,137	0	11,854,119	4.88%	2,705,043	0	14,559,163 WPB-2.1c page 7 of 7
14	369-2	Underground Electric	7,476,453	7,845,802	0	928,969	4.09%	466,234	0	1,395,203 WPB-2.1c page 7 of 7
15	370-0	Meters & Meter Infrastructure	13,715,240	0	0	1,678,567	3.26%	447,117	0	2,125,884 WPB-2.1c page 7 of 7
16	370-X	Meters - AMI	70,184,813	1,883,939	0	10,051,594	6.67%	4,736,128	0	14,787,719 WPB-2.1c page 7 of 7
17										
18		Total Energy Delivery In-Service	187,430,480	13,410,988	0	32,074,293		10,399,031	0	42,473,324 Sum of Lines 10 - 16
19										
20										
21										
22	Total Infrastructure:									
23		Total Infrastructure In-Service	265,373,889	31,228,950	0	67,594,411		22,650,304	0	90,244,715 Sum of Lines 6 and 18
24										
25										
26										
27										

Source:
Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - Prior Property

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB3-2b, WPB3-2c

WPB-3.2a

Page 1 of 1

Witness Responsible:

G. S. Campbell

Line No.	Year	Major Program	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)					Source	
			Beginning Balance	(D)	(E)	Ending Balance	(F)	(G)	(H)	(I)		(J) = Sum (H-I)
(A)	(B)	(C)										
1	Year 2009:											
2		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
3		Infrastructure	0	0	511,423	511,423	0	8,336	8,336	8,336	8,336	WPB-3.2c page 1 of 7
4		Total In-Service	0	0	511,423	511,423	0	8,336	8,336	8,336	8,336	Sum of Lines 2 and 3
5												
6	Year 2010:											
7		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
8		Infrastructure	511,423	10,378,652	10,890,075	10,890,075	8,336	241,377	249,714	249,714	249,714	WPB-3.2c page 2 of 7
9		Total In-Service	511,423	10,378,652	10,890,075	10,890,075	8,336	241,377	249,714	249,714	249,714	Sum of Lines 7 and 8
10												
11	Year 2011:											
12		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
13		Infrastructure	10,890,075	3,835,674	14,725,749	14,725,749	249,714	528,604	778,317	778,317	778,317	WPB-3.2c page 3 of 7
14		Total In-Service	10,890,075	3,835,674	14,725,749	14,725,749	249,714	528,604	778,317	778,317	778,317	Sum of Lines 12 and 13
15												
16	Year 2012:											
17		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
18		Infrastructure	14,725,749	15,122,444	29,848,193	29,848,193	778,317	1,596,931	2,375,248	2,375,248	2,375,248	WPB-3.2c page 4 of 7
19		Total In-Service	14,725,749	15,122,444	29,848,193	29,848,193	778,317	1,596,931	2,375,248	2,375,248	2,375,248	Sum of Lines 17 and 18
20												
21	Year 2013:											
22		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
23		Infrastructure	29,848,193	6,392,790	36,240,983	36,240,983	2,375,248	1,875,216	4,250,464	4,250,464	4,250,464	WPB-3.2c page 5 of 7
24		Total In-Service	29,848,193	6,392,790	36,240,983	36,240,983	2,375,248	1,875,216	4,250,464	4,250,464	4,250,464	Sum of Lines 22 and 23
25												
26	Year 2014:											
27		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
28		Infrastructure	36,240,983	6,392,790	42,633,773	42,633,773	4,250,464	1,973,509	6,223,974	6,223,974	6,223,974	WPB-3.2c page 6 of 7
29		Total In-Service	36,240,983	6,392,790	42,633,773	42,633,773	4,250,464	1,973,509	6,223,974	6,223,974	6,223,974	Sum of Lines 27 and 28
30												
31	Year 2015:											
32		Energy Efficiency	0	0	0	0	0	0	0	0	0	WPB-3.2b
33		Infrastructure	42,633,773	766,821	43,400,594	43,400,594	6,223,974	1,993,881	8,217,855	8,217,855	8,217,855	WPB-3.2c page 7 of 7
34		Total In-Service	42,633,773	766,821	43,400,594	43,400,594	6,223,974	1,993,881	8,217,855	8,217,855	8,217,855	Sum of Lines 32 and 33

Source:

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - Prior Property - Energy Efficiency

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): N/A

WPB-3.2b

Page 1 of 1

Witness Responsible:

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Line No.	Account Number	Account Title	Cumulative Retirements		Depreciation and Amortization Reserve (Savings)		
			Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Beginning Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
							(I)
							(J) = Sum (H-I)

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No retirements of property for the period 2009 through 2015 are forecasted in associated with Energy Efficiency.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2009)

WPB-3.2c
Page 1 of 7
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-2c, WPB3-2d

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)			Source
			Beginning Balance	Retirements	Ending Balance	Beginning Balance	Depreciation Rate	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(H)	(G)	(J) = Sum (H-I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	0	0	0	0	14.29%	0	0 None
3	362-1	Station Equipment - Computers	0	0	0	0	11.90%	0	0 None
4	362-7	Station Equipment - General	0	0	0	0	4.68%	0	0 None
5									
6		Total IT In-Service	0	0	0	0		0	Sum of Lines 2 - 4
7									
8									
9	Energy Delivery:								
10	303-0	Intangible Plant - Computer Software	0	0	0	0	14.29%	0	0 See below
11	361-4	Structures & Improvements - Other	0	0	0	0	2.90%	0	0 See below
12	362-0	Station Equipment	0	0	0	0	2.25%	0	0 See below
13	362-7	Station Equipment - General	0	0	0	0	4.68%	0	0 See below
14	369-2	Underground Electric	0	0	0	0	4.09%	0	0 See below
15	370-0	Meters & Meter Infrastructure	0	511,423	511,423	0	3.26%	8,336	8,336 See below
16	370-X	Meters - AMI	0	0	0	0	6.67%	0	0 See below
17									
18		Total Energy Delivery In-Service	0	511,423	511,423	0		8,336	Sum of Lines 10 - 16
19									
20									
21	Total Infrastructure:								
22									
23		Total Infrastructure In-Service	0	511,423	511,423	0		8,336	Sum of Lines 6 and 18
24									
25									
26									
27									
28									
29									

Source:

Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.

Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.

Lines 10-16, Col (I) = (Col. (D) + Col. (E)/2) * Col. (G)

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1084-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2010)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-2c, WPB3-2d
WPB-3.2c
Page 2 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)				Source
			Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Beginning Balance	Depreciation & Amort	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	0	0	0	14.29%	0	0	0	None
3	362-1	Station Equipment - Computers	0	0	0	11.80%	0	0	0	None
4	362-7	Station Equipment - General	0	0	0	4.68%	0	0	0	None
5										
6		Total IT In-Service	0	0	0		0	0	0	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	0	0	0	14.29%	0	0	0	See below
11	361-4	Structures & Improvements - Other	0	0	0	2.80%	0	0	0	See below
12	362-0	Station Equipment	0	0	0	2.25%	0	0	0	See below
13	362-7	Station Equipment - General	0	7,821,536	7,821,536	4.68%	0	183,024	183,024	See below
14	369-2	Underground Electric	0	0	0	4.09%	0	0	0	See below
15	370-0	Meters & Meter Infrastructure	511,423	2,557,116	3,068,539	3.26%	8,336	58,353	66,690	See below
16	370-X	Meters - AMI	0	0	0	6.67%	0	0	0	See below
17										
18		Total Energy Delivery In-Service	511,423	10,378,652	10,890,075		8,336	241,377	249,714	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	511,423	10,378,652	10,890,075		8,336	241,377	249,714	Sum of Lines 6 and 18
24										

Source:

Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.

Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.

Lines 10-16, Col (I) = (Col. (D) + Col. (E)/2) * Col. (G)

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1084-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2011)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-2c, WPB3-2d

WPB-3.2c

Page 3 of 7

Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)			Source
			Beginning Balance	Retirements	Ending Balance	Beginning Balance	Depreciation Rate	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(H)	(G)	(J) = Sum (H-I)	
1	II:								
2	303-0	Intangible Plant - Computer Software	0	0	0	0	14.29%	0	0 None
3	382-1	Station Equipment - Computers	0	0	0	0	11.90%	0	0 None
4	362-7	Station Equipment - General	0	0	0	0	4.68%	0	0 None
5									
6		Total IT In-Service	0	0	0	0		0	Sum of Lines 2 - 4
7									
8									
9	Energy Delivery:								
10	303-0	Intangible Plant - Computer Software	0	0	0	0	14.29%	0	0 See below
11	361-4	Structures & Improvements - Other	0	0	0	0	2.90%	0	0 See below
12	362-0	Station Equipment	0	0	0	0	2.25%	0	0 See below
13	362-7	Station Equipment - General	7,821,536	0	7,821,536	183,024	4.68%	366,048	549,072 See below
14	368-2	Underground Electric	0	0	0	0	4.08%	0	0 See below
15	370-0	Meters & Meter Infrastructure	3,068,539	3,835,674	6,904,213	66,690	3.26%	162,556	229,245 See below
16	370-X	Meters - AMI	0	0	0	0	6.67%	0	0 See below
17									
18		Total Energy Delivery In-Service	10,890,075	3,835,674	14,725,749	249,714	528,604	778,317	Sum of Lines 10 - 16
19									
20									
21	Total Infrastructure:								
22									
23		Total Infrastructure In-Service	10,890,075	3,835,674	14,725,749	249,714	528,604	778,317	Sum of Lines 6 and 18
24									

Source:

Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.

Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.

Lines 10-16, Col. (I) = (Col. (D) + Col. (E)/2) * Col. (G)

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2012)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-2c, WPB3-2d
WPB-3.2c
Page 4 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements		Depreciation Rate	Depreciation and Amortization Reserve (Savings)		
			Beginning Balance	Retirements		Beginning Balance	Depreciation & Amort	Ending Balance
(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J) = Sum (H-I)
1	II:							
2	303-0	Intangible Plant - Computer Software	0	8,512,738	14.29%	0	870,697	870,697 WPB-3.2d page 1 of 2
3	362-1	Station Equipment - Computers	0	690,835	11.90%	0	38,365	38,365 WPB-3.2d page 1 of 2
4	362-7	Station Equipment - General	0	37,504	4.68%	0	878	878 WPB-3.2d page 1 of 2
5								
6		Total IT In-Service	0	9,241,077		0	909,939	909,939 Sum of Lines 2 - 4
7								
8								
9	Energy Delivery:							
10	303-0	Intangible Plant - Computer Software	0	0	14.29%	0	0	0 See below
11	361-4	Structures & Improvements - Other	0	0	2.90%	0	0	0 See below
12	362-0	Station Equipment	0	0	2.25%	0	0	0 See below
13	362-7	Station Equipment - General	7,821,536	0	4.68%	549,072	368,048	915,120 See below
14	369-2	Underground Electric	0	0	4.09%	0	0	0 See below
15	370-0	Meters & Meter Infrastructure	6,904,213	5,881,367	3.26%	229,245	320,944	550,189 See below
16	370-X	Meters - AMI	0	0	6.87%	0	0	0 See below
17								
18		Total Energy Delivery In-Service	14,725,749	5,881,367		778,317	688,992	1,465,309 Sum of Lines 10 - 16
19								
20								
21	Total Infrastructure:							
22								
23		Total Infrastructure In-Service	14,725,749	15,122,444		778,317	1,598,931	2,375,248 Sum of Lines 6 and 18
24								
25	Source:							
26	Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.							
27	Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.							
28	Lines 10-16, Col (I) = (Col. (D) + Col. (E)/2) * Col. (G)							
29	Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).							

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2013)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB2-2c, WPB3-2d

WPB-3.2c

Page 5 of 7

Witness Responsible:

G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)			Source
			Beginning Balance	Retirements	Ending Balance	Beginning Balance	Depreciation Rate	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(H)	(G)	(J) = Sum (H-I)	
1	IT:								
2	303-0	Intangible Plant - Computer Software	8,512,738	0	8,512,738	870,697	14.29%	1,780,367	WPB-3.2d page 1 of 2
3	362-1	Station Equipment - Computers	690,835	0	690,835	38,365	11.90%	115,095	WPB-3.2d page 1 of 2
4	362-7	Station Equipment - General	37,504	0	37,504	878	4.68%	2,633	WPB-3.2d page 1 of 2
5									
6		Total IT In-Service	9,241,077	0	9,241,077	909,938		1,898,095	Sum of Lines 2 - 4
7									
8									
9	Energy Delivery:								
10	303-0	Intangible Plant - Computer Software	0	0	0	0	14.29%	0	See below
11	361-4	Structures & Improvements - Other	0	0	0	0	2.90%	0	See below
12	362-0	Station Equipment	0	0	0	0	2.25%	0	See below
13	362-7	Station Equipment - General	7,821,536	0	7,821,536	915,120	4.68%	1,281,168	See below
14	369-2	Underground Electric	0	0	0	0	4.09%	0	See below
15	370-0	Meters & Meter Infrastructure	12,785,580	6,392,790	19,178,370	550,189	3.26%	1,071,201	See below
16	370-X	Meters - AMI	0	0	0	0	6.67%	0	See below
17									
18		Total Energy Delivery In-Service	20,607,116	6,392,790	26,999,906	1,465,309		2,352,369	Sum of Lines 10 - 16
19									
20									
21	Total Infrastructure:								
22									
23		Total Infrastructure In-Service	29,848,193	6,392,790	36,240,983	2,375,248		4,250,484	Sum of Lines 6 and 18
24									

Source:

Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.

Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.

Lines 10-16, Col (I) = (Col. (D) + Col. (E)/2) * Col. (G)

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2008 (no activity prior to 2008).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2014)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-2c, WPB3-2d

WPB-3.2c
Page 6 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation Rate	Depreciation and Amortization Reserve (Savings)		
			Beginning Balance	Retirements	Ending Balance		Beginning Balance	Depreciation & Amort	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)
1	IT								
2	303-0	Intangible Plant - Computer Software	8,512,738	0	8,512,738	14.29%	1,780,367	854,091	2,634,458
3	362-1	Station Equipment - Computers	690,835	0	690,835	11.90%	115,085	22,198	137,294
4	362-7	Station Equipment - General	37,504	0	37,504	4.68%	2,633	1,755	4,388
5									
6		Total IT In-Service	9,241,077	0	9,241,077		1,898,095	878,044	2,776,139
7									Sum of Lines 2 - 4
8									
9	Energy Delivery								
10	303-0	Intangible Plant - Computer Software	0	0	0	14.29%	0	0	0
11	361-4	Structures & Improvements - Other	0	0	0	2.90%	0	0	0
12	362-0	Station Equipment	0	0	0	2.25%	0	0	0
13	362-7	Station Equipment - General	7,821,536	0	7,821,536	4.68%	1,281,168	366,048	1,647,215
14	369-2	Underground Electric	0	0	0	4.09%	0	0	0
15	370-0	Meters & Meter Infrastructure	19,178,370	6,392,790	25,571,160	3.26%	1,071,201	729,417	1,800,619
16	370-X	Meters - AMI	0	0	0	6.67%	0	0	0
17									
18		Total Energy Delivery In-Service	26,999,906	6,392,790	33,392,696		2,362,369	1,095,465	3,447,834
19									Sum of Lines 10 - 16
20									
21	Total Infrastructure								
22									
23		Total Infrastructure In-Service	36,240,983	6,392,790	42,633,773		4,250,484	1,973,509	6,223,974
24									Sum of Lines 6 and 18

Source:

Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.

Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.

Lines 10-16, Col (I) = (Col. (D) + Col. (E)/2) * Col. (G)

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2015)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB2-2c, WPB3-2d
WPB-3.2c
Page 7 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation and Amortization Reserve (Savings)			Source	
			Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Beginning Balance	Ending Balance		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	8,512,738	394,586	8,907,323	14.29%	2,834,458	785,350	3,419,808	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	690,835	287,969	978,804	11.90%	137,294	5,735	143,029	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	37,504	0	37,504	4.68%	4,388	1,755	6,143	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	9,241,077	682,554	9,923,631		2,776,139	792,840	3,568,979	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	0	0	0	14.29%	0	0	0	See below
11	361-4	Structures & Improvements - Other	0	0	0	2.90%	0	0	0	See below
12	362-0	Station Equipment	0	0	0	2.25%	0	0	0	See below
13	362-7	Station Equipment - General	7,821,536	0	7,821,536	4.68%	1,647,215	366,048	2,013,263	See below
14	369-2	Underground Electric	0	0	0	4.09%	0	0	0	See below
15	370-0	Meters & Meter Infrastructure	25,571,160	84,267	25,655,427	3.26%	1,800,619	834,993	2,635,612	See below
16	370-X	Meters - AMI	0	0	0	6.67%	0	0	0	See below
17										
18		Total Energy Delivery In-Service	33,392,696	84,267	33,476,963		3,447,834	1,201,041	4,648,876	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	42,633,773	766,821	43,400,594		6,223,974	1,993,881	8,217,855	Sum of Lines 6 and 18

Source:
Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 7 through page 7 of 7. Each page is a different calendar year.
Lines 10-16, Col. (G) is the current depreciation rate used for the respective asset type, with the exception of the new "Meters - AMI" which have an expected 15 year life.
Lines 10-16, Col. (I) = (Col. (D) + Col. (E)/2) * Col. (G)
Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB3-2e, WPB3-2f

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Page 1 of 2
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation Rate	Depreciation and Amortization Reserve (Savings)			Source
			Beginning Balance	Retirements	Ending Balance		Beginning Balance	Depreciation & Amort	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
<u>Retirement of IT Property in 2012:</u>										
1										
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	0	3,012,738	3,012,738	14.29%	0	84,747	84,747	WPB-3.2e page 1 of 2
5		Post 2008 Additions	0	5,500,000	5,500,000	14.29%	0	785,950	785,950	WPB-3.2f
6		Total	0	8,512,738	8,512,738		0	870,697	870,697	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	0	690,835	690,835	11.90%	0	38,365	38,365	WPB-3.2e page 1 of 2
10		Post 2008 Additions	0	0	0	11.90%	0	0	0	
11		Total	0	690,835	690,835		0	38,365	38,365	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	0	37,504	37,504	4.68%	0	878	878	WPB-3.2e page 2 of 2
15		Post 2008 Additions	0	0	0	4.68%	0	0	0	
16		Total	0	37,504	37,504		0	878	878	Sum of Lines 14 and 15
17										
<u>Retirement of IT Property in 2013:</u>										
18										
19										
20	303-0	Intangible Plant - Computer Software								
21		Pre 2009 Property	3,012,738	0	3,012,738	14.29%	84,747	123,720	208,467	WPB-3.2e page 1 of 2
22		Post 2008 Additions	5,500,000	0	5,500,000	14.29%	785,950	785,950	1,571,900	WPB-3.2f
23		Total	8,512,738	0	8,512,738		870,697	909,670	1,780,367	Sum of Lines 21 and 22
24										
25	362-1	Station Equipment - Computers								
26		Pre 2009 Property	690,835	0	690,835	11.90%	38,365	76,730	115,095	WPB-3.2e page 1 of 2
27		Post 2008 Additions	0	0	0	11.90%	0	0	0	
28		Total	690,835	0	690,835		38,365	76,730	115,095	Sum of Lines 26 and 27
29										
30	362-7	Station Equipment - General								
31		Pre 2009 Property	37,504	0	37,504	4.68%	878	1,755	2,633	WPB-3.2e page 2 of 2
32		Post 2008 Additions	0	0	0	4.68%	0	0	0	
33		Total	37,504	0	37,504		878	1,755	2,633	Sum of Lines 31 and 32

Source:

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property

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Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB3-2e, WPB3-2f

Line No.	Account Number	Account Title	Cumulative Retirements			Depreciation Rate	Depreciation and Amortization Reserve (Savings)			Source
			Beginning Balance	Retirements	Ending Balance		Beginning Balance	Depreciation & Amort	Ending Balance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
<u>Retirement of IT Property in 2014:</u>										
1										
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	3,012,738	0	3,012,738	14.29%	208,467	68,141	276,608	WPB-3.2e page 1 of 2
5		Post 2008 Additions	5,500,000	0	5,500,000	14.29%	1,571,900	785,950	2,357,850	WPB-3.2f
6		Total	8,512,738	0	8,512,738		1,780,367	854,091	2,634,458	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	690,835	0	690,835	11.90%	115,095	22,198	137,294	WPB-3.2e page 1 of 2
10		Post 2008 Additions	0	0	0	11.90%	0	0	0	
11		Total	690,835	0	690,835		115,095	22,198	137,294	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	37,504	0	37,504	4.68%	2,633	1,755	4,388	WPB-3.2e page 2 of 2
15		Post 2008 Additions	0	0	0	4.68%	0	0	0	
16		Total	37,504	0	37,504		2,633	1,755	4,388	Sum of Line 14 and 15
17										
<u>Retirement of IT Property in 2015:</u>										
18										
19										
20	303-0	Intangible Plant - Computer Software								
21		Pre 2009 Property	3,012,738	394,586	3,407,323	14.29%	276,608	0	276,608	WPB-3.2e page 1 of 2
22		Post 2008 Additions	5,500,000	0	5,500,000	14.29%	2,357,850	785,350	3,143,200	WPB-3.2f
23		Total	8,512,738	394,586	8,907,323		2,634,458	785,350	3,419,808	Sum of Lines 21 and 22
24										
25	362-1	Station Equipment - Computers								
26		Pre 2009 Property	690,835	287,969	978,804	11.90%	137,294	5,735	143,029	See below
27		Post 2008 Additions	0	0	0	11.90%	0	0	0	
28		Total	690,835	287,969	978,804		137,294	5,735	143,029	Sum of Lines 26 and 27
29										
30	362-7	Station Equipment - General								
31		Pre 2009 Property	37,504	0	37,504	4.68%	4,388	1,755	6,143	WPB-3.2e page 2 of 2
32		Post 2008 Additions	0	0	0	4.68%	0	0	0	
33		Total	37,504	0	37,504		4,388	1,755	6,143	Sum of Lines 31 and 32
34										

Source:

Beginning Balance (Col. (D & H)) for each respective year is the Ending Balance of the preceding year (Column (F & J)), with the exception of Year 2009 (no activity prior to 2009).
Line 26, Col. (I) = WPB-3.2e, Page 1 of 2, Line 42, Col. (Q) + WPB-3.2e, Page 2 of 2, Line 31, Col. (Q)

THE DAYTON POWER AND LIGHT COMPANY

Case No. 09-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property

WPB-3.2e
Page 1 of 2
Witness Responsible:
G. S. Campbell

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference Note: N/A

Line No.	Account	Asset #	Original Cost	In-Service Date	Deprec. Rate	Calculated Reserve	Net Book Value at End of Year										Source				
							(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (E) - (I)		(K)	(L)	(M)	(N)
1	Account 303-0 / Retirement of 6/30/12																				
2	303-0	405394	1,486,178	31-Dec-04	14.29%	857,278	611,900	401,965	192,009	0	0	0	0	0	0	0	0	0	0	0	See below
3	CSS/I System	411406	97,911	1-Jan-06	14.29%	41,975	55,937	41,945	27,954	13,962	0	0	0	0	0	0	0	0	0	0	See below
4	CSS/I System	415179	14,862	28-May-05	14.29%	7,877	6,975	4,861	2,787	1,894	0	0	0	0	0	0	0	0	0	0	See below
5	CSS/I System	415344	75,322	31-Aug-06	14.29%	26,012	49,310	38,547	27,763	17,020	6,256	0	0	0	0	0	0	0	0	0	See below
6	CSS/I System	418031	33,852	11-Dec-06	14.29%	10,078	23,774	18,937	14,069	9,262	4,424	0	0	0	0	0	0	0	0	0	See below
7	CSS/I System	418473	14,837	31-Dec-06	14.29%	4,417	10,420	8,300	6,179	4,059	1,939	0	0	0	0	0	0	0	0	0	See below
8	CSS/I System	419598	90,574	24-Feb-07	14.29%	24,807	65,766	52,623	39,880	28,937	13,964	1,061	0	0	0	0	0	0	0	0	See below
9	CSS/I System	421692	15,748	11-Jun-07	14.29%	3,863	12,183	9,933	7,693	5,433	3,183	933	0	0	0	0	0	0	0	0	See below
10	CSS/I System	424410	603,442	14-Sep-07	14.29%	114,978	488,466	402,234	318,002	229,770	143,539	57,307	0	0	0	0	0	0	0	0	See below
11	CSS/I System	425001	23,242	21-Dec-07	14.29%	3,598	19,644	16,323	13,002	9,680	6,359	3,038	0	0	0	0	0	0	0	0	See below
12	CSS/I System	428243	30,766	29-Dec-07	14.29%	4,763	26,003	21,606	17,210	12,814	8,417	4,021	0	0	0	0	0	0	0	0	See below
13	CSS/I System	428610	13,705	31-Dec-07	14.29%	2,122	11,583	9,625	7,867	5,708	3,760	1,791	0	0	0	0	0	0	0	0	See below
14	CSS/I System	429810	83,429	12-Oct-04	14.29%	60,668	32,760	20,638	8,919	0	0	0	0	0	0	0	0	0	0	0	See below
15	CSS/I System	429810	83,429	12-Oct-04	14.29%	60,668	32,760	20,638	8,919	0	0	0	0	0	0	0	0	0	0	0	See below
16	CSS/I System	429810	13,705	12-Oct-04	14.29%	60,668	32,760	20,638	8,919	0	0	0	0	0	0	0	0	0	0	0	See below
17	CSS/I System	429810	9,178	12-Oct-04	14.29%	5,574	3,604	2,292	991	0	0	0	0	0	0	0	0	0	0	0	See below
18	CSS/I System	429810	21,085	31-Oct-04	14.29%	8,280	6,280	5,267	2,263	1,201	0	0	0	0	0	0	0	0	0	0	See below
19	CSS/I System	429810	112,072	28-Feb-05	14.29%	62,726	49,346	33,331	17,318	1,301	0	0	0	0	0	0	0	0	0	0	See below
20	CSS/I System	429810	74,053	12-Mar-05	14.29%	40,565	33,488	22,806	12,324	1,741	0	0	0	0	0	0	0	0	0	0	See below
21	Marine Computer	411372	142,684	1-Nov-05	14.29%	64,558	78,108	57,719	37,353	16,946	0	0	0	0	0	0	0	0	0	0	See below
22	Marine Computer	411049	56,381	31-Oct-06	14.29%	26,190	30,202	22,144	14,065	6,027	0	0	0	0	0	0	0	0	0	0	See below
23	Total		3,012,738			1,382,968	1,629,770	1,199,269	768,738	361,354	191,861	68,141	0	0	0	0	0	0	0	0	Sum of Lines 3-22
24	Net Book Value at Retirement	303-0																			See below
25	Depreciation Savings	303-0																			See below
26	Account 302-1 / Retirement of 6/30/12																				See below
27	302-1	428909	40,320	31-Dec-07	11.90%	5,195	35,122	30,324	25,628	20,728	15,930	11,132	6,334	1,538	See below						See below
28	Mainframe Computer	428909	48,043	16-Nov-02	11.90%	33,788	12,255	6,778	1,297	0	0	0	0	0	See below						See below
29	Mainframe Computer	414048	322,000	31-Oct-05	11.90%	124,533	197,468	169,149	120,830	82,512	44,194	5,878	0	0	See below						See below
30	Small Servers (Four of Six)	400764	89,858	13-Mar-06	11.90%	30,324	59,534	48,911	39,209	27,808	18,803	6,101	0	0	See below						See below
31	Small Servers (Four of Six)	411371	192,535	1-Nov-05	11.90%	72,653	119,881	97,070	74,166	51,246	28,335	5,423	0	0	See below						See below
32	Total		690,835			286,397	424,438	342,229	260,019	181,692	105,282	28,632	6,334	1,538	Sum of Lines 32-36						See below
33	Net Book Value at Retirement	302-1																			See below
34	Depreciation Savings	302-1																			See below

Source: Col. (B) - H), excluding sub-total and total lines, are supported by the Company's ledgers and historical records.
Col. (I), excluding sub-total and total lines, is the calculated reserve for each asset using the original cost (Col. (E)), the number of months in service as of December 31, 2008, and the depreciation rate (Col. (N)).
Col. (K) - Q), excluding sub-total and total lines, is the calculated net book value of the original cost (Col. (E)) less the calculated reserve through the end of the end of the respective calendar year calculated in a manner consistent with Col. (I). Net book value amounts will not be less than zero.
Line 28, Col. (N) = (Line 24, Col. (E)) / 2
Line 40, Col. (N) = (Line 38, Col. (E)) / 2
Line 28, Col. (N-Q) = the net book value at the end of the prior year (line 24) less the net book value at the end of the prior year (line 24), for each respective year, with the exception of Col. (N), which is the net book value at the end of the prior year (line 24).
Line 42, Col. (N-Q) = the net book value at the end of the prior year (line 38) less the net book value at the end of the prior year (line 38), for each respective year, with the exception of Col. (N), which is the net book value at the end of the prior year (line 38).
Line 40, Col. (N-Q) = the net book value at the end of the prior year (line 38) less the net book value at the end of the prior year (line 38), for each respective year, with the exception of Col. (N), which is the net book value at the end of the prior year (line 38).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property

Date: 12 Months Forecast
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Witness Responsible:
G. S. Campbell

Line No.	(A)	(B)	(C)	(D)	(E)	(G)	(H)	Deprec.	Calculated	Net Book Value at End of Year										Source
										Year 2008	Year 2009	Year 2010	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015			
					(J) = (E) - (I)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)								
1		Account 362-7 / Retirement of 6/30/12:																		
2																				
3		CSS/1 System	362-7	C211140	37,504	17-May-01	4.68%		13,310	24,194	22,439	20,684	18,928	17,173	15,418	13,663	11,908	See below		
4																				
5		Net Book Value at Retirement	362-7										18,051					See below		
6																				
7		Depreciation Savings	362-7										878	1,755	1,755	1,755	1,755	See below		
8																				
9		Account 303-0 / Retirement of 6/30/15:																		
10																				
11		DAD (Mobile Service Order)	303-0	409785	393,347	13-Mar-06	14.29%		159,260	234,087	177,878	121,669	85,459	9,250	0	0	0	See below		
12		DAD (Mobile Service Order)	303-0	421741	1,239	2-Mar-07	14.29%		325	914	737	560	383	206	29	0	0	See below		
13																				
14		Total	303-0		394,586				159,584	235,001	178,615	122,229	65,843	9,456	29	0	0	Sum of Lines 11 and 12		
15																				
16		Net Book Value at Retirement	303-0														0	See below		
17																				
18		Depreciation Savings	303-0														0	See below		
19																				
20		Account 362-1 / Retirement of 6/30/15:																		
21																				
22		DAD (Mobile Service Order)	362-1	C241821	119,109	11-Feb-03	11.90%		83,883	35,246	21,072	6,898	0	0	0	0	0	See below		
23		DAD (Mobile Service Order)	362-1	421740	27,624	2-Mar-07	11.90%		6,027	21,597	18,310	15,023	11,736	8,448	5,181	1,874	0	See below		
24		Small Servers (Two of Six)	362-1	409784	44,989	13-Mar-06	11.90%		15,162	29,807	24,458	19,104	13,753	8,402	3,050	0	0	See below		
25		Small Servers (Two of Six)	362-1	411371	98,267	1-Nov-05	11.90%		36,277	59,981	48,636	37,079	25,623	14,167	2,712	0	0	See below		
26																				
27		Total	362-1		287,969				141,328	146,641	112,373	78,104	51,112	31,017	10,923	1,874	0	Sum of Lines 22 - 25		
28																				
29		Net Book Value at Retirement	362-1														937	See below		
30																				
31		Depreciation Savings	362-1														937	See below		

Sources:

Col's (B - H), excluding sub-total and total lines, are supported by the Company's ledgers and historical records.
Col. (I), excluding sub-total and total lines, is the calculated reserve for each asset using the original cost (Col. (E)), the number of months in service as of December 31, 2008, and the depreciation rate (Col. (H)).
Col. (K - Q), excluding sub-total and total lines, is the calculated net book value of the original cost (Col. (E)) less the calculated reserve through the end of the end of the respective calendar year calculated in a manner consistent with Col. (I). Net book value amounts will not be less than zero.
Line 5, Col. (N) = (Line 3, Col. (M) + Line 3, Col. (N)) / 2
Line 16, Col. (Q) = (Line 14, Col. (P) + Line 14, Col. (Q)) / 2
Line 29, Col. (Q) = (Line 27, Col. (P) + Line 27, Col. (Q)) / 2
Line 7, Col's (N-Q) = the net book value at the end of the prior year (line 3) less the net book value at the end of the current year (line 3), for each respective year, with the exception of Col. (N), which is the net book value at the end of the prior year (line 3), for that respective year less the net book value at retirement (line 5).
Line 18, Col. (Q) = the net book value at the end of the prior year (line 14), for that respective year less the net book value at retirement (line 16).
Line 31, Col. (Q) = the net book value at the end of the prior year (line 27), for that respective year less the net book value at retirement (line 29).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Reserve for Accumulated Depreciation and Amortization - Prior Property - Infrastructure (2015)

WPB-3.2f
Page 1 of 1
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

Line No.	Project (A)	(B)	Projected In-Service Date (C)	Original Cost (D)	Months In-Service (E)	Year 2011 (F)	Year 2012 (G)	Year 2013 (H)	Year 2014 (I)	Year 2015 (J)	Source
1	<u>Projected Accumulated Amortization If Continued In-Service:</u>										
2	ESSS Rule Changes		1/1/2009	500,000	36	214,350	285,800	357,250	428,700	500,000	See below
3	PIPP Reform		1/1/2009	1,000,000	36	428,700	571,600	714,500	857,400	1,000,000	See below
4	Changes to OAC Rules 18 & 19		1/1/2009	500,000	36	214,350	285,800	357,250	428,700	500,000	See below
5	Net Metering Billing Changes		4/1/2009	1,000,000	33	392,975	535,875	678,775	821,675	964,575	See below
6	CCEM Infrastructure Rider/Energy Efficiency		4/1/2009	500,000	33	196,488	267,938	339,388	410,838	482,288	See below
7	Program Rider		7/1/2009	500,000	30	178,625	250,075	321,525	392,975	464,425	See below
8	Economic Development Contracts/Rider		10/1/2009	1,000,000	27	321,525	484,425	607,325	750,225	893,125	See below
9	Distribution Rate Case		1/1/2011	250,000	12	35,725	71,450	107,175	142,900	178,625	See below
10	Ancillary and Transmission Related Charges		1/1/2011	250,000	12	35,725	71,450	107,175	142,900	178,625	See below
11	Come and Go Rates										
12	Total		Total	5,500,000		2,018,483	2,804,413	3,590,363	4,376,313	5,161,663	Sum of Lines 3 - 11
13											
14											
15											
16	<u>Annual Amortization Expense at 14.29%:</u>										
17	ESSS Rule Changes		1/1/2009			71,450	71,450	71,450	71,450	71,300	See below
18	PIPP Reform		1/1/2009			142,900	142,900	142,900	142,900	142,600	See below
19	Changes to OAC Rules 18 & 19		1/1/2009			71,450	71,450	71,450	71,450	71,300	See below
20	Net Metering Billing Changes		4/1/2009			142,900	142,900	142,900	142,900	142,900	See below
21	CCEM Infrastructure Rider/Energy Efficiency		4/1/2009			71,450	71,450	71,450	71,450	71,450	See below
22	Program Rider		7/1/2009			71,450	71,450	71,450	71,450	71,450	See below
23	Economic Development Contracts/Rider		10/1/2009			142,900	142,900	142,900	142,900	142,900	See below
24	Distribution Rate Case		1/1/2011			35,725	35,725	35,725	35,725	35,725	See below
25	Ancillary and Transmission Related Charges		1/1/2011			35,725	35,725	35,725	35,725	35,725	See below
26	Come and Go Rates										
27	Total		Total			785,950	785,950	785,950	785,950	786,350	Sum of Lines 18 - 26
28											
29											

Source:
Cols. (C) & (D) are based on estimates as to the amount and when project(s) will be placed in service.
Col. (E) is the months the asset will have been in service as of December 31, 20011.
Col. (F - J), Lines 3-11 are calculated as the original cost of the asset (Col. (E)) X (14.29% / 12months) X the number of months the asset has been in service.
Col. (F - J), Lines 18-26 are calculated as the original cost of the asset (Col. (E)) X 14.29% and represent one years work of depreciation.

