LARGE FILING SEPARATOR SHEET

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

FILE DATE 08/04/2009

SECTION Pt. 2 of 3

NUMBER OF PAGES 201

DESCRIPTION OF DOCUMENT
Updated Schedules and Workpapers

UPDATED

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 4 of 5
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 2016:								
2		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 7 of 10
4		Infrastructure	$340,751,631	-	$13,288,956	-	$354,040,587	$354,040,587	WPB-2.1c page 7 of 10
5		Total In-Service	$340,751,631	-	$13,288,956	-	$354,040,587	$354,040,587	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 7 of 10
9		Infrastructure	$1,322,671	$24,157,266	($13,288,956)	-	$6,761,500	-	WPB-2.1c page 7 of 10
10		Total CWIP	$1,322,671	$24,157,266	($13,288,956)	-	$6,761,500	-	Sum of Lines 8 and 9
11									
12		Total for Year	$342,074,302	$24,157,266	-	-	$360,802,087	$354,040,587	Sum of Lines 5 and 10
13									
14	Year 2017:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 8 of 10
17		Infrastructure	$354,040,587	-	$13,123,419	-	$367,164,006	$367,164,006	WPB-2.1c page 8 of 10
18		Total In-Service	$354,040,587	-	$13,123,419	-	$367,164,006	$367,164,006	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 8 of 10
22		Infrastructure	$1,087,845	$13,129,719	($13,123,419)	-	$1,094,145	-	WPB-2.1c page 8 of 10
23		Total CWIP	$1,087,845	$13,129,719	($13,123,419)	-	$1,094,145	-	Sum of Lines 21 and 22
24									
25		Total for Year	$355,128,432	$13,129,719	-	-	$368,258,151	$367,164,006	Sum of Lines 18 and 23
26									
27	Source:								
28	Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))								

UPDATED

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 5 of 5
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 2018:								
2		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 9 of 10
4		Infrastructure	$367,164,006	-	$13,046,764	($2,658,143)	$377,552,627	$377,552,627	WPB-2.1c page 9 of 10
5		Total In-Service	$367,164,006	-	$13,046,764	($2,658,143)	$377,552,627	$377,552,627	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 9 of 10
9		Infrastructure	$1,094,145	$13,039,222	($13,046,764)	-	$1,086,603	-	WPB-2.1c page 9 of 10
10		Total CWIP	$1,094,145	$13,039,222	($13,046,764)	-	$1,086,603	-	Sum of Lines 8 and 9
11									
12		Total for Year	$368,258,151	$13,039,222	-	($2,658,143)	$378,639,230	$377,552,627	Sum of Lines 5 and 10
13									
14	Year 2019:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 10 of 10
17		Infrastructure	$377,552,627	-	$12,988,554	-	$390,541,181	$390,541,181	WPB-2.1c page 10 of 10
18		Total In-Service	$377,552,627	-	$12,988,554	-	$390,541,181	$390,541,181	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.1b page 10 of 10
22		Infrastructure	$1,086,603	$12,983,947	($12,988,554)	-	$1,081,996	-	WPB-2.1c page 10 of 10
23		Total CWIP	$1,086,603	$12,983,947	($12,988,554)	-	$1,081,996	-	Sum of Lines 21 and 22
24									
25		Total for Year	$378,639,230	$12,983,947	-	-	$391,623,177	$390,541,181	Sum of Lines 18 and 23
26									
27	Source:								
28	Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))								

UPDATED

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

WPB-2.1b
Page 1 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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

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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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

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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									

11 Source:
12 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).

UPDATED

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

WPB-2.1b
Page 4 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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 - Energy Efficiency (2014)

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

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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									

11 Source:
12 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).

UPDATED

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

WPB-2.1b
Page 6 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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 (2016)

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

WPB-2.1b
Page 7 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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 (2017)

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

WPB-2.1b
Page 8 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									

11 Source:
12 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).

UPDATED

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 (2018)

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

WPB-2.1b
Page 9 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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 (2019)

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

WPB-2.1b
Page 10 of 10
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	-	-	-	-	-	-	
3	361-0	Structures & Improvements	-	-	-	-	-	-	
4									
5		Total Energy Efficiency In-Service	-	-	-	-	-	-	Sum of Lines 2 and 3
6									
7	107	Construction Work In-Progress	-	-	-	-	-	-	
8									
9		Total Energy Efficiency Capital	-	-	-	-	-	-	Sum of Lines 5 and 7
10									
11	Source:								
12	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).								

UPDATED

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

WPB-2.1c
Page 1 of 11
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	-	-	-	-	-	-	
3	362-1	Station Equipment - Computers	-	-	-	-	-	-	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	-	-	-	-	-	-	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	$1,566,000	-	-	$1,566,000	-	
9									
10		Total IT Capital	-	$1,566,000	-	-	$1,566,000	-	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	-	-	-	-	-	-	
16	362-7	Station Equipment - General	-	-	-	-	-	-	
17	369-2	Underground Electric	-	-	-	-	-	-	
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	
19	370-X	Meters - AMI	-	-	-	-	-	-	
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	$1,533,000	-	-	$1,533,000	-	
24									
25		Total Energy Delivery Capital	-	$1,533,000	-	-	$1,533,000	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	-	-	-	-	-	-	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	$3,099,000	-	-	$3,099,000	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	-	$3,099,000	-	-	$3,099,000	-	Sum of Lines 28 and 29
32									

33 Source:
34 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (beginning balance in CWIP for 2010 represents 2009 capital spending).

UPDATED

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

WPB-2.1c
Page 2 of 11
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	-	-	-	-	-	-	
3	362-1	Station Equipment - Computers	-	-	$5,396,553	-	$5,396,553	$5,396,553	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	-	-	$5,396,553	-	$5,396,553	$5,396,553	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$1,566,000	$29,343,436	($5,396,553)	-	$25,512,883	-	
9									
10		Total IT Capital	$1,566,000	$29,343,436	-	-	$30,909,436	$5,396,553	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	$2,062,500	-	$2,062,500	$2,062,500	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	-	-	$4,721,104	-	$4,721,104	$4,721,104	
16	362-7	Station Equipment - General	-	-	$19,957,209	-	$19,957,209	$19,957,209	
17	369-2	Underground Electric	-	-	$4,346,415	-	$4,346,415	$4,346,415	
18	370-0	Meters & Meter Infrastructure	-	-	$3,586,821	-	$3,586,821	$3,586,821	
19	370-X	Meters - AMI	-	-	$3,031,600	-	$3,031,600	$3,031,600	
20									
21		Total Energy Delivery In-Service	-	-	$37,705,649	-	$37,705,649	$37,705,649	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$1,533,000	$48,691,682	($37,705,649)	-	$12,519,033	-	
24									
25		Total Energy Delivery Capital	$1,533,000	$48,691,682	-	-	$50,224,682	$37,705,649	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	-	-	$43,102,202	-	$43,102,202	$43,102,202	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$3,099,000	$78,035,118	($43,102,202)	-	$38,031,916	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$3,099,000	$78,035,118	-	-	$81,134,118	$43,102,202	Sum of Lines 28 and 29
32									
33	Source:								
34	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 (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		IT:							
2	303-0	Intangible Plant - Computer Software	-	-	$14,445,573	-	$14,445,573	$14,445,573	
3	362-1	Station Equipment - Computers	$5,396,553	-	-	-	$5,396,553	$5,396,553	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$5,396,553	-	$14,445,573	-	$19,842,126	$19,842,126	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$25,512,883	$33,695,021	($14,445,573)	-	$44,762,331	-	
9									
10		Total IT Capital	$30,909,436	$33,695,021	-	-	$64,604,457	$19,842,126	Sum of Lines 6 and 8
11									
12		Energy Delivery:							
13	303-0	Intangible Plant - Computer Software	$2,062,500	-	$2,937,500	-	$5,000,000	$5,000,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$4,721,104	-	$5,332,584	-	$10,053,688	$10,053,688	
16	362-7	Station Equipment - General	$19,957,209	-	$23,633,038	-	$43,590,247	$43,590,247	
17	369-2	Underground Electric	$4,346,415	-	$12,538,104	-	$16,884,519	$16,884,519	
18	370-0	Meters & Meter Infrastructure	$3,586,821	-	$4,252,971	-	$7,839,792	$7,839,792	
19	370-X	Meters - AMI	$3,031,600	-	$24,668,026	-	$27,699,626	$27,699,626	
20									
21		Total Energy Delivery In-Service	$37,705,649	-	$73,362,223	-	$111,067,872	$111,067,872	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$12,519,033	$73,438,710	($73,362,223)	-	$12,595,520	-	