Reserve for Accumulated Depreciation and Amortization - Energy Delivery - Prior Property

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): N/A

WPB-3.2g

Page 1 of 4

Witness Responsible:

G. S. Campbell

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(H-I)	(K)	Source
			Account	Deprec.	Quantity	Original	Accumulated	Net Book	Estimated			
				Rate	Retired	Cost	Reserve	Value	Salvage			
1		Projected Amounts Per Unit										
2		at December 31, 2008:										
3												
4		2-Way Voice Base Stations	362-7	4.68%		0	0	0	N/A			See below
5		2-Way Voice Backend	362-7	4.68%		0	0	0	N/A			See below
6		2-Way Mobiles	362-7	4.68%		0	0	0	N/A			See below
7		2-Way Portables	362-7	4.68%		0	0	0	N/A			See below
8		Alcatel SONET Microwave Radios	362-7	4.68%		20,000	9,126	10,874	N/A			See below
9		Alcatel EMS system	362-7	4.68%		6,701,536	3,057,911	3,643,625	N/A			See below
10												
11		Meters	370-0	3.26%		49.10	21.92	27.18	N/A			See below
12												
13		Projected Total Retirements in 2009:										
14												
15		2-Way Voice Base Stations	362-7	4.68%	0	0	0	0	0			See below
16		2-Way Voice Backend	362-7	4.68%	0	0	0	0	0			See below
17		2-Way Mobiles	362-7	4.68%	0	0	0	0	0			See below
18		2-Way Portables	362-7	4.68%	0	0	0	0	0			See below
19		Alcatel SONET Microwave Radios	362-7	4.68%	0	0	0	0	0			See below
20		Alcatel EMS system	362-7	4.68%	0	0	0	0	0			See below
21												
22		Total for Account	362-7			0	0	0	0			Sum of Lines 15 - 20
23												
24		Meters	370-0	3.26%	10,416	511,423	236,607	274,816	1,146			See below
25												
26		Total for Year				511,423	236,607	274,816	1,146			Sum of Lines 22 and 24

Source:

Lines 4 through 11 from ledger amounts and historical records

Lines 15 through 20 and Line 24 from projected ledger amounts plus estimated salvage.

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management

Reserve for Accumulated Depreciation and Amortization - Energy Delivery - Prior Property

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): N/A

WPB-3.2g

Page 2 of 4

Witness Responsible:

G. S. Campbell

Line No.	(A)	(B)	(C)	(D)	(G)	(H)	(I)	(J)=(H-I)	Estimated Salvage	Source
			Account Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value			
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
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30										
31										
32										
33										

Projected Total Retirements in 2010:

2-Way Voice Base Stations	362-7	4.68%	20	0	0	0	0	0	10,000	See below
2-Way Voice Backend	362-7	4.68%	1	0	0	0	0	0	5,000	See below
2-Way Mobiles	362-7	4.68%	400	0	0	0	0	0	4,000	See below
2-Way Portables	362-7	4.68%	250	0	0	0	0	0	1,250	See below
Alcatel SONE T Microwave Radios	362-7	4.68%	56	1,120,000	589,680	530,320	0	0	0	See below
Alcatel EMS system	362-7	4.68%	1	6,701,536	3,528,359	3,173,177	0	0	0	See below

Total for Account 362-7 7,821,536 4,118,039 3,703,497 20,250 Sum of Lines 3 - 8

Meters 370-0 3.26% 52,080 2,557,116 1,266,396 1,290,720 5,729 See below

Total for Year 10,378,653 5,384,435 4,994,217 25,979 Sum of Lines 10 and 12

Projected Total Retirements in 2011:

2-Way Voice Base Stations	362-7	4.68%	0	0	0	0	0	0	0	See below
2-Way Voice Backend	362-7	4.68%	0	0	0	0	0	0	0	See below
2-Way Mobiles	362-7	4.68%	0	0	0	0	0	0	0	See below
2-Way Portables	362-7	4.68%	0	0	0	0	0	0	0	See below
Alcatel SONE T Microwave Radios	362-7	4.68%	0	0	0	0	0	0	0	See below
Alcatel EMS system	362-7	4.68%	0	0	0	0	0	0	0	See below

Total for Account 362-7 0 0 0 0 0 Sum of Lines 18 - 23

Meters 370-0 3.26% 78,120 3,835,674 2,024,637 1,811,037 8,593 See below

Total for Year 3,835,674 2,024,637 1,811,037 8,593 Sum of Lines 25 and 27

Source:

Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.

Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.

Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Construction Work In-Progress

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPB-4
Page 1 of 2
Witness Responsible:
G. S. Campbell

Line No.	Year	(A)	(B)	(C)	Major Program	Beginning Balance	Construction Before AFUDC	AFUDC	Total Construction Charges	(G)=Sum (E+F)	(H)	(I)=Sum (D+G+H)	CWIP in Rate Base	Source
<u>Year 2009:</u>														
1					IT	0	23,868,389	264,803	24,133,192	(5,048,657)	19,084,535	14,114,799		
2					Energy Delivery	0	43,359,493	0	43,359,493	(40,114,064)	3,245,409	2,434,057		
3					Total Infrastructure	0	67,227,882	264,803	67,492,685	(45,162,741)	22,329,944	16,548,856	Sum of Lines 2 and 3	
4														
5					Energy Efficiency	0	0	0	0	0	0	0		
6														
7					Total for the Year	0	67,227,882	264,803	67,492,685	(45,162,741)	22,329,944	16,548,856	Sum of Lines 4 and 6	
8														
9														
<u>Year 2010:</u>														
10					IT	19,084,535	23,140,591	673,746	23,814,337	(5,776,886)	37,121,986	27,269,496		
11					Energy Delivery	3,245,409	37,819,610	0	37,819,610	(40,451,492)	613,527	460,144		
12					Total Infrastructure	22,329,944	60,960,201	673,746	61,633,947	(46,228,378)	37,735,613	27,729,640	Sum of Lines 11 and 12	
13														
14					Energy Efficiency	0	500,000	4,950	504,950	(504,950)	0	0		
15														
16					Total for the Year	22,329,944	61,460,201	678,696	62,138,897	(46,733,378)	37,735,613	27,729,640	Sum of Lines 13 and 15	
17														
18														
<u>Year 2011:</u>														
19					IT	37,121,986	20,934,239	1,040,589	21,974,828	(52,010,877)	7,085,937	5,199,745		
20					Energy Delivery	613,527	24,172,620	0	24,172,620	(23,878,391)	907,756	880,817		
21					Total Infrastructure	37,735,613	45,106,859	1,040,589	46,147,448	(75,889,268)	7,993,693	5,880,562	Sum of Lines 20 and 21	
22														
23					Energy Efficiency	0	0	0	0	0	0	0		
24														
25					Total for the Year	37,735,613	45,106,859	1,040,589	46,147,448	(75,889,268)	7,993,693	5,880,562	Sum of Lines 24 and 26	
26														
27														
<u>Year 2012:</u>														
28					IT	7,085,937	11,829,071	282,665	12,111,736	(282,909)	18,914,764	13,859,722		
29					Energy Delivery	907,756	28,892,880	0	28,892,880	(28,431,747)	1,358,888	1,019,167		
30					Total Infrastructure	7,993,693	40,711,951	282,665	40,994,616	(28,714,656)	20,273,653	14,878,889	Sum of Lines 29 and 30	
31														
32					Energy Efficiency	0	0	0	0	0	0	0		
33														
34					Total for the Year	7,993,693	40,711,951	282,665	40,994,616	(28,714,656)	20,273,653	14,878,889	Sum of Lines 31 and 33	
35														

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (I)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Construction Work In-Progress

WPB-4
Page 2 of 2
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

Line No.	Year	(A)	(B)	(C)	(D)	(E)	(F)	(G)=Sum (E+F)	(H)	(I) = Sum (D+G+H)	(J)	Source
1	Year 2013:											
2	IT				18,914,764	9,202,724	323,909	9,526,633	(9,965,420)	18,475,977	13,411,785	
3	Energy Delivery				1,358,889	27,868,245	0	27,868,245	(27,746,280)	1,480,854	1,110,640	
4	Total Infrastructure				20,273,653	37,070,969	323,909	37,394,878	(37,711,700)	19,958,831	14,522,425	Sum of Lines 2 and 3
5												
6	Energy Efficiency				0	0	0	0	0	0	0	
7												
8	Total for the Year				20,273,653	37,070,969	323,909	37,394,878	(37,711,700)	19,958,831	14,522,425	Sum of Lines 4 and 6
9												
10	Year 2014:											
11	IT				18,475,877	2,980,781	438,060	3,418,841	(4,858,660)	17,036,158	12,264,176	
12	Energy Delivery				1,480,854	26,812,361	0	26,812,361	(26,808,486)	1,484,729	1,113,547	
13	Total Infrastructure				19,956,831	29,793,142	438,060	30,231,202	(31,667,146)	18,520,887	13,377,722	Sum of Lines 11 and 12
14												
15	Energy Efficiency				0	0	0	0	0	0	0	
16												
17	Total for the Year				19,956,831	29,793,142	438,060	30,231,202	(31,667,146)	18,520,887	13,377,722	Sum of Lines 13 and 15
18												
19	Year 2015:											
20	IT				17,036,158	400,601	379,202	779,803	(17,815,962)	(1)	(0)	
21	Energy Delivery				1,484,729	11,945,278	0	11,945,278	(13,410,988)	19,019	14,264	
22	Total Infrastructure				18,520,887	12,345,879	379,202	12,725,081	(31,226,950)	19,018	14,264	Sum of Lines 20 and 21
23												
24	Energy Efficiency				0	0	0	0	0	0	0	
25												
26	Total for the Year				18,520,887	12,345,879	379,202	12,725,081	(31,226,950)	19,018	14,264	Sum of Lines 24 and 26
27												

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (I)), with the exception of Year 2009 (no activity prior to 2009).

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Net Book Value of Assets Prematurely Retired

WPB-5.1a
Page 1 of 1
Witness Responsible:
G. S. Campbell

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB5-1b, WPB5-1c

Line No.	Year	Major Program	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	NBV Less Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
1	<u>Year 2009:</u>							
2		Energy Efficiency	0	0	0	0	0	WPB-5.1b
3		Infrastructure	511,423	238,607	274,816	1,146	273,670	See below
4		Total Retirements	511,423	238,607	274,816	1,146	273,670	Sum of Lines 2 and 3
5								
6	<u>Year 2010:</u>							
7		Energy Efficiency	0	0	0	0	0	WPB-5.1b
8		Infrastructure	10,378,652	5,384,435	4,994,217	25,979	4,968,238	See below
9		Total Retirements	10,378,652	5,384,435	4,994,217	25,979	4,968,238	Sum of Lines 7 and 8
10								
11	<u>Year 2011:</u>							
12		Energy Efficiency	0	0	0	0	0	WPB-5.1b
13		Infrastructure	3,835,674	2,024,637	1,811,037	8,593	1,802,444	See below
14		Total Retirements	3,835,674	2,024,637	1,811,037	8,593	1,802,444	Sum of Lines 12 and 13
15								
16	<u>Year 2012:</u>							
17		Energy Efficiency	0	0	0	0	0	WPB-5.1b
18		Infrastructure	15,122,444	8,617,429	6,505,014	13,176	6,491,838	See below
19		Total Retirements	15,122,444	8,617,429	6,505,014	13,176	6,491,838	Sum of Lines 17 and 18
20								
21	<u>Year 2013:</u>							
22		Energy Efficiency	0	0	0	0	0	WPB-5.1b
23		Infrastructure	6,392,790	3,791,205	2,601,585	14,322	2,587,263	See below
24		Total Retirements	6,392,790	3,791,205	2,601,585	14,322	2,587,263	Sum of Lines 22 and 23
25								
26	<u>Year 2014:</u>							
27		Energy Efficiency	0	0	0	0	0	WPB-5.1b
28		Infrastructure	6,392,790	3,999,610	2,393,180	14,322	2,378,858	See below
29		Total Retirements	6,392,790	3,999,610	2,393,180	14,322	2,378,858	Sum of Lines 27 and 28
30								
31	<u>Year 2015:</u>							
32		Energy Efficiency	0	0	0	0	0	WPB-5.1b
33		Infrastructure	766,821	737,085	29,736	189	29,547	See below
34		Total Retirements	766,821	737,085	29,736	189	29,547	Sum of Lines 32 and 33
35								
36								
37								

Source:
Lines 3, 8, 13, 18, 23, 28, 33 from WPB-5.1c, page 1 of 7 through page 7 of 7. Each page is a different calendar year.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Net Book Value of Assets Prematurely Retired - Energy Efficiency

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPB-5.1b
Page 1 of 1
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	NBV Less Salvage
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							

No retirements of property for the period 2009 through 2015 are forecasted in associated with Energy Efficiency.

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

WPB-5.1c
Page 1 of 7
Witness Responsible:
G. S. Campbell

[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

Data: 12 Months Forecast
Type of Filing: Original

[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

WPB-5.1c
Page 3 of 7
Witness Responsible:
G. S. Campbell

[illegible]

Net Book Value of Assets Prematurely Retired - Infrastructure (2012)

Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

Witness Responsible:

[illegible]

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Net Book Value of Assets Prematurely Retired - Infrastructure (2013)

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

WPB-5.1c
Page 5 of 7
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Annual Rate of Depreciation	Estimated Age at Date of Retirement	Original Cost Accumulated Reserve	Net Book Value	Estimated Salvage	NBV Less Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(F less G)	(I)	(J)=(H less I)
1	II:								
2	303-0	Intangible Plant - Computer Software	14.29%		0	0	0	0	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		0	0	0	0	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		0	0	0	0	WPB-3.2d
5									
6		Total IT In-Service			0	0	0	0	Sum of Lines 2 - 4
7									
8	Energy Delivery:								
9	303-0	Intangible Plant - Computer Software	14.29%		0	0	0	0	WPB-3.2g
10	361-4	Structures & Improvements - Other	2.90%		0	0	0	0	WPB-3.2g
11	362-0	Station Equipment	2.25%		0	0	0	0	WPB-3.2g
12	362-7	Station Equipment - General	4.68%		0	0	0	0	WPB-3.2g
13	369-2	Underground Electric	4.09%		0	0	0	0	WPB-3.2g
14	370-0	Meters & Meter Infrastructure	3.26%	18.19	6,392,790	3,791,205	2,601,585	14,322	2,587,263
15	370-X	Meters - AMI	6.67%		0	0	0	0	WPB-3.2g
16									
17									
18		Total Energy Delivery In-Service			6,392,790	3,791,205	2,601,585	14,322	2,587,263
19									Sum of Lines 10 - 16
20									
21									
22									
23									
24									
25									
26									
27									

Total Infrastructure:

Total Infrastructure In-Service

Source:
Col. (D) from ledger amounts and historical records

Net Book Value of Assets Prematurely Retired - Infrastructure (2014)

Data: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

WPB-5.1c

Page 6 of 7

Witness Responsible:

Line No.	Account Number	Account Title	Annual Rate of Depreciation	Estimated Age at Date of Retirement	Original Cost Accumulated Reserve	(H)=(F less G)	Net Book Value	Estimated Salvage	NBV Less Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(H less I)	
1	II:									
2	303-0	Intangible Plant - Computer Software	14.29%		0	0	0	0	0	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		0	0	0	0	0	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		0	0	0	0	0	WPB-3.2d
5										
6		Total IT In-Service			0	0	0	0	0	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		0	0	0	0	0	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		0	0	0	0	0	WPB-3.2g
12	362-0	Station Equipment	2.25%		0	0	0	0	0	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		0	0	0	0	0	WPB-3.2g
14	369-2	Underground Electric	4.09%		0	0	0	0	0	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%	19.19	6,392,790	3,999,610	2,393,180	14,322	2,378,858	WPB-3.2g
16	370-X	Meters - AMI	6.67%		0	0	0	0	0	WPB-3.2g
17										
18		Total Energy Delivery In-Service			6,392,790	3,999,610	2,393,180	14,322	2,378,858	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			6,392,790	3,999,610	2,393,180	14,322	2,378,858	Sum of Lines 6 and 18

Source:

Col. (D) from ledger amounts and historical records

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2d, WPB-3.2g

Data: 12 Months Forecast
Type of Filing: Original

[illegible]

WPB-6
Page 1 of 1
Witness Responsible:
G. S. Campbell

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No:

[illegible]

Worksheet WPB-7.1
Page 1 of 1
Witness Responsible:
C.T. Hergenrather

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXXX

[illegible]

Worksheet WPB-7.1.1
Page 1 of 1
Witness Responsible:
C.T. Hergenrather

Data: 12 Months Forecast

Work Paper Reference No(s): XXXX

[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No:

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXXX

[illegible]

Workpaper WPB-7.2.1
Page 1 of 1
Witness Responsible:
C.T. Hergenrather

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXXX

Line No.	Major Program	Function	Balance at 12/31/2009	Balance at 12/31/2010	Balance at 12/31/2011	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 12/31/2015	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Infrastructure - Distribution Property										
1										
2										
3										
4										
5		Installed Cost								
6		2009	38,051,584	38,051,584	38,051,584	38,051,584	38,051,584	38,051,584	38,051,584	Worksheet WPB-2.1
7		2010		37,263,993	37,263,993	37,263,993	37,263,993	37,263,993	37,263,993	Worksheet WPB-2.1
8		2011		22,128,390	22,128,390	22,128,390	22,128,390	22,128,390	22,128,390	Worksheet WPB-2.1
9		2012			26,681,747	26,681,747	26,681,747	26,681,747	26,681,747	Worksheet WPB-2.1
10		2013								
11		2014					27,746,280	27,746,280	27,746,280	Worksheet WPB-2.1
12		2015						26,808,486	26,808,486	Worksheet WPB-2.1
13									13,410,988	Worksheet WPB-2.1
14										
15										
16		Cumulative Tax Depreciation Rate								
17		2009	3.7500%	10.9688%	17.6461%	23.8226%	29.5369%	34.6207%	38.7092%	Statutory Depreciation Rate
18		2010		3.7500%	10.9688%	17.6461%	23.8226%	29.5369%	34.8207%	Statutory Depreciation Rate
19		2011			3.7500%	10.9688%	17.6461%	23.8226%	29.5369%	Statutory Depreciation Rate
20		2012				3.7500%	10.9688%	17.6461%	23.8226%	Statutory Depreciation Rate
21		2013					3.7500%	10.9688%	17.6461%	Statutory Depreciation Rate
22		2014						10.9688%	17.6461%	Statutory Depreciation Rate
23		2015						3.7500%	10.9688%	Statutory Depreciation Rate
24									3.7500%	Statutory Depreciation Rate
25										
26		Cumulative Tax Depreciation								
27										
28		2009	1,428,934	4,173,783	6,714,618	9,084,891	11,238,893	13,249,845	15,109,975	Line 6 * Line 17
29		2010		1,397,400	4,087,384	6,575,639	8,877,266	11,006,270	12,375,600	Line 7 * Line 18
30		2011			829,815	2,427,208	3,904,797	5,271,598	6,535,828	Line 8 * Line 19
31		2012				1,000,586	2,926,664	4,708,286	6,366,296	Line 9 * Line 20
32		2013					1,040,486	3,043,420	4,896,135	Line 10 * Line 21
33		2014						1,005,318	2,940,556	Line 11 * Line 22
34		2015							502,912	Line 12 * Line 23
35										
36										
37		Net Tax Basis								
38										
39		2009	36,624,650	33,877,801	31,336,966	28,996,693	26,812,691	24,801,739	22,941,609	Line 6 - Line 28
40		2010	0	35,866,593	33,176,599	30,698,354	28,386,727	26,257,723	24,288,393	Line 7 - Line 29
41		2011	0	0	21,298,575	19,701,182	18,223,593	16,866,824	15,692,662	Line 8 - Line 30
42		2012	0	0	0	25,691,161	23,755,093	21,973,461	20,325,451	Line 9 - Line 31
43		2013	0	0	0	0	26,705,795	24,702,860	22,850,146	Line 10 - Line 32
44		2014	0	0	0	0	0	25,803,168	23,867,930	Line 11 - Line 33
45		2015	0	0	0	0	0	0	12,908,076	Line 12 - Line 34
46										
47		Total	36,624,650	69,744,394	85,812,140	105,057,411	123,863,899	140,395,775	142,774,167	Sum of Lines 38 through 45
48										

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Deferred Income Taxes - New Property

Workpaper WPB-7.2.2
Page 1 of 1
Witness Responsible:
C.T. Hergenrather

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXXX

Line No.	Major Program	Function	Balance at 12/31/2009	Balance at 12/31/2010	Balance at 12/31/2011	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 12/31/2015	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Infrastructure - Computer Hardware									
2										
3										
4		Installed Cost								
5										
6		2009	5,048,657	5,048,657	5,048,657	5,048,657	5,048,657	5,048,657	5,048,657	Workpaper WPB-2.1
7		2010		55,000	55,000	55,000	55,000	55,000	55,000	Workpaper WPB-2.1
8		2011		526,809	526,809	526,809	526,809	526,809	526,809	Workpaper WPB-2.1
9		2012		239,245	239,245	239,245	239,245	239,245	239,245	Workpaper WPB-2.1
10		2013					617,535	617,535	617,535	Workpaper WPB-2.1
11		2014								Workpaper WPB-2.1
12		2015								Workpaper WPB-2.1
13										
14										
15										
16										
17		Cumulative Tax Depreciation Rate								
18		2009	20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	Statutory Depreciation Rate
19		2010		20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	Statutory Depreciation Rate
20		2011			20.0000%	82.0000%	94.2000%	100.0000%	100.0000%	Statutory Depreciation Rate
21		2012				20.0000%	71.2000%	82.7000%	94.2000%	Statutory Depreciation Rate
22		2013					20.0000%	52.0000%	71.2000%	Statutory Depreciation Rate
23		2014						20.0000%	52.0000%	Statutory Depreciation Rate
24		2015							20.0000%	Statutory Depreciation Rate
25										
26										
27		Tax Depreciation								
28		2009	1,009,731	2,625,302	3,594,644	4,175,239	4,755,835	5,048,657	5,048,657	Line 6 - Line 17
29		2010		11,000	28,600	39,160	46,485	51,810	56,000	Line 7 - Line 18
30		2011			105,362	273,941	375,088	435,671	496,254	Line 8 - Line 19
31		2012				47,849	124,407	170,342	197,858	Line 9 - Line 20
32		2013					123,507	321,118	439,685	Line 10 - Line 21
33		2014						10,911	28,368	Line 11 - Line 22
34		2015							0	Line 12 - Line 23
35										
36										
37		Net Tax Basis								
38		2009	4,038,926	2,423,355	1,454,013	873,418	292,822	0	0	Line 6 - Line 28
39		2010		44,000	26,400	15,840	9,515	3,190	0	Line 7 - Line 29
40		2011			421,447	252,868	151,721	91,138	30,555	Line 8 - Line 30
41		2012			0	191,396	114,638	88,903	41,389	Line 9 - Line 31
42		2013			0	0	494,028	296,417	177,850	Line 10 - Line 32
43		2014			0	0	0	43,643	28,186	Line 11 - Line 33
44		2015			0	0	0	0	0	Line 12 - Line 34
45										
46		Total	4,038,926	2,437,355	1,901,860	1,333,522	1,062,924	503,291	275,980	Sum of Lines 39 through 45

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Deferred Income Taxes - Retirements

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXXX

Worksheet WPB-7.2.4
Page 1 of 1
Witness Responsible:
C.T. Hergenrather

Line No.	Major Program	Function	Balance at 12/31/2009	Balance at 12/31/2010	Balance at 12/31/2011	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 12/31/2015	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Infrastructure - Distribution Property									
2										
3										
4		Installed Cost - Retirement								
5										
6		Meters	511,423	2,667,118	3,835,874	5,881,367	6,392,790	6,392,790	84,267	Worksheet WPB-5.1
7		Substation Equipment	0	7,821,536	0	0	0	0	0	Worksheet WPB-5.2
8										
9										
10										
11		Average Age of Retired Property								
12										
13		Meters	14	15	16	17	18	19	20	Support for Worksheet WPB-5.1
14		Substation Equipment	10	11	12	13	14	15	16	Support for Worksheet WPB-5.1
15										
16										
17		Cumulative Tax Depreciation Rate								
18										
19		Meters	71,0001%	75,4618%	79,9232%	84,3847%	88,8462%	93,3077%	97,7692%	Statutory Depreciation Rate
20		Substation Equipment	53.1540%	57,6156%	62,0771%	66,5386%	71,0001%	75,4616%	79,9232%	Statutory Depreciation Rate
21										
22										
23		Cumulative Tax Depreciation								
24										
25		Meters	383,111	1,929,641	3,065,593	4,982,974	5,679,751	5,964,965	82,387	Line 6 * Line 19
26		Substation Equipment	0	4,506,425	0	0	0	0	0	Line 7 * Line 20
27										
28										
29		Net Tax Basis								
30										
31		Meters	148,312	627,475	770,081	918,393	713,039	427,825	1,880	Line 6 - Line 25
32		Substation Equipment	0	3,315,111	0	0	0	0	0	Line 7 - Line 26
33										
34		Total	148,312	3,942,586	770,081	918,393	713,039	427,825	1,880	Line 31 + Line 32

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1 - 2.3

Page 1 of 3
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		DSM:									
2	911	Supervision	430,313	786,671	1,077,142	1,118,644	1,209,378	1,246,849	1,279,881	7,148,877	WPC-2.1
3	912	Demonstration and Selling Expenses	860,625	1,573,341	2,154,283	2,237,288	2,418,757	2,493,698	2,559,761	14,297,754	WPC-2.1
4	913	Advertising Expenses	860,625	1,573,341	2,154,283	2,237,288	2,418,757	2,493,698	2,559,761	14,297,754	WPC-2.1
5	916	Miscellaneous Sales Expenses	6,616,472	9,349,681	10,840,366	11,909,361	13,233,206	14,218,878	14,776,421	80,947,385	WPC-2.1
6											
7	925	Injuries and Damages	5,740	5,884	6,031	6,181	6,336	6,484	6,657	43,322	WPC-2.1
8	926	Employee Pensions and Benefits	164,538	172,375	180,283	188,260	196,310	204,433	212,634	1,318,831	WPC-2.1
9	408.1	Taxes Other Than Income Taxes	49,768	51,359	53,002	54,698	56,449	58,258	60,125	383,657	WPC-2.1
10											
11		Total DSM Program	8,988,078	13,512,652	16,485,389	17,751,721	19,539,193	20,723,309	21,457,239	118,437,581	Sum of Lines 2 - 11
12											
13											
14		Information Technology:									
15	920	Administrative and General Salaries	-	-	1,288,342	2,331,910	2,689,364	2,773,634	2,838,528	11,921,777	WPC-2.2
16	921	Office Supplies and Expenses (Travel)	32,289	20,126	106,417	8,282	8,282	15,132	-	218,845	WPC-2.2
17	923	Outside Services Employed	261,478	162,984	853,360	304,360	67,040	122,491	-	1,771,713	WPC-2.2
18	935	Maintenance of General Plant	-	1,208,220	2,028,941	3,575,046	3,807,997	4,069,462	4,246,909	18,936,575	WPC-2.2
19											
20	925	Injuries and Damages	-	-	14,494	26,831	31,707	33,499	35,031	141,563	WPC-2.2
21	926	Employee Pensions and Benefits	-	-	398,161	744,586	887,357	944,511	994,796	3,969,410	WPC-2.2
22	408.1	Taxes Other Than Income Taxes	-	-	100,500	181,898	209,780	216,351	221,399	929,929	WPC-2.2
23											
24		Total IT Program	283,767	1,391,330	4,789,215	7,202,230	7,701,528	8,175,079	8,336,663	37,889,812	Sum of Lines 15 - 22

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
Delivery:											
34	580	Operation Supervision and Engineering	34,389	126,793	187,686	213,773	232,227	248,205	236,566	1,278,637	WPC-2.3
36	586	Meter Expenses	6,878	25,159	37,537	42,755	48,445	49,641	47,313	255,727	WPC-2.3
37	587	Customer Installations Expenses	412,662	1,509,512	2,252,225	2,565,272	2,786,726	2,978,457	2,838,792	15,343,646	WPC-2.3
38	588	Miscellaneous Expenses	233,842	866,390	1,276,261	1,453,654	1,579,145	1,687,792	1,608,649	8,694,733	WPC-2.3
39	590	Maintenance Supervision and Engineer.	3,526	12,898	19,244	21,919	23,812	25,450	24,256	131,106	WPC-2.3
40	597	Maintenance of Meters	66,995	246,067	365,645	416,468	452,421	483,548	460,873	2,491,016	WPC-2.3
41											
42	925	Injuries and Damages	3,315	4,780	4,865	5,007	5,148	5,277	4,027	32,439	WPC-2.3
43	926	Employee Pensions and Benefits	97,103	142,059	147,885	154,264	160,818	167,311	128,680	998,120	WPC-2.3
44	408.1	Taxes Other Than Income Taxes	30,334	43,262	44,351	45,662	46,872	48,259	36,404	295,144	WPC-2.3
45											
46		Total Delivery Program	899,043	2,963,920	4,335,719	4,918,773	5,333,615	5,693,939	5,385,561	29,520,570	Sum of Lines 35 - 44
47											
48											
49		Infrastructure (IT and Delivery):									
50	580	Operation Supervision and Engineering	34,389	126,793	187,686	213,773	232,227	248,205	236,566	1,278,637	Line 35
51	586	Meter Expenses	6,878	25,159	37,537	42,755	46,445	49,641	47,313	255,727	Line 36
52	587	Customer Installations Expenses	412,662	1,509,512	2,252,225	2,565,272	2,786,726	2,978,457	2,838,792	15,343,646	Line 37
53	588	Miscellaneous Expenses	233,842	866,390	1,276,261	1,453,654	1,579,145	1,687,792	1,608,649	8,694,733	Line 38
54	590	Maintenance Supervision and Engineer.	3,526	12,898	19,244	21,919	23,812	25,450	24,256	131,106	Line 39
55	597	Maintenance of Meters	66,995	246,067	365,645	416,468	452,421	483,548	460,873	2,491,016	Line 40
56	920	Administrative and General Salaries	-	-	1,288,342	2,331,910	2,689,364	2,773,834	2,838,528	11,921,777	Line 15
57	921	Office Supplies and Expenses (Travel)	32,289	20,126	105,417	37,599	8,262	15,132	-	218,845	Line 16
58	923	Outside Services Employed	261,478	162,984	853,360	304,360	67,040	122,491	-	1,771,713	Line 17
59			-	1,208,220	2,028,941	3,575,048	3,807,967	4,068,462	4,246,809	18,936,575	Line 18
60											
61	925	Injuries and Damages	3,315	4,780	19,379	31,838	36,855	38,776	39,068	174,001	Sum of Lines 20 and 42
62	926	Employee Pensions and Benefits	97,103	142,059	548,048	898,850	1,048,175	1,111,822	1,123,476	4,987,531	Sum of Lines 21 and 43
63	408.1	Taxes Other Than Income Taxes	30,334	43,262	144,851	227,560	256,652	264,610	257,903	1,225,073	Sum of Lines 22 and 44
64											
65		Total Infrastructure	1,182,810	4,355,250	9,124,934	12,121,003	13,035,143	13,669,018	13,722,224	67,410,382	Sum of Lines 50 - 63
66											

Data: 12 Months Forecast
Type of Filling: Original
Work Paper Reference No:

Line No.	Account No.	Description	2008	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
67		Grand Total:									
68	580	Operation Supervision and Engineering	34,389	126,793	187,685	213,773	232,227	248,205	238,566	1,278,637	Line 35
69	586	Meter Expenses	6,878	25,159	37,537	42,755	48,445	49,841	47,313	255,727	Line 36
70	587	Customer Installations Expenses	412,662	1,509,512	2,252,225	2,585,272	2,786,726	2,978,457	2,638,792	15,343,646	Line 37
71	588	Miscellaneous Expenses	233,842	855,390	1,276,261	1,453,854	1,579,145	1,687,792	1,608,649	8,684,733	Line 38
72	590	Maintenance Supervision and Engineer.		12,898	19,244	21,919	23,812	25,450	24,256	131,106	Line 39
73	597	Maintenance of Meters	66,995	245,067	365,645	416,468	452,421	483,548	460,873	2,491,016	Line 40
74	911	Supervision	430,313	786,671	1,077,142	1,118,644	1,209,378	1,246,849	1,279,881	7,148,877	Line 2
75	912	Demonstration and Selling Expenses	880,625	1,573,341	2,154,283	2,237,288	2,418,757	2,493,698	2,559,761	14,297,754	Line 3
76	913	Advertising Expenses	880,625	1,573,341	2,154,283	2,237,288	2,418,757	2,493,698	2,559,761	14,297,754	Line 4
77	916	Miscellaneous Sales Expenses	6,616,472	9,349,681	10,840,368	11,909,361	13,233,206	14,218,878	14,778,421	80,947,386	Line 5
78	920	Administrative and General Salaries		-	1,288,342	2,331,910	2,689,364	2,773,634	2,838,528	11,921,777	Line 15
79	921	Office Supplies and Expenses (Travel)	32,289	20,126	105,417	37,599	8,282	15,132	-	218,845	Line 16
80	923	Outside Services Employed	261,478	162,984	853,360	304,360	67,040	122,491	-	1,771,713	Line 17
81	935	Maintenance of General Plant	-	1,208,220	2,028,941	3,575,048	3,807,987	4,068,462	4,246,909	18,936,575	Line 18
82											
83	925	Injuries and Damages	9,055	10,664	26,410	38,019	43,191	45,270	45,714	217,324	Sum of Lines 7, 20 and 42
84	926	Employee Pensions and Benefits	281,638	314,434	728,329	1,087,110	1,244,485	1,316,255	1,336,110	6,286,362	Sum of Lines 8, 21 and 43
85	408.1	Taxes Other Than Income Taxes	80,102	94,821	197,853	282,258	313,101	322,887	317,928	1,608,730	Sum of Lines 9, 22 and 44
86											
87		Grand Total	10,170,888	17,867,802	25,590,323	29,872,724	32,574,338	34,592,327	35,179,463	185,847,963	Sum of Lines 68 - 85

Demand Side Management Program - Total Operations and Maintenance Expense Costs by Account

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[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No:

WPC-2.1a
Page 1 of 1
Witness Responsible:
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Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1c

WPC-2.1b
Page 1 of 1
Witness Responsible:
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[illegible]

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Demand Side Management Program - Total Payroll Fringe Benefits