24									
25		Total Energy Delivery Capital	$50,224,682	$73,438,710	-	-	$123,663,392	$111,067,872	Sum of Lines 21 and 23
26									
27		Total Infrastructure:							
28	101	In-Service	$43,102,202	-	$87,807,796	-	$130,909,998	$130,909,998	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$38,031,916	$107,133,731	($87,807,796)	-	$57,357,851	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$81,134,118	$107,133,731	-	-	$188,267,849	$130,909,998	Sum of Lines 28 and 29
32									
33	Source:								
34	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 (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	$14,445,573	-	$53,855,112	-	$68,300,685	$68,300,685	
3	362-1	Station Equipment - Computers	$5,396,553	-	-	-	$5,396,553	$5,396,553	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$19,842,126	-	$53,855,112	-	$73,697,238	$73,697,238	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$44,762,331	$19,453,311	($53,855,112)	-	$10,360,530	-	
9									
10		Total IT Capital	$64,604,457	$19,453,311	-	-	$84,057,768	$73,697,238	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$5,000,000	-	$1,854,167	-	$6,854,167	$6,854,167	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$10,053,688	-	$4,218,782	-	$14,272,470	$14,272,470	
16	362-7	Station Equipment - General	$43,590,247	-	$14,158,192	-	$57,748,439	$57,748,439	
17	369-2	Underground Electric	$16,884,519	-	$11,827,586	-	$28,712,105	$28,712,105	
18	370-0	Meters & Meter Infrastructure	$7,839,792	-	$1,341,051	-	$9,180,843	$9,180,843	
19	370-X	Meters - AMI	$27,699,626	-	$35,735,748	-	$63,435,374	$63,435,374	
20									
21		Total Energy Delivery In-Service	$111,067,872	-	$69,135,526	-	$180,203,398	$180,203,398	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$12,595,520	$62,294,895	($69,135,526)	-	$5,754,889	-	
24									
25		Total Energy Delivery Capital	$123,663,392	$62,294,895	-	-	$185,958,287	$180,203,398	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$130,909,998	-	$122,990,638	-	$253,900,636	$253,900,636	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$57,357,851	$81,748,206	($122,990,638)	-	$16,115,419	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$188,267,849	$81,748,206	-	-	$270,016,055	$253,900,636	Sum of Lines 28 and 29
32									
33	Source:								
34	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 (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	IT:								
2	303-0	Intangible Plant - Computer Software	$68,300,685	-	-	-	$68,300,685	$68,300,685	
3	362-1	Station Equipment - Computers	$5,396,553	-	$600,097	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$73,697,238	-	$600,097	-	$74,297,335	$74,297,335	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$10,360,530	$8,563,795	($600,097)	-	$18,324,227	-	
9									
10		Total IT Capital	$84,057,768	$8,563,795	-	-	$92,621,563	$74,297,335	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$6,854,167	-	$1,750,000	-	$8,604,167	$8,604,167	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$14,272,470	-	$4,005,361	-	$18,277,831	$18,277,831	
16	362-7	Station Equipment - General	$57,748,439	-	$5,435,301	-	$63,183,740	$63,183,740	
17	369-2	Underground Electric	$28,712,105	-	$11,693,715	-	$40,405,820	$40,405,820	
18	370-0	Meters & Meter Infrastructure	$9,180,843	-	$107,310	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$63,435,374	-	$3,047,114	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$180,203,396	-	$26,038,801	-	$206,242,199	$206,242,199	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$5,754,889	$22,639,848	($26,038,801)	-	$2,355,936	-	
24									
25		Total Energy Delivery Capital	$185,958,287	$22,639,848	-	-	$208,598,135	$206,242,199	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$253,900,636	-	$26,638,898	-	$280,539,534	$280,539,534	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$16,115,419	$31,203,643	($26,638,898)	-	$20,680,163	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$270,016,055	$31,203,643	-	-	$301,219,698	$280,539,534	Sum of Lines 28 and 29
32									
33	Source:								
34	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).								