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1d

WPC-2.1c
Page 1 of 1
Witness Responsible:
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Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Payroll Fringe Benefits									
2	925	Workers' Compensation	5,740	5,884	6,031	6,181	6,336	6,494	6,657	43,322	See below
3		Subtotal Account 925	5,740	5,884	6,031	6,181	6,336	6,494	6,657	43,322	Line 2
4											
5	926	Pension	33,280	34,361	35,478	36,631	37,821	39,051	40,320	256,942	See below
6	926	Medical Insurance	82,560	88,320	94,080	99,840	105,600	111,360	117,120	698,880	See below
7	926	Life Insurance	3,840	3,840	3,840	3,840	3,840	3,840	3,840	26,880	See below
8	926	Disability Insurance	30,720	31,718	32,749	33,813	34,912	36,047	37,218	237,177	See below
9	926	Company Match on 401(k)	12,000	12,000	12,000	12,000	12,000	12,000	12,000	84,000	See below
10	926	Electric Discount	2,136	2,136	2,136	2,136	2,136	2,136	2,136	14,952	See below
11		Subtotal Account 926	164,536	172,375	180,283	188,260	196,310	204,433	212,634	1,318,831	Sum of Lines 5 - 10
12											
13	408.1	FICA	48,960	50,551	52,194	53,890	55,641	57,450	59,317	378,001	See below
14	408.1	Federal Unemployment	448	448	448	448	448	448	448	3,136	See below
15	408.1	State Unemployment	360	360	360	360	360	360	360	2,520	See below
16		Subtotal Account 408.1	49,768	51,359	53,002	54,698	56,449	58,258	60,125	383,657	Sum of Lines 13 - 15
17											
18		Grand Total	220,043	229,617	239,315	249,139	259,095	269,185	279,415	1,745,810	Sum of Lines 3, 11 and 16
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.1d.
Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.1d.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-S90
BOOK II - Customer Conservation and Energy Management
Demand Side Management Program - Payroll Fringe Benefit Factors
As of June 30, 2008

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPC-2.1d
Page 1 of 1
Witness Responsible:
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Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D:J))	
1		Number of New Employees	8	8	8	8	8	8	8	N/A	
2											
3											
4		Total Payroll	639,996	660,792	682,268	704,442	727,336	750,974	775,381	4,941,189	
5											
6											
7		<u>Payroll Fringe Benefits</u>									
8	925	Workers' Compensation	717.50	735.44	753.82	772.67	791.99	811.79	832.08	Cost per employee.	
9											
10	926	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	10,320.00	11,040.00	11,760.00	12,480.00	13,200.00	13,920.00	14,640.00	Cost per employee.	
12	926	Life Insurance	480.00	480.00	480.00	480.00	480.00	480.00	480.00	Cost per employee.	
13	926	Disability Insurance	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	Percentage of salary.	
14	926	Company Match on 401(k)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Cost per employee.	
15	926	Electric Discount	267.00	267.00	267.00	267.00	267.00	267.00	267.00	Cost per employee.	
16											
17	408.1	FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	56.00	56.00	56.00	56.00	56.00	56.00	56.00	Cost per employee.	
19	408.1	State Unemployment	45.00	45.00	45.00	45.00	45.00	45.00	45.00	Cost per employee.	
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Line 14, Maximum Company match of \$2,000 times 75% participation rate.
Line 18, Federal salary base of \$7,000 times rate of 0.8% equals \$56.00 per year.
Line 19, State salary base of \$9,000 times rate of 0.5% equals \$45.00 per year.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Information Technology - Total Operations and Maintenance Expense Costs by Account
As of June 30, 2008

WPC-2.2
Page 1 of 1
Witness Responsible:
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Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.2a - 2.2d

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1	920	Administrative and General Salaries	-	-	1,288,342	2,331,910	2,689,364	2,773,634	2,838,528	11,921,777	WPC-2.2a
2	921	Office Supplies and Expenses (Travel)	32,289	20,126	105,417	37,598	8,282	15,132	-	218,845	WPC-2.2a
3	923	Outside Services Employed	261,478	162,984	853,360	304,360	67,040	122,491	-	1,771,713	WPC-2.2a
4	935	Maintenance of General Plant	-	1,208,220	2,028,941	3,575,046	3,807,997	4,068,462	4,246,809	18,936,575	WPC-2.2a
5	925	Injuries and Damages	-	-	14,494	26,831	31,707	33,499	35,031	141,563	WPC-2.2a
6	926	Employee Pensions and Benefits	-	-	398,161	744,586	867,357	944,511	994,796	3,969,410	WPC-2.2a
7	408.1	Taxes Other Than Income Taxes	-	-	100,500	181,898	209,780	216,351	221,399	929,929	WPC-2.2a
10		Total Information Technology	293,767	1,391,330	4,789,215	7,202,230	7,701,528	8,175,079	8,336,663	37,889,812	Sum of Lines 1 - 8

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.2b, WPH-1.4.1 - 1.4.8

WPC-2.2a
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Summary of O&M Costs									
2	923	Solution Implementation Costs	261,478	162,984	853,360	304,360	67,040	122,481	-	1,771,713	See below
3	924	Labor Expenses	32,289	20,126	105,417	37,559	8,282	15,132	-	218,845	See below
4	935	Hardware Maintenance	-	759,416	792,848	882,153	915,669	1,018,692	1,019,908	5,388,708	See below
5	935	Software Maintenance	-	448,804	463,058	1,306,700	1,308,166	1,489,071	1,669,227	6,675,022	See below
6	Various	Maintenance	-	-	2,574,532	4,671,418	5,402,351	5,529,693	5,657,528	23,835,522	See below
7		Total	293,767	1,391,330	4,769,215	7,202,230	7,701,528	8,175,079	8,336,663	37,889,812	Sum of Lines 2 - 6
8											
9											
10		Allocation of Maintenance Among Accounts:									
11	Various	Maintenance - Total from Above	-	-	2,574,532	4,671,418	5,402,351	5,529,693	5,657,528	23,835,522	Line 6
12											
13	920	Payroll in O&M	-	-	1,298,342	2,331,910	2,889,364	2,773,634	2,836,528	11,921,777	WPC-2.2b
14	925	Injuries and Damages - O&M	-	-	14,494	26,831	31,707	33,499	35,031	141,563	WPC-2.2b
15	926	Employee Pension and Ben. - O&M	-	-	398,181	744,586	887,357	944,511	994,796	3,969,410	WPC-2.2b
16	408.1	Taxes Other Than Inc. Taxes - O&M	-	-	100,500	181,898	209,780	216,351	221,399	929,829	WPC-2.2b
17											
18	935	Other Maintenance	-	-	773,035	1,386,193	1,584,142	1,561,699	1,587,774	6,872,843	Line 11 minus Lines 13 -16
19											
20		Recap by Account:									
21	920	Administrative and General Salaries	-	-	1,298,342	2,331,910	2,889,364	2,773,634	2,836,528	11,921,777	Line 13
22	921	Office Supplies and Expenses (Travel)	32,289	20,126	105,417	37,559	8,282	15,132	-	218,845	Line 3
23	923	Outside Services Employed	261,478	162,984	853,360	304,360	67,040	122,481	-	1,771,713	Line 2
24	935	Maintenance of General Plant	-	1,208,220	2,028,941	3,575,046	3,807,987	4,069,482	4,246,909	18,936,575	Sum of Lines 4, 5 and 18
25	925	Injuries and Damages	-	-	14,494	26,831	31,707	33,499	35,031	141,563	Line 14
26	926	Employee Pensions and Benefits	-	-	398,181	744,586	887,357	944,511	994,796	3,969,410	Line 15
27		Taxes Other Than Income Taxes	-	-	100,500	181,898	209,780	216,351	221,399	929,829	Line 16
28	408.1	Total Information Technology	293,767	1,391,330	4,769,215	7,202,230	7,701,528	8,175,079	8,336,663	37,889,812	

Source:

Line 2 - Sum of Lines 11 from WPH 1.4.1 through 1.4.8	
Line 3 - Sum of Lines 12 from WPH 1.4.1 through 1.4.8	
Line 4 - Sum of Lines 13 from WPH 1.4.1 through 1.4.8	
Line 5 - Sum of Lines 14 from WPH 1.4.1 through 1.4.8	
Line 6 - Sum of Lines 15 from WPH 1.4.1 through 1.4.8	

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No:

Work Paper Reference No(s): WPC-2.2c, 2.2d

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Payroll Fringe Benefits - Total									
2	925	Injuries and Damages	14,637	19,416	31,510	35,775	37,303	35,638	35,031	209,308	WPC-2.2c
3	926	Employee Pensions and Benefits	319,582	527,876	865,567	982,761	1,043,850	1,004,789	984,796	5,748,350	WPC-2.2c
4	408.1	Taxes Other Than Income Taxes	50,420	138,147	218,479	242,531	246,800	230,160	221,399	1,347,937	WPC-2.2c
5		Total	384,639	685,439	1,115,556	1,271,087	1,328,052	1,270,597	1,251,228	7,306,596	Sum of Lines 2 - 4
6											
7											
8		Percentage to Operations & Maint.	-	-	0.46	0.75	0.85	0.94	1.00	N/A	
9											
10											
11		Payroll Fringe Benefits - Oper. & Maint.									
12	925	Injuries and Damages	-	-	14,494	26,831	31,707	33,499	35,031	141,563	Line 2 times Line 8
13	926	Employee Pensions and Benefits	-	-	396,161	744,588	887,357	944,511	984,796	3,988,410	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	-	-	100,500	161,898	209,780	216,351	221,399	929,929	Line 4 times Line 8
15		Total	-	-	513,155	953,315	1,128,844	1,194,381	1,251,228	5,040,902	Sum of Lines 12 - 14
16											
17											
18											
19		Payroll - Total									
20		Total Payroll	632,150	1,770,994	2,800,743	3,109,213	3,163,958	2,950,674	2,838,528	17,266,260	WPC-2.2d
21											
22		Percentage to Operations & Maint.	-	-	0.46	0.75	0.85	0.94	1.00	N/A	
23											
24		Payroll - Oper. & Maint.									
25		Oper. & Maint. Payroll	-	-	1,288,342	2,331,910	2,689,384	2,773,634	2,838,528	11,921,777	Line 20 times Line 22

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Information Technology - Total Payroll Fringe Benefits

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.2d

WPC-2.2c
Page 1 of 1
Witness Responsible:
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Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Payroll Fringe Benefits									
2	925	Workers' Compensation	14,637	19,416	31,510	35,775	37,303	35,638	35,031	209,308	See below
3		Subtotal Account 925	14,637	19,416	31,510	35,775	37,303	35,638	35,031	209,308	Line 2
4											
5	926	Pension	32,872	92,092	145,639	161,879	164,526	153,435	147,603	897,846	See below
6	926	Medical Insurance	210,528	291,456	491,568	577,824	621,720	611,088	616,344	3,420,528	See below
7	926	Life Insurance	8,792	12,672	20,084	22,224	22,608	21,072	20,208	128,640	See below
8	926	Disability Insurance	30,343	85,008	134,436	149,242	151,870	141,632	136,249	828,780	See below
9	926	Company Match on 401(k)	30,800	39,600	62,700	69,450	70,650	65,850	83,150	402,000	See below
10	926	Electric Discount	5,447	7,049	11,161	12,362	12,578	11,721	11,241	71,556	See below
11		Subtotal Account 926	318,592	527,876	865,567	992,781	1,043,950	1,004,799	994,796	5,749,350	Sum of Lines 5 - 10
12											
13	408.1	FICA	48,359	135,481	214,257	237,865	242,043	225,727	217,147	1,320,869	See below
14	408.1	Federal Unemployment	1,142	1,478	2,341	2,593	2,638	2,458	2,358	15,008	See below
15	408.1	State Unemployment	918	1,188	1,881	2,084	2,120	1,978	1,895	12,060	See below
16		Subtotal Account 408.1	50,420	138,147	218,479	242,531	246,800	230,160	221,399	1,347,937	Sum of Lines 13 - 15
17											
18		Grand Total	384,639	685,439	1,115,555	1,271,087	1,328,052	1,270,597	1,251,226	7,308,595	Sum of Lines 3, 11 and 16
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.2d.
Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.2d.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Information Technology - Payroll Fringe Benefit Factors

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPC-2.2d
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Number of New Employees	20.4	28.4	41.8	46.3	47.1	43.9	42.1	N/A	
2											
3											
4		Total Payroll	632,150	1,770,994	2,800,743	3,109,213	3,163,958	2,950,674	2,838,528	17,266,260	
5											
6											
7		Payroll Fringe Benefits									
8	925	Workers' Compensation	717.50	735.44	753.82	772.67	791.99	811.79	832.08	Cost per employee.	
9											
10	926	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	10,320.00	11,040.00	11,760.00	12,480.00	13,200.00	13,920.00	14,640.00	Cost per employee.	
12	926	Life Insurance	480.00	480.00	480.00	480.00	480.00	480.00	480.00	Cost per employee.	
13	926	Disability Insurance	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	Percentage of salary.	
14	928	Company Match on 401(k)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Cost per employee.	
15	928	Electric Discount	267.00	267.00	267.00	267.00	267.00	267.00	267.00	Cost per employee.	
16											
17	408.1	FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	56.00	56.00	56.00	56.00	56.00	56.00	56.00	Cost per employee.	
19	408.1	State Unemployment	45.00	45.00	45.00	45.00	45.00	45.00	45.00	Cost per employee.	
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Sources:
Line 14, Maximum Company match of \$2,000 times 75% participation rate.
Line 18, Federal salary base of \$7,000 times rate of 0.8% equals \$56.00 per year.
Line 18, State salary base of \$9,000 times rate of 0.5% equals \$45.00 per year.

WPC-2.3
Page 1 of 1
Witness Responsible:
G.S. Campbell

Data: 12 Months Forecast

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1	580	Operation Supervision and Engineering	34,388	125,793	187,685	213,773	232,227	248,205	236,566	1,278,637	WPC-2.3a
2	586	Meter Expenses	6,878	25,159	37,537	42,755	46,445	49,641	47,313	255,727	WPC-2.3a
3	587	Customer Installations Expenses	412,662	1,609,612	2,252,225	2,586,272	2,786,728	2,978,457	2,838,792	15,343,646	WPC-2.3a
4	588	Miscellaneous Expenses	233,842	855,390	1,276,261	1,453,654	1,579,145	1,687,792	1,608,649	8,894,733	WPC-2.3a
5	590	Maintenance Supervision and Engineer.	3,526	12,888	18,244	21,919	23,812	25,450	24,258	131,108	WPC-2.3a
6	597	Maintenance of Meters	66,995	245,067	365,645	416,468	452,421	483,548	460,873	2,491,016	WPC-2.3a
7											
8	925	Injuries and Damages	3,315	4,780	4,885	5,007	5,148	5,277	4,027	32,439	WPC-2.3b
9	926	Employee Pensions and Benefits	97,103	142,059	147,885	154,264	160,818	167,311	128,680	988,120	WPC-2.3b
10	408.1	Taxes Other Than Income Taxes	30,334	43,262	44,351	45,682	46,872	48,269	36,404	295,144	WPC-2.3b
11											
12		Total Delivery Program	889,043	2,963,920	4,335,719	4,918,773	5,333,615	5,693,939	5,385,561	29,590,570	Sum of Lines 1 - 10

Delivery Program - Operations and Maintenance Expense Costs by Account Without Fingers

Work Paper Reference No(s): WPC-2.3b, WPH-I, WPH-I-1

G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Delivery Expenses - AML and Core Tel.	780,484	2,488,196	3,706,651	4,200,715	4,560,448	4,893,482	4,557,927	25,167,893	WPH-1
2		Delivery Expenses - Smart Grid	108,579	495,724	629,068	718,058	773,167	800,447	827,634	4,352,677	WPH-1-1
3		Less: O&M Fringes Incl. Above	(130,752)	(190,102)	(197,121)	(204,933)	(212,838)	(220,846)	(189,111)	(1,325,703)	WPC-2.3b
4		Delivery Expenses, Net	758,291	2,773,818	4,138,598	4,713,840	5,120,776	5,473,093	5,216,450	28,194,867	Sum of Lines 1 - 3
5											
6		Allocation to FERC Accounts:									
7		Operations and Maintenance:									
8		Operations	687,770	2,515,863	3,753,709	4,275,453	4,944,544	4,964,095	4,731,320	25,572,744	Line 4 times 80.7%.
9		Maintenance	70,621	267,965	384,890	438,387	476,232	508,998	485,130	2,622,123	Line 4 times 9.3%.
10		Delivery Expenses, Net	758,291	2,773,818	4,138,598	4,713,840	5,120,776	5,473,093	5,216,450	28,194,867	Sum of Lines 8 and 9
11											
12											
13		Three Digit Accounts:									
14	580	Operation Supervision and Engineering	34,389	125,793	187,685	213,773	232,227	248,205	238,566	1,278,637	Line 8 times 5%.
15	586	Meter Expenses	6,878	25,159	37,537	42,755	48,445	49,841	47,313	255,727	Line 8 times 1%.
16	587	Customer Installations Expenses	412,662	1,609,512	2,262,225	2,565,272	2,788,726	2,978,457	2,836,792	15,343,846	Line 8 times 60%.
17	588	Miscellaneous Expenses	233,842	865,390	1,276,261	1,453,664	1,679,145	1,687,792	1,608,649	8,694,733	Line 8 times 34%.
18											
19	580	Maintenance Supervision and Engineer.	3,526	12,898	19,244	21,919	23,812	25,450	24,258	131,106	Line 9 times 5%.
20	597	Maintenance of Meters	66,995	246,087	365,645	416,468	452,421	483,548	460,673	2,491,016	Line 9 times 95%.
21											
22		Delivery Expenses, Net	758,291	2,773,818	4,138,598	4,713,840	5,120,776	5,473,093	5,216,450	28,194,867	Sum of Lines 14 - 20

Data: 12 Months Forecast
Type of Filling: Original
Work Paper Reference No(s): WPC-2.3c, 2.3d

WPC-2.3b
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Payroll Fringe Benefits - Total									
2	925	Injuries and Damages	15,785	19,121	20,353	20,862	19,800	20,295	18,306	134,522	WPC-2.3c
3	926	Employee Pensions and Benefits	482,393	588,237	616,188	642,788	618,532	643,503	584,911	4,138,531	WPC-2.3c
4	408.1	Taxes Other Than Income Taxes	144,450	173,048	184,796	190,258	180,278	185,811	165,471	1,223,912	WPC-2.3c
5		Total	622,628	760,406	821,337	853,888	818,610	849,408	768,687	5,494,965	Sum of Lines 2 - 4
6											
7											
8		Percentage to Operations & Maint.	0.21	0.25	0.24	0.24	0.26	0.26	0.22	N/A	
9											
10											
11		Payroll Fringe Benefits - Oper. & Maint.									
12	925	Injuries and Damages	3,315	4,780	4,885	5,007	5,148	5,277	4,027	32,439	Line 2 times Line 8
13	926	Employee Pensions and Benefits	97,103	142,059	147,895	154,264	160,818	167,311	128,680	998,120	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	30,334	43,282	44,351	45,662	46,872	48,259	36,404	295,144	Line 4 times Line 8
15		Total	130,752	190,102	197,121	204,933	212,838	220,846	169,111	1,325,703	Sum of Lines 12 - 14

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Delivery Program - Total Payroll Fringe Benefits

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.3d

WPC-2.3c
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Payroll Fringe Benefits									
2	925	Workers' Compensation	15,785	19,121	20,353	20,862	19,800	20,295	18,306	134,522	See below
3		Subtotal Account 925	15,785	19,121	20,353	20,862	19,800	20,295	18,306	134,522	Line 2
4											
5	926	Pension	96,678	115,843	123,759	127,472	120,826	124,451	110,966	819,995	See below
6	928	Medical Insurance	227,040	287,040	317,520	336,960	330,000	348,000	322,080	2,168,640	See below
7	925	Life Insurance	10,660	12,480	12,960	12,960	12,000	12,000	10,560	83,520	See below
8	928	Disability Insurance	88,241	106,832	114,239	117,687	111,531	114,877	102,431	766,818	See below
9	926	Company Match on 401(k)	33,000	39,000	40,500	40,500	37,500	37,500	33,000	261,000	See below
10	926	Electric Discount	5,874	6,842	7,209	7,209	6,875	6,875	5,874	46,458	See below
11		Subtotal Account 926	462,393	568,237	616,188	642,768	618,532	643,803	584,911	4,136,531	Sum of Lines 5 - 10
12											
13	408.1	FICA	142,228	170,422	182,068	187,531	177,753	183,086	163,249	1,206,338	See below
14	408.1	Federal Unemployment	1,232	1,456	1,512	1,512	1,400	1,400	1,232	9,744	See below
15	408.1	State Unemployment	990	1,170	1,215	1,215	1,125	1,125	990	7,830	See below
16		Subtotal Account 408.1	144,450	173,048	184,796	190,258	180,278	185,611	165,471	1,223,912	Sum of Lines 13 - 15
17											
18		Grand Total	622,628	760,406	821,337	853,888	818,610	849,408	768,887	5,494,965	Sum of Lines 3, 11 and 16
19											
20											
21											
22											
23											
24											
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26											
27											
28											
29											
30											
31											
32											
33											

Source:
Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.3d.
Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.3d.

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Delivery Program - Payroll Fringe Benefit Factors

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): N/A

WPC-2.3d
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Number of New Employees	22	28	27	27	25	25	22	N/A	
2											
3											
4		Total Payroll	1,859,189	2,227,745	2,379,988	2,451,396	2,323,572	2,393,279	2,133,970	15,769,127	
5											
6											
7		Payroll Fringe Benefits									
8	925	Workers' Compensation	717.50	735.44	753.82	772.67	791.98	811.79	832.08	Cost per employee.	
9											
10	928	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	10,320.00	11,040.00	11,760.00	12,480.00	13,200.00	13,920.00	14,640.00	Cost per employee.	
12	926	Life Insurance	480.00	480.00	480.00	480.00	480.00	480.00	480.00	Cost per employee.	
13	926	Disability Insurance	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	Percentage of salary.	
14	926	Company Match on 401(k)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Cost per employee.	
15	926	Electric Discount	267.00	267.00	267.00	267.00	267.00	267.00	267.00	Cost per employee.	
16											
17	408.1	FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	56.00	56.00	56.00	56.00	56.00	56.00	56.00	Cost per employee.	
19	408.1	State Unemployment	45.00	45.00	45.00	45.00	45.00	45.00	45.00	Cost per employee.	
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Line 14, Maximum Company match of \$2,000 times 75% participation rate.
Line 18, Federal salary base of \$7,000 times rate of 0.8% equals \$56.00 per year.
Line 19, State salary base of \$9,000 times rate of 0.5% equals \$45.00 per year.

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[illegible]

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1084-EL-SSC
BOOK II - Customer Conservation and Energy Management
Total Operations and Maintenance Expense Savings by Account

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.4a, 2.4b

WPC-2.4
Page 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
34		Grand Total Savings:									
35	580	Operation Supervision and Engineering	5,986	39,722	108,584	211,969	339,668	472,043	546,868	1,724,841	Line 21
36	586	Meter Expenses	1,197	7,944	21,717	42,394	67,834	94,409	109,374	344,868	Line 22
37	587	Customer Installations Expenses	71,837	478,868	1,303,008	2,543,824	4,076,018	5,664,513	6,562,421	20,698,086	Line 23
38	588	Miscellaneous Expenses	40,708	270,111	738,370	1,441,387	2,309,744	3,208,891	3,718,705	11,728,916	Line 24
39	590	Maintenance Supervision and Engineer.	614	4,073	11,134	21,734	34,828	48,401	56,074	176,858	Line 25
40	597	Maintenance of Meters	11,663	77,386	211,541	412,953	661,735	919,625	1,066,399	3,360,301	Line 26
41	923	Outside Services Employed	-	-	-	793,950	823,275	854,670	898,325	3,360,220	Line 27
42		Maintenance of General Plant	-	-	-	762,815	790,990	821,154	853,488	3,228,447	Line 28
43	835	Grand Total Savings:	132,005	875,903	2,384,352	6,230,826	9,104,192	12,084,705	13,800,854	44,622,637	Sum of Lines 35 - 42

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSC
BOOK II - Customer Conservation and Energy Management
Information Technology - O&M Cost Decreases by Account

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPH-1.4.1

WPC-2.4a
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Benefits									
2		Annual Mainframe O&M	-	-	-	1,556,765	1,614,265	1,675,824	1,741,813	6,568,667	WPH-1.4.1,
3											Page 2 of 2
4		Total Information Technology Savings	-	-	-	1,556,765	1,614,265	1,675,824	1,741,813	6,568,667	
5											
6		Allocation to FERC Accounts:									
7		Operations and Maintenance:									
8		Operations	-	-	-	793,950	823,275	854,670	886,325	3,360,220	Line 4 times 51%.
9		Maintenance	-	-	-	762,815	790,990	821,154	853,488	3,228,447	Line 4 times 49%.
10		Total Information Technology Savings	-	-	-	1,556,765	1,614,265	1,675,824	1,741,813	6,568,667	Sum of Lines 8 and 9
11											
12											
13		Three Digit Accounts:									
14	923	Outside Services Employed	-	-	-	793,950	823,275	854,670	886,325	3,360,220	Line 8
15											
16	935	Maintenance of General Plant	-	-	-	762,815	790,990	821,154	853,488	3,228,447	Line 9
17		Total Information Technology Savings	-	-	-	1,556,765	1,614,265	1,675,824	1,741,813	6,568,667	Sum of Lines 14 and 16
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Line 2 - 6, Decreased costs associated with AMI meters.
Lines 14 - 16, Allocation of costs.

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No:

WPC-2.4b
Page 1 of 1
Witness Responsible:
G.S. Campbell

[illegible]

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Total Depreciation and Amortization Increased Costs

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.1c (seven pages)

WPC-3.1
Page 1 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Energy Efficiency:									
2	403	Total DSM Depreciation	-	-	11,283	11,283	11,283	11,283	11,283	56,415	WPB-3.1a
3											
4											
5		Infrastructure									
6											
7		Information Technology Deprec. and Amort.:									
8		Total IT Deprec. and Amort.	300,395	1,012,769	5,133,528	8,859,659	8,581,462	10,632,308	12,251,273	47,771,392	See below
9											
10		Less: Amort. of Limited-Term Electric Plant:									
11	404	IT Related Software	-	408,706	4,494,846	8,175,398	8,846,223	9,857,079	11,472,799	43,255,051	See below
12											
13	403	Depreciation Expense	300,395	604,063	638,680	684,261	735,239	775,229	778,474	4,516,341	Line 8 minus Line 11
14											
15		Energy Delivery Deprec. and Amort.:									
16		Total Delivery Deprec. and Amort.	955,769	2,971,588	4,709,937	6,232,227	7,842,883	9,361,890	10,399,031	42,473,325	See below
17											
18		Less: Amort. of Limited-Term Electric Plant:									
19	404	Energy Delivery Related Software	147,321	522,321	875,000	1,125,000	1,250,000	1,250,000	1,250,000	6,419,642	See below
20											
21	403	Depreciation Expense	808,448	2,449,267	3,834,937	5,107,227	6,592,883	8,111,890	9,149,031	36,053,683	Line 16 minus Line 19
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Line 8, Cols. (D) through (J) from WPB-3.1c Page 1 of 7 (Line 6) through Page 7 of 7 (Line 6). Each page is a different calendar year.
Line 11, Cols. (D) through (J) from WPB-3.1c Page 1 of 7 (Line 2) through Page 7 of 7 (Line 2). Each page is a different calendar year.
Line 16, Cols. (D) through (J) from WPB-3.1c Page 1 of 7 (Line 18) through Page 7 of 7 (Line 18). Each page is a different calendar year.
Line 19, Cols. (D) through (J) from WPB-3.1c Page 1 of 7 (Line 10) through Page 7 of 7 (Line 10). Each page is a different calendar year.

WPC-3.1
Page 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
34		Total Infrastructure Deprec. and Amort.:									
35	403	Depreciation Expense	1,108,843	3,063,330	4,473,817	5,791,488	7,328,122	9,987,119	9,927,505	40,570,024	Sum of Lines 13 and 21
36	404	Amort. Of Limited-Term Electric Plant	147,321	931,027	5,269,846	9,300,398	10,096,223	11,107,079	12,732,799	49,674,693	Sum of Lines 11 and 19
37		Infrastructure Deprec. and Amort.	<u>1,256,164</u>	<u>3,994,357</u>	<u>9,743,463</u>	<u>15,091,886</u>	<u>17,424,345</u>	<u>19,994,198</u>	<u>22,660,304</u>	<u>90,244,717</u>	Sum of Lines 35 and 36
38											
39											
40		Grand Total:									
41	403	Depreciation Expense	1,108,843	3,063,330	4,484,900	5,802,771	7,339,405	8,898,402	9,938,788	40,626,439	Sum of Lines 2 and 35
42	404	Amort. Of Limited-Term Electric Plant	147,321	931,027	5,269,846	9,300,398	10,096,223	11,107,079	12,732,799	49,674,693	Line 36
43		Grand Total	<u>1,256,164</u>	<u>3,994,357</u>	<u>9,754,746</u>	<u>15,103,169</u>	<u>17,435,628</u>	<u>20,005,481</u>	<u>22,661,587</u>	<u>90,301,132</u>	Sum of Lines 41 and 42

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Total Depreciation and Amortization Decreased Costs

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2c (seven pages)

WPC-3.2
Page 1 of 2
Witness Responsible:
G. S. Campbell

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Energy Efficiency.									
2	403	Total DSM Depreciation	-	-	-	-	-	-	-	-	WPB-3.2a
3											
4											
5		Infrastructure									
6											
7		Information Technology Deprec. and Amort.									
8		Total IT Deprec. and Amort.	-	-	-	909,939	988,156	879,044	792,840	3,568,979	See below
9											
10		Less: Amort. of Limited-Term Electric Plant.									
11	404	IT Related Software	-	-	-	870,697	909,870	854,091	785,350	3,419,808	See below
12											
13	403	Depreciation Expense	-	-	-	35,242	78,486	23,953	7,490	149,171	Line 8 minus Line 11
14											
15		Energy Delivery Deprec. and Amort.									
16		Total Delivery Deprec. and Amort.	8,336	241,377	528,604	696,992	887,060	1,095,465	1,201,041	4,648,875	See below
17											
18		Less: Amort. of Limited-Term Electric Plant.									
19	404	Energy Delivery Related Software	-	-	-	-	-	-	-	-	See below
20											
21	403	Depreciation Expense	8,336	241,377	528,604	696,992	887,060	1,095,465	1,201,041	4,648,875	Line 16 minus Line 19
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

Source:
Line 8, Cols. (D) through (J) from WPB-3.2c Page 1 of 7 (Line 6). Each page is a different calendar year.
Line 11, Cols. (D) through (J) from WPB-3.2c Page 1 of 7 (Line 2). Each page is a different calendar year.
Line 16, Cols. (D) through (J) from WPB-3.2c Page 1 of 7 (Line 18). Each page is a different calendar year.
Line 19, Cols. (D) through (J) from WPB-3.2c Page 1 of 7 (Line 10). Each page is a different calendar year.