UPDATED

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
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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	$68,300,685	-	$18,288,518	-	$86,589,203	$86,589,203	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$74,297,335	-	$18,288,518	-	$92,585,853	$92,585,853	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$18,324,227	$4,621,825	($18,288,518)	-	$4,657,534	-	
9									
10		Total IT Capital	$92,621,563	$4,621,825	-	-	$97,243,387	$92,585,853	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,604,167	-	$145,833	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$18,277,831	-	$3,640,284	-	$21,918,115	$21,918,115	
16	362-7	Station Equipment - General	$63,183,740	-	$4,597,731	-	$67,781,471	$67,781,471	
17	369-2	Underground Electric	$40,405,820	-	$11,403,563	-	$51,809,383	$51,809,383	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$206,242,199	-	$19,787,411	-	$226,029,610	$226,029,610	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$2,355,936	$19,535,441	($19,787,411)	-	$2,103,966	-	
24									
25		Total Energy Delivery Capital	$208,598,135	$19,535,441	-	-	$228,133,576	$226,029,610	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$280,539,534	-	$38,075,929	-	$318,615,463	$318,615,463	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$20,680,163	$24,157,266	($38,075,929)	-	$6,761,500	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$301,219,698	$24,157,266	-	-	$325,376,963	$318,615,463	Sum of Lines 28 and 29
32									

33 Source:
34 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 (2015)

Data: 12 Months Forecast
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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	$86,589,203	-	$5,482,839	-	$92,072,042	$92,072,042	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$92,585,853	-	$5,482,839	-	$98,068,692	$98,068,692	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$4,657,534	$825,304	($5,482,839)	-	($1)	-	
9									
10		Total IT Capital	$97,243,387	$825,304	-	-	$98,068,691	$98,068,692	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$21,918,115	-	$2,208,398	-	$24,126,513	$24,126,513	
16	362-7	Station Equipment - General	$67,781,471	-	$3,511,716	-	$71,293,187	$71,293,187	
17	369-2	Underground Electric	$51,809,383	-	$10,933,215	-	$62,742,598	$62,742,598	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$226,029,610	-	$16,653,329	-	$242,682,939	$242,682,939	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$2,103,966	$15,872,035	($16,653,329)	-	$1,322,672	-	
24									
25		Total Energy Delivery Capital	$228,133,576	$15,872,035	-	-	$244,005,611	$242,682,939	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$318,615,463	-	$22,136,168	-	$340,751,631	$340,751,631	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$6,761,500	$16,697,339	($22,136,168)	-	$1,322,671	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$325,376,963	$16,697,339	-	-	$342,074,302	$340,751,631	Sum of Lines 28 and 29
32									
33	Source:								
34	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).								

UPDATED

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 (2016)

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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	$92,072,042	-	-	-	$92,072,042	$92,072,042	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$98,068,692	-	-	-	$98,068,692	$98,068,692	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	($1)	-	-	-	($1)	-	
9									
10		Total IT Capital	$98,068,691	-	-	-	$98,068,691	$98,068,692	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$24,126,513	-	$2,008,382	-	$26,134,895	$26,134,895	
16	362-7	Station Equipment - General	$71,293,187	-	$2,858,485	-	$74,151,672	$74,151,672	
17	369-2	Underground Electric	$62,742,598	-	$8,422,089	-	$71,164,687	$71,164,687	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$242,682,939	-	$13,288,956	-	$255,971,895	$255,971,895	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$1,322,672	$13,054,130	($13,288,956)	-	$1,087,846	-	
24									
25		Total Energy Delivery Capital	$244,005,611	$13,054,130	-	-	$257,059,741	$255,971,895	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$340,751,631	-	$13,288,956	-	$354,040,587	$354,040,587	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$1,322,671	$13,054,130	($13,288,956)	-	$1,087,845	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$342,074,302	$13,054,130	-	-	$355,128,432	$354,040,587	Sum of Lines 28 and 29
32									
33	Source:								
34	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).								

UPDATED

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 (2017)

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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	$92,072,042	-	-	-	$92,072,042	$92,072,042	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$98,068,692	-	-	-	$98,068,692	$98,068,692	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	($1)	-	-	-	($1)	-	
9									
10		Total IT Capital	$98,068,691	-	-	-	$98,068,691	$98,068,692	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$26,134,895	-	$2,290,582	-	$28,425,477	$28,425,477	
16	362-7	Station Equipment - General	$74,151,672	-	$2,894,802	-	$77,046,474	$77,046,474	
17	369-2	Underground Electric	$71,164,687	-	$7,938,035	-	$79,102,722	$79,102,722	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$255,971,895	-	$13,123,419	-	$269,095,314	$269,095,314	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$1,087,846	$13,129,719	($13,123,419)	-	$1,094,146	-	
24									
25		Total Energy Delivery Capital	$257,059,741	$13,129,719	-	-	$270,189,460	$269,095,314	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$354,040,587	-	$13,123,419	-	$367,164,006	$367,164,006	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$1,087,845	$13,129,719	($13,123,419)	-	$1,094,145	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$355,128,432	$13,129,719	-	-	$368,258,151	$367,164,006	Sum of Lines 28 and 29
32									
33	Source:								
34	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).								

UPDATED

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 (2018)

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	$92,072,042	-	-	-	$92,072,042	$92,072,042	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$98,068,692	-	-	-	$98,068,692	$98,068,692	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	($1)	-	-	-	($1)	-	
9									
10		Total IT Capital	$98,068,691	-	-	-	$98,068,691	$98,068,692	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$28,425,477	-	$2,405,347	-	$30,830,824	$30,830,824	
16	362-7	Station Equipment - General	$77,046,474	-	$2,842,077	($2,658,143)	$77,230,408	$77,230,408	
17	369-2	Underground Electric	$79,102,722	-	$7,799,340	-	$86,902,062	$86,902,062	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$269,095,314	-	$13,046,764	($2,658,143)	$279,483,935	$279,483,935	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$1,094,146	$13,039,222	($13,046,764)	-	$1,086,604	-	
24									
25		Total Energy Delivery Capital	$270,189,460	$13,039,222	-	($2,658,143)	$280,570,539	$279,483,935	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$367,164,006	-	$13,046,764	($2,658,143)	$377,552,627	$377,552,627	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$1,094,145	$13,039,222	($13,046,764)	-	$1,086,603	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$368,258,151	$13,039,222	-	($2,658,143)	$378,639,230	$377,552,627	Sum of Lines 28 and 29
32									
33	Source:								
34	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 2009).								

UPDATED

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 (2019)

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

WPB-2.1c
Page 11 of 11
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	$92,072,042	-	-	-	$92,072,042	$92,072,042	
3	362-1	Station Equipment - Computers	$5,996,650	-	-	-	$5,996,650	$5,996,650	
4	362-7	Station Equipment - General	-	-	-	-	-	-	
5									
6		Total IT In-Service	$98,068,692	-	-	-	$98,068,692	$98,068,692	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	($1)	-	-	-	($1)	-	
9									
10		Total IT Capital	$98,068,691	-	-	-	$98,068,691	$98,068,692	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	-	$8,750,000	$8,750,000	
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	
15	362-0	Station Equipment	$30,830,824	-	$2,396,941	-	$33,227,765	$33,227,765	
16	362-7	Station Equipment - General	$77,230,408	-	$2,914,970	-	$80,145,378	$80,145,378	
17	369-2	Underground Electric	$86,902,062	-	$7,676,643	-	$94,578,705	$94,578,705	
18	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	-	$9,288,153	$9,288,153	
19	370-X	Meters - AMI	$66,482,488	-	-	-	$66,482,488	$66,482,488	
20									
21		Total Energy Delivery In-Service	$279,483,935	-	$12,988,554	-	$292,472,489	$292,472,489	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	$1,086,604	$12,983,947	($12,988,554)	-	$1,081,997	-	
24									
25		Total Energy Delivery Capital	$280,570,539	$12,983,947	-	-	$293,554,486	$292,472,489	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$377,552,627	-	$12,988,554	-	$390,541,181	$390,541,181	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$1,086,603	$12,983,947	($12,988,554)	-	$1,081,996	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$378,639,230	$12,983,947	-	-	$391,623,177	$390,541,181	Sum of Lines 28 and 29
32									
33	Source:								
34	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).								