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPB-3.2c (seven pages)

WPC-3.2
Page 2 of 2
Witness Responsible:
G.S. Campbell

[illegible]

Workpaper WPC-4
Page 1 of 1
Witness Responsible:
C. T. Hergenrather

[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.1
Page 1 of 1
Witness Responsible:
C. T. Hergenrather

[illegible]

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

[illegible]

Age of 25-year software property
Age of 25-year software property
Age of 25-year software property
Age of 25-year software property
Age of 25-year software property
Age of 25-year software property

Statutory Listing Percentage

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Workpaper WPC-4.2
Page 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Year Property Installed	Original Cost	Assessed Value								Total	Source
(A)	(B)	(C)	2009	2010	2011	2012	2013	2014	2015	(K) = (sum(D-J))		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
<u>Inform. Tech. Computer Installed:</u>												
1	2009	5,048,657	-	3,180,654	2,544,523	1,908,392	1,272,262	698,131	636,131	N/A	Col. (C) times Line 18 times Line 26	
2	2010	55,000	-	-	34,650	27,720	20,790	13,860	6,930	N/A	Col. (C) times Line 19 times Line 26	
4	2011	526,809	-	-	-	331,890	285,512	199,134	132,758	N/A	Col. (C) times Line 20 times Line 26	
5	2012	239,246	-	-	-	-	150,725	120,580	90,435	N/A	Col. (C) times Line 21 times Line 26	
6	2013	617,534	-	-	-	-	-	389,046	311,237	N/A	Col. (C) times Line 22 times Line 26	
7	2014	54,554	-	-	-	-	-	-	34,369	N/A	Col. (C) times Line 23 times Line 26	
8			-	-	-	-	-	-	-	-		
9		Total Assessed	-	3,180,654	2,579,173	2,268,002	1,709,288	1,358,751	1,211,858		Worksheet WPC-4.4	
10		Average Tax Rate	7.73%	7.78%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%		
11		Computer Prop. Tax	-	245,865	189,370	175,317	132,128	105,031	93,677	951,387		
12												
13												
14												
15												
16												
17	<u>True Value Percentage:</u>											
18	2009			75%	60%	45%	30%	15%	15%		Age of 5-year computer property	
19	2010				75%	60%	45%	30%	15%		Age of 5-year computer property	
20	2011					75%	60%	45%	30%		Age of 5-year computer property	
21	2012						75%	60%	45%		Age of 5-year computer property	
22	2013							75%	60%		Age of 5-year computer property	
23	2014								75%		Age of 5-year computer property	
24												
25												
26	<u>Listing Percentage:</u>											
27				84%	84%	84%	84%	84%	84%		Statutory Listing Percentage	
28												
29												
30	<u>Recap of Total</u>											
30	Software Prop. Tax		-	-	364,103	3,625,346	3,479,544	3,925,838	4,058,417	15,453,099	Page 1 of 2, Line 11	
31	Computer Prop. Tax		-	245,865	199,370	175,317	132,128	105,031	93,677	951,387	Page 2 of 2, Line 11	
32	Total IT		-	245,865	563,473	3,800,662	3,611,672	4,030,720	4,162,094	18,404,486	Sum of Lines 30 and 31	
33												

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Workpaper WPC-4.3
Page 1 of 1
Witness Responsible:
C. T. Hergenrath

Line No.	Year Property Installed	Original Cost	Assessed Value							Total	Source
			2009	2010	2011	2012	2013	2014	2015		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1	Delivery Property Installed:										
2	2009	40,114,084	-	33,021,914	31,874,081	30,326,248	28,978,414	27,630,581	26,282,748	N/A	Col. (C) times Line 18 times Line 26
3	2010	40,451,494	-	-	33,299,670	31,940,500	30,681,329	29,222,159	27,862,989	N/A	Col. (C) times Line 19 times Line 26
4	2011	23,878,390	-	-	-	19,656,691	18,854,377	18,052,063	17,249,749	N/A	Col. (C) times Line 20 times Line 26
5	2012	28,431,746	-	-	-	-	23,405,013	22,449,707	21,494,400	N/A	Col. (C) times Line 21 times Line 26
6	2013	27,746,281	-	-	-	-	-	22,840,739	21,908,463	N/A	Col. (C) times Line 22 times Line 26
7	2014	26,808,486	-	-	-	-	-	-	22,068,746	N/A	Col. (C) times Line 23 times Line 26
8											
9	Total Assessed		-	33,021,914	64,973,751	81,923,438	101,819,134	120,195,248	136,867,095		
10	Average Tax Rate		7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%		Workpaper WPC-4.4
11	Delivery Prop. Tax		-	2,552,594	5,022,471	6,332,682	7,870,619	9,291,093	10,579,828	41,649,285	
12											
13											
14											
15											
16											
17	True Value Percentage:										
18	2009			98%	94%	90%	86%	82%	78%		Age of 25-year delivery property
19	2010				98%	94%	90%	86%	82%		Age of 25-year delivery property
20	2011					98%	94%	90%	86%		Age of 25-year delivery property
21	2012						98%	94%	90%		Age of 25-year delivery property
22	2013							98%	94%		Age of 25-year delivery property
23	2014								98%		Age of 25-year delivery property
24											
25											
26	Listing Percentage:										
27				84%	84%	84%	84%	84%	84%		Statutory Listing Percentage
28											
29											
30											
31											
32											
33											

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Workpaper WPC-4.4
Page 1 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total			T&D			Tax Rate	Tax Amount
				Assessed Value	Production Assessed Value	(F)	Assessed Value	(H) = (F) - (G)	(I)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
1	01	0030 Brush Creek Twp.-Ohio Valley LSD	999-99-03-004.000	70,350			70,350		47.03	3,308.56	
2	01	0070 Jefferson Twp.-Ohio Valley LSD	999-99-07-004.000	3,030			3,030		53.53	162.20	
3	01	0080 Liberty Twp.-Ohio Valley LSD	999-99-08-004.000	92,960			92,960		47.63	4,427.68	
4	01	0120 Meigs Twp.-Ohio Valley LSD	999-99-12-004.000	62,400			62,400		48.68	3,037.63	
5	01	0145 Monroe Twp.-Manchester LSD	999-99-14-004.000	27,261,150		20,594,771	6,666,379		45.33	302,188.96	
6	01	0160 Scott Twp.-Ohio Valley LSD	999-99-16-002.000	93,210			93,210		51.33	4,784.47	
7	01	0170 Scott Twp.-Bright LSD	999-99-17-003.000	5,960			5,960		49.76	296.57	
8	01	0193 Sprigg Twp.-Manchester LSD	999-99-19-004.000	39,462,310		25,675,716	13,786,594		42.03	579,450.55	
9	01	0200 Tiffin Twp.-Ohio Valley LSD	999-99-20-004.000	498,630			498,630		47.73	23,799.61	
10	01	0220 Wayne Twp.-Ohio Valley LSD	999-99-22-006.000	65,300			65,300		53.43	3,488.98	
11	01	0140 Monroe Twp.-Ohio Valley LSD	999-99-34-004.000	1,225,780			1,225,780		49.23	60,345.15	
12	02	0310 Shawnee Twp.-Shawnee LSD	L35-98-0210-00-000.000	12,000			12,000		62.33	747.96	
13	06	0010 Clay Twp.-Indian Lake LSD	A01-900-001-00	37,190			37,190		71.10	2,644.21	
14	06	0020 Clay Twp.-Jackson Center LSD	A02-900-002-00	33,060			33,060		76.40	2,525.78	
15	06	0030 Clay Twp.-Wapakoneta CSD	A03-900-002-00	322,300			322,300		51.55	16,614.57	
16	06	0040 Clay Twp.-Waynesfield Goshen LSD	A04-900-001-00	20,660			20,660		67.15	1,387.32	
17	06	0050 Duchouquet Twp.-Wapakoneta CSD	B05-900-003-00	126,910			126,910		50.20	6,370.88	
18	06	0080 German Twp.-Marion LSD	C08-900-001-00	52,620			52,620		54.10	2,846.74	
19	06	0090 German Twp.-New Bremen LSD	C09-900-001-00	1,262,980			1,262,980		68.20	86,135.24	
20	06	0100 German Twp.-New Bremen Vil	C10-900-001-00	42,570			42,570		67.05	2,854.32	
21	06	0110 Goshen Twp.-Upper Scioto Valley LSD	D11-900-001-00	7,200			7,200		53.66	386.35	
22	06	0120 Goshen Twp.-Waynesfield Goshen LSD	D12-900-001-00	352,750			352,750		65.96	23,267.39	
23	06	0130 Jackson Twp.-Marion LSD	E13-900-001-00	14,600			14,600		51.90	757.74	
24	06	0140 Jackson Twp.-Minster LSD	E14-900-001-00	350,340			350,340		67.02	23,479.79	
25	06	0150 Jackson Twp.-Minster Vil	E15-900-001-00	49,520			49,520		67.02	3,318.83	

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.4
Page 2 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value		Production Assessed Value		T&D Assessed Value		Tax Rate	Tax Amount
				(F)	(G)	(H) = ((F) - (G))	(I)	(J)	(K)		
26	06	0200 Logan Twp-Buckland Vil-Wapakoneta CSD	F20-900-004-00	6,650			50.80	337.82			
27	06	0220 Moulton Twp-Wapakoneta CSD	G22-900-002-00	2,610			48.20	125.80			
28	06	0230 Noble Twp-St Marys CSD	H23-900-002-00	41,210			75.20	3,098.99			
29	06	0240 Pusheta Twp-Botkins LSD	I24-900-002-00	139,580			49.45	6,902.23			
30	06	0250 Pusheta Twp-Wapakoneta CSD	I25-900-002-00	467,300			49.80	23,271.54			
31	06	0290 St Marys Twp-New Bremen LSD	K29-900-001-00	32,910			70.50	2,320.16			
32	06	0310 St Marys Twp-St Marys CSD	K31-900-001-00	1,064,260			77.40	82,373.72			
33	06	0320 St Marys Twp-St Marys City	K32-900-001-00	48,660			73.60	3,581.38			
34	06	0330 Union Twp-Wapakoneta CSD	L33-900-002-00	214,090			51.20	10,961.41			
35	06	0350 Union Twp-Waynesfield Goshen LSD	L34-900-001-00	67,610			66.80	4,516.35			
36	06	0360 Washington Twp-New Knoxville LSD	L35-900-001-00	65,410			48.20	3,152.76			
37	06	0370 Washington Twp-St Marys CSD	M36-900-001-00	127,420			70.65	9,002.22			
38	06	0380 Washington Twp-Wapakoneta CSD	M37-900-001-00	16,340			75.15	1,227.95			
39	06	0390 Washington Twp-New Knoxville Vil	M38-900-001-00	19,600			50.20	983.92			
40	06	0400 Wayne Twp-Upper Scioto Valley LSD	M39-900-001-00	770			70.80	54.52			
41	06	0410 Wayne Twp-Waynesfield Goshen LSD	N40-900-001-00	4,860			54.10	262.93			
42	06	0420 Wayne Twp-Waynesfield Goshen LSD	N41-900-002-00	43,760			66.40	2,905.66			
43	06	0430 Wayne Twp-Waynesfield Vil-Waynesfield Goshen LSD	N42-900-001-00	6,750			68.20	460.35			
44	08	0010 Byrd Twp-Eastern LSD	1-001704-0099	82,870			60.90	5,046.78			
45	08	0020 Byrd Twp-Ripley Union Lewis LSD	2-001756-0099	3,450			57.05	196.82			
46	08	0080 Franklin Twp-Eastern LSD	8-016772-0099	58,430			55.85	3,263.32			
47	08	0090 Franklin Twp-Georgetown EVSD	9-017284-0099	35,810			46.05	1,649.05			
48	08	0100 Green Twp-Western Brown LSD	10-019800-0099	88,540			40.05	3,546.03			
49	08	0120 Huntington Twp-Ripley Union Lewis LSD	12-023298-0099	251,420			54.85	13,790.39			
50	08	0160 Jackson Twp-Eastern LSD	16-035928-0099	34,580			54.60	1,888.07			

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
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Work Paper Reference No(s): XXX

Worksheet WPC-4.4
Page 3 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value (F)	Production Assessed Value (G)	T&D Assessed Value (H) = (F) - (G)	Tax Rate (I)	Tax Amount (J)
51	08	0170 Jefferson Twp-Eastern LSD	17-036988-0099	98,430		98,430	56.00	5,512.08
52	08	0200 Lewis Twp-Ripley Union Lewis LSD	20-041340-0099	88,910		88,910	51.80	4,605.54
53	08	0230 Perry Twp-Fayetteville Perry LSD	23-052484-0099	113,810		113,810	59.00	6,714.79
54	08	0290 Pike Twp-Western Brown LSD	29-056988-0099	15,450		15,450	40.05	618.77
55	08	0320 Pleasant Twp-Ripley Union Lewis LSD	32-060836-0099	59,620		59,620	50.65	3,019.75
56	08	0370 Sterling Twp-Western Brown LSD	37-073252-0099	17,650		17,650	42.05	742.18
57	08	0390 Union Twp-Ripley Union Lewis LSD	39-076112-0099	182,660		182,660	50.65	9,251.73
58	08	0420 Washington Twp-Eastern LSD	42-082844-0099	99,880		99,880	56.45	5,638.23
59	09	0080 Hanover Twp-Talawanda CSD	B1010-999-000-500	472,030		472,030	68.30	32,239.65
60	09	0120 Hanover Twp-Ross LSD	B1310-999-000-500	70,530		70,530	68.38	4,822.84
61	09	0140 Lemon Twp-Middletown CSD	C1710-999-000-500	174,490		174,490	61.05	10,652.61
62	09	0150 Lemon Twp-Monroe Corp-Monroe LSD	C1800-999-000-500	346,170		346,170	66.58	23,048.00
63	09	0180 Madison Twp-Edgewood CSD	E2310-999-000-500	132,640		132,640	65.13	8,638.84
64	09	0190 Madison Twp-Madison LSD	E2210-999-000-500	59,590		59,590	53.49	3,187.47
65	09	0200 Milford Twp-Talawanda CSD	F2610-999-000-500	17,680		17,680	71.57	1,265.36
66	09	0230 Milford Twp-Somerville Corp-Talawanda CSD	F2900-999-000-500	44,430		44,430	67.72	3,008.80
67	09	0280 Oxford Twp-Talawanda CSD-Deeded Lands	H3610-999-000-500	6,240		6,240	73.42	458.14
68	09	0340 Ross Twp-Ross LSD	K4610-999-000-500	482,730		482,730	70.63	34,095.22
69	09	0360 St Clair Twp-Edgewood CSD	L5210-999-000-500	507,180		507,180	67.34	34,153.50
70	09	0410 West Chester Twp-Lakota LSD	M5810-999-000-500	347,720		347,720	92.31	32,098.03
71	09	0440 Wayne Twp-Edgewood CSD-FD #1	N6110-999-000-500	556,260		556,260	86.45	36,963.48
72	09	0450 Wayne Twp-Edgewood CSD-FD #2	N5910-999-000-500	48,370		48,370	86.45	3,214.19
73	11	0010 Adams Twp-Graham LSD	A01-01-99-01-00-000-04	197,930		197,930	53.45	10,579.36
74	11	0020 Concord Twp-Graham LSD	B04-02-99-04-00-000-05	37,200		37,200	54.45	2,025.54
75	11	0030 Concord Twp-West Liberty Salem LSD	B05-02-99-05-00-000-02	760		760	57.20	43.47

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.4
Page 4 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value		T&D Assessed Value		Tax Rate	Tax Amount
				(F)	(G)	(H) = ((F) - (G))	(I)		
(A)	(B)	(C)	(D)	(E)					(J)
76	11	0040 Goshen Twp-Mechanicsburg EVSD		C06-03-99-06-00-000-03	482,920		482,920	62.05	29,965.19
77	11	0050 Goshen Twp-Mechanicsburg Corp		C07-21-99-07-00-000-03	398,460		398,460	63.85	25,441.67
78	11	0060 Harrison Twp-Graham LSD		D08-04-99-08-00-000-01	17,110		17,110	51.15	875.18
79	11	0070 Harrison Twp-West Liberty Salem LSD		D10-04-99-10-00-000-01	17,810		17,810	53.90	959.96
80	11	0080 Jackson Twp-Graham LSD		E11-05-99-11-00-000-03	654,720		654,720	53.20	34,831.10
81	11	0100 Jackson Twp-Christiansburg Corp Graham LSD		E14-20-99-14-00-000-02	167,190		167,190	58.05	9,705.38
82	11	0110 Jackson Twp-St Paris Corp		E15-24-99-15-00-000-01	27,730		27,730	59.60	1,652.71
83	11	0120 Johnson Twp-Graham LSD		F16-06-99-16-00-000-02	780,980		780,980	54.40	42,485.31
84	11	0130 Johnson Twp-St Paris Corp		F20-24-99-20-00-000-02	434,430		434,430	59.60	25,892.03
85	11	0140 Mad River Twp-Graham LSD		G21-07-99-21-00-000-03	715,160		715,160	54.95	39,298.04
86	11	0150 Mad River Twp-Northwestern LSD		G24-07-99-24-00-000-02	7,300		7,300	52.99	386.83
87	11	0160 Mad River Twp-Urbana CSD		G25-07-99-25-00-000-03	7,070		7,070	78.90	557.82
88	11	0170 Rush Twp-Triad LSD		H26-08-99-26-00-000-02	836,500		836,500	54.70	45,756.55
89	11	0180 Rush Twp-North Lewisburg Corp		H28-23-99-28-00-000-01	332,220		332,220	50.20	16,677.44
90	11	0190 Rush Twp-Woodstock Corp		H29-26-99-29-00-000-01	74,540		74,540	55.80	4,159.33
91	11	0200 Salem Twp-West Liberty Salem LSD		I30-09-99-30-00-000-03	1,705,380		1,705,380	55.70	94,989.67
92	11	0220 Union Twp-Mechanicsburg EVSD		J35-10-99-35-00-000-04	634,270		634,270	59.25	37,580.50
93	11	0240 Union Twp-West Liberty Salem LSD		J38-10-99-38-00-000-04	15,660		15,660	56.70	887.92
94	11	0250 Union Twp-Triad LSD		J37-10-99-37-00-000-03	86,130		86,130	48.20	4,151.47
95	11	0260 Union Twp-Urbana CSD		J39-10-99-39-00-000-02	46,980		46,980	77.90	3,659.74
96	11	0270 Union Twp-Mutual Corp		J40-22-99-40-00-000-02	29,040		29,040	57.50	1,669.80
97	11	0280 Urbana Twp-Urbana CSD		K41-11-99-41-00-000-07	3,004,470		3,004,470	75.90	228,039.27
98	11	0300 Urbana Twp-Urbana Corp		K48-25-99-48-00-000-03	3,354,340		3,354,340	75.50	253,252.67
99	11	0310 Wayne Twp-Triad LSD		L43-12-99-43-00-000-04	818,760		818,760	55.70	45,604.93
100	12	0010 Bethel Twp-Tecumseh LSD		O10-00-00000-000-053	1,505,970		1,505,970	70.17	105,676.93

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								(J)
101	12	0015 Bethel Twp-New Carlisle Library Dist-Tecumseh LSD	015-00-00000-000-053	130,950		130,950	70.17	9,189.02
102	12	0030 Bethel Twp-New Carlisle Corp-Tecumseh LSD	030-00-00000-000-053	788,080		788,080	69.67	54,907.11
103	12	0050 German Twp-Northwestern LSD	050-00-00000-000-053	175,720		175,720	57.78	10,152.57
104	12	0080 Green Twp-Southeastern LSD	080-00-00000-000-053	70,630		70,630	66.44	4,692.45
105	12	0120 Green Twp-Clifton Corp-Cedar Cliff LSD	120-00-00000-000-053	21,290		21,290	67.83	1,444.14
106	12	0160 Madison Twp-Southeastern LSD	160-00-00000-000-053	810,590		810,590	65.94	53,447.87
107	12	0170 Madison Twp-South Charleston Corp	170-00-00000-000-053	440,890		440,890	67.64	29,820.48
108	12	0180 Mad River Twp-Mad River Green LSD	180-00-00000-000-053	362,060		362,060	63.50	22,991.90
109	12	0190 Mad River Twp-Fairborn CSD	190-00-00000-000-053	11,200		11,200	76.83	860.52
110	12	0250 Pike Twp-Northwestern LSD	250-00-00000-000-053	150		150	59.48	8.92
111	12	0260 Pike Twp-Tecumseh LSD	260-00-00000-000-053	14,510		14,510	72.52	1,052.29
112	13	0010 Batavia Twp-Batavia LSD	01-99-99U-013.	9,530		9,530	74.75	712.37
113	13	0030 Batavia Twp-West Clermont LSD	03-99-99U-013.	43,430		43,430	78.11	3,392.32
114	13	0080 Franklin Twp-Felicity Franklin LSD	08-99-99U-013.	87,280		87,280	62.20	5,428.82
115	13	0160 Miami Twp-Goshen LSD	16-99-99U-013.	36,910		36,910	67.16	2,478.88
116	13	0170 Miami Twp-Loveland CSD	17-99-99U-013.	39,370		39,370	112.04	4,411.01
117	13	0180 Miami Twp-Milford EVSD	18-99-99U-013.	164,870		164,870	107.36	17,700.44
118	13	0190 Miami Twp-Clermont Northeastern LSD	19-99-99U-013.	4,920		4,920	73.76	362.90
119	13	0220 Monroe Twp-New Richmond EVSD	22-99-99U-013.	1,235,150	172,195	1,062,955	64.05	68,082.27
120	13	0240 Ohio Twp-New Richmond EVSD	24-99-99U-013.	84,430		84,430	56.55	4,774.52
121	13	0270 Pierce Twp-New Richmond EVSD	27-99-99U-013.	577,090		577,090	69.75	40,252.03
122	13	0280 Pierce Twp-West Clermont LSD	28-99-99U-013.	109,920		109,920	91.01	10,003.82
123	13	0300 Pierce Twp-New Richmond VIL-New Richmond EVSD	54-99-99U-013.	5,489,080	3,885,003	1,604,077	70.25	112,686.41
124	13	0310 Stonelick Twp-Clermont Northeastern LSD	30-99-99U-013.	26,810		26,810	61.35	1,644.79
125	13	0380 Union Twp-Batavia LSD	37-99-99U-013.	29,070		29,070	87.25	2,536.36

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126	13	0410 Union Twp-Clermont Northeastern LSD	40-99-99U-013.		23,780			23,780	69.15		1,644.39
127	13	0420 Union Twp-West Clermont LSD	41-99-99U-013.		211,390			211,390	90.61		19,154.05
128	13	0440 Washington Twp-Felicity Franklin LSD	43-99-99U-013.		308,860	263,505		45,355	55.20		2,503.60
129	13	0450 Washington Twp-New Richmond EVSD	44-99-99U-013.		23,091,570	20,192,471		2,899,099	55.15		159,885.31
130	13	0460 Washington Twp-Moscow Vil-New Richmond EVSD	45-99-99U-013		8,708,860	6,469,831		2,239,029	56.95		127,512.70
131	13	0480 Wayne Twp-Blanchester LSD	47-99-99U-013.		69,200			69,200	60.05		4,155.46
132	14	0010 Adams Twp-Clinton Massie LSD	010-001671-6		1,478,900			1,478,900	56.31		83,276.86
133	14	0030 Chester Twp-Clinton Massie LSD	030-002417-1		831,490			831,490	56.61		47,070.65
134	14	0050 Clark Twp-East Clinton LSD	050-002491-4		331,610			331,610	53.95		17,890.36
135	14	0060 Clark Twp-Lynchburg Clay LSD	060-002611-6		261,800			261,800	44.45		11,637.01
136	14	0070 Clark Twp-Wilmington CSD	070-002963-0		1,151,900			1,151,900	47.05		54,196.90
137	14	0080 Clark Twp-Martinsville Corp-Wilmington CSD	080-003284-9		101,890			101,890	50.35		5,130.16
138	14	0100 Green Twp-Wilmington CSD	100-003538-4		207,240			207,240	49.90		10,341.28
139	14	0110 Green Twp-East Clinton LSD	110-003860-1		944,080			944,080	56.80		53,623.74
140	14	0120 Green Twp-New Vienna Corp-East Clinton LSD	120-004402-0		444,160			444,160	61.40		27,271.42
141	14	0130 Jefferson Twp-Wilmington CSD	130-004412-8		2,100			2,100	50.40		105.84
142	14	0140 Jefferson Twp-Lynchburg Clay LSD	140-004434-1		31,520			31,520	47.80		1,506.66
143	14	0160 Jefferson Twp-Blanchester LSD	160-004925-6		176,490			176,490	58.60		10,342.31
144	14	0180 Liberty Twp-Clinton Massie LSD	180-005138-3		25,430			25,430	56.61		1,439.59
145	14	0190 Liberty Twp-Wilmington CSD	190-005509-4		610,370			610,370	47.70		29,114.65
146	14	0200 Liberty Twp-Port William Corp-Wilmington CSD	200-005693-3		51,640			51,640	53.50		2,762.74
147	14	0210 Marion Twp-Blanchester LSD	210-006227-8		90,320			90,320	59.55		5,378.56
148	14	0240 Richland Twp-East Clinton LSD	240-008533-4		705,220			705,220	54.70		38,575.53
149	14	0250 Richland Twp-Sabina Corp-East Clinton LSD	250-009698-3		596,480			596,480	57.60		34,357.25
150	14	0270 Union Twp-Wilmington CSD	270-010711-9		4,244,970			4,244,970	50.20		213,097.49

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151	14	0280 Union Twp-Wilmington CSD-FD #1	280-010789-4	86,630			86,630	50.20	4,348.83
152	14	0290 Wilmington Corp-Wilmington CSD	290-015044-8	3,863,180			3,863,180	51.35	198,374.29
153	14	0300 Vernon Twp-Clinton Massie LSD	300-015826-5	805,710			805,710	56.71	45,691.81
154	14	0310 Vernon Twp-Clarksville Corp-Clinton Massie LSD	310-016133-4	146,120			146,120	61.31	8,958.82
155	14	0320 Washington Twp-Blanchester LSD	320-016173-9	120,300			120,300	56.65	6,815.00
156	14	0330 Washington Twp-Wilmington CSD	330-016936-8	738,970			738,970	48.45	35,803.10
157	14	0345 Wayne Twp-East Clinton LSD-Clinton-Highland -JT FD	345-021772-0	160,750			160,750	56.50	9,082.38
158	14	0350 Wayne Twp-East Clinton LSD	350-017341-8	326,370			326,370	54.70	17,852.44
159	14	0360 Wilson Twp-Wilmington CSD	360-017388-8	57,970			57,970	48.10	2,788.36
160	14	0370 Wilson Twp-East Clinton LSD	370-017538-7	207,460			207,460	55.00	11,410.30
161	14	0380 Wilson Twp-Greeneview LSD	380-017627-7	39,660			39,660	55.40	2,197.16
162	16	0100 Franklin Twp-River View LSD	010-00000534-00	4,412,660	2,782,846		1,629,814	48.05	78,312.56
163	16	0320 Pike Twp-River View LSD	032-00000884-00	46,540			46,540	53.30	2,480.58
164	16	0410 Virginia Twp-River View LSD	038-00000612-00	74,300			74,300	50.15	3,726.15
165	16	0430 Washington Twp-River View LSD	040-00000307-00	51,920			51,920	49.20	2,554.46
166	19	0010 Adams Twp-Bradford EVSD	A01-0-800-00-00-00-00100	239,410			239,410	46.65	11,168.48
167	19	0020 Adams Twp-Greenville CSD	A02-0-800-00-00-00-00100	1,056,750			1,056,750	45.80	48,399.15
168	19	0030 Adams Twp-Versailles EVSD	A03-0-800-00-00-00-00100	8,470			8,470	60.68	513.96
169	19	0040 Adams Twp-Bradford Corp	A04-2-800-00-00-00-00100	142,250			142,250	53.65	7,631.71
170	19	0050 Adams Twp-Gettysburg Corp	A05-4-800-00-00-00-00100	104,470			104,470	48.40	5,056.35
171	19	0060 Allen Twp-Ansonia LSD	B06-0-800-00-00-00-00200	187,210			187,210	55.48	10,386.41
172	19	0070 Allen Twp-St Henry LSD	B07-0-800-00-00-00-00200	8,640			8,640	52.96	457.57
173	19	0080 Allen Twp-Mississinawa Valley LSD	B08-0-800-00-00-00-00200	72,000			72,000	49.83	3,587.76
174	19	0090 Allen Twp-Fort Recovery LSD	B09-0-800-00-00-00-00100	20,160			20,160	45.25	912.24
175	19	0100 Allen Twp-Burkettsville Corp	B10-2-800-00-00-00-00100	11,340			11,340	50.51	572.78

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176	19	0110 Allen Twp-New Weston Corp	B11-4-800-00-00-00-00100	38,490		38,490		58.23	2,241.27
177	19	0120 Allen Twp-Rossburg Corp	B12-6-800-00-00-00-00100	50,210		50,210		62.68	3,147.16
178	19	0130 Brown Twp-Ansonia LSD	C13-0-800-00-00-00-00200	1,160,830		1,160,830		53.53	62,139.23
179	19	0140 Brown Twp-Mississinawa Valley LSD	C14-0-800-00-00-00-00200	14,930		14,930		47.88	714.85
180	19	0150 Brown Twp-Ansonia Corp	C15-2-800-00-00-00-00100	204,500		204,500		59.33	12,132.99
181	19	0160 Butler Twp-Arcanum Butler LSD	D16-0-800-00-00-00-00300	516,290		516,290		49.05	25,324.02
182	19	0170 Butler Twp-Tri Village LSD	D17-0-800-00-00-00-00300	147,510		147,510		48.45	7,146.86
183	19	0180 Butler Twp-Castine Corp	D18-2-800-00-00-00-00100	33,560		33,560		46.65	1,565.57
184	19	0190 Butler Twp-New Madison Corp	D19-4-800-00-00-00-00100	5,800		5,800		59.15	343.07
185	19	0165 Butler Twp-Arcanum Butler LSD-Tri-Village Joint AMB	D81-0-800-00-00-00-00200	155,710		155,710		47.55	7,404.01
186	19	0200 Franklin Twp-Franklin Monroe LSD	E20-0-800-00-00-00-00100	234,170		234,170		46.73	10,942.76
187	19	0210 Franklin Twp-Bradford EVSD	E21-0-800-00-00-00-00100	16,340		16,340		46.25	755.73
188	19	0220 Franklin Twp-Newton LSD	E22-0-800-00-00-00-00100	10,890		10,890		67.50	735.08
189	19	0205 Franklin Twp-Franklin Monroe LSD-Arcanum Joint AMB	E83-0-800-00-00-00-00100	283,180		283,180		49.73	14,082.54
190	19	0240 Greenville Twp-Greenville CSD	F24-0-800-00-00-00-00200	4,758,570		4,758,570		47.70	226,983.79
191	19	0250 Greenville Twp-Ansonia LSD	F25-0-800-00-00-00-00200	97,510		97,510		55.43	5,404.98
192	19	0260 Greenville Twp-Franklin Monroe LSD	F26-0-800-00-00-00-00200	19,220		19,220		49.03	942.36
193	19	0270 Greenville Twp-Greenville Corp	F27-2-800-00-00-00-00100	4,001,020		4,001,020		52.10	208,453.14
194	19	0280 Harrison Twp-Tri Village LSD	G28-0-800-00-00-00-00300	62,570		62,570		50.33	3,149.15
195	19	0290 Harrison Twp-National Trail LSD	G29-0-800-00-00-00-00200	3,990		3,990		48.06	191.76
196	19	0300 Harrison Twp-Hollarsburg Corp	G30-2-800-00-00-00-00100	42,880		42,880		63.95	2,742.18
197	19	0310 Harrison Twp-New Madison Corp	G31-4-800-00-00-00-00100	139,200		139,200		58.65	8,164.08
198	19	0320 Jackson Twp-Mississinawa Valley	H32-0-800-00-00-00-00200	7,730		7,730		45.08	348.47
199	19	0340 Liberty Twp-Tri Village LSD	I34-0-800-00-00-00-00200	306,500		306,500		50.15	15,370.98
200	19	0350 Liberty Twp-Greenville CSD	I35-0-800-00-00-00-00200	3,100		3,100		48.50	150.35

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201	19	0360 Liberty Twp-Palestine Corp		37,770			37,770	52.45	1,981.04
202	19	0370 Mississinawa Twp-Mississinawa Valley LSD		4,540			4,540	47.08	213.74
203	19	0390 Monroe Twp-Franklin Monroe LSD		710,350			710,350	48.23	34,260.18
204	19	0400 Monroe Twp-Tri County North LSD		4,470			4,470	58.93	263.42
205	19	0410 Monroe Twp-Northmont CSD		22,110			22,110	84.93	1,877.80
206	19	0430 Monroe Twp-Pittsburg Corp		126,500			126,500	59.73	7,555.85
207	19	0440 Neave Twp-Greenville CSD		224,810			224,810	48.90	10,993.21
208	19	0450 Neave Twp-Tri Village LSD		99,910			99,910	49.05	4,900.59
209	19	0460 Neave Twp-Arcanum Butler LSD		68,690			68,690	49.65	3,410.46
210	19	0465 Neave Twp-Wayne Lakes Corp		125,270			125,270	57.60	7,215.55
211	19	0445 Neave Twp-Greenville CSD-Tri-Village Joint AMB		231,050			231,050	47.40	10,951.77
212	19	0470 Patterson Twp-Minster LSD		68,260			68,260	65.82	4,492.87
213	19	0490 Patterson Twp-Marion LSD		35,160			35,160	50.70	1,782.61
214	19	0500 Patterson Twp-Versailles EVSD		103,430			103,430	61.53	6,364.05
215	19	0510 Patterson Twp-Osgood Corp		69,030			69,030	51.00	3,520.53
216	19	0520 Patterson Twp-Yorkshire Corp		18,700			18,700	81.53	1,150.61
217	19	0530 Richland Twp-Ansonia LSD		94,820			94,820	54.23	5,142.09
218	19	0540 Richland Twp-Greenville CSD		113,260			113,260	46.50	5,266.59
219	19	0550 Richland Twp-Versailles EVSD		55,310			55,310	61.38	3,394.93
220	19	0560 Twin Twp-Arcanum Butler LSD		330,200			330,200	48.25	15,932.15
221	19	0580 Twin Twp-Franklin Monroe LSD		49,340			49,340	48.83	2,409.27
222	19	0590 Twin Twp-Franklin Monroe LSD		20,710			20,710	51.35	1,063.46
223	19	0600 Twin Twp-Gordon Corp		64,910			64,910	56.65	3,677.15
224	19	0610 Twin Twp-Ithaca Corp		23,240			23,240	46.25	1,074.85
225	19	0620 Van Buren Twp-Franklin Monroe LSD		245,760			245,760	49.03	12,049.61

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226	19	0630 Van Buren Twp-Arcanum Butler LSD	Q63-0-800-00-00-00-00200	517,860				517,860		48.45	25,090.32
227	19	0640 Van Buren Twp-Greenville CSD	Q64-0-800-00-00-00-00200	114,100				114,100		47.70	5,442.57
228	19	0650 Wabash Twp-Versailles EVSD	R65-0-800-00-00-00-00200	88,520				88,520		59.68	5,282.87
229	19	0660 Wabash Twp-St Henry LSD	R66-0-800-00-00-00-00200	11,320				11,320		50.01	566.11
230	19	0680 Wabash Twp-Ansonia LSD	R68-0-800-00-00-00-00200	3,090				3,090		52.53	162.32
231	19	0690 Wabash Twp-North Star Corp	R69-2-800-00-00-00-00100	49,630				49,630		59.88	2,971.84
232	19	0700 Washington Twp-Greenville CSD	S70-0-800-00-00-00-00200	78,120				78,120		44.60	3,484.15
233	19	0730 Wayne Twp-Versailles EVSD	T73-0-800-00-00-00-00300	341,320				341,320		58.88	20,096.92
234	19	0740 Wayne Twp-Bradford EVSD	T74-0-800-00-00-00-00100	10,560				10,560		44.85	473.62
235	19	0760 Wayne Twp-Versailles Corp	T76-2-800-00-00-00-00200	122,480				122,480		59.28	7,260.61
236	19	0770 York Twp-Ansonia LSD	U77-0-800-00-00-00-00200	113,720				113,720		54.03	6,144.29
237	19	0780 York Twp-Versailles EVSD	U78-0-800-00-00-00-00200	89,350				89,350		59.18	5,287.73
238	21	0010 Berkshire Twp-Big Walnut LSD	888-029-91-300-000	48,120				48,120		47.13	2,267.90
239	21	0040 Berkshire Twp-Olentangy LSD	888-049-91-300-000	1,490				1,490		76.16	113.48
240	21	0050 Berlin Twp-Olentangy LSD	888-059-90-800-000	67,220				67,220		77.14	5,185.35
241	21	0070 Concord Twp-Buckeye Valley LSD	888-079-91-300-000	32,640				32,640		54.01	1,762.89
242	21	0110 Delaware Twp-Delaware CSD	888-129-90-400-000	7,580				7,580		84.76	642.48
243	21	0120 Delaware Twp-Olentangy LSD	888-139-90-600-000	8,900				8,900		79.66	708.97
244	21	0240 Liberty Twp-Olentangy LSD	888-259-92-200-000	43,720				43,720		80.49	3,519.02
245	21	0330 Scioto Twp-Buckeye Valley LSD	888-339-90-200-000	131,280				131,280		49.28	6,469.48
246	21	0350 Scioto Twp-Ostrander Corp	888-359-90-500-000	129,610				129,610		50.08	6,490.87
247	21	0400 Trenton Twp-Big Walnut LSD	888-419-90-400-000	49,740				49,740		47.53	2,364.14
248	21	0410 Trenton Twp-Northridge LSD	888-429-90-700-000	4,920				4,920		50.80	249.94
249	23	0200 Liberty Twp-Southwest Licking LSD	020-09009-00	78,070				78,070		59.84	4,671.71
250	23	0220 Liberty Twp-Pickerington LSD	022-09007-00	17,140				17,140		101.47	1,739.20

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Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value	Production Assessed Value	T&D Assessed Value	Tax Rate	Tax Amount
(A)	(B) (C)	(D)	(E)	(F)	(G)	(H) = (F) - (G)	(I)	(J)
251	23	0360 Violet Twp-Pickerington LSD	036-09011-00	97,480		97,480	103.75	10,113.55
252	23	0370 Violet Twp-Canal Winchester LSD	037-09009-00	29,120		29,120	85.05	2,476.66
253	24	0010 Concord Twp-Miami Trace LSD	010-888-8-88-888-07	487,580		487,580	51.70	25,207.89
254	24	0020 Green Twp-Miami Trace LSD	020-888-8-88-888-07	321,550		321,550	52.20	16,784.91
255	24	0030 Jasper Twp-Miami Trace LSD	030-888-8-88-888-07	469,070		469,070	50.20	23,547.31
256	24	0040 Jasper Twp-Milledgeville Corp-Miami Trace LSD	040-888-8-88-888-07	20,680		20,680	58.20	1,203.58
257	24	0050 Jasper Twp-Octa Corp-Miami Trace LSD	050-888-8-88-888-07	22,450		22,450	50.20	1,126.99
258	24	0060 Jefferson Twp-Miami Trace LSD	060-888-8-88-888-07	2,167,610		2,167,610	52.20	113,149.24
259	24	0070 Jefferson Twp-Greeneview LSD	070-888-8-88-888-07	9,500		9,500	53.45	507.78
260	24	0080 Jefferson Twp-Jeffersonville Corp-Miami Trace LSD	080-888-8-88-888-07	553,290		553,290	55.10	30,486.28
261	24	0090 Jefferson Twp-Octa Corp-Miami Trace LSD	090-888-8-88-888-07	27,440		27,440	51.90	1,424.14
262	24	0100 Madison Twp-Miami Trace LSD	100-888-8-88-888-07	335,160		335,160	52.55	17,612.66
263	24	0120 Marion Twp-Miami Trace LSD	120-888-8-88-888-07	772,570		772,570	52.10	40,250.90
264	24	0130 Marion Twp-New Holland Corp-Miami Trace LSD	130-888-8-88-888-07	91,100		91,100	57.60	5,247.36
265	24	0140 Paint Twp-Miami Trace LSD	140-888-8-88-888-07	678,720		678,720	52.30	35,497.06
266	24	0150 Paint Twp-Madison Plains LSD	150-888-8-88-888-07	13,850		13,850	65.40	905.79
267	24	0160 Paint Twp-Bloomington Corp-Miami Trace LSD	160-888-8-88-888-07	177,650		177,650	57.40	10,197.11
268	24	0170 Perry Twp-Miami Trace LSD	170-888-8-88-888-07	191,280		191,280	50.40	9,640.51
269	24	0180 Perry Twp-Greenfield EVSD	180-888-8-88-888-07	102,990		102,990	41.85	4,310.13
270	24	0190 Union Twp-Miami Trace LSD	190-888-8-88-888-07	4,354,550		4,354,550	52.20	227,307.51
271	24	0210 Washington Corp-Washington Court House CSD	214-888-8-88-888-07	3,092,770		3,092,770	65.70	203,194.99
272	24	0220 Wayne Twp-Miami Trace LSD	220-888-8-88-888-07	554,570		554,570	50.70	28,116.70
273	25	0010 City of Columbus	010-999935-00	19,100		19,100	91.48	1,747.27
274	25	0170 City of Grove City	040-999935-00	40,850		40,850	106.64	4,356.24
275	25	0360 Hamilton Twp-Hamilton LSD	150-999935-00	123,750		123,750	94.09	11,643.64