UPDATED

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 1 of 5
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 2010:								
2		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
4		Infrastructure	$41,873,651	-	$2,500,000	($1,643,329)	$42,730,322	$42,730,322	WPB-2.2c page 1 of 10
5		Total In-Service	$41,873,651	-	$2,500,000	($1,643,329)	$42,730,322	$42,730,322	Sum of Lines 16 and 17
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
9		Infrastructure	$600,000	$2,000,000	($2,500,000)	-	$100,000	-	WPB-2.2c page 1 of 10
10		Total CWIP	$600,000	$2,000,000	($2,500,000)	-	$100,000	-	Sum of Lines 21 and 22
11									
12		Total for Year	$42,473,651	$2,000,000	-	($1,643,329)	$42,830,322	$42,730,322	Sum of Lines 18 and 23
13									
14	Year 2011:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
17		Infrastructure	$42,730,322	-	$250,000	($15,463,133)	$27,517,189	$27,517,189	WPB-2.2c page 2 of 10
18		Total In-Service	$42,730,322	-	$250,000	($15,463,133)	$27,517,189	$27,517,189	Sum of Lines 29 and 30
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
22		Infrastructure	$100,000	$150,000	($250,000)	-	-	-	WPB-2.2c page 2 of 10
23		Total CWIP	$100,000	$150,000	($250,000)	-	-	-	Sum of Lines 34 and 35
24									
25		Total for Year	$42,830,322	$150,000	-	($15,463,133)	$27,517,189	$27,517,189	Sum of Lines 31 and 36
26									
27									
28	Source:								
29	Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))								

UPDATED

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 5
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		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
4		Infrastructure	$27,517,189	-	-	($18,076,620)	$9,440,569	$9,440,569	WPB-2.2c page 3 of 10
5		Total In-Service	$27,517,189	-	-	($18,076,620)	$9,440,569	$9,440,569	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
9		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 3 of 10
10		Total CWIP	-	-	-	-	-	-	Sum of Lines 8 and 9
11									
12		Total for Year	$27,517,189	$ -	$ -	($18,076,620)	$9,440,569	$9,440,569	Sum of Lines 5 and 10
13									
14	Year 2013:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
17		Infrastructure	$9,440,569	-	-	($8,844,681)	$595,888	$595,888	WPB-2.2c page 4 of 10
18		Total In-Service	$9,440,569	-	-	($8,844,681)	$595,888	$595,888	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
22		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 4 of 10
23		Total CWIP	-	-	-	-	-	-	Sum of Lines 21 and 22
24									
25		Total for Year	$9,440,569	-	-	($8,844,681)	$595,888	$595,888	Sum of Lines 18 and 23
26									

27 Source:
28 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).
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))

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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 - 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 3 of 5
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	-	-	-	-	-	-	WPB-2.2b
4		Infrastructure	$595,888	-	-	-	$595,888	$595,888	WPB-2.2c page 5 of 10
5		Total In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
9		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 5 of 10
10		Total CWIP	-	-	-	-	-	-	Sum of Lines 8 and 9
11									
12		Total for Year	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 5 and 10
13									
14	Year 2015:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
17		Infrastructure	$595,888	-	-	-	$595,888	$595,888	WPB-2.2c page 6 of 10
18		Total In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
22		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 6 of 10
23		Total CWIP	-	-	-	-	-	-	Sum of Lines 21 and 22
24									
25		Total for Year	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 18 and 23
26									

27 Source:
28 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).
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))

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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 - 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 4 of 5
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 2016:								
2		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
4		Infrastructure	$595,888	-	-	($595,888)	-	-	WPB-2.2c page 7 of 10
5		Total In-Service	$595,888	-	-	($595,888)	-	-	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
9		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 7 of 10
10		Total CWIP	-	-	-	-	-	-	Sum of Lines 8 and 9
11									
12		Total for Year	$595,888	-	-	($595,888)	-	-	Sum of Lines 5 and 10
13									
14	Year 2017:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
17		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 8 of 10
18		Total In-Service	-	-	-	-	-	-	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
22		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 8 of 10
23		Total CWIP	-	-	-	-	-	-	Sum of Lines 21 and 22
24									
25		Total for Year	-	-	-	-	-	-	Sum of Lines 18 and 23
26									

27 Source:
28 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).
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))

UPDATED

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 5 of 5
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 2018:								
2		In-Service Property							
3		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
4		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 9 of 10
5		Total In-Service	-	-	-	-	-	-	Sum of Lines 3 and 4
6									
7		CWIP							
8		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
9		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 9 of 10
10		Total CWIP	-	-	-	-	-	-	Sum of Lines 8 and 9
11									
12		Total for Year	-	-	-	-	-	-	Sum of Lines 5 and 10
13									
14	Year 2019:								
15		In-Service Property							
16		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
17		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 10 of 10
18		Total In-Service	-	-	-	-	-	-	Sum of Lines 16 and 17
19									
20		CWIP							
21		Energy Efficiency	-	-	-	-	-	-	WPB-2.2b
22		Infrastructure	-	-	-	-	-	-	WPB-2.2c page 10 of 10
23		Total CWIP	-	-	-	-	-	-	Sum of Lines 21 and 22
24									
25		Total for Year	-	-	-	-	-	-	Sum of Lines 18 and 23
26									

27 Source:
28 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).
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H))

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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 - 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.	Account Number	Account Title	Beginning Balance	Construction	Completed CWIP Transfers	Retirements	Ending Balance	Gross Plant in Rate Base
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (D+E-F+G)	(I)
1		Energy Efficiency:						
2								
3								
4								
5		No retirements of property for the period 2010 through 2019 are forecasted in associated with Energy Efficiency.						

UPDATED

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 1 of 10
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	$3,877,323	-	$2,500,000	-	$6,377,323	$6,377,323	See below
3	362-1	Station Equipment - Computers	$718,804	-	-	-	$718,804	$718,804	See below
4	362-7	Station Equipment - General	$37,504	-	-	-	$37,504	$37,504	See below
5									
6		Total IT In-Service	$4,633,631	-	$2,500,000	-	$7,133,631	$7,133,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$600,000	$2,000,000	($2,500,000)	-	$100,000	-	See below
9									
10		Total IT Capital	$5,233,631	$2,000,000	-	-	$7,233,631	$7,133,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	$2,316,500	-	-	-	$2,316,500	$2,316,500	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	$34,923,520	-	-	($1,643,329)	$33,280,191	$33,280,191	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	$37,240,020	-	-	($1,643,329)	$35,596,691	$35,596,691	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	$37,240,020	-	-	($1,643,329)	$35,596,691	$35,596,691	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$41,873,651	-	$2,500,000	($1,643,329)	$42,730,322	$42,730,322	Sum of Lines 8 and 21
29	107	Construction Work In-Progress	$600,000	$2,000,000	($2,500,000)	-	$100,000	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$42,473,651	$2,000,000	-	($1,643,329)	$42,830,322	$42,730,322	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calendar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 2 of 10
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	$6,377,323	-	$250,000	-	$6,627,323	$6,627,323	See below
3	362-1	Station Equipment - Computers	$718,804	-	-	-	$718,804	$718,804	See below
4	362-7	Station Equipment - General	$37,504	-	-	-	$37,504	$37,504	See below
5									
6		Total IT In-Service	$7,133,631	-	$250,000	-	$7,383,631	$7,383,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	$100,000	$150,000	($250,000)	-	-	-	See below
9									
10		Total IT Capital	$7,233,631	$150,000	-	-	$7,383,631	$7,383,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	$2,316,500	-	-	($2,316,500)	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	$33,280,191	-	-	($13,146,633)	$20,133,558	$20,133,558	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	$35,596,691	-	-	($15,463,133)	$20,133,558	$20,133,558	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	$35,596,691	-	-	($15,463,133)	$20,133,558	$20,133,558	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$42,730,322	-	$250,000	($15,463,133)	$27,517,189	$27,517,189	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	$100,000	$150,000	($250,000)	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$42,830,322	$150,000	-	($15,463,133)	$27,517,189	$27,517,189	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calendar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 3 of 10
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	$6,627,323	-	-	-	$6,627,323	$6,627,323	See below
3	362-1	Station Equipment - Computers	$718,804	-	-	-	$718,804	$718,804	See below
4	362-7	Station Equipment - General	$37,504	-	-	-	$37,504	$37,504	See below
5									
6		Total IT In-Service	$7,383,631	-	-	-	$7,383,631	$7,383,631	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	$7,383,631	-	-	-	$7,383,631	$7,383,631	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	$20,133,558	-	-	($18,076,620)	$2,056,938	$2,056,938	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	$20,133,558	-	-	($18,076,620)	$2,056,938	$2,056,938	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	$20,133,558	-	-	($18,076,620)	$2,056,938	$2,056,938	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$27,517,189	-	-	($18,076,620)	$9,440,569	$9,440,569	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$27,517,189	-	-	($18,076,620)	$9,440,569	$9,440,569	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 4 of 10
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	$6,627,323	-	-	($6,232,737)	$394,586	$394,586	See below
3	362-1	Station Equipment - Computers	$718,804	-	-	($517,502)	$201,302	$201,302	See below
4	362-7	Station Equipment - General	$37,504	-	-	($37,504)	-	-	See below
5									
6		Total IT In-Service	$7,383,631	-	-	($6,787,743)	$595,888	$595,888	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	$7,383,631	-	-	($6,787,743)	$595,888	$595,888	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	$2,056,938	-	-	($2,056,938)	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	$2,056,938	-	-	($2,056,938)	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	$2,056,938	-	-	($2,056,938)	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$9,440,569	-	-	($8,844,681)	$595,888	$595,888	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$9,440,569	-	-	($8,844,681)	$595,888	$595,888	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 5 of 10
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	-	-	-	$394,586	$394,586	See below
3	362-1	Station Equipment - Computers	$201,302	-	-	-	$201,302	$201,302	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
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38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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
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Work Paper Reference No(s): WPB-5.1c