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (F) - (G)	(I)
								(J)
276	25	0400 Jackson Twp-Southwestern CSD	160-999935-00	529,630		529,630	103.14	54,626.04
277	25	0450 Madison Twp-Groveport Madison LSD	180-999935-00	61,410		61,410	97.30	5,975.19
278	25	0460 Madison Twp-Canal Winchester LSD	181-999935-00	37,640		37,640	106.74	3,980.05
279	25	0490 Madison Twp-Canal Winchester Corp	184-999935-00	8,090		8,090	107.14	866.76
280	25	0500 Madison Twp-Groveport Corp	185-999935-00	678,340		678,340	98.10	66,545.15
281	25	0620 Plain Twp-Plain LSD	220-999935-00	73,620		73,620	102.11	7,517.34
282	25	0650 Pleasant Twp-Southwestern CSD	230-999935-00	122,510		122,510	101.64	12,451.92
283	25	0660 Pleasant Twp-Madison Plains LSD	232-999935-00	12,120		12,120	86.94	1,053.71
284	29	0010 Bath Twp-Fairborn CSD	A01-0999-0999-0-0004-01	2,339,550		2,339,550	81.60	190,907.28
285	29	0020 Bath Twp-Fairborn City	A02-0999-0999-0-0002-01	8,487,870		8,487,870	77.88	661,035.32
286	29	0030 Beaver Creek Twp-Beaver Creek LSD	B03-0999-0999-0-0005-01	10,801,400		10,801,400	78.45	847,369.83
287	29	0033 Beaver Creek Twp-Beaver Creek City-Beaver Creek LSD	B42-0999-0999-0-0003-01	13,607,050		13,607,050	83.25	1,132,786.91
288	29	0040 Beaver Creek Twp-Xenia CSD	B04-0999-0999-0-0002-01	654,430		654,430	75.95	49,704.02
289	29	0050 Caesar Creek Twp-Xenia CSD	C05-0999-0999-0-0003-01	688,020		688,020	64.00	44,033.28
290	29	0060 Caesar Creek Twp-Greenview LSD	C06-0999-0999-0-0001-01	14,060		14,060	54.55	766.97
291	29	0070 Caesar Creek Twp-Wilmington CSD	C07-0999-0999-0-0001-01	660		660	47.25	31.19
292	29	0080 Cedarville Twp-Cedar Cliff LSD	D08-0999-0999-0-0004-01	1,415,050		1,415,050	61.20	86,601.12
293	29	0090 Cedarville Twp-Greenview LSD	D09-0999-0999-0-0001-01	47,170		47,170	59.85	2,823.12
294	29	0100 Cedarville Twp-Southeastern LSD	D10-0999-0999-0-0004-01	62,890		62,890	66.91	4,207.70
295	29	0110 Cedarville Twp-Xenia CSD	D11-0999-0999-0-0002-01	47,170		47,170	69.30	3,268.88
296	29	0120 Cedarville Twp-Cedarville Vil	D12-0999-0999-0-0002-01	412,120		412,120	64.80	26,705.38
297	29	0130 Jefferson Twp-Greenview LSD	E13-0999-0999-0-0003-01	466,130		466,130	55.56	25,893.52
298	29	0140 Jefferson Twp-Wilmington CSD	E14-0999-0999-0-0001-01	14,420		14,420	48.25	696.77
299	29	0150 Jefferson Twp-Bowersville Vil	E15-0999-0999-0-0001-01	69,780		69,780	63.05	4,399.63
300	29	0160 Miami Twp-Yellow Springs EVSD	F16-0999-0999-0-0002-01	769,730		769,730	87.00	66,966.55

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301	29	0170 Miami Twp-Cedar Cliff LSD	F17-0999-0999-0-0004-01	243,070		243,070	58.10	14,122.43	
302	29	0180 Miami Twp-Clifton Vil	F18-0999-0999-0-0001-01	37,120		37,120	65.60	2,435.09	
303	29	0190 Miami Twp-Yellow Springs Vil	F19-0999-0999-0-0001-01	90,630		90,630	96.50	8,745.80	
304	29	0200 New Jasper Twp-Xenia CSD	G20-0999-0999-0-0003-01	266,450		266,450	67.10	17,878.85	
305	29	0210 New Jasper Twp-Greeneview LSD	G21-0999-0999-0-0002-01	593,080		593,080	57.65	34,191.10	
306	29	0220 Ross Twp-Greeneview LSD	H22-0999-0999-0-0004-01	356,820		356,820	56.65	20,213.92	
307	29	0230 Ross Twp-Cedar Cliff LSD	H23-0999-0999-0-0002-01	13,220		13,220	58.00	766.76	
308	29	0240 Ross Twp-Southeastern LSD	H24-0999-0999-0-0004-01	70,480		70,480	63.71	4,489.93	
309	29	0260 Silvercreek Twp-Greeneview LSD	J26-0999-0999-0-0003-01	1,277,950		1,277,950	56.35	72,012.51	
310	29	0270 Silvercreek Twp-Jamestown Vil	J27-0999-0999-0-0003-01	489,490		489,490	69.75	34,141.93	
311	29	0280 Spring Valley Twp-Xenia CSD	K28-0999-0999-0-0004-01	2,319,540		2,319,540	73.90	171,414.01	
312	29	0300 Spring Valley Twp-Wayne LSD	K30-0999-0999-0-0002-01	115,930		115,930	77.35	8,967.19	
313	29	0310 Spring Valley Twp-Spring Valley Vil	K31-0999-0999-0-0001-01	133,810		133,810	81.20	10,865.37	
314	29	0320 Sugarcreek Twp-Sugarcreek LSD	L32-0999-0999-0-0005-01	8,897,070		8,897,070	105.30	936,861.47	
315	29	0340 Sugarcreek Twp-Wayne LSD	L34-0999-0999-0-0001-01	46,960		46,960	84.33	3,960.14	
316	29	0360 Sugarcreek Twp-Bellbrook City-Sugarcreek LSD	L35-0999-0999-0-0002-01	2,541,060		2,541,060	102.80	261,220.97	
317	29	0360 Xenia Twp-Xenia CSD	M36-0999-0999-0-0006-01	4,204,260		4,204,260	71.40	300,184.19	
318	29	0370 Xenia Twp-Cedar Cliff LSD	M37-0999-0999-0-0001-01	2,920		2,920	63.30	184.84	
319	29	0400 Xenia City-Xenia CSD	M40-0999-0999-0-0003-01	5,622,940		5,622,940	68.10	371,676.33	
320	31	0030 Anderson Twp-Forest Hills LSD	444-1488-0020-00	394,270		394,270	98.87	38,981.47	
321	31	0120 Columbia Twp-Marion CSD	444-1578-0040-00	38,990		38,990	135.89	5,298.35	
322	31	0220 Columbia Twp-Ridge FD-Cincinnati CSD	444-1578-0050-00	37,460		37,460	99.76	3,737.01	
323	31	0240 Columbia Twp-Fairfax Vil-Cincinnati CSD	444-1082-0030-00	32,780		32,780	92.80	3,041.98	
324	31	0250 Columbus Twp-Fairfax Vil-Marion CSD	444-1082-0040-00	51,260		51,260	133.70	6,853.46	
325	31	0280 Golf Manor Vil-Cincinnati CSD	444-1110-0020-00	44,260		44,260	118.75	5,255.88	

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									(A)
326	31	0310 Crosby Twp-Southwest LSD	444-1615-0020-00	365,280		365,280	81.05	29,605.94	
327	31	0560 Miami Twp-Three Rivers LSD	444-1725-0010-00	12,931,170	8,488,822	4,442,348	78.07	346,814.11	
328	31	0800 Newton Corp-Forest Hills LSD	444-1229-0000-00	45,780		45,780	96.84	4,433.34	
329	31	1070 Whitewater Twp-Southwest LSD	444-1867-0000-00	541,170		541,170	82.25	44,511.23	
330	31	1110 Cincinnati Corp-Cincinnati CSD	444-0729-0020-00	991,060		991,060	90.12	89,314.33	
331	33	0150 Hale Twp-Ridgmont LSD	16-990009-0000	13,390		13,390	55.55	743.81	
332	33	0310 McDonald Twp-Benjamin Logan LSD	32-990005-0000	32,990		32,990	56.95	1,878.78	
333	33	0360 Roundhead Twp-Upper Scioto Valley LSD	37-990006-0000	166,600		166,600	54.85	9,138.01	
334	33	0380 Taylor Creek Twp-Ridgmont LSD-S E AMB	40-990006-0000	20,560		20,560	50.25	1,033.14	
335	33	0390 Taylor Creek Twp-Benjamin Logan LSD	42-990007-0000	1,790		1,790	54.15	96.93	
336	36	0010 Brushcreek Twp-Bright LSD	01-99-001-041.00	74,710		74,710	49.25	3,679.47	
337	36	0020 Brushcreek Twp-Hillsboro CSD	02-99-001-031.00	27,630		27,630	49.00	1,353.87	
338	36	0050 Clay Twp-Lynchburg Clay LSD	05-99-001-051.00	50,290		50,290	41.15	2,069.43	
339	36	0090 Dodson Twp-Lynchburg Clay LSD	09-99-001-031.00	393,260		393,260	44.48	17,492.20	
340	36	0110 Dodson Twp-Lynchburg Corp- Lynchburg Clay LSD	11-99-001-011.00	220,080		220,080	52.58	11,571.81	
341	36	0120 Fairfield Twp-Fairfield LSD	12-99-001-041.00	888,590		888,590	48.93	43,478.71	
342	36	0130 Fairfield Twp-East Clinton LSD	13-99-001-091.00	18,130		18,130	54.14	981.56	
343	36	0160 Fairfield Twp-Highland Corp-Fairfield LSD	16-99-001-051.00	58,470		58,470	52.63	3,077.28	
344	36	0170 Fairfield Twp-Leesburg Corp-Fairfield LSD	17-99-001-081.00	255,160		255,160	50.13	12,791.17	
345	36	0210 Jackson Twp-Bright LSD	21-99-001-031.00	75,690		75,690	46.65	3,530.94	
346	36	0260 Madison Twp-Greenfield EVSD	26-99-001-061.00	522,500		522,500	40.85	21,344.13	
347	36	0270 Madison Twp-Greenfield Corp-Greenfield EVSD	27-99-001-061.01	1,014,600		1,014,600	40.45	41,040.57	
348	36	0280 Marshall Twp-Hillsboro CSD	28-99-001-031.00	4,700		4,700	47.45	223.02	
349	36	0320 Paint Twp-Greenfield EVSD	32-99-001-041.00	29,400		29,400	40.75	1,198.05	
350	36	0350 Paint Twp-Bright LSD	35-99-001-031.00	8,290		8,290	46.45	385.07	

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				(B)	(C)	(D)	(E)	(F)	(G)		
351	36	0360 Penn Twp-Fairfield LSD	36-99-001-051.00		118,740			118,740		43.74	5,193.69
352	36	0370 Penn Twp-East Clinton LSD	37-99-001-051.00		8,330			8,330		48.95	407.75
353	36	0380 Salem Twp-Lynchburg Clay LSD	38-99-001-041.00		47,890			47,890		44.68	2,139.73
354	36	0400 Union Twp-Lynchburg Clay LSD	40-99-001-031.00		13,680			13,680		44.88	613.96
355	36	0410 Union Twp-Hillsboro CSD	41-99-001-031.00		3,800			3,800		50.43	191.63
356	36	0420 Union Twp-East Clinton LSD	42-99-001-021.00		50,170			50,170		53.05	2,661.52
357	36	0450 Whiteoak Twp-Bright LSD	45-99-001-061.00		29,150			29,150		44.85	1,307.38
358	36	0500 Penn Twp-Fairfield LSD-Clinton-Highland JT FD	50-99-001-051.00		6,250			6,250		47.34	295.88
359	36	0510 Penn Twp-East Clinton LSD-Clinton-Highland JT FD	51-99-001-051.00		74,990			74,990		52.55	3,940.72
360	36	0520 Union Twp-Lynchburg Clay LSD-Clinton-Highland JT FD	52-99-001-031.01		6,840			6,840		43.55	297.88
361	36	0530 Union Twp-Hillsboro CSD-Clinton-Highland JT FD	53-99-001-051.00		1,520			1,520		49.10	74.63
362	45	0010 Bennington Twp-Northridge LSD	01-002236-00.000		52,800			52,800		56.30	2,972.64
363	45	0050 Bowling Green Twp-Lakewood LSD	05-008300-00.000		48,680			48,680		62.00	3,018.16
364	45	0060 Burlington Twp-Northridge LSD	06-011924-00.000		53,570			53,570		57.00	3,053.49
365	45	0080 Eden Twp-North Fork LSD	08-015182-00.000		27,170			27,170		52.80	1,434.58
366	45	0090 Eden Twp-East Knox LSD	09-016052-00.000		16,650			16,650		67.02	1,115.88
367	45	0100 Etna Twp-Southwest Licking LSD-W Licking JT FD	10-025970-00.000		61,490			61,490		61.92	3,807.46
368	45	0140 Fallsburg Twp-River View LSD	14-034214-00.000		31,210			31,210		47.90	1,494.96
369	45	0150 Fallsburg Twp-East Knox LSD	15-035476-00.000		20,800			20,800		65.42	1,360.74
370	45	0160 Franklin Twp-Lakewood LSD	16-039208-00.000		4,390			4,390		63.40	278.33
371	45	0220 Hanover Twp-Licking Valley LSD	22-165588-00.000		59,430			59,430		54.00	3,209.22
372	45	0250 Harrison Twp-Southwest Licking LSD-W Licking JT FD	25-079342-00.000		53,910			53,910		65.52	3,532.18
373	45	0270 Hartford Twp-Northridge LSD	27-084392-00.000		49,610			49,610		60.10	2,981.58
374	45	0310 Hopewell Twp-Licking Valley LSD	31-101420-00.000		67,030			67,030		54.50	3,663.14
375	45	0350 Jersey Twp-Licking Hts LSD	35-109502-00.000		3,060			3,060		69.37	212.27

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376	45	0370 Jersey Twp-Johnstown Monroe LSD	37-112760-00-000	24,470		24,470	53.00	1,296.91
377	45	0375 Jersey Twp-Johnstown Monroe LSD-W Licking JT FD	84-112520-00-000	48,940		48,940	58.50	2,862.99
378	45	0410 Licking Twp-Lakewood LSD	41-136490-00-000	44,630		44,630	61.10	2,726.89
379	45	0660 St Albans Twp-Northridge LSD	66-321602-00-000	20,180		20,180	60.13	1,213.42
380	45	0680 St Albans Twp-Licking Hts LSD	68-324124-00-000	3,290		3,290	70.70	232.60
381	45	0720 Union Twp-Southwest Licking LSD	72-328600-00-000	13,160		13,160	54.02	710.90
382	45	0730 Union Twp-Lakewood LSD	73-334798-00-000	56,100		56,100	62.40	3,500.64
383	45	0750 Washington Twp-North Fork LSD	76-352370-00-000	54,740		54,740	54.85	3,002.49
384	46	0040 Bokescreek Twp-Benjamin Logan LSD	04-024-90-00-000-000	308,840		308,840	57.45	17,742.86
385	46	0050 Bokescreek Twp-Ridgemont LSD	05-021-50-00-000-000	12,870		12,870	54.05	695.82
386	46	0070 Bokescreek Twp-West Mansfield Corp-Benjamin Logan LSD	07-057-40-00-000-000	152,180		152,180	73.85	11,238.49
387	46	0080 Harrison Twp-Bellefontaine CSD	08-029-60-00-000-000	265,980		265,980	67.18	17,868.54
388	46	0090 Harrison Twp-Indian Lake LSD	09-031-60-00-000-000	43,130		43,130	65.80	2,837.95
389	46	0100 Harrison Twp-Riverside LSD	10-004-60-00-000-000	50,320		50,320	67.05	3,373.96
390	46	0110 Harrison Twp-Bellefontaine Corp-Bellefontaine CSD	11-026-30-00-000-000	217,170		217,170	68.18	14,806.65
391	46	0120 Jefferson Twp-Benjamin Logan LSD	12-158-40-00-000-000	703,510		703,510	56.40	39,677.98
392	46	0130 Jefferson Twp-Valley Hi Corp-Benjamin Logan LSD	13-006-90-00-000-000	60,630		60,630	56.80	3,443.78
393	46	0140 Jefferson Twp-Zanesfield Corp-Benjamin Logan LSD	14-014-80-00-000-000	53,280		53,280	58.60	3,122.21
394	46	0150 Lake Twp-Bellefontaine CSD	15-037-20-00-000-000	694,400		694,400	67.18	46,649.79
395	46	0160 Lake Twp-Indian Lake LSD	16-077-00-00-019-555	68,680		68,680	65.80	4,519.14
396	46	0170 Lake Twp-Bellefontaine Corp-Bellefontaine CSD	17-091-20-08-006-555	3,749,480		3,749,480	68.18	255,639.55
397	46	0175 Lake Twp-Bellefontaine Corp-Indian Lake LSD	57-077-00-00-019-555	1,520,160		1,520,160	66.70	101,394.67
398	46	0180 Liberty Twp-Bellefontaine CSD	18-024-60-00-000-000	163,000		163,000	67.78	11,048.14
399	46	0190 Liberty Twp-West Liberty Salem LSD	19-135-00-00-127-555	1,318,810		1,318,810	52.45	69,171.58
400	46	0200 Liberty Twp-West Liberty Corp-West Liberty Salem LSD	20-144-11-01-004-555	329,870		329,870	61.55	20,303.50

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G))	(I)	(J)
401	46	0210 McArthur Twp-Benjamin Logan LSD	21-009-40-00-000-000	19,530		19,530	55.50	1,083.92	
402	46	0230 McArthur Twp-Indian Lake LSD	23-048-00-00-028-555	175,790		175,790	67.85	11,927.35	
403	46	0240 McArthur Twp-Huntsville Corp-Indian Lake LSD	24-048-15-02-012-555	149,560		149,560	66.70	9,975.65	
404	46	0250 Miami Twp-Riverside LSD	25-130-00-00-015-555	627,660		627,660	67.75	42,523.97	
405	46	0260 Miami Twp-Degraff Corp-Riverside LSD	26-117-11-06-002-555	258,030		258,030	71.75	18,513.65	
406	46	0270 Miami Twp-Quincy Corp-Riverside LSD	27-042-10-00-000-000	167,260		167,260	80.45	13,456.07	
407	46	0280 Monroe Twp-Benjamin Logan LSD	28-038-30-00-000-000	568,430		568,430	56.65	32,201.56	
408	46	0300 Monroe Twp-West Liberty Salem LSD	30-021-50-00-000-000	70,260		70,260	55.05	3,867.81	
409	46	0310 Monroe Twp-Valley Hi Corp-Benjamin Logan LSD	31-001-90-00-000-000	1,880		1,880	58.85	110.64	
410	46	0320 Perry Twp-Benjamin Logan LSD	32-126-00-00-012-555	1,122,820		1,122,820	60.55	67,986.75	
411	46	0330 Perry Twp-West Mansfield Corp-Benjamin Logan LSD	33-002-60-00-000-000	6,340		6,340	75.75	480.26	
412	46	0340 Pleasant Twp-Riverside LSD	34-044-80-00-000-000	141,630		141,630	67.85	9,609.60	
413	46	0350 Pleasant Twp-Degraff Corp-Riverside LSD	35-011-90-00-000-000	22,440		22,440	72.35	1,623.53	
414	46	0360 Richland Twp-Benjamin Logan LSD	36-085-40-00-000-000	248,100		248,100	55.95	13,881.20	
415	46	0370 Richland Twp-Indian Lake LSD	37-024-80-00-000-000	222,260		222,260	68.30	15,180.36	
416	46	0380 Richland Twp-Upper Scioto Valley LSD	38-035-10-00-000-000	46,520		46,520	52.05	2,421.37	
417	46	0390 Richland Twp-Belle Center Corp-Benjamin Logan LSD	39-056-40-00-000-000	174,910		174,910	58.45	10,223.49	
418	46	0400 Rushcreek Twp-Benjamin Logan LSD	40-098-80-00-000-000	768,060		768,060	55.25	42,435.32	
419	46	0410 Rushcreek Twp-Ridgemont LSD	41-003-30-00-000-000	15,670		15,670	51.85	812.49	
420	46	0420 Rushcreek Twp-Rushsylvania Corp-Benjamin Logan LSD	42-040-20-00-000-000	112,180		112,180	69.35	7,779.68	
421	46	0430 Stokes Twp-Indian Lake LSD	43-031-00-00-034-555	2,006,190		2,006,190	67.80	136,019.68	
422	46	0440 Stokes Twp-Jackson Center LSD	44-000-60-00-000-000	107,860		107,860	73.30	7,906.14	
423	46	0460 Stokes Twp-Waynesfield Goshen LSD	46-006-60-00-000-000	43,140		43,140	63.85	2,754.49	
424	46	0470 Stokes Twp-Lakeview Corp-Indian Lake LSD	47-017-14-06-003-555	131,880		131,880	68.20	8,994.22	
425	46	0490 Union Twp-Riverside LSD	49-013-90-00-000-000	31,340		31,340	70.55	2,211.04	

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426	46	0500 Union Twp-West Liberty Salem LSD	50-008-90-00-000-000	47,010			47,010	55.35	2,602.00
427	46	0510 Washington Twp-Indian Lake LSD	51-245-60-00-000-000	659,550			659,550	72.35	47,718.44
428	46	0520 Washington Twp-Russells Point Corp-Indian Lake LSD	52-153-50-00-000-000	444,210			444,210	73.95	32,849.33
429	46	0530 Zane Twp-Benjamin Logan LSD	53-053-00-00-000-000	330,260			330,260	56.65	18,709.23
430	46	0540 Zane Twp-Triad LSD	54-006-10-00-000-000	32,660			32,660	46.55	1,520.32
431	49	0070 Fairfield Twp-Madison Plains LSD	07-00686.000	36,890			36,890	66.25	2,443.96
432	49	0130 Oak Run Twp-Madison Plains LSD	13-00186.000	67,140			67,140	68.10	4,572.23
433	49	0140 Paint Twp-Madison Plains LSD	14-00307.000	106,340			106,340	72.50	7,709.65
434	49	0150 Pike Twp-Fairbanks LSD	15-00188.000	4,680			4,680	60.98	285.39
435	49	0170 Pleasant Twp-Madison Plains LSD	17-00667.000	42,740			42,740	67.75	2,895.64
436	49	0210 Range Twp-Madison Plains LSD	21-00340.000	418,740			418,740	70.95	29,709.60
437	49	0220 Range Twp-Midway Corp-Madison Plains LSD	22-00279.000	37,980			37,980	73.85	2,804.82
438	49	0270 Stokes Twp-Madison Plains LSD	27-00220.000	220,110			220,110	66.95	14,738.36
439	49	0280 Stokes Twp-South Solon Corp-Madison Plains LSD	28-00224.000	60,250			60,250	72.95	4,395.24
440	54	0010 Blackcreek Twp-Parkway LSD	01-880110-0000	681,790			681,790	59.13	40,314.24
441	54	0020 Butler Twp-Celina CSD	02-880210-0000	47,600			47,600	56.21	2,675.60
442	54	0030 Butler Twp-Coldwater EVSD	03-880310-0000	1,118,680			1,118,680	72.44	81,037.18
443	54	0040 Butler Twp-St Henry LSD	04-880410-0000	23,800			23,800	55.72	1,326.14
444	54	0050 Butler Twp-Coldwater Corp-Coldwater EVSD	05-880510-0000	948,440			948,440	72.44	68,704.99
445	54	0060 Center Twp-Celina CSD	06-880620-0000	81,500			81,500	55.06	4,487.39
446	54	0070 Dublin Twp-Parkway LSD	07-880710-0000	594,360			594,360	60.63	36,036.05
447	54	0080 Dublin Twp-Rockford Corp	08-880800-0000	261,030			261,030	63.43	16,557.13
448	54	0090 Franklin Twp-Celina CSD	09-880910-0000	345,190			345,190	56.71	19,575.72
449	54	0110 Franklin Twp-Marion LSD	11-881110-0000	75,770			75,770	54.86	4,156.74
450	54	0140 Franklin Twp-Montezuma Corp-Celina CSD	14-881400-0000	57,970			57,970	56.91	3,299.07

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451	54	0160 Gibson Twp-Fort Recovery LSD	16-881620-0000	199,260		199,260	47.01	9,367.21
452	54	0170 Gibson Twp-Fort Recovery Corp-Fort Recovery LSD	17-881700-0000	246,190		246,190	56.81	13,986.05
453	54	0190 Granville Twp-Marion LSD	19-881910-0000	9,780		9,780	54.56	533.80
454	54	0200 Granville Twp-St Henry LSD	20-882010-0000	464,540		464,540	55.92	25,977.08
455	54	0210 Granville Twp-Fort Recovery LSD	21-882110-0000	14,670		14,670	48.51	711.64
456	54	0220 Granville Twp-Burkettsville Corp-St Henry LSD	22-882200-0000	40,880		40,880	55.42	2,265.57
457	54	0230 Granville Twp-St Henry Corp-St Henry LSD	23-882300-0000	392,880		392,880	56.22	22,087.71
458	54	0240 Hopewell Twp-Celina CSD	24-882410-0000	160,710		160,710	54.51	8,760.30
459	54	0250 Hopewell Twp-Parkway LSD	25-882500-0000	24,010		24,010	59.63	1,431.72
460	54	0260 Jefferson Twp-Celina CSD	26-882610-0000	792,950		792,950	54.91	43,540.88
461	54	0270 Jefferson Twp-Celina Corp-Celina CSD	27-882705-0000	196,790		196,790	54.51	10,727.02
462	54	0280 Liberty Twp-Celina CSD	28-882800-0000	37,630		37,630	55.01	2,070.03
463	54	0300 Liberty Twp-Parkway LSD	30-883000-0000	96,750		96,750	80.13	5,817.58
464	54	0310 Marion Twp-Marion LSD	31-883120-0000	698,400		698,400	54.76	38,299.14
465	54	0320 Marion Twp-St Henry LSD	32-883210-0000	134,820		134,820	56.12	7,566.10
466	54	0340 Marion Twp-New Bremen LSD	34-883400-0000	8,430		8,430	68.86	580.49
467	54	0350 Marion Twp-Chickasaw Corp-Marion LSD	35-883500-0000	272,080		272,080	58.26	15,851.38
468	54	0370 Recovery Twp-St Henry LSD	37-883710-0000	10,730		10,730	54.42	583.93
469	54	0380 Recovery Twp-Fort Recovery LSD	38-883820-0000	525,840		525,840	47.01	24,719.74
470	54	0390 Recovery Twp-Fort Recovery Corp-Fort Recovery LSD	39-883900-0000	144,590		144,590	56.81	8,214.16
471	54	0400 Union Twp-Parkway LSD	40-884010-0000	37,760		37,760	64.53	2,436.65
472	54	0420 Washington Twp-Celina CSD	42-884220-0000	151,980		151,980	54.41	8,269.23
473	54	0430 Washington Twp-Coldwater EVSD	43-884320-0000	38,000		38,000	70.64	2,684.32
474	55	0010 Bethel Twp-Bethel LSD	A01-998002	2,483,590		2,483,590	75.29	186,989.48
475	55	0030 Bethel Twp-Tecumseh LSD	A03-998001	2,690,550		2,690,550	66.64	179,298.25

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476	55	0035 City of Huber Heights-Bethel LSD	P48-998000	16,510			16,510	77.16	1,273.91
477	55	0040 Brown Twp-Miami East LSD	B04-998001	645,880			645,880	63.38	40,935.87
478	55	0050 Brown Twp-Fletcher Vil-Miami East LSD	B05-998001	124,960			124,960	63.38	7,919.96
479	55	0060 Concord Twp-Troy CSD	C06-998004	4,928,520			4,928,520	70.44	347,164.95
480	55	0070 Concord Twp-Newton LSD	C07-998002	2,810			2,810	66.30	186.30
481	55	0080 Troy City-Troy CSD	D08-998004	7,204,660			7,204,660	69.48	500,579.78
482	55	0090 Elizabeth Twp-Miami East LSD	E09-998002	1,105,870			1,105,870	59.38	65,666.56
483	55	0100 Lostcreek Twp-Miami East LSD	F10-998001	548,300			548,300	62.38	34,202.95
484	55	0110 Lostcreek Twp-Casstown Vil-Miami East LSD	F11-998001	55,710			55,710	64.03	3,567.11
485	55	0120 Monroe Twp-Tipp City EVSD	G12-998003	2,004,460			2,004,460	62.58	125,439.11
486	55	0130 Monroe Twp-Milton Union EVSD	G13-998001	63,970			63,970	82.98	5,308.23
487	55	0140 Monroe Twp-Troy CSD	G14-998002	63,970			63,970	71.04	4,544.43
488	55	0150 Monroe Twp-Tipp City-Tipp City EVSD	G15-998002	4,489,480			4,489,480	60.88	273,319.54
489	55	0160 Newberry Twp-Bradford EVSD	H16-998001	327,650			327,650	49.05	16,071.23
490	55	0170 Newberry Twp-Convington EVSD	H17-998001	2,012,720			2,012,720	49.95	100,535.36
491	55	0180 Newberry Twp-Bradford EVSD	H18-998001	124,780			124,780	56.15	7,006.40
492	55	0190 Newberry Twp-Convington Vil-Convington EVSD	H19-998001	595,790			595,790	52.45	31,249.19
493	55	0200 Newton Twp-Newton LSD	I20-998001	882,650			882,650	66.50	58,696.23
494	55	0210 Newton Twp-Bradford EVSD	I21-998001	31,900			31,900	48.05	1,532.80
495	55	0220 Newton Twp-Covington EVSD	I22-998001	31,900			31,900	48.95	1,561.51
496	55	0230 Newton Twp-Franklin Monroe LSD	I23-998001	21,270			21,270	47.93	1,019.47
497	55	0240 Newton Twp-Milton Union EVSD	I24-998001	95,710			95,710	82.58	7,903.73
498	55	0260 Newton Twp-Pleasant Hill Vil-Newton LSD	I26-998001	201,270			201,270	66.60	13,404.58
499	55	0270 Springcreek Twp-Piqua CSD	J27-998002	677,490			677,490	61.35	41,564.01
500	55	0280 Springcreek Twp-Miami East LSD	J28-998002	28,230			28,230	60.58	1,710.17

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Line No.	State Taxing District	Taxing District Name	Parcel No.	Total		Production		T&D	
				Assessed Value	(F)	Assessed Value	(G)	Assessed Value	(H) = ((F) - (G))
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
501	55	0290 Staunton Twp-Miami East LSD	K30-998003		2,589,920		2,589,920	84.38	166,739.05
502	55	0310 Union Twp-Milton Union EVSD	L32-998002		5,911,600		5,911,600	84.28	498,229.65
503	55	0320 Union Twp-Newton LSD	L33-998001		18,160		18,160	68.20	1,238.51
504	55	0330 Union Twp-Northmont CSD	L34-998001		121,080		121,080	87.53	10,598.13
505	55	0340 Union Twp-Troy CSD	L35-998001		3,030		3,030	72.34	219.19
506	55	0350 Union Twp-Laura Vil-Milton Union EVSD	L36-998002		101,500		101,500	84.08	8,534.12
507	55	0360 Union Twp-Ludlow Falls Vil-Milton Union EVSD	L37-998002		50,050		50,050	84.08	4,208.20
508	55	0370 Union Twp-Potsdame Vil-Milton Union EVSD	L38-998001		45,100		45,100	84.08	3,792.01
509	55	0380 Union Twp-West Milton Vil-Milton Union EVSD	L39-998001		792,420		792,420	87.08	69,003.93
510	55	0390 Washington Twp-Piqua CSD	M40-998002		473,520		473,520	61.15	28,955.75
511	55	0400 Washington Twp-Covington EVSD	M41-998001		46,830		46,830	47.05	2,203.35
512	55	0420 Washington Twp-Piqua City-Piqua CSD	N44-998003		656,480		656,480	63.57	41,732.43
513	57	0010 Butler Twp-Vandalia Butler CSD	A01-000-00-8000		3,953,400		3,953,400	94.12	372,094.01
514	57	0020 Vandalia City-Vandalia Butler CSD	B02-000-00-8000		5,219,480		5,219,480	81.32	424,448.11
515	57	0030 Clay Twp-Brookville LSD	C04-000-00-8000		1,121,880		1,121,880	103.21	115,789.27
516	57	0040 Clay Twp-Brookville Corp-Brookville LSD	C05-000-00-8000		1,391,230		1,391,230	94.09	130,900.88
517	57	0050 Clay Twp-Northmont CSD	C06-000-00-8000		458,950		458,950	108.22	49,667.57
518	57	0060 Clay Twp-Clayton Corp-Northmont CSD	C07-000-00-8000		4,330		4,330	107.08	463.68
519	57	0070 Clay Twp-Phillipsburg Corp-Northmont CSD	C08-000-00-8000		83,540		83,540	109.82	9,174.40
520	57	0080 Clay Twp-Trl County North LSD	C09-000-00-8000		118,990		118,990	81.02	9,640.62
521	57	0090 Clay Twp-Verona Corp-Trl County North LSD	C10-000-00-8000		20,600		20,600	87.90	1,810.76
522	57	0100 German Twp-Valley View LSD	D14-000-00-8000		1,163,780		1,163,780	76.93	89,529.64
523	57	0110 German Twp-Germantown Corp-Valley View LSD	D13-000-00-8000		943,990		943,990	73.57	69,449.34
524	57	0120 German Twp-Preble Shawnee LSD	D15-000-00-8000		210,320		210,320	64.26	13,515.16
525	57	0140 German Twp-Miamisburg CSD	D18-000-00-8000		28,040		28,040	87.25	2,446.49

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Line No.	State Taxing District	(A)	(B)	(C)	Taxing District Name (D)	Parcel No. (E)	Total Assessed Value (F)		Production Assessed Value (G)	T&D Assessed Value (H) = (F) - (G)		Tax Rate (I)	Tax Amount (J)
							Value	Value		Value	Value		
526	57	0150	Harrison Twp-Dayton CSD		E20-000-00-8000		3,425,520			3,425,520		113.34	388,248.44
527	57	0160	Harrison Twp-Northridge LSD		E21-000-00-8000		2,098,510			2,098,510		108.07	226,894.08
528	57	0170	Harrison Twp-Valley View LSD		F22-000-00-8000		1,061,750			1,061,750		77.08	81,839.89
529	57	0180	Jackson Twp-Farmersville Corp-Valley View LSD		F23-000-00-8000		178,530			178,530		80.92	14,446.65
530	57	0190	Jackson Twp-New Lebanon LSD		F25-000-00-8000		358,700			358,700		89.44	32,082.13
531	57	0200	Jackson Twp-New Lebanon Corp-New Lebanon LSD		F24-000-00-8000		355,280			355,280		95.49	33,925.69
532	57	0210	Jackson Twp-Preble Shawnee LSD		F26-000-00-8000		14,350			14,350		84.41	924.28
533	57	0220	Jefferson Twp-Jefferson LSD		G27-000-00-8000		2,221,880			2,221,880		104.56	232,319.80
534	57	0230	Jefferson Twp-Trotwood Madison CSD		G28-000-00-8000		76,700			76,700		102.72	7,878.62
535	57	0240	Jefferson Twp-Dayton CSD		G29-000-00-8000		309,770	156,365	156,365	153,405		110.93	17,017.22
536	57	0250	Jefferson Twp-Valley View LSD		G30-000-00-8000		2,660			2,660		78.82	201.78
537	57	0260	Jefferson Twp-New Lebanon LSD		G31-000-00-8000		102,270			102,270		94.68	9,682.92
538	57	0280	Trotwood City-Trotwood Madison CSD		H33-000-00-8000		6,121,700			6,121,700		101.52	621,474.98
539	57	0290	Trotwood City-Brookville LSD		H33100000-8000		30,010			30,010		106.50	3,196.07
540	57	0300	Trotwood City-Northmont CSD		H332-000-00-8000		195,050			195,050		111.51	21,750.03
541	57	0310	Trotwood City-Dayton CSD		H333-000-00-8000		913,330			913,330		109.73	100,219.74
542	57	0320	Trotwood City-New Lebanon LSD		H334-000-00-8000		277,580			277,580		93.48	25,948.18
543	57	0340	Riverside Corp-Mad River LSD		I39-000-00-8000		2,359,980			2,359,980		98.03	231,348.88
544	57	0342	Riverside Corp-Dayton CSD		I391-000-00-8000		880,590			880,590		103.68	91,299.57
545	57	0344	Riverside Corp-Huber Heights CSD		I392-000-00-8000		35,220			35,220		95.85	3,375.84
546	57	0346	Riverside Corp-Fairborn CSD		I393-000-00-8000		105,670			105,670		88.78	9,381.38
547	57	0348	Riverside Corp-Beavercreek LSD		I394-000-00-8000		140,880			140,880		82.68	11,648.83
548	57	0390	Moraine City-Kettering CSD		J44-000-00-8000		39,186,140	7,048,597	7,048,597	32,137,543		95.29	3,062,386.47
549	57	0400	Moraine City-West Carrollton CSD		J441-000-00-8000		370,190			370,190		98.62	36,508.14
550	57	0410	Miami Twp-Miamisburg CSD		K45-000-00-8000		7,818,780			7,818,780		89.45	699,389.87

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Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value	Production Assessed Value	T&D Assessed Value	Tax Rate	Tax Amount	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G))	(I) (J)	
551	57	0420 Miami Twp-Miamisburg City-Miamisburg CSD	K46-000-00-8000	8,526,300			8,526,300	77.76	663,005.09
552	57	0425 Miami Twp-Miamisburg City-Carlisle LSD	K46100000-8000	17,598,300	9,901,458		7,696,842	74.30	571,875.36
553	57	0430 Miami Twp-West Carrollton CSD	K47-000-00-8000	1,704,090			1,704,090	115.02	196,004.43
554	57	0450 Miami Twp-Carlisle LSD	K50-00000-8000	501,200			501,200	86.67	43,439.00
555	57	0470 West Carrollton City-West Carrollton CSD	K48-000-00-8000	4,171,390			4,171,390	98.86	412,383.62
556	57	0475 West Carrollton City-Jefferson LSD	K482-000-00-8000	25,180			25,180	87.81	2,211.10
557	57	0480 Perry Twp-New Lebanon Corp-New Lebanon LSD	L52-000-00-8000	434,230			434,230	95.59	41,508.05
558	57	0490 Perry Twp-New Lebanon LSD	L53-000-00-8000	600,640			600,640	87.19	52,369.80
559	57	0500 Perry Twp-Brookville LSD	L56-000-00-8000	650,690			650,690	100.21	65,205.64
560	57	0510 Perry Twp-Brookville Corp-Brookville LSD	L54-000-00-8000	189,710			189,710	93.21	17,682.87
561	57	0520 Englewood City-Northmont CSD	M57-000-00-8000	3,034,920			3,034,920	104.71	317,786.47
562	57	0530 Union Corp-Northmont CSD	M58-000-00-8000	957,180			957,180	112.65	107,826.33
563	57	0550 Clayton City-Northmont CSD	M60-000-00-8000	4,290,180			4,290,180	106.70	457,762.21
564	57	0561 Clayton City-Trotwood Madison CSD	M601-000-00-8000	109,270			109,270	96.71	10,567.50
565	57	0571 Clayton City-Brookville LSD	M602-000-00-8000	2,810			2,810	101.69	285.75
566	57	0580 Kettering City-Kettering CSD	N64-000-00-8000	14,987,410			14,987,410	99.59	1,492,596.16
567	57	0590 Kettering City-Beavercreek LSD	N65-000-00-8000	105,650			105,650	78.14	8,255.49
568	57	0600 Washington Twp-Centerville CSD	O67-000-00-8000	11,567,320	1,357,181		10,210,139	107.44	1,096,977.33
569	57	0610 Washington Twp-Centerville City-Centerville CSD	O68-000-00-8000	6,665,270			6,665,270	101.74	678,124.57
570	57	0613 Huber Heights City-Huber Heights CSD	P70-000-00-8000	9,025,200			9,025,200	96.18	868,043.74
571	57	0630 Oakwood City-Oakwood CSD	Q71-000-00-8000	1,235,270			1,235,270	149.93	185,204.03
572	57	0640 Dayton City-Dayton CSD	R72-000-00-8000	50,060,850	127,663		49,933,187	102.34	5,110,162.36
573	57	0650 Dayton City-Northridge LSD	R721-000-00-8000	1,737,080			1,737,080	97.07	168,618.36
574	57	0660 Dayton City-Trotwood Madison CSD	R723-000-00-8000	34,740			34,740	94.13	3,270.08
575	57	0670 Dayton City-Mad River LSD	R722-000-00-8000	5,882,730			5,882,730	96.69	568,801.16

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Line No.	Taxing District	Taxing District Name	Parcel No.	Total		Production		T&D		Tax Rate	Tax Amount
				Assessed Value	(F)	Assessed Value	(G)	Assessed Value	(H) = (F) - (G)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
576	57	0680 Dayton City-Fairborn CSD	R724-000-00-8000	28,950				28,950		87.44	2,531.39
577	57	0685 Dayton City-Huber Heights CSD	R726-000-00-8000	115,800				115,800		94.51	10,944.26
578	57	0690 Dayton City-Jefferson LSD	R725-000-00-8000	52,110				52,110		95.97	5,001.00
579	57	0705 Dayton City-Vandalia Butler CSD	R727-000-00-8000	499,940				499,940		87.18	43,584.77
580	60	0060 Cass Twp-Tri Valley LSD	99-96-10-01-020	117,420				117,420		62.25	7,309.40
581	60	0190 Jackson Twp-Tri Valley LSD	99-96-29-00-862	1,960				1,960		67.15	131.61
582	60	0210 Jefferson Twp-Tri Valley LSD	99-96-32-00-419	270				270		63.90	17.25
583	60	0230 Licking Twp-Tri Valley LSD	99-96-35-01-334	53,510				53,510		65.25	3,491.53
584	60	0250 Madison Twp-Tri Valley LSD	99-96-38-00-567	7,700				7,700		63.00	485.10
585	65	0060 Darby Twp-Westfall LSD	B06-9-900-00-300-00	87,630				87,630		58.55	5,130.78
586	65	0090 Deercreek Twp-Westfall LSD	C09-9-900-00-050-00	112,270				112,270		55.45	6,225.37
587	65	0170 Monroe Twp-Westfall LSD	G17-9-900-00-070-00	222,120				222,120		57.35	12,738.58
588	65	0180 Muhlenberg Twp-Westfall LSD	H18-9-900-00-060-00	62,220				62,220		55.55	3,456.32
589	65	0200 Perry Twp-Westfall LSD	I20-9-900-00-040-00	2,316,170				2,316,170		57.35	132,832.35
590	65	0220 Perry Twp-Miami Trace LSD	I22-9-900-00-010-00	229,070				229,070		54.95	12,587.40
591	65	0230 Perry Twp-New Holland Corp-Miami Trace	I23-9-900-00-010-00	222,120				222,120		56.35	12,516.46
592	65	0270 Scioto Twp-Teays Valley LSD	L27-9-900-00-070-00	64,510				64,510		53.10	3,425.48
593	66	0040 Camp Creek Twp-Scioto Valley LSD	4-080300-0000	91,160				91,160		51.10	4,658.28
594	66	0110 Newton Twp-Scioto Valley LSD	13-110300-0000	109,310				109,310		49.80	5,443.64
595	66	0120 Pebble Twp-Waverly CSD	14-110400-0000	90,200				90,200		61.15	5,515.73
596	66	0180 Scioto Twp-Scioto Valley LSD	20-080500-0000	405,690				405,690		47.10	19,108.00
597	68	0010 Dixon Twp-Eaton CSD	A01-710088100003-000	301,930				301,930		55.56	16,775.23
598	68	0020 Gasper Twp-Eaton CSD	B02-720088100003-000	750,480				750,480		53.81	40,383.33
599	68	0030 Gasper Twp-Prebble-Shawnee LSD	B03-720088100003-000	487,150				487,150		39.00	18,998.85
600	68	0040 Gasper Twp-Twin Valley LSD	B04-720088100003-000	79,000				79,000		57.21	4,519.59

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Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value		Production Assessed Value		T&D Assessed Value		Tax Rate	Tax Amount
				(F)	(G)	(H) = (F) - (G)	(I)	(J)	(K)		
601	68	0050 Gratis Twp-Edgewood CSD	C05-4300881000006-000	71,210				71,210	67.85		4,831.60
602	68	0060 Gratis Twp-Gratis Vii-Preble-Shawnee LSD	C06-0010881000003-000	411,440				411,440	44.10		18,144.50
603	68	0070 Gratis Twp-Preble-Shawnee LSD	C07-4300881000005-000	1,234,340				1,234,340	41.50		51,225.11
604	68	0080 Gratis Twp-Twin Valley LSD	C08-4300881000002-000	83,780				83,780	59.71		5,002.50
605	68	0090 Gratis Twp-Valley View LSD	C09-4300881000002-000	6,980				6,980	55.42		386.83
606	68	0120 Harrison Twp-National Trail LSD	D12-7300881000002-000	7,930				7,930	48.16		381.91
607	68	0130 Harrison Twp-Lewisburg Vii-Tri County North LSD	D13-0012881000002-000	446,200				446,200	64.66		28,851.29
608	68	0140 Harrison Twp-Tri County North LSD	D14-7300881000003-000	1,578,400				1,578,400	60.61		95,666.82
609	68	0150 Harrison Twp-Verona Vii-Tri County North LSD	D15-0016881000002-000	61,700				61,700	72.51		4,473.87
610	68	0160 Israel Twp-College Corner LSD	E16-6100881000003-000	2,430				2,430	41.93		101.89
611	68	0180 Israel Twp-Eaton CSD	E18-6100881000004-000	258,500				258,500	50.71		13,108.54
612	68	0190 Israel Twp-Preble-Shawnee LSD	E19-6100881000002-000	8,630				8,630	35.90		309.82
613	68	0210 Jackson Twp-National Trail LSD	F21-8100881000002-000	622,790				622,790	46.81		29,152.80
614	68	0220 Jefferson Twp-National Trail LSD	G22-9100881000002-000	421,910				421,910	49.11		20,720.00
615	68	0230 Jefferson Twp-New Paris Vii-National Trail LSD	G23-0014881000002-000	250,770				250,770	55.81		13,995.47
616	68	0240 Lanier Twp-Preble-Shawnee LSD	H24-5300881000003-000	41,700				41,700	40.40		1,684.68
617	68	0250 Lanier Twp-Twin Valley LSD	H25-5300881000004-000	864,890				864,890	58.61		50,691.20
618	68	0260 Lanier Twp-West Alexandria Vii	H26-0018881000002-000	163,380				163,380	60.71		9,918.80
619	68	0270 Monroe Twp-National Trail LSD	I27-9200881000003-000	1,393,060				1,393,060	49.61		69,109.71
620	68	0280 Monroe Twp-Eldorado Vii-National Trail LSD	I28-0008881000002-000	5,920				5,920	54.75		324.12
621	68	0290 Monroe Twp-West Manchester Vii-National Trail LSD	I29-0022881000002-000	63,590				63,590	53.31		3,389.98
622	68	0300 Somers Twp-Camden Vii-Preble-Shawnee LSD	J30-0002881000002-000	438,460				438,460	52.00		22,799.92
623	68	0310 Somers Twp-Eaton CSD	J31-6200881000002-000	4,270				4,270	61.21		261.37
624	68	0320 Somers Twp-Preble-Shawnee LSD	J32-6200881000004-000	821,560				821,560	46.40		38,120.38
625	68	0330 Somers Twp-Talawanda CSD	J33-6200881000003-000	27,300				27,300	73.71		2,012.28

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Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value	Production Assessed Value	T&D Assessed Value	Tax Rate	Tax Amount
(A)	(B) (C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G))	(I)	(J)
626	68	0340 Twin Twp-Brookville LSD	K34-630088100002-000	22,820		22,820	81.57	1,861.43
627	68	0350 Twin Twp-Eaton CSD	K35-630088100002-000	7,610		7,610	57.13	434.76
628	68	0355 Twin Twp-Tri County North	K41-630088100003-000	83,670		83,670	61.68	5,160.77
629	68	0360 Twin Twp-Twin Valley LSD	K36-630088100004-000	646,570		646,570	60.53	39,136.88
630	68	0370 Twin Twp-West Alexandria Vil	K37-001888100002-000	143,720		143,720	60.53	8,699.37
631	68	0380 Washington Twp-National Trail LSD	L38-820088100002-000	64,960		64,960	50.31	3,268.14
632	68	0390 Washington Twp-Eaton CSD	L39-820088100002-000	934,440		934,440	58.21	54,393.75
633	68	0400 Eaton Corp-Eaton CSD	M40-000688100002-000	4,063,220		4,063,220	53.61	217,829.22
634	71	0020 Buckskin Twp-Greenfield EVSD	2-00-10009.800	236,920		236,920	42.20	9,998.02
635	71	0060 Concord Twp-Adena LSD	6-00-10009.800	145,650		145,650	55.40	8,069.01
636	71	0070 Concord Twp-Miami Trace LSD	7-00-10002.800	11,300		11,300	51.35	580.26
637	71	0090 Deerfield Twp-Adena LSD	9-00-10005.800	109,770		109,770	59.20	6,498.38
638	71	0170 Huntington Twp-Huntington LSD	17-00-10005.800	90,090		90,090	51.10	4,603.60
639	71	0210 Paint Twp-Adena Valley LSD	21-00-10005.800	63,880		63,880	53.90	3,443.13
640	71	0220 Paxton Twp-Adena Valley LSD	22-00-10006.800	14,460		14,460	58.50	845.91
641	71	0290 Springfield Twp-Zane Trace LSD	34-00-10018.800	980		980	53.50	52.43
642	71	0300 Twin Twp-Adena Valley LSD	35-00-10009.800	61,420		61,420	54.50	3,347.39
643	71	0310 Union Twp-Adena LSD	36-00-10005.800	41,890		41,890	58.70	2,458.94
644	71	0320 Union Twp-Union Scoto LSD	37-00-10009.800	46,860		46,860	56.30	2,638.22
645	73	0130 Morgan Twp-Northwest LSD	13-4069.000	16,620		16,620	49.67	825.52
646	73	0180 Rarden Twp-Northwest LSD	18-7012.000	86,740		86,740	50.77	4,403.79
647	75	0020 Clinton Twp-Sidney Corp-Sidney CSD	01-00-50034.902	7,718,900	125,525	7,593,375	61.48	466,840.70
648	75	0010 Clinton Twp-Sidney CSD	02-00-50035.902	1,435,310		1,435,310	62.38	89,534.64
649	75	0030 Cynthia Twp-Fort Loramie LSD	03-0050251.902	30,480		30,480	68.92	2,100.68
650	75	0040 Cynthia Twp-Hardin Houston LSD	04-00-50252.902	78,030		78,030	46.65	3,640.10

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651	75	0045 Cynthian Twp-Hardin Houston LSD-Loramie AMB	06-00-50254.902	119,480		119,480	47.55	5,681.27
652	75	0050 Cynthian Twp-Russia LSD	05-00-50253.902	7,800		7,800	61.60	480.48
653	75	0055 Cynthian Twp-Russia LSD-Loramie AMB	07-00-50255.902	8,050		8,050	62.50	503.13
654	75	0060 Dinsmore Twp-Anna LSD	08-00-50041.902	63,650		63,650	52.35	3,332.08
655	75	0070 Dinsmore Twp-Anna Corp-Anna LSD	09-00-50042.902	194,360		194,360	51.35	9,980.39
656	75	0080 Dinsmore Twp-Botkins LSD	10-00-50043.902	1,262,290		1,262,290	46.80	59,075.17
657	75	0090 Dinsmore Twp-Botkins Corp-Botkins LSD	11-00-50044.902	307,680		307,680	46.00	14,153.28
658	75	0100 Franklin Twp-Anna LSD	13-00-50061.902	521,220		521,220	51.85	27,025.26
659	75	0110 Franklin Twp-Anna Corp-Anna LSD	14-00-50062.902	147,220		147,220	51.35	7,559.75
660	75	0120 Franklin Twp-Sidney CSD	15-00-50063.902	186,960		186,960	61.28	11,456.91
661	75	0125 Franklin Twp-Sidney Corp-Sidney CSD	16-00-50065.902	95,940		95,940	61.48	5,898.39
662	75	0130 Green Twp-Fairlawn LSD	17-00-50071.902	254,110		254,110	56.29	14,303.85
663	75	0150 Jackson Twp-Jackson Center LSD	19-00-50101.902	1,372,760		1,372,760	71.65	98,358.25
664	75	0160 Jackson Twp-Jackson Center Corp-Jackson Center LSD	20-00-50102.902	9,580		9,580	72.65	695.99
665	75	0170 Loramie Twp-Bradford EVSD	21-00-50121.902	49,040		49,040	48.15	2,361.28
666	75	0180 Loramie Twp-Hardin Houston LSD-Houston FD	22-00-50122.902	305,140		305,140	47.65	14,539.92
667	75	0185 Loramie Twp-Hardin Houston LSD-Russia FD	26-00-50126.902	25,350		25,350	46.15	1,169.90
668	75	0187 Loramie Twp-Hardin Houston LSD-Russia FD-Houston AMB	28-00-50128.902	141,200		141,200	46.15	6,516.38
669	75	0190 Loramie Twp-Russia LSD-Russia FD	23-00-50123.902	138,450		138,450	61.10	8,459.30
670	75	0195 Loramie Twp-Russia LSD-Russia FD-Houston AMB	27-00-50127.902	29,620		29,620	61.10	1,809.78
671	75	0210 Loramie Twp-Russia Corp-Russia LSD	24-00-50124.902	182,880		182,880	60.50	11,064.24
672	75	0230 McLean Twp-Fort Loramie LSD	30-00-50132.902	405,460		405,460	69.12	28,025.40
673	75	0240 McLean Twp-Fort Loramie Corp-Fort Loramie LSD	31-00-50133.902	300,700		300,700	71.27	21,430.89
674	75	0250 McLean Twp-Minster LSD	32-00-50134.902	18,260		18,260	65.97	1,204.61
675	75	0255 McLean Twp-Minster LSD-Loramie AMB	35-00-50137.902	62,180		62,180	67.47	4,195.28

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.4
Page 28 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total Assessed Value	Production Assessed Value	T&D Assessed Value	Tax Rate	Tax Amount	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G))	(I)	(J)
676	75	0260 McLean Twp-New Bremen LSD	33-00-50135.902	7,600			7,600	66.45	505.02
677	75	0270 Orange Twp-Sidney CSD	38-00-50151.902	531,970			531,970	60.88	32,386.33
678	75	0280 Perry Twp-Fairlawn LSD	38-00-50161.902	3,341,230			3,341,230	55.49	185,404.85
679	75	0320 Salem Twp-Port Jefferson Corp-Sidney CSD	42-00-50194.902	65,700			65,700	62.28	4,091.80
680	75	0340 Salem Twp-Sidney CSD	44-00-50196.902	525,270			525,270	62.18	32,661.29
681	75	0350 Turtle Creek Twp-Anna LSD	45-00-50201.902	72,610			72,610	53.85	3,910.05
682	75	0360 Turtle Creek Twp-Fort Loramie LSD	46-00-50202.902	31,000			31,000	69.02	2,139.62
683	75	0370 Turtle Creek Twp-Hardin Houston LSD	47-00-50203.902	106,060			106,060	46.75	4,958.31
684	75	0375 Turtle Creek Twp-Hardin Houston LSD-Loramie AMB	48-00-50204.902	198,250			198,250	47.65	9,446.61
685	75	0380 Van Buren Twp-Anna LSD	50-00-50221.902	586,870			586,870	56.35	33,070.12
686	75	0400 Van Buren Twp-Botkins LSD	52-00-50223.902	18,740			18,740	50.80	951.99
687	75	0410 Van Buren Twp-Kettlersville Corp-Anna LSD	53-00-50224.902	45,240			45,240	53.35	2,413.55
688	75	0440 Van Buren Twp-New Knoxville LSD-FD	56-00-50227.902	143,910			143,910	73.25	10,541.41
689	75	0450 Washington Twp-Hardin Houston LSD	58-00-50231.902	207,480			207,480	48.65	10,093.90
690	75	0460 Washington Twp-Lockington Corp-Hardin Houston LSD	59-00-50232.902	38,870			38,870	48.15	1,871.59
691	80	0020 Allen Twp-Fairbanks LSD	02-31-02584.700	282,110			282,110	68.50	19,324.54
692	80	0070 Darby Twp-Fairbanks LSD	07-31-02584.700	215,330			215,330	65.20	14,039.52
693	80	0090 Darby Twp-Unionville Center Corp-Fairbanks LSD	09-31-02584.700	52,340			52,340	76.05	3,980.46
694	80	0110 Dover Twp-Marysville EVSD	11-31-02584.700	157,700			157,700	74.06	11,679.26
695	80	0140 Jerome Twp-Fairbanks LSD	14-31-02584.700	111,670			111,670	74.00	8,263.58
696	80	0190 Leesburg Twp-Marysville EVSD	19-31-02584.700	77,300			77,300	72.66	5,616.62
697	80	0200 Leesburg Twp-North Union LSD	20-31-02584.700	13,750			13,750	61.25	842.19
698	80	0220 Liberty Twp-Marysville EVSD	22-31-02584.700	465,750			465,750	76.31	35,541.38
699	80	0250 Millicreek Twp-Fairbanks LSD	25-31-02584.700	208,230			208,230	67.10	13,972.23
700	80	0280 Paris Twp-Marysville EVSD	28-31-02584.700	1,247,130			1,247,130	74.16	92,487.16

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Delivery - Average Property Tax Rate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.4
Page 29 of 30
Witness Responsible:
C. T. Hergenrather

Line No.	State Taxing District	Taxing District Name	Parcel No.	Total		Production		T&D	
				Assessed Value	(F)	Assessed Value	(G)	Assessed Value	(H) = ((F) - (G))
(A)	(B)	(C)	(D)	(E)				(I)	(J)
701	80	0290 Paris Twp-Marysville Corp-Marysville EVSD		26-31-02584.700	6,037,730		6,037,730	74.06	447,154.28
702	80	0300 Taylor Twp-Marysville EVSD		30-31-02584.700	207,650		207,650	76.86	15,959.98
703	80	0320 Union Twp-Fairbanks LSD		32-31-02584.700	682,480		682,480	67.20	45,862.66
704	80	0330 Union Twp-Milford Center Corp-Fairbanks LSD		33-31-02584.700	165,590		165,590	67.20	11,127.65
705	80	0380 York Twp-North Union LSD		38-31-02584.700	452,500		452,500	66.65	30,159.13
706	81	0100 Liberty Twp-Van Wert CSD		13-036588-0000	96,990		96,990	70.65	6,852.34
707	81	0250 Willshire Twp-Crestview LSD		4-007460-0000	53,260		53,260	61.35	3,267.50
708	81	0260 Willshire Twp-Wren Corp-Crestview LSD		5-008088-0000	55,560		55,560	67.55	3,753.08
709	81	0270 Willshire Twp-Parkway LSD		6-009436-0000	204,020		204,020	58.27	11,888.25
710	81	0280 Willshire Twp-Willshire Corp-Parkway LSD		7-010660-0000	95,970		95,970	68.07	6,532.68
711	81	0290 York Twp-Lincolnview LSD		20-044116-0000	114,850		114,850	75.10	8,625.24
712	83	0010 Clearcreek Twp-Springboro CSD		0128171	893,840		893,840	90.89	81,241.12
713	83	0030 Clearcreek Twp-Wayne LSD		0310352	231,900		231,900	76.36	17,707.88
714	83	0050 Clearcreek Twp-Springboro Corp-Springboro CSD		0542598	293,160		293,160	83.39	24,446.61
715	83	0060 Deerfield Twp-Mason LSD		0819476	65,550		65,550	104.96	6,880.13
716	83	0090 Deerfield Twp-Mason Corp-Mason LSD		1126326	16,090		16,090	101.68	1,636.03
717	83	0130 Franklin Twp-Franklin CSD		1434047	285,380		285,380	76.46	21,820.15
718	83	0100 Franklin Twp-Middletown CSD		1505688	16,300		16,300	61.58	1,003.43
719	83	0110 Franklin Twp-Carlisle LSD		1616277	116,160		116,160	60.17	6,989.35
720	83	0150 Franklin Twp-Carlisle Corp-Carlisle LSD		1817264	44,330		44,330	60.17	2,667.34
721	83	0190 Hamilton Twp-Little Miami LSD		2624451	1,927,110		1,927,110	66.60	128,345.53
722	83	0200 Hamilton Twp-Loveland CSD		2701243	37,070		37,070	96.45	3,575.40
723	83	0210 Hamilton Twp-Kings LSD		2803828	377,740		377,740	89.74	33,898.39
724	83	0260 Harlan Twp-Little Miami LSD		3514196	322,260		322,260	64.52	20,792.22
725	83	0280 Harlan Twp-Goshen LSD		3702995	67,560		67,560	49.03	3,312.47

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Workpaper WPC-4.5
Page 1 of 1
Witness Responsible:
C. T. Hergenrath

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
1		Energy Efficiency:									
2	408.1	DSM Property Tax	-	-	-	-	-	-	-	-	
3											
4											
5		Infrastructure									
6											
7		Information Technology Property Tax:									
8	408.1	Information Technology Property Tax	-	-	-	-	444,031	420,029	396,027	1,260,087	WPC-4.5.1
9											
10											
11		Delivery Property Tax:									
12	408.1	Delivery Property Tax	-	15,276	323,944	410,226	547,648	685,369	812,817	2,796,280	WPC-4.5.2
13											
14											
15		Infrastructure Property Tax:									
16	408.1	Infrastructure Property Tax	-	15,276	323,944	410,226	991,679	1,105,398	1,208,844	4,035,367	Sum of Lines 8 and 12
17											
18											
19											
20	408.1	Grand Total	-	15,276	323,944	410,226	991,679	1,105,398	1,208,844	4,035,387	Sum of Lines 2 and 16

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference Number:

Worksheet WPC-4.5.1
Page 1 of 2
Witness Responsible:
C. T. Hergenrather

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Information Technology - Property Tax Reduced Costs

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): XXX

Worksheet WPC-4.5.1
Page 2 of 2
Witness Responsible:
C. T. Hengemrather

Line No.	Year Property Installed (B)	Original Cost (C)	2009 (D)	2010 (E)	2011 (F)	2012 (G)	2013 (H)	2014 (I)	2015 (J)	Total (K) = (sum(D-J))	Source
1	Inform. Tech. Computer Related:										
2	2009	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 18 times Line 26
3	2010	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 19 times Line 26
4	2011	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 20 times Line 26
5	2012	9,241,077	-	-	-	-	5,821,879	4,657,503	3,493,127	N/A	Col. (C) times Line 21 times Line 26
6	2013	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 22 times Line 26
7	2014	682,554	-	-	-	-	-	-	430,009	N/A	Col. (C) times Line 23 times Line 26
8											
9	Total Assessed										
10	Average Tax Rate	-	7.73%	7.73%	7.73%	7.73%	5,821,879	4,657,503	3,923,136		
11	Computer Prop. Tax	-	-	-	-	-	7.73%	7.73%	7.73%		Worksheet WPC-4.4
12											
13											
14											
15											
16											
17	True Value Percentages:										
18	2009	-	75%	60%	60%	45%	30%	15%	15%		Age of 5-year computer property
19	2010	-	-	75%	75%	60%	45%	30%	15%		Age of 5-year computer property
20	2011	-	-	-	-	75%	80%	45%	30%		Age of 5-year computer property
21	2012	-	-	-	-	-	75%	60%	45%		Age of 5-year computer property
22	2013	-	-	-	-	-	-	75%	60%		Age of 5-year computer property
23	2014	-	-	-	-	-	-	-	75%		Age of 5-year computer property
24											
25											
26	Listing Percentage:										
27	2009	-	84%	84%	84%	84%	84%	84%	84%		Statutory Listing Percentage
28	2010	-	-	-	-	-	-	-	-		
29	2011	-	-	-	-	-	-	-	-		
30	2012	-	-	-	-	-	-	-	-		
31	2013	-	-	-	-	-	-	-	-		
32	2014	-	-	-	-	-	-	-	-		
33											
		Reason of Total									
		Software Prop. Tax	-	-	-	-	444,031	420,029	396,027	1,260,087	Page 1 of 2, Line 11
		Computer Prop. Tax	-	-	-	-	450,031	380,025	303,258	1,113,315	Page 2 of 2, Line 11
		Total IT	-	-	-	-	894,062	780,054	699,286	2,373,402	Sum of Lines 30 and 31

Worksheet WPC-4.5.2
Page 1 of 1
Witness Responsible:
C. T. Hergenrather

Data: 12 Months Forecast

Line No.	Year Property Installed	Original Cost	Assessed Value							Total	Source
			2009	2010	2011	2012	2013	2014	2015		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = (sum(D-J))	
Delivery Property Retired:											
1	2009	511,423	-	187,614	180,430	163,248	146,062	132,745	122,864	N/A	Col. (C) times Line 18 times Line 26
2	2010	10,378,853	-	-	4,010,312	3,661,589	3,312,866	2,964,143	2,663,863	N/A	Col. (C) times Line 19 times Line 26
3	2011	3,835,674	-	-	-	1,482,104	1,353,228	1,224,347	1,095,488	N/A	Col. (C) times Line 20 times Line 26
4	2012	5,881,367	-	-	-	-	2,272,560	2,074,946	1,877,332	N/A	Col. (C) times Line 21 times Line 26
5	2013	6,362,790	-	-	-	-	-	2,470,174	2,255,376	N/A	Col. (C) times Line 22 times Line 26
6	2014	6,362,780	-	-	-	-	-	-	2,470,174	N/A	Col. (C) times Line 23 times Line 26
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
True Value Percentage:											
17	2009			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%		Factor for 14-year old delivery property
18	2010			7.73%	46.0%	42.0%	38.0%	34.0%	30.9%		Factor for 14-year old delivery property
19	2011			7.73%	46.0%	42.0%	38.0%	34.0%	30.9%		Factor for 14-year old delivery property
20	2012			7.73%	46.0%	42.0%	38.0%	34.0%	30.9%		Factor for 14-year old delivery property
21	2013			7.73%	46.0%	42.0%	38.0%	34.0%	30.9%		Factor for 14-year old delivery property
22	2014			7.73%	46.0%	42.0%	38.0%	34.0%	30.9%		Factor for 14-year old delivery property
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
Statutory Listing Percentage:											
17				84%	84%	84%	84%	84%	84%		Statutory Listing Percentage
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
Summary

Data: WPC-5.1
Type of Filing: Original Page 1 of 15
Work Paper Reference No(s): Witness Responsible:
John B. Wagner, Jr.

Line No	Rate Description	2009 (a)	2010 (b)	2011 (c)	2012 (d)	2013 (e)	2014 (f)	2015 (g)
1	Lost Revenue							
2	Residential	1,707,579	4,650,132	8,137,238	12,404,171	17,233,335	22,532,018	26,642,369
3	Residential Heat	716,089	1,951,372	3,423,932	5,229,852	7,283,797	9,547,236	11,322,489
4	Secondary	675,246	1,794,651	3,431,684	5,288,220	7,545,291	10,020,123	12,690,791
5	Primary	224,443	598,576	1,091,993	1,689,363	2,420,799	3,227,788	4,101,094
6	Primary Substation	13,444	42,579	75,756	114,594	160,336	208,978	260,444
7	High Voltage	20,452	53,591	96,551	147,585	208,771	275,024	345,880
8	Total	3,357,253	9,090,902	16,257,155	24,873,784	34,852,328	45,811,168	55,363,067

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2009

WPC-5.1
Page 2 of 15
Witness Responsible:
John B. Wagner, Jr.

Date:
Type of Filing:
Work Paper Reference No(s):

Line No	Rate Description	Lost kWh (a)	2009 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Residential Class:									
2	Residential Service Rate (111)									
3	Summer only measures	1,828,215								
4	Standard Rates	1,828,185	0.09888144	0.0000364	0.0014657	0.0015337	0.10192	0.01800	0.08392	\$153,416
5	Shopping Rates	30	0.02883118	0.0000282	0.0014657		0.03033	0.00000	0.03033	\$1
6	Annual measures	18,384,675								
7	Standard Rates	18,384,348	0.09950086	0.00004	0.0014657	0.0015337	0.10254	0.01800	0.08454	\$1,554,152
8	Shopping Rates	327	0.02882560	0.00003	0.0014657		0.03032	0.00000	0.03032	\$10
9	Residential Heating (141,151)									
10	Summer only measures	898,977								
11	Standard Rates	898,977	0.09848592	0.0000343	0.0014657	0.0015337	0.10152	0.01800	0.08352	\$75,082
12	Shopping Rates	0	0.00000000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
13	Annual measures	9,040,186								
14	Standard Rates	9,040,186	0.08587263	0.00003	0.0014657	0.0015337	0.08891	0.01800	0.07091	\$641,007
15	Shopping Rates	0	0.00000000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
16										
17	Commercial & Industrial Class:									
18	Secondary									
19	Summer	3,041,938								
20	Standard Rates	2,793,246	0.08032255	0.0000225	0.0014657	0.0015337	0.08334	0.01800	0.06534	\$182,523
21	Shopping Rates	248,692	0.01517734	0.00001397	0.0014657		0.01666	0.00000	0.01666	\$4,142
22	Annual	7,781,035								
23	Standard Rates	7,145,117	0.08187182	0.00002	0.0014657	0.0015337	0.08489	0.01800	0.06689	\$477,964
24	Shopping Rates	635,918	0.01521477	0.00001	0.0014657		0.01669	0.00000	0.01669	\$10,616
25										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2009

WPC-5.1
Page 3 of 15
Witness Responsible:
John B. Wagner, Jr.

Data:
Type of Filing:
Work Paper Reference No(s):

Line No	Rate Description	Lost kWh (a)	2009 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Primary									
2	Summer	2,138,870								
3	Standard Rates	1,214,594	0.05915	0.0000110	0.0014657	0.0015337	0.06216	0.01800	0.04416	\$53,631
4	Shopping Rates	922,276	0.00820	0.00000615	0.0014657		0.00967	0.00000	0.00967	\$8,920
5	Annual	5,465,944								
6	Standard Rates	3,104,131	0.05978	0.00001	0.0014657	0.0015337	0.06279	0.01800	0.04479	\$139,021
7	Shopping Rates	2,361,813	0.00821	0.00001	0.0014657		0.00968	0.00000	0.00968	\$22,871
8										
9	Primary Substation									
10	Summer	625,203								
11	Standard Rates	14,563	0.05768	0.00000891	0.0014657	0.0015337	0.06069	0.01800	0.04269	\$622
12	Shopping Rates	610,640	0.00509	0.000001275	0.0014657		0.00509	0.00000	0.00509	\$3,109
13	Annual	1,599,221								
14	Standard Rates	39,514	0.05779	0.00001	0.0014657	0.0015337	0.06080	0.01800	0.04280	\$1,648
15	Shopping Rates	1,560,706	0.00517	0.00000	0.0014657		0.00517	0.00000	0.00517	\$8,064
16										
17	High Voltage									
18	Summer	646,430								
19	Standard Rates	48,930	0.05498	0.00000383	0.0014657	0.0015337	0.05799	0.01800	0.03999	\$1,957
20	Shopping Rates	597,500	0.00415	0.0000000263	0.0014657		0.00561	0.00000	0.00561	\$3,353
21	Annual	1,653,517								
22	Standard Rates	175,862	0.05398	0.00000	0.0014657	0.0015337	0.05698	0.01800	0.03898	\$9,855
23	Shopping Rates	1,477,655	0.00414	0.00000	0.0014657		0.00561	0.00000	0.00561	\$8,287
24										
25	Summer	8,177,634								
26	Annual	43,924,578								
27	TOTAL	53,102,212								\$486,757
28										\$2,870,495
29										\$3,357,253

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

WPC-5.1
Page 4 of 15
Witness Responsible:
John B. Wagner, Jr.

Data:
Type of Filing:
Work Paper Reference No(s).:

Line No	Rate Description	Lost kWh (a)	2010 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Last Average Rate (h)	Last Revenue (i)
1	Residential Class:									
2	Residential Service Rate (111)									
3	Summer only measures	5,011,983								
4	Standard Rates	5,011,881	0.10170	0.00004	0.0014657	0.00203	0.10523	0.01800	0.08723	\$437,184
5	Shopping Rates	83	0.02883	0.00003	0.0014657		0.03033	0.00000	0.03033	\$3
6	Annual measures	47,943,723								
7	Standard Rates	47,942,870	0.10234	0.00004	0.0014657	0.00203	0.10587	0.01800	0.08787	\$4,212,919
8	Shopping Rates	853	0.02883	0.00003	0.0014657		0.03032	0.00000	0.03032	\$26
9	Residential Heating (141,151)									
10	Summer only measures	2,464,503								
11	Standard Rates	246,4503	0.10129	0.00003	0.0014657	0.00203	0.10482	0.01800	0.08682	\$213,960
12	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
13	Annual measures	23,575,079								
14	Standard Rates	23,575,079	0.08817	0.00003	0.0014657	0.00203	0.09170	0.01800	0.07370	\$1,737,412
15	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
16										
17	Commercial & Industrial Class:									
18	Secondary									
19	Summer	6,646,986								
20	Standard Rates	6,103,565	0.08294	0.00002	0.0014657	0.00203	0.08845	0.01800	0.06845	\$417,792
21	Shopping Rates	543,421	0.01518	0.00001	0.0014657		0.01666	0.00000	0.01666	\$9,052
22	Annual	20,823,903								
23	Standard Rates	19,122,034	0.08453	0.00002	0.0014657	0.00203	0.08504	0.01800	0.07004	\$1,339,396
24	Shopping Rates	1,701,869	0.01521	0.00001	0.0014657		0.01669	0.00000	0.01669	\$28,412

25 *** Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4**

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSQ
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2010

Data: WPC-5.1
Type of Filing: Page 5 of 15
Work Paper Reference No(s): Witness Responsible: John B. Wagner, Jr.

Line No	Rate Description	Lost kWh (a)	2010 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Primary									
2	Summer	4,669,308								
3	Standard Rates	2,654,028	0.06125	0.00001	0.0014657	0.00203	0.06475	0.01800	0.04675	\$124,083
4	Shopping Rates	2,015,280	0.00820	0.00001	0.0014657		0.00967	0.00000	0.00967	\$19,491
5	Annual	14,628,167								
6	Standard Rates	8,307,394	0.06190	0.00001	0.0014657	0.00203	0.06540	0.01800	0.04740	\$393,793
7	Shopping Rates	6,320,772	0.00821	0.00001	0.0014657		0.00968	0.00000	0.00968	\$61,209
8										
9	Primary Substation									
10	Summer	1,366,142								
11	Standard Rates	31,822	0.05982	0.00001	0.0014657	0.00203	0.06332	0.01800	0.04532	\$1,442
12	Shopping Rates	1,334,319	0.00509	0.00000	0.0014657		0.00656	0.00000	0.00656	\$8,750
13	Annual	4,279,895								
14	Standard Rates	103,073	0.05993	0.00001	0.0014657	0.00203	0.06343	0.01800	0.04543	\$4,663
15	Shopping Rates	4,176,822	0.00517	0.00000	0.0014657		0.00663	0.00000	0.00663	\$27,704
16										
17	High Voltage									
18	Summer	1,412,524								
19	Standard Rates	106,918	0.05701	0.00000	0.0014657	0.00203	0.06051	0.01800	0.04251	\$4,545
20	Shopping Rates	1,305,606	0.00415	0.00000	0.0014657		0.00561	0.00000	0.00561	\$7,328
21	Annual	4,426,204								
22	Standard Rates	470,649	0.05602	0.00000	0.0014657	0.00203	0.05952	0.01800	0.04152	\$19,541
23	Shopping Rates	3,954,555	0.00414	0.00000	0.0014657		0.00561	0.00000	0.00561	\$22,178
24										
25	Summer	21,571,426								
26	Annual	115,675,971								
27	TOTAL	137,247,397								
28										
29										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

WPC-5.1
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Witness Responsible:
John B. Wagner, Jr.

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Witness Responsible:
John B. Wagner, Jr.

[illegible]

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2011

Data:
Type of Filing:
Work Paper Reference No(s):

WPC-5.1
Page 7 of 15
Witness Responsible:
John B. Wagner, Jr.

Line No	Rate Description	Lost kWh	2011 Average Retail Rate*	Emission Fee	Annual II Rider	Annual EE Rider	Subtotal	Fuel Cost	Lost Revenue Average Rate	Lost Revenue
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Primary									
2	Summer	7,704,276								
3	Standard Rates	4,379,099	0.06324	0.00001	0.0014657	0.00292	0.06764	0.01800	0.04964	\$217,373
4	Shopping Rates	3,325,177	0.00847	0.00001	0.0014657		0.00994	0.00000	0.00394	\$33,045
5	Annual	25,802,615								
6	Standard Rates	14,539,828	0.06391	0.00001	0.0014657	0.00292	0.06831	0.01800	0.05031	\$731,493
7	Shopping Rates	11,062,788	0.00848	0.00001	0.0014657		0.00995	0.00000	0.00395	\$110,082
8										
9	Primary Substation									
10	Summer	2,254,110								
11	Standard Rates	52,506	0.08177	0.00001	0.0014657	0.00292	0.06616	0.01800	0.04816	\$2,529
12	Shopping Rates	2,201,803	0.00626	0.00000	0.0014657		0.00672	0.00000	0.00672	\$14,802
13	Annual	7,490,788								
14	Standard Rates	180,401	0.06188	0.00001	0.0014657	0.00292	0.06627	0.01800	0.04827	\$8,709
15	Shopping Rates	7,310,387	0.00633	0.00000	0.0014657		0.00680	0.00000	0.00680	\$49,716
16										
17	High Voltage									
18	Summer	2,330,640								
19	Standard Rates	176,413	0.05886	0.00000	0.0014657	0.00292	0.06326	0.01800	0.04526	\$7,984
20	Shopping Rates	2,154,227	0.00428	0.00000	0.0014657		0.00575	0.00000	0.00575	\$12,381
21	Annual	7,745,113								
22	Standard Rates	823,743	0.05784	0.00000	0.0014657	0.00292	0.06224	0.01800	0.04424	\$36,439
23	Shopping Rates	6,921,370	0.00428	0.00000	0.0014657		0.00574	0.00000	0.00574	\$39,748
24										
25	Summer	35,853,845								
26	Annual	196,584,258								
27	TOTAL	232,438,103								
28										
29										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2012

WPC-5.1
Page 8 of 15
Witness Responsible:
John B. Wagner, Jr.

Data:
Type of Filing:
Work Paper Reference No(s):

Line No	Rate Description	Lost kWh (a)	2012 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Residential Class:									
2	Residential Service Rate (111)									
3	Summer only measures	12,154,533								
4	Standard Rates	12,154,332	0.10842	0.00004	0.0014657	0.00375	0.11367	0.01800	0.09567	\$1,162,777
5	Shopping Rates	201	0.03074	0.00003	0.0014657		0.03223	0.00000	0.03223	\$6
6	Annual measures	116,668,432								
7	Standard Rates	116,666,365	0.10911	0.00004	0.0014657	0.00375	0.11435	0.01800	0.09635	\$11,241,321
8	Shopping Rates	2,076	0.03073	0.00003	0.0014657		0.03222	0.00000	0.03222	\$67
9	Residential Heating (141,151)									
10	Summer only measures	5,976,675								
11	Standard Rates	5976675	0.10798	0.00003	0.0014657	0.00375	0.11323	0.01800	0.09523	\$569,144
12	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
13	Annual measures	57,368,667								
14	Standard Rates	57,368,667	0.09399	0.00003	0.0014657	0.00375	0.09924	0.01800	0.08124	\$4,660,708
15	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
16										
17	Commercial & Industrial Class:									
18	Secondary									
19	Summer									
20	Standard Rates	16,048,257	0.08841	0.00002	0.0014657	0.00375	0.09365	0.01800	0.07565	\$1,205,103
21	Shopping Rates	15,930,197	0.01618	0.00001	0.0014657		0.01766	0.00000	0.01766	\$2,085
22	Annual	118,060								
23	Standard Rates	53,556,461	0.09011	0.00002	0.0014657	0.00375	0.09535	0.01800	0.07735	\$4,062,798
24	Shopping Rates	52,525,717	0.01622	0.00001	0.0014657		0.01770	0.00000	0.01770	\$16,244
25		1,030,744								

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2012

Data: WPC-5.1
Type of Filing: Page 9 of 15
Work Paper Reference No(s): Witness Responsible: John B. Wagner, Jr.

Line No	Rate Description	Lost kWh (a)	2012 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Primary									
2	Summer	11,273,418								
3	Standard Rates	8,407,784	0.06530	0.00001	0.0014657	0.00375	0.07052	0.01800	0.05252	\$336,531
4	Shopping Rates	4,865,625	0.00874	0.00001	0.0014657		0.01021	0.00000	0.01021	\$49,893
5	Annual	37,621,806								
6	Standard Rates	21,366,574	0.06589	0.00001	0.0014657	0.00375	0.07121	0.01800	0.05321	\$1,136,898
7	Shopping Rates	16,256,232	0.00875	0.00001	0.0014657		0.01023	0.00000	0.01023	\$166,240
8										
9	Primary Substation									
10	Summer	3,298,366								
11	Standard Rates	76,831	0.06377	0.00001	0.0014657	0.00375	0.06899	0.01800	0.05099	\$3,918
12	Shopping Rates	3,221,535	0.00643	0.00000	0.0014657		0.00889	0.00000	0.00889	\$22,210
13	Annual	11,007,352								
14	Standard Rates	265,090	0.06389	0.00001	0.0014657	0.00375	0.06911	0.01800	0.05111	\$13,549
15	Shopping Rates	10,742,261	0.00551	0.00000	0.0014657		0.00897	0.00000	0.00897	\$74,917
16										
17	High Voltage									
18	Summer	3,410,351								
19	Standard Rates	258,139	0.06078	0.00000	0.0014657	0.00375	0.06599	0.01800	0.04799	\$12,389
20	Shopping Rates	3,152,212	0.00442	0.00000	0.0014657		0.00889	0.00000	0.00889	\$18,555
21	Annual	11,381,070								
22	Standard Rates	1,210,450	0.05972	0.00000	0.0014657	0.00375	0.06494	0.01800	0.04894	\$58,820
23	Shopping Rates	10,170,620	0.00442	0.00000	0.0014657		0.00888	0.00000	0.00888	\$59,821
24										
25	Summer	52,161,801								
26	Annual	287,603,787								
27	TOTAL	339,765,389								
28										
29										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

\$3,382,411
\$21,491,373
\$24,873,784

2013

WPC-5.1

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Witness Responsible:

John B. Wagner, Jr.

Data:

Type of Filing:

Work Paper Reference No(s):

Line No	Rate Description	Lost kWh	2013 Average Retail Rate*	Emission Fee	Annual II Rider	Annual EE Rider	Subtotal	Fuel Cost	Lost Revenue Average Rate	Lost Revenue
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Residential Class:									
2	Residential Service Rate (111)									
3	Summer only measures	16,165,953								
4	Standard Rates	16,165,888	0.11194	0.00004	0.0014657	0.00479	0.11824	0.01800	0.10024	\$1,620,428
5	Shopping Rates	267	0.03173	0.00003	0.0014657		0.03323	0.00000	0.03323	\$9
6	Annual measures	154,664,859								
7	Standard Rates	154,662,106	0.11265	0.00004	0.0014657	0.00479	0.11995	0.01800	0.10095	\$15,612,806
8	Shopping Rates	2,753	0.03173	0.00003	0.0014657		0.03322	0.00000	0.03322	\$91
9	Residential Heating (141,151)									
10	Summer only measures	7,949,187								
11	Standard Rates	7949187	0.11149	0.00003	0.0014657	0.00479	0.11778	0.01800	0.09978	\$793,205
12	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
13	Annual measures	76,052,422								
14	Standard Rates	76,052,422	0.09705	0.00003	0.0014657	0.00479	0.10334	0.01800	0.08534	\$6,490,592
15	Shopping Rates	0	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
16										
17	Commercial & Industrial Class:									
18	Secondary									
19	Summer	22,071,360								
20	Standard Rates	21,908,990	0.09129	0.00002	0.0014657	0.00479	0.09757	0.01800	0.07957	\$1,743,297
21	Shopping Rates	162,370	0.01671	0.00001	0.0014657		0.01819	0.00000	0.01819	\$2,953
22	Annual	72,388,170								
23	Standard Rates	70,994,993	0.09304	0.00002	0.0014657	0.00479	0.09832	0.01800	0.08132	\$5,773,648
24	Shopping Rates	1,393,177	0.01675	0.00001	0.0014657		0.01823	0.00000	0.01823	\$25,393

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

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Witness Responsible:
John B. Wagner, Jr.

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Witness Responsible:
John B. Wagner, Jr.

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Witness Responsible:
John B. Wagner, Jr.

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* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 03-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2014

Data: WPC-5.1
Type of Filing: Page 12 of 15
Work Paper Reference No(s): Witness Responsible: John B. Wagner, Jr.

Line No	Rate Description	Lost kWh (a)	2014 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Residential Class:									
2	Residential Service Rate (111)									
3	Summer only measures	20,481,112	0.11558	0.00004	0.0014657	0.00588	0.12297	0.01800	0.10497	\$2,149,787
4	Standard Rates	20,480,773	0.03277	0.00003	0.0014657		0.03426	0.00000	0.03426	\$12
5	Shopping Rates	339		0.00000						
6	Annual measures	192,836,446	0.11631	0.00004	0.0014657	0.00588	0.12370	0.01800	0.10570	\$20,382,103
7	Standard Rates	192,833,014	0.03276	0.00003	0.0014657		0.03425	0.00000	0.03425	\$118
8	Shopping Rates	3,432								
9	Residential Heating (141,151)									
10	Summer only measures	10,071,054	0.11511	0.00003	0.0014657	0.00588	0.12250	0.01800	0.10450	\$1,052,395
11	Standard Rates	10071054	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
12	Shopping Rates	0								
13	Annual measures	94,822,308	0.10020	0.00003	0.0014657	0.00588	0.10759	0.01800	0.08959	\$8,494,841
14	Standard Rates	94,822,308	0.00000	0.00000	0.0014657		0.00147	0.00000	0.00147	\$0
15	Shopping Rates	0								
16										
17	Commercial & Industrial Class:									
18	Secondary									
19	Summer	28,138,148								
20	Standard Rates	27,931,147	0.09425	0.00002	0.0014657	0.00588	0.10163	0.01800	0.08363	\$2,335,789
21	Shopping Rates	207,001	0.01725	0.00001	0.0014657		0.01873	0.00000	0.01873	\$3,877
22	Annual	91,266,158								
23	Standard Rates	89,509,858	0.08607	0.00002	0.0014657	0.00588	0.10344	0.01800	0.08544	\$7,647,506
24	Shopping Rates	1,756,502	0.01729	0.00001	0.0014657		0.01877	0.00000	0.01877	\$32,971
25										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1084-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2014

WPC-5.1
Page 13 of 15
Witness Responsible:
John B. Wagner, Jr.

Data:
Type of Filing:
Work Paper Reference No(s):

Line No	Rate Description	Lost kWh (a)	2014 Average Retail Rate* (b)	Emission Fee (c)	Annual II Rider (d)	Annual EE Rider (e)	Subtotal (f)	Fuel Cost (g)	Lost Revenue Average Rate (h)	Lost Revenue (i)
1	Primary									
2	Summer	19,766,205								
3	Standard Rates	11,235,081	0.06961	0.00001	0.0014657	0.00588	0.07697	0.01800	0.05897	\$682,519
4	Shopping Rates	8,531,124	0.00932	0.00001	0.0014657		0.01079	0.00000	0.01079	\$92,055
5	Annual	64,111,737								
6	Standard Rates	36,409,312	0.07035	0.00001	0.0014657	0.00588	0.07771	0.01800	0.05971	\$2,173,902
7	Shopping Rates	27,702,426	0.00933	0.00001	0.0014657		0.01080	0.00000	0.01080	\$299,312
8										
9	Primary Substation									
10	Summer	5,783,177								
11	Standard Rates	134,711	0.06799	0.00001	0.0014657	0.00588	0.07534	0.01800	0.05734	\$7,725
12	Shopping Rates	5,648,466	0.00579	0.00000	0.0014657		0.00725	0.00000	0.00725	\$40,866
13	Annual	18,757,750								
14	Standard Rates	451,743	0.08811	0.00001	0.0014657	0.00588	0.07547	0.01800	0.05747	\$25,960
15	Shopping Rates	18,306,007	0.00587	0.00000	0.0014657		0.00734	0.00000	0.00734	\$134,327
16										
17	High Voltage									
18	Summer	5,979,525								
19	Standard Rates	452,608	0.06479	0.00000	0.0014657	0.00588	0.07214	0.01800	0.05414	\$24,508
20	Shopping Rates	5,526,916	0.00471	0.00000	0.0014657		0.00618	0.00000	0.00618	\$34,147
21	Annual	19,394,607								
22	Standard Rates	2,062,741	0.06367	0.00000	0.0014657	0.00588	0.07102	0.01800	0.05302	\$109,373
23	Shopping Rates	17,331,865	0.00471	0.00000	0.0014657		0.00617	0.00000	0.00617	\$106,998
24										
25	Summer	90,219,221								
26	Annual	481,189,006								
27	TOTAL	571,408,327								
28										
29										

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

\$6,403,758
\$39,407,410
\$45,811,168

WPC-5.1
Page 14 of 15
Witness Responsible:
John B. Wagner, Jr.

WPC-5.1
Page 14 of 15
Witness Responsible:
John B. Wagner, Jr.

26 * Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

2015

WPC-5.1
Page 15 of 15
Witness Responsible:
John B. Wagner, Jr.

[illegible]

* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Direct Load Control Capacity Savings

WPC-5.2
Page 1 of 1
Witness Responsible:
John Wagner

Data: Retail Sales with EE Impact (MWh)

Type of Filing: Original

Work Paper Reference No(s):

Line No.	Description (A)	Apr-Dec						Source (F)
		2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)
1	Residential DLC Capacity Savings	\$ -	\$ 12,547	\$ 74,176	\$ 207,441	\$ 554,743	\$ 1,329,998	\$ 2,201,127
2								
3								
4	Non-Residential DLC Capacity Sav.	\$ -	\$ 4,875	\$ 17,740	\$ 45,536	\$ 118,745	\$ 282,555	\$ 467,093
5								
6								
7	Total DLC Capacity Savings	\$ -	\$ 17,422	\$ 91,916	\$ 252,977	\$ 673,488	\$ 1,612,553	\$ 2,668,220

Line 1 - Line 4

Worksheet 080408 G line 97

Worksheet 080408 G line 101

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Unamortized Issue Expense on Long - Term Debt
As of June 30, 2008

WPD-2.1
Page 1 of 1
Witness Responsible:
Jeff D. Mackholm

Date of Long-Term Debt: June 30, 2008
Type of Filing: Original
Work Paper Reference No(s):

Amount Reported Reference not(s)...				
Line No.	Debt Issue Type, Rate, Date	Monthly Amortization (C)	Annual Amortization (D)	Unamortized Issue Expense Balance (E)
(A)	(B)	\$	\$	\$
<u>UNAMORTIZED ISSUE EXPENSE - ACCOUNT 181</u>				
1				
2				
3				
4				
5	FMB 5.1250 13	36,838.47	442,061.64	2,320,823.71
6	PCB 4.70 KY 2028	2,669.64	32,036.68	624,696.70
7	PCB 4.80 OH AIR 2034	7,160.65	85,927.80	2,191,158.49
8	PCB 4.80 OH H2O 2034	2,588.07	31,056.84	791,947.87
9	PCB 4.80 OH FGD 2036	4,991.48	59,897.76	1,687,121.47
10	PCB Var OH FGD 2040 (held in trust 6/30/08)	4,154.53	49,854.31	49,035.35
11				7,664,783.99

* Sinking Fund Issue

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

BOOK II - Customer Conservation and Energy Management
Unamortized (Discount) or Premium, Unamortized Gain or (Loss)
Amortized Mortgage Amortization on First Mortgage Bonds
As of June 30, 2008

WPD-2.2
Page 1 of 1
Witness Responsible:
Jeff D. Mackholm

Date of Long-Term Debt: June 30, 2008

Type of Filing: Original

Work Paper Reference No(s):

Line No.	Debt Issue Type, Rate, Date	Monthly Amortization	Annual Amortization	Unamortized Issue Expense Balance
(A)	(B)	(C)	(D)	(E)
		\$	\$	\$
1	<u>UNAMORTIZED (DISCOUNT) or PREMIUM on Debt - ACCOUNT 228</u>			
2	FIRST MORTGAGE BONDS:			
3	DISC FMB 5.125 13	15,157.50	181,890.00	(954,922.50)
1	Account 228	15,157.50		(954,922.50)
4				
2	<u>UNAMORTIZED GAIN OR (LOSS) ON REACQUIRED DEBT - ACCOUNT 189</u>			
5				
3	LOSS FMB 8.15 26	40,655.46	487,865.52	(8,557,973.63)
6	LOSS FMB 7.875 24	41,601.13	499,213.56	(7,800,211.06)
4	LOSS FMB 12.125 09	22,329.29	267,951.48	(379,590.03)
7	LOSS FMB 16.750 12	28,898.43	346,781.16	(1,285,980.19)
5	Account 189	133,484.31		(18,023,754.91)

Date: 15 Year Forecast
Type of Price: Original
Work Paper Reference Nq(s): WPP-1, WPP-1-10

Line No.	Description (A)	2008 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)	2017 (J)	2018 (K)	2019 (L)	2020 (M)	2021 (N)	2022 (O)	2023 (P)	Total (Q) = Sum (B-P)	Source (R)
1	Residential Appliances - Refrigerators																	WPP-1, Line 63
2	Energy Value	22,576	51,686	60,491	106,064	137,766	180,594	195,481	209,899	224,337	215,559	201,726	187,988	174,133	160,230	146,280		WPP-1, Line 63
3	Residential Lighting																	Note 1
4	Energy Value	\$72.41	\$66.84	\$65.42	\$67.03	\$68.84	\$70.14	\$71.47	\$72.80	\$74.11	\$75.42	\$76.73	\$78.04	\$79.35	\$80.66	\$81.97	\$183,620.213	Line 3 - Line 4
5	Average Value per Avoided MWh	\$1,707.283	\$3,453.430	\$5,285.721	\$7,737.027	\$9,623.603	\$12,014.759	\$14,550.215	\$16,146.154	\$17,830.493	\$19,675.892	\$21,680.057	\$23,849.791	\$26,187.439	\$28,793.213	\$31,668.263		WPP-1, Line 64
6	Residential Air Conditioners - Tune-Up																	Note 1
7	Energy Value	2,903	5,047	8,029	11,003	13,977	16,951	19,925	22,899	25,873	28,847	31,821	34,795	37,769	40,743	43,717	\$20,202.784	Line 7 - Line 8
8	Average Value per Avoided MWh	\$175.47	\$288.34	\$490.37	\$663.37	\$817.75	\$972.62	\$1,127.50	\$1,282.37	\$1,437.25	\$1,592.12	\$1,747.00	\$1,901.87	\$2,056.75	\$2,211.62	\$2,366.50		WPP-1, Line 8
9	Residential New and Replacement HVAC System																	Note 1
10	Energy Value	644	2,323	4,008	5,690	7,372	9,054	10,736	12,418	14,100	15,782	17,464	19,146	20,828	22,510	24,192	\$24,002.863	Line 10 - Line 11
11	Average Value per Avoided MWh	\$75.47	\$280.34	\$490.37	\$663.37	\$817.75	\$972.62	\$1,127.50	\$1,282.37	\$1,437.25	\$1,592.12	\$1,747.00	\$1,901.87	\$2,056.75	\$2,211.62	\$2,366.50		WPP-1, Line 11
12	Residential Appliances - Refrigerators																	Note 1
13	Energy Value	1,570	4,722	8,073	12,839	16,818	20,797	24,776	28,755	32,734	36,713	40,692	44,671	48,650	52,629	56,608	\$54,032.863	Line 13 - Line 14
14	Average Value per Avoided MWh	\$99.38	\$288.34	\$490.37	\$663.37	\$817.75	\$972.62	\$1,127.50	\$1,282.37	\$1,437.25	\$1,592.12	\$1,747.00	\$1,901.87	\$2,056.75	\$2,211.62	\$2,366.50		WPP-1, Line 14
15	Residential Energy Star Appliances - Refrigerators																	Note 1
16	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 16 - Line 17
17	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 17
18	Residential Energy Star Appliances - Refrigerators																	Note 1
19	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 19 - Line 20
20	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 20
21	Residential Energy Star Appliances - Refrigerators																	Note 1
22	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 22 - Line 23
23	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 23
24	Residential Energy Star Appliances - Refrigerators																	Note 1
25	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 25 - Line 26
26	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 26
27	Residential Energy Star Appliances - Refrigerators																	Note 1
28	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 28 - Line 29
29	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 29
30	Residential Energy Star Appliances - Refrigerators																	Note 1
31	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 31 - Line 32
32	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 32
33	Residential Energy Star Appliances - Refrigerators																	Note 1
34	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 34 - Line 35
35	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 35
36	Residential Energy Star Appliances - Refrigerators																	Note 1
37	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 37 - Line 38
38	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 38
39	Residential Energy Star Appliances - Refrigerators																	Note 1
40	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 40 - Line 41
41	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 41
42	Residential Energy Star Appliances - Refrigerators																	Note 1
43	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 43 - Line 44
44	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 44
45	Residential Energy Star Appliances - Refrigerators																	Note 1
46	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 46 - Line 47
47	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 47
48	Residential Energy Star Appliances - Refrigerators																	Note 1
49	Energy Value	1,106	3,410	5,715	8,020	10,325	12,630	14,935	17,240	19,545	21,850	24,155	26,460	28,765	31,070	33,375	\$34,828.410	Line 49 - Line 50
50	Average Value per Avoided MWh	\$67.11	\$207.84	\$346.42	\$485.00	\$623.58	\$762.16	\$900.74	\$1,039.32	\$1,177.90	\$1,316.48	\$1,455.06	\$1,593.64	\$1,732.22	\$1,870.80	\$2,009.38		WPP-1, Line 50
51	Total Energy Value	\$3,721,495	\$8,629,899	\$14,716,712	\$22,297,858	\$30,702,354	\$39,884,200	\$47,880,258	\$55,072,056	\$62,499,937	\$69,239,843	\$75,306,086	\$81,723,159	\$88,428,619	\$95,462,965	\$102,603,441	\$789,709,402	Sum Line (S, 9, 13, 17, 21, 25, 29, 33, 37, 41, 45, 49)

THE DAYTON POWER AND LIGHT COMPANY
CASE NO. 08-103
BOOK II - Customer Conservation and Energy Management
Energy & Demand Valuations

WFF-1
Page 3 of 4
Witness Responsible:
Marie Bubb / Teresa Marten

Date: 15 Year Forecast
Type of Filing: Original
Work Paper Reference No(s): WFO-1

Line	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)	2017 (J)	2018 (K)	2019 (L)	2020 (M)	2021 (N)	2022 (O)	2023 (P)	Total (Q) = Sum (B-P)	Source (R)
94	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
95	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
96	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
97	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
98	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
99	Residential Time-of-Use	0	107	598	1,429	2,722	4,453	6,189	7,937	9,960	11,434	13,195	14,981	16,724	18,513	20,297		WFO-1, Line 95
100	Non-Residential Direct Load Control	0	41	139	314	563	947	1,315	1,688	2,089	2,457	2,851	3,253	3,691	4,077	4,500		WFO-1, Line 96
101	Non-Residential Direct Load Control	0	41	139	314	563	947	1,315	1,688	2,089	2,457	2,851	3,253	3,691	4,077	4,500		WFO-1, Line 96
102	Non-Residential Direct Load Control	0	41	139	314	563	947	1,315	1,688	2,089	2,457	2,851	3,253	3,691	4,077	4,500		WFO-1, Line 96
103	Non-Residential Direct Load Control	0	41	139	314	563	947	1,315	1,688	2,089	2,457	2,851	3,253	3,691	4,077	4,500		WFO-1, Line 96
104	Non-Residential Direct Load Control	0	41	139	314	563	947	1,315	1,688	2,089	2,457	2,851	3,253	3,691	4,077	4,500		WFO-1, Line 96
105	Total Energy Value	0	\$13,024	\$89,454	\$132,468	\$297,316	\$499,876	\$744,959	\$943,241	\$1,185,709	\$1,443,138	\$1,716,119	\$2,005,344	\$2,312,382	\$2,637,157	\$2,981,085		WFO-1, Line 96
106	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
107	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
108	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
109	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
110	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
111	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
112	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
113	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
114	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
115	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
116	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
117	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
118	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
119	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
120	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
121	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
122	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
123	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
124	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
125	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
126	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
127	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
128	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
129	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
130	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
131	Residential Time-of-Use	0	0	2.1	5.3	10.2	16.8	23.1	29.8	36.1	42.8	49.2	55.8	62.4	69.0	75.7		WFO-1, Line 96
132	Third Party Controlled Capacity Savings	6.9	14.8	27.1	45.4	72.0	78.1	84.7	91.7	99.2	107.2	115.9	125.1	135.0	145.8	157.0		WFO-1, Line 96
133	Third Party Controlled Capacity Savings	6.9	14.8	27.1	45.4	72.0	78.1	84.7	91.7	99.2	107.2	115.9	125.1	135.0	145.8	157.0		WFO-1, Line 96
134	Third Party Controlled Capacity Savings	6.9	14.8	27.1	45.4	72.0	78.1	84.7	91.7	99.2	107.2	115.9	125.1	135.0	145.8	157.0		WFO-1, Line 96
135	Third Party Controlled Capacity Savings	6.9	14.8	27.1	45.4	72.0	78.1	84.7	91.7	99.2	107.2	115.9	125.1	135.0	145.8	157.0		WFO-1, Line 96
136	Third Party Controlled Capacity Savings	6.9	14.8	27.1	45.4	72.0	78.1	84.7	91.7	99.2	107.2	115.9	125.1	135.0	145.8	157.0		WFO-1, Line 96
137	Total Capacity Value	\$226,500	\$784,907	\$1,447,894	\$2,472,283	\$3,816,021	\$5,160,885	\$6,500,683	\$7,839,437	\$9,178,279	\$10,517,121	\$11,856,063	\$13,195,005	\$14,534,043	\$15,873,085	\$17,212,127		WFO-1, Line 96

Note: CPL estimate based on 2008 report from Summit Blue "North American Utility Demand Response Survey Results"

Date: 15 Year Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1

Line No.	Description (A)	2008 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)	2017 (J)	2018 (K)	2019 (L)	2020 (M)	2021 (N)	2022 (O)	2023 (P)	Total (Q) = Sum (B-P)	Source (R)
138	Distribution Network Enhancement																	
139	Energy Value	1,405	2,025	4,038	5,504	6,928	8,399	25,022	41,048	58,307	78,008	90,808	100,308	121,659	136,883	150,033		WPG-1, Line 73
140	DVC / Line Losses (MWh)	865.06	1,225	2,450	3,225	4,038	4,813	15,022	25,022	35,022	45,022	55,022	65,022	75,022	85,022	95,022		Note 1
141	Average Energy Value	\$67.71	\$170.653	\$237.277	\$304.44	\$371.61	\$438.78	\$1,201.158	\$3,007.416	\$4,476.831	\$5,946.225	\$7,415.639	\$8,885.053	\$10,354.468	\$11,823.883	\$13,293.298	\$70,308.653	Line 140 - Line 141
142	Total Line Losses Energy Value	\$57,971	\$207,971	\$415,942	\$581,478	\$741,938	\$902,398	\$2,251,158	\$3,602,316	\$4,953,474	\$6,304,632	\$7,655,790	\$9,006,948	\$10,358,106	\$11,709,264	\$13,060,422	\$70,308.653	Line 142
143	Total Energy Value	\$67,711	\$178,683	\$242,727	\$312,662	\$386,578	\$456,506	\$1,226,316	\$3,009,732	\$4,478,305	\$5,947,857	\$7,417,361	\$8,887,000	\$10,356,574	\$11,826,146	\$13,295,719		
144	Capacity Value																	
145	Non-Residential Dynamic Voltage Control	0.3	0.8	0.8	1.2	1.5	1.9	5.3	8.8	12.5	16.0	19.5	23.0	27.4	31.2	35.2		WPG-1, Line 82
146	Residential Dynamic Voltage Control	0.0	0.0	0.0	0.6	0.9	1.2	1.5	2.8	4.1	5.4	6.7	8.0	9.3	10.6	12.4		Note 2
147	Reduced Capacity Requirement	\$30,750	\$52,622	\$40,027	\$48,887	\$60,712	\$72,537	\$84,362	\$100,275	\$116,188	\$132,101	\$148,014	\$163,927	\$179,840	\$195,753	\$211,666		Note 2
148	Average Value per Avoided MWh	\$0	\$0	\$0	\$20,200	\$24,541	\$28,882	\$33,223	\$37,564	\$41,905	\$46,246	\$50,587	\$54,928	\$59,269	\$63,610	\$67,951	\$13,001.152	Line 147 - Line 148
149	Total DVC Capacity Value	\$0	\$0	\$0	\$20,200	\$24,541	\$28,882	\$33,223	\$37,564	\$41,905	\$46,246	\$50,587	\$54,928	\$59,269	\$63,610	\$67,951	\$13,001.152	Line 149
150	Total Capacity Value	\$0	\$0	\$0	\$20,200	\$24,541	\$28,882	\$33,223	\$37,564	\$41,905	\$46,246	\$50,587	\$54,928	\$59,269	\$63,610	\$67,951	\$13,001.152	Line 150
151	Subtotal																	
152	Total Energy and Capacity Value	\$4,047,226	\$9,803,636	\$16,482,427	\$26,628,603	\$38,360,430	\$54,100,138	\$70,840,064	\$89,332,781	\$109,232,570	\$132,384,886	\$157,488,482	\$182,592,078	\$207,695,674	\$232,799,270	\$257,902,866	\$1,309,547,663	Sum Lines 51, 92, 104, 127, 152, 153

Note 1: Source: DP&L's broker curve developed from broker quotes.
Note 2: Source: Projected capacity prices from Charles River Associates.
Note 3: DP&L estimate based on 2005 report from Summit Blue "North American Utility Demand Response Survey Results".

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Summary

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.15

WPG-1
Page 1 of 3
Witness Responsible:
Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B-H))	Source (I)
1	Summary of O&M Costs									
2	Operation Costs									
3	Residential Lighting	\$1,997,793	\$2,763,213	\$2,862,272	\$2,966,025	\$3,072,466	\$3,183,684	\$3,297,665	\$20,143,118	Line 28 + Line 46
4	Residential HVAC Diagnostic & Tune-Up	\$793,200	\$1,164,815	\$1,206,719	\$1,250,175	\$1,295,270	\$1,341,900	\$1,390,197	\$8,442,276	Line 29 + Line 47
5	Residential HVAC Rebate	\$590,153	\$1,589,752	\$1,647,196	\$1,706,361	\$1,767,927	\$1,831,736	\$1,897,503	\$11,030,628	Line 30 + Line 48
6	Residential Appliance Recycling	\$141,283	\$292,701	\$378,992	\$392,643	\$406,826	\$421,469	\$436,656	\$2,470,570	Line 31 + Line 49
7	Residential Appliance Rebates	\$117,821	\$162,758	\$210,832	\$218,398	\$226,189	\$234,374	\$242,835	\$1,413,207	Line 32 + Line 50
8	Residential Low Income Affordability	\$999,290	\$1,031,763	\$1,065,294	\$1,099,918	\$1,135,667	\$1,172,577	\$1,210,689	\$7,715,198	Line 33 + Line 51
9	Residential Direct Load Control	\$0	\$293,361	\$669,754	\$890,234	\$1,415,816	\$1,879,511	\$1,953,238	\$7,101,913	Line 34 + Line 52
10	Residential Time of Use Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Line 35
11	Residential Peak Time Rebates	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Line 36
12	Non-Residential Prescriptive Rebates	\$1,880,502	\$2,289,645	\$2,732,610	\$3,267,196	\$3,915,662	\$4,042,915	\$4,174,311	\$22,302,841	Line 37 + Line 53
13	Non-Residential Custom Rebates	\$405,032	\$1,691,887	\$2,189,310	\$2,279,391	\$2,369,719	\$2,462,981	\$2,559,363	\$13,957,683	Line 38 + Line 54
14	Non-Residential Direct Load Control	\$0	\$81,489	\$98,719	\$132,007	\$211,094	\$282,459	\$295,625	\$1,101,392	Line 39 + Line 55
15	Non-Residential Time of Use Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Line 40
16	Non-Residential Critical Peak Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Line 41
17	Education and Outreach	\$1,635,000	\$1,434,000	\$1,568,000	\$1,618,250	\$1,671,028	\$1,725,351	\$1,782,237	\$11,433,866	Line 56
18	Evaluation Measurement and Verification	\$428,004	\$667,269	\$784,066	\$845,320	\$930,438	\$986,824	\$1,021,773	\$5,663,694	5% * Sum Lines 3 through 17, 21, 25
19	Total Operation	\$8,988,078	\$13,462,652	\$16,413,764	\$17,698,418	\$19,484,158	\$20,666,485	\$21,398,568	\$118,112,122	Sum Lines 3 through 18
20	Maintenance Costs									
21	Education and Outreach	\$0	\$50,000	\$51,625	\$53,303	\$55,035	\$56,824	\$58,671	\$325,458	Line 60
22	Total O&M Costs	\$8,988,078	\$13,512,652	\$16,465,389	\$17,751,721	\$19,539,193	\$20,723,309	\$21,457,239	\$118,437,580	Line 19 + Line 21
23										
24	Summary of Capital Costs									
25	Education and Outreach	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000	WPG-1.15, Line 1
26	Total Capital Costs	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000	Line 25

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Summary

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1 - WPG-1.15

WPG-1
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Witness Responsible:
Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
27	Marketing and Administrative Expenses									
28	Residential Lighting	\$794,303	\$1,098,627	\$1,138,012	\$1,179,263	\$1,221,583	\$1,265,802	\$1,311,120	\$8,008,710	Workpaper G-1.1, Line 7
29	Residential HVAC Diagnostic & Tune-Up	\$264,400	\$388,272	\$402,240	\$416,725	\$431,757	\$447,300	\$463,399	\$2,814,093	Workpaper G-1.2, Line 7
30	Residential HVAC Rebate	\$243,004	\$654,604	\$678,257	\$702,619	\$727,970	\$754,244	\$781,325	\$4,542,023	Workpaper G-1.3, Line 7
31	Residential Appliance Recycling	\$97,132	\$201,232	\$260,557	\$269,942	\$279,693	\$289,760	\$300,201	\$1,698,517	Workpaper G-1.4, Line 7
32	Residential Appliance Rebates	\$44,183	\$61,034	\$79,062	\$81,899	\$84,821	\$87,890	\$91,063	\$529,952	Workpaper G-1.5, Line 7
33	Residential Low Income Affordability	\$210,265	\$217,097	\$224,151	\$231,436	\$238,959	\$246,722	\$254,740	\$1,623,370	Workpaper G-1.6, Line 5
34	Residential Direct Load Control	\$0	\$189,504	\$201,438	\$105,302	\$189,623	\$175,388	\$136,238	\$997,493	Workpaper G-1.7, Line 8
35	Residential Time of Use Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Workpaper G-1.8, Line 5
36	Residential Peak Time Rebates	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Workpaper G-1.9, Line 5
37	Non-Residential Prescriptive Rebates	\$574,598	\$699,614	\$834,964	\$998,310	\$1,196,452	\$1,235,335	\$1,275,484	\$6,814,757	Workpaper G-1.10, Line 4
38	Non-Residential Custom Rebates	\$143,721	\$600,347	\$776,852	\$808,816	\$840,868	\$873,961	\$908,161	\$4,952,726	Workpaper G-1.11, Line 5
39	Non-Residential Direct Load Control	\$0	\$52,640	\$29,490	\$15,548	\$28,205	\$26,325	\$20,611	\$172,819	Workpaper G-1.12, Line 8
40	Non-Residential Time of Use Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Workpaper G-1.13, Line 5
41	Non-Residential Critical Peak Pricing	\$0	\$0	\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,934	Workpaper G-1.14, Line 5
42	Total Marketing and Administrative Expenses	\$2,371,606	\$4,162,971	\$5,625,023	\$5,842,360	\$6,305,987	\$6,503,431	\$6,678,818	\$37,490,196	Sum Lines 28 through 41
43										
44	Miscellaneous Expenses									
45	Incentive Expenses									
46	Residential Lighting	\$1,203,490	\$1,664,586	\$1,724,260	\$1,786,762	\$1,850,883	\$1,917,892	\$1,986,545	\$12,134,408	Workpaper G-1.1, Line 5
47	Residential HVAC Diagnostic & Tune-Up	\$528,800	\$776,543	\$804,479	\$833,430	\$863,513	\$894,600	\$926,798	\$5,628,183	Workpaper G-1.2, Line 5
48	Residential HVAC Rebate	\$347,149	\$935,148	\$968,939	\$1,003,742	\$1,039,957	\$1,077,492	\$1,116,178	\$6,488,605	Workpaper G-1.3, Line 5
49	Residential Appliance Recycling	\$44,151	\$91,469	\$118,435	\$122,701	\$127,133	\$131,709	\$136,455	\$772,053	Workpaper G-1.4, Line 5
50	Residential Appliance Rebates	\$73,638	\$101,724	\$131,770	\$136,499	\$141,368	\$146,484	\$151,772	\$883,235	Workpaper G-1.5, Line 5
51	Residential Low Income Affordability	\$789,025	\$814,666	\$841,143	\$868,482	\$896,708	\$925,855	\$955,949	\$6,091,828	Workpaper G-1.6, Line 3
52	Residential Direct Load Control	\$0	\$103,857	\$468,316	\$784,932	\$1,226,193	\$1,704,123	\$1,817,000	\$6,104,420	Workpaper G-1.7, Lines 6, 10
53	Non-Residential Prescriptive Rebates	\$1,305,904	\$1,590,031	\$1,997,646	\$2,268,886	\$2,719,210	\$2,807,580	\$2,898,827	\$15,488,084	Workpaper G-1.10, Line 2
54	Non-Residential Custom Rebates	\$261,311	\$1,091,540	\$1,412,458	\$1,470,575	\$1,528,851	\$1,589,020	\$1,651,202	\$9,004,957	Workpaper G-1.11, Line 3
55	Non-Residential Direct Load Control	\$0	\$28,849	\$69,229	\$116,459	\$182,989	\$256,134	\$275,014	\$928,573	Workpaper G-1.12, Lines 6, 10
56	Education and Outreach	\$1,635,000	\$1,434,000	\$1,568,000	\$1,618,250	\$1,671,028	\$1,725,351	\$1,782,237	\$11,433,866	Workpaper G-1.15, Lines 3, 6
57	Evaluation Measurement and Verification	\$428,004	\$667,269	\$784,066	\$845,320	\$930,438	\$986,824	\$1,021,773	\$5,663,694	Line 18
58	Total Operation Expense	\$6,616,472	\$9,299,681	\$10,788,741	\$11,856,058	\$13,178,171	\$14,163,054	\$14,719,750	\$80,621,926	Sum Lines 46 through 57
59	Maintenance Expense									
60	Education and Outreach	\$0	\$50,000	\$51,625	\$53,303	\$55,035	\$56,824	\$58,671	\$325,458	Workpaper G-1.15, Line 2
61	Total Miscellaneous Expenses	\$6,616,472	\$9,349,681	\$10,840,366	\$11,909,361	\$13,233,206	\$14,219,878	\$14,778,421	\$80,947,384	Line 58 + Line 60

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Summary

WPG-1
Page 3 of 3
Witness Responsible:
Maria Bubp

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1 - WPG-1.14, WPG-1.16, WPG-1.17

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
62	Cumulative Annual Energy Savings (Kwh)									
63	Residential Lighting	23,578,161	51,986,136	80,491,307	109,094,097	137,794,694	166,593,568	195,491,001	765,028,964	Workpaper G-1.1, Line 11
64	Residential HVAC Diagnostic & Tune-Up	2,083,472	5,046,746	8,019,870	11,003,238	13,996,830	17,000,706	20,014,806	77,165,688	Workpaper G-1.2, Line 11
65	Residential HVAC Rebate	643,720	2,323,160	4,008,480	5,699,400	7,396,200	9,098,880	10,807,160	39,977,000	Workpaper G-1.3, Line 11
66	Residential Appliance Recycling	1,570,440	4,721,562	8,673,267	12,638,628	16,617,645	20,610,318	24,616,647	89,448,507	Workpaper G-1.4, Line 11
67	Residential Appliance Rebates	571,113	1,335,150	2,293,560	3,235,282	4,220,109	5,188,248	6,159,699	23,023,161	Workpaper G-1.5, Line 11
68	Residential Low Income Affordability	1,705,147	3,410,294	5,115,441	6,820,588	8,525,735	10,230,882	11,936,029	47,744,116	Workpaper G-1.6, Line 9
69	Residential Direct Load Control	0	106,360	569,060	1,428,570	2,722,090	4,452,580	6,188,990	15,467,850	Workpaper G-1.7, Line 14
70	Non-Residential Prescriptive Rebates	20,453,522	44,593,992	72,817,440	105,685,655	144,109,038	182,532,421	220,985,804	791,147,872	Workpaper G-1.10, Line 7
71	Non-Residential Custom Rebates	2,903,456	14,649,286	29,370,057	44,213,854	59,160,095	74,206,208	89,349,293	313,852,249	Workpaper G-1.11, Line 9
72	Non-Residential Direct Load Control	0	41,440	136,234	313,908	583,268	946,904	1,314,684	3,336,438	Workpaper G-1.12, Line 14
73	Smart Grid	1,405,000	2,823,000	4,086,000	5,508,000	6,926,000	8,339,000	25,023,000	54,110,000	Workpaper G-1.16, Line 6 * 1000
74	Home Energy Display	0	10,065,660	22,725,606	42,228,504	63,559,098	85,035,738	85,035,738	308,650,344	Workpaper G-1.17, Line 9
75	Total Energy Savings	54,914,031	141,102,986	238,306,322	347,889,724	465,610,822	584,235,453	696,892,851	2,528,952,189	Sum Lines 63 through 74
76										
77	Cumulative Annual Demand Savings (Kw)									
78	Residential Lighting	2,006.7	4,424.4	6,850.4	9,284.7	11,727.3	14,178.3	16,637.7		Workpaper G-1.1, Line 14
79	Residential HVAC Diagnostic & Tune-Up	1,850.8	4,483.2	7,124.3	9,774.5	12,433.8	15,102.2	17,779.7		Workpaper G-1.2, Line 14
80	Residential HVAC Rebate	574.8	2,074.3	3,579.1	5,088.9	6,603.9	8,124.2	9,649.5		Workpaper G-1.3, Line 14
81	Residential Appliance Recycling	245.6	738.5	1,356.6	1,976.8	2,599.2	3,223.7	3,850.3		Workpaper G-1.4, Line 14
82	Residential Appliance Rebates	69.0	161.3	277.1	393.3	509.8	626.7	744.0		Workpaper G-1.5, Line 14
83	Residential Low Income Affordability	128.8	257.6	386.4	515.2	644.0	772.8	901.6		Workpaper G-1.6, Line 12
84	Residential Direct Load Control	0.0	397.4	2,122.4	5,328.1	10,152.6	16,606.9	23,083.2		Workpaper G-1.7, Line 17
85	Residential Time of Use Pricing	0.0	0.0	131.5	131.5	1,746.8	3,907.7	6,076.1		Workpaper G-1.8, Line 10
86	Residential Peak Time Rebates	0.0	0.0	115.8	115.8	2,392.4	5,438.3	8,494.5		Workpaper G-1.9, Line 10
87	Non-Residential Prescriptive Rebates	5,540.5	12,078.7	19,722.1	28,623.9	39,029.3	49,434.7	59,840.1		Workpaper G-1.10, Line 9
88	Non-Residential Custom Rebates	541.0	2,729.8	5,472.9	8,239.0	11,024.2	13,827.9	16,649.6		Workpaper G-1.11, Line 12
89	Non-Residential Direct Load Control	0.0	154.4	507.6	1,169.6	2,173.2	3,528.1	4,898.4		Workpaper G-1.12, Line 17
90	Non-Residential Time of Use Pricing	0.0	0.0	305.8	878.3	1,747.2	2,920.3	4,107.5		Workpaper G-1.13, Line 10
91	Non-Residential Critical Peak Pricing	0.0	0.0	374.4	1,075.3	2,139.2	3,575.5	5,029.0		Workpaper G-1.14, Line 10
92	Smart Grid	300.0	600.0	900.0	1,200.0	1,500.0	1,800.0	5,300.0		Workpaper G-1.16, Line 12 * 1000
93	Total Demand Savings	11,257.2	28,099.6	49,226.4	73,794.9	106,422.9	143,067.3	183,041.2		Sum Lines 78 through 92

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-BL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Lighting

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): None

WPG-1.1
Page 1 of 1
Witness Responsible:
Maria Buby

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B-H))	Source (J)
1	Total Number of Residential Customers	459,819	461,393	462,972	464,557	466,146	467,742	469,343		Average Customer Growth Rate 2004 - 2007
2	Annual Number of Bulbs per Customer	1,091	1,310	1,310	1,310	1,310	1,310	1,310		DP&L Residential Survey
3	Number of Bulbs	501,663	604,425	606,493	608,570	610,651	612,742	614,839	4,159,383	Line 1 * Line 2
4	Average Incentive Per Bulb	\$2,399	\$2,754	\$2,843	\$2,936	\$3,031	\$3,130	\$3,231		DP&L Residential Survey
5	Annual Incentive Paid	\$1,203,490	\$1,664,586	\$1,724,260	\$1,786,762	\$1,850,883	\$1,917,882	\$1,986,545	\$12,134,408	Line 3 * Line 4
6	Marketing and Admin. % of Incentive	66%								Average of filings from Duke, ComEd and Ameren
7	Marketing and Administration	\$794,303	\$1,098,627	\$1,138,012	\$1,179,263	\$1,221,583	\$1,265,802	\$1,311,120	\$8,008,710	Line 5 * Line 6
8	Annual Program Budget	\$1,997,793	\$2,763,213	\$2,862,272	\$2,966,025	\$3,072,466	\$3,183,684	\$3,297,665	\$20,143,118	Line 5 + Line 7
9	Annual Energy Savings Per Bulb (kWh)	47								DEER Database
10	Annual Energy Savings (kWh)	23,578,161	28,407,975	28,505,171	28,602,790	28,700,597	28,798,874	28,897,433		Line 3 * Line 9
11	Cumulative Annual Energy Savings (kWh)	23,578,161	51,986,136	80,491,307	109,094,097	137,794,694	166,593,568	195,491,001		Cumulative Total From Line 10
12	Demand Savings Per Bulb (kW)	0.004								DEER Database
13	Annual Demand Savings (kW)	2,006.7	2,417.7	2,426.0	2,434.3	2,442.6	2,451.0	2,459.4		Line 3 * Line 12
14	Cumulative Annual Demand Savings (kW)	2,006.7	4,424.4	6,850.4	9,284.7	11,727.3	14,178.3	16,637.7		Cumulative Total From Line 13

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential HVAC Diagnostic & Tune-Up

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1

WPG-1.2
Page 1 of 1
Witness Responsible:
Maria Bubop

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
1	Total Number of Residential Customers	459,819	461,393	462,972	464,557	466,146	467,742	469,343		WPG-1.1, Line 1
2	Annual Percentage of Participation	1.15%	1.63%	1.63%	1.63%	1.63%	1.63%	1.63%		Based on PG&E's actual participation
3	Annual AC Tune-ups	5,288	7,521	7,546	7,572	7,598	7,624	7,650	50,799	Line 1 * Line 2
4	Average Incentive Per Tune-up	\$100.00	\$103.25	\$106.61	\$110.07	\$113.65	\$117.34	\$121.15		DP&L Residential Survey adjusted for inflation
5	Annual Incentive Paid	\$528,800	\$776,543	\$804,479	\$833,450	\$863,513	\$894,600	\$926,798	\$5,628,183	Line 3 * Line 4
6	Marketing and Admin. % of Incentive	50.0%								Average of filings from Duke, ComEd and Ameren
7	Marketing and Administration	\$264,400	\$388,272	\$402,240	\$416,725	\$431,757	\$447,300	\$463,399	\$2,814,093	Line 5 * Line 6
8	Annual Program Budget	\$793,200	\$1,164,815	\$1,206,719	\$1,250,175	\$1,295,270	\$1,341,900	\$1,390,197	\$8,442,276	Line 5 + Line 7
9	Annual Energy Savings Per Tune-up (kWh)	394								Based on Duke DSM Filing
10	Annual Energy Savings (kWh)	2,083,472	2,963,274	2,973,124	2,983,368	2,993,612	3,003,856	3,014,100		Line 3 * Line 9
11	Cumulative Annual Energy Savings (kWh)	2,083,472	5,046,746	8,019,870	11,003,238	13,996,850	17,000,706	20,014,806		Cumulative Total From Line 10
12	Demand Savings Per Tune-up (kW)	0.35								Based on Duke DSM Filing
13	Annual Demand Savings (kW)	1,850.8	2,632.4	2,641.1	2,650.2	2,659.3	2,668.4	2,677.5		Line 3 * Line 12
14	Cumulative Annual Demand Savings (kW)	1,850.8	4,483.2	7,124.3	9,774.5	12,433.8	15,102.2	17,779.7		Cumulative Total From Line 13

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential HVAC Rebate

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1

WPG-1.3
Page 1 of 1
Witness Responsible:
Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
1	Total Number of Residential Customers	459,819	461,393	462,972	464,557	466,146	467,742	469,343		WPG-1.1, Line 1
2	Annual Percentage of Participation	0.50%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%		Based on ComEd Projected Participation
3	HVAC Rebates Projected	2,299	5,998	6,019	6,039	6,060	6,081	6,101	38,597	Line 1 * Line 2
4	Average Incentive Per Unit	\$151.00	\$155.91	\$160.98	\$166.21	\$171.61	\$177.19	\$182.95		Based on ComEd DSM filing adjusted for inflation
5	Annual Incentive Paid	\$347,149	\$935,148	\$968,939	\$1,003,742	\$1,039,957	\$1,077,492	\$1,116,178	\$6,488,605	Line 3 * Line 4
6	Marketing and Admin. % of Incentive	70%								Based on ComEd DSM Filing
7	Marketing and Administration	\$243,004	\$654,604	\$678,257	\$702,619	\$727,970	\$754,244	\$781,325	\$4,542,023	Line 5 * Line 6
8	Annual Program Budget	\$390,153	\$1,389,752	\$1,647,196	\$1,706,361	\$1,767,927	\$1,831,736	\$1,897,503	\$11,030,628	Line 5 + Line 7
9	Annual Energy Savings Per Unit (kWh)	280								Based on Duke DSM Filing
10	Annual Energy Savings (kWh)	643,720	1,679,440	1,685,320	1,690,920	1,696,800	1,702,680	1,708,280		Line 3 * Line 9
11	Cumulative Annual Energy Savings (kWh)	643,720	2,323,160	4,008,480	5,699,400	7,396,200	9,098,880	10,807,160		Cumulative Total From Line 10
12	Demand Savings Per Unit (KW)	0.25								Based on Duke DSM Filing
13	Annual Demand Savings (KW)	574.8	1,499.5	1,504.8	1,509.8	1,515.0	1,520.3	1,525.3		Line 3 * Line 12
14	Cumulative Annual Demand Savings (KW)	574.8	2,074.3	3,579.1	5,088.9	6,603.9	8,124.2	9,649.5		Cumulative Total From Line 13

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Appliance Recycling

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1

WPG-1.4
Page 1 of 1
Witness Responsible:
Maria Bubb

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B-H))	Source (I)
1	Total Number of Residential Customers	439,819	461,393	462,972	464,557	466,146	467,742	469,343		WPG-1.1, Line 1
2	Annual Percentage of Participation	0.20%	0.40%	0.50%	0.50%	0.50%	0.50%	0.50%		Based on PG&E Projected Participation
3	Recycling Rebates Projected	920	1,846	2,315	2,323	2,331	2,339	2,347	14,421	Line 1 * Line 2
4	Average Incentive Per Unit	\$47.99	\$49.55	\$51.16	\$52.82	\$54.34	\$56.31	\$58.14		Based on ComEd DSM Filing and adjusted for inflation
5	Annual Incentive Paid	\$44,151	\$91,469	\$118,435	\$122,701	\$127,133	\$131,709	\$136,455	\$772,053	Line 3 * Line 4
6	Marketing and Admin. % of Incentive	220%								Based on ComEd DSM Filing
7	Marketing and Administration	\$97,132	\$201,232	\$260,557	\$269,942	\$279,693	\$289,760	\$300,201	\$1,698,517	Line 5 * Line 6
8	Annual Program Budget	\$141,283	\$292,701	\$378,982	\$392,643	\$406,826	\$421,469	\$436,656	\$2,470,570	Line 5 + Line 7
9	Annual Energy Savings Per Recycled Appliance (kWh)	1,707								Based on ComEd DSM Filing
10	Annual Energy Savings (kWh)	1,570,440	3,151,122	3,951,705	3,965,361	3,979,017	3,992,673	4,006,329		Line 3 * Line 9
11	Cumulative Annual Energy Savings (kWh)	1,570,440	4,721,562	8,673,267	12,638,628	16,617,645	20,610,318	24,616,647		Cumulative Total From Line 10
12	Demand Savings Per Recycled Appliance (KW)	0.267								Based on ComEd DSM Filing
13	Annual Demand Savings (KW)	245.6	492.9	618.1	620.2	622.4	624.5	626.6		Line 3 * Line 12
14	Cumulative Annual Demand Savings (KW)	245.6	738.5	1,356.6	1,976.8	2,599.2	3,223.7	3,850.3		Cumulative Total From Line 13

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Appliance Rebates

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1

WPG-1.5
Page 1 of 1
Witness Responsible:
Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
1	Total Number of Residential Customers	459,819	461,393	462,972	464,557	466,146	467,742	469,343		WPG-1.1, Line 1
2	Annual Percentage of Participation	0.60%	0.80%	1.00%	1.00%	1.00%	1.00%	1.00%		Based on Ameren DSM Filing
3	Appliance Rebates Projected	2,759	3,691	4,630	4,646	4,661	4,677	4,693	29,757	Line 1 * Line 2
4	Average Incentive Per Unit	\$26.69	\$27.56	\$28.46	\$29.38	\$30.33	\$31.32	\$32.34		Based on Ameren DSM filing adjusted for inflation
5	Annual Incentive Paid	\$73,638	\$101,724	\$131,770	\$136,499	\$141,368	\$146,484	\$151,772	\$883,255	Line 3 * Line 4
6	Marketing and Admin. % of Incentive	60%								Based on Ameren DSM Filing
7	Marketing and Administration	\$44,183	\$61,034	\$79,062	\$81,899	\$84,821	\$87,890	\$91,063	\$529,952	Line 5 * Line 6
8	Annual Program Budget	\$117,821	\$162,758	\$210,832	\$218,398	\$226,189	\$234,374	\$242,835	\$1,413,207	Line 5 + Line 7
9	Annual Energy Savings Per Appliance (kWh)	207								Based on Ameren DSM Filing
10	Annual Energy Savings (kWh)	571,113	764,037	958,410	961,722	964,827	968,139	971,451		Line 3 * Line 9
11	Cumulative Annual Energy Savings (kWh)	571,113	1,335,150	2,293,560	3,255,282	4,220,109	5,188,248	6,159,699		Cumulative Total From Line 10
12	Demand Savings Per Appliance (KW)	0.025								Based on Ameren DSM Filing
13	Annual Demand Savings (KW)	69.0	92.3	115.8	116.2	116.5	116.9	117.3		Line 3 * Line 12
14	Cumulative Annual Demand Savings (KW)	69.0	161.3	277.1	393.3	509.8	626.7	744.0		Cumulative Total From Line 13

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Low Income Affordability

WPG-1.6
Page 1 of 1
Witness Responsible:
Maria Bubb

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): None

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B-H))	Source (J)
1	Annual Number of Homes Completed	853	853	853	853	853	853	853		Based on Ohio Department of Development EPP Program
2	Efficiency Upgrade Cost per Home	\$925.00	\$935.06	\$986.10	\$1,018.15	\$1,051.24	\$1,085.41	\$1,120.69		Based on Ohio Department of Development EPP Program
3	Total Annual Efficiency Cost	\$789,025	\$814,666	\$841,143	\$868,482	\$896,708	\$925,845	\$955,949	\$6,091,828	Line 1 * Line 2
4	Administrative Cost per Home	\$246.50	\$254.51	\$262.78	\$271.32	\$280.14	\$289.24	\$298.64		Based on Ohio Department of Development EPP Program
5	Total Annual Administrative and Marketing Cost	\$210,265	\$217,097	\$224,151	\$231,436	\$238,959	\$246,722	\$254,740	\$1,623,370	Line 1 * Line 4
6	Annual Program Budget	\$999,290	\$1,031,763	\$1,065,294	\$1,099,918	\$1,135,667	\$1,172,577	\$1,210,689	\$7,715,198	Line 3 + Line 5
7	Annual Energy Savings Per Appliance (kWh)	1,999								Based on Ohio Department of Development EPP Program
8	Annual Energy Savings (kWh)	1,705,147	1,705,147	1,705,147	1,705,147	1,705,147	1,705,147	1,705,147		Line 1 * Line 7
9	Cumulative Annual Energy Savings (kWh)	1,705,147	3,410,294	5,115,441	6,820,588	8,525,735	10,230,882	11,936,029		Cumulative Total From Line 8
10	Demand Savings Per Appliance (KW)	0.151								Based on Ohio Department of Development EPP Program
11	Annual Demand Savings (KW)	128.8	128.8	128.8	128.8	128.8	128.8	128.8		Line 1 * Line 10
12	Cumulative Annual Demand Savings (KW)	128.8	257.6	386.4	515.2	644.0	772.8	901.6		Cumulative Total From Line 11

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Direct Load Control

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.1, WPG-1.17

WPG-1.7
Page 1 of 1
Witness Responsible:
Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
1	Residential Customers with AMI	9,196	\$5,367	125,002	232,279	349,610	467,742	469,343		WPG-1.1, Line 1 * WPG-1.17, Line 2
2	Annual Percentage of Participation	0.00%	0.52%	1.00%	1.00%	1.00%	1.00%	1.00%		Residential Survey
3	Incremental Customers on Direct Load Control	0	288	1,250	2,323	3,496	4,677	4,693		Line 1 * Line 2
4	Cumulative Customers on Direct Load Control	0	288	1,338	3,861	7,357	12,034	16,727		Cumulative Total From Line 3
5	Average Cost Per Thermostat Installed		\$343.44	\$352.94	\$311.97	\$317.55	\$322.83	\$328.61		Based on Industry RFP
6	Annual Cost for Programmable Thermostats	\$0	\$98,911	\$441,175	\$724,706	\$1,109,456	\$1,509,876	\$1,542,167	\$5,426,291	Line 3 * Line 5
7	Average Marketing and Admin Cost Per Thermostat		\$658.00	\$161.15	\$43.33	\$54.24	\$37.50	\$29.03		Based on Industry RFP
8	Marketing, Administration and Pilot Evaluation	\$0	\$189,504	\$201,438	\$105,302	\$189,623	\$175,388	\$136,238	\$997,493	Line 3 * Line 7
9	Operations and Maintenance % of Installed Base	5%								DP&L Estimate
10	Programmable Thermostat Operations and Maintenance	\$0	\$4,946	\$27,141	\$60,226	\$116,737	\$194,247	\$274,833	\$678,129	Line 4 * Line 5 * Line 9
11	Annual Program Operations and Maintenance Budget	\$0	\$293,361	\$669,754	\$890,234	\$1,415,816	\$1,879,511	\$1,953,238	\$7,101,913	Line 6 + Line 8 + Line 10
12	Annual Energy Savings Per Appliance (kWh)	370								Based on PEPCO DSM Filing
13	Annual Energy Savings (kWh)	0	106,560	462,500	859,510	1,293,520	1,730,490	1,736,410		Line 3 * Line 12
14	Cumulative Annual Energy Savings (kWh)	0	106,560	569,060	1,428,570	2,722,090	4,452,580	6,188,990		Cumulative Total From Line 13
15	Demand Savings Per Appliance (KW)	1.38								Based on Duke DSM Filing
16	Annual Demand Savings (KW)	0.0	397.4	1,725.0	3,203.7	4,824.5	6,454.3	6,476.3		Line 3 * Line 15
17	Cumulative Annual Demand Savings (KW)	0.0	397.4	2,122.4	5,328.1	10,152.6	16,606.9	23,083.2		Cumulative Total From Line 16

THE DAYTON POWER AND LIGHT COMPANY

Case No. 08-1094-EL-SSO

Book II - Customer Conservation and Energy Management

Demand Side Management Program - Residential Time of Use Pricing

Date: 12 Months Forecast

Type of Filing: Original

Work Paper Reference No(s): WPG-1.7

WPG-1.8

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Witness Responsible:

Maria Bubp

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B:H))	Source (I)
1	Residential Customers with AMI	9,196	55,367	125,002	232,279	349,610	467,742	469,343		WPG-1.7, Line 1
2	Annual Percentage of Incremental Participation	0.00%	0.00%	0.25%	0.00%	1.10%	1.10%	1.10%		Residential Survey
3	Incremental Annual Enrollment	0	0	313	0	3,846	5,145	5,163		Line 1 * Line 2
4	Customers on TOU Program	0	0	313	313	4,159	9,304	14,467		Cumulative Total from Line 3
5	Marketing, Administration and Pilot Evaluation			\$250,000	\$258,125	\$266,514	\$275,176	\$284,119	\$1,333,594	DP&L Estimate
6	Average Demand per Customer (KW)	3.13								2007 Average Demand per Residential Customer
7	Percentage Reduction in Demand	13.4%								Avg. of CL&P, PG&E, WPS, WE & Narragansett Electric
8	Demand Savings per Customer (KW)	0.42	0.42	0.42	0.42	0.42	0.42	0.42		Line 6 * Line 7
9	Incremental Annual Demand Savings (KW)	0.0	0.0	131.5	0.0	1,615.3	2,160.9	2,168.5		Line 3 * Line 8
10	Cumulative Annual Demand Savings (KW)	0.0	0.0	131.5	131.5	1,746.8	3,907.7	6,076.1		Line 4 * Line 8

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Demand Side Management Program - Residential Peak Time Rebates

WPG-1.9
Page 1 of 1
Witness Responsible:
Maria Bubp

Date: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPG-1.7

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	2015 (H)	Total (I = Sum (B-H))	Source (I)
1	Residential Customers with AMI	9,196	55,367	125,002	232,279	349,610	467,742	469,343		WPG-1.7, Line 1
2	Annual Percentage of Incremental Participation	0.00%	0.00%	0.25%	0.00%	1.76%	1.76%	1.76%		Residential Survey
3	Incremental Annual Enrollment	0	0	313	0	6,153	8,232	8,260		Line 1 * Line 2
4	Customers Participating	0	0	313	313	6,466	14,698	22,958		Cumulative Total from Line 3
5	Marketing, Administration and Pilot Evaluation			\$250,000	\$258,125	\$256,514	\$275,176	\$284,119	\$1,333,934	DP&L Estimate
6	Average Demand per Customer (KW)	3.13								WPG-1.8, Line 6
7	Percentage Reduction in Demand	11.9%								Anaheim Public Utility District Pilot
8	Demand Savings per Customer (KW)	0.37	0.37	0.37	0.37	0.37	0.37	0.37		Line 6 * Line 7
9	Incremental Annual Demand Savings (KW)	0.0	0.0	115.8	0.0	2,276.6	3,045.8	3,056.2		Line 3 * Line 8
10	Cumulative Annual Demand Savings (KW)	0.0	0.0	115.8	115.8	2,392.4	5,438.3	8,494.5		Line 4 * Line 8