WPB-2.2c
Page 6 of 10
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	-	-	-	$394,586	$394,586	See below
3	362-1	Station Equipment - Computers	$201,302	-	-	-	$201,302	$201,302	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$595,888	-	-	-	$595,888	$595,888	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 (2016)

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

WPB-2.2c
Page 7 of 10
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	-	-	($394,586)	-	-	See below
3	362-1	Station Equipment - Computers	$201,302	-	-	($201,302)	-	-	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	$595,888	-	-	($595,888)	-	-	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	$595,888	-	-	($595,888)	-	-	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	$595,888	-	-	($595,888)	-	-	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	$595,888	-	-	($595,888)	-	-	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
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38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 (2017)

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

WPB-2.2c
Page 8 of 10
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	-	-	-	-	-	-	See below
3	362-1	Station Equipment - Computers	-	-	-	-	-	-	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	-	-	-	-	-	-	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	-	-	-	-	-	-	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	-	-	-	-	-	-	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	-	-	-	-	-	-	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 (2018)

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

WPB-2.2c
Page 9 of 10
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	-	-	-	-	-	-	See below
3	362-1	Station Equipment - Computers	-	-	-	-	-	-	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	-	-	-	-	-	-	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	-	-	-	-	-	-	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	-	-	-	-	-	-	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	-	-	-	-	-	-	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

UPDATED

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 (2019)

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

WPB-2.2c
Page 10 of 10
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	-	-	-	-	-	-	See below
3	362-1	Station Equipment - Computers	-	-	-	-	-	-	See below
4	362-7	Station Equipment - General	-	-	-	-	-	-	See below
5									
6		Total IT In-Service	-	-	-	-	-	-	Sum of Lines 2 - 4
7									
8	107	Construction Work In-Progress	-	-	-	-	-	-	See below
9									
10		Total IT Capital	-	-	-	-	-	-	Sum of Lines 6 and 8
11									
12	Energy Delivery:								
13	303-0	Intangible Plant - Computer Software	-	-	-	-	-	-	See below
14	361-4	Structures & Improvements - Other	-	-	-	-	-	-	See below
15	362-0	Station Equipment	-	-	-	-	-	-	See below
16	362-7	Station Equipment - General	-	-	-	-	-	-	See below
17	369-2	Underground Electric	-	-	-	-	-	-	See below
18	370-0	Meters & Meter Infrastructure	-	-	-	-	-	-	See below
19	370-X	Meters - AMI	-	-	-	-	-	-	See below
20									
21		Total Energy Delivery In-Service	-	-	-	-	-	-	Sum of Lines 13 - 19
22									
23	107	Construction Work In-Progress	-	-	-	-	-	-	See below
24									
25		Total Energy Delivery Capital	-	-	-	-	-	-	Sum of Lines 21 and 23
26									
27	Total Infrastructure:								
28	101	In-Service	-	-	-	-	-	-	Sum of Lines 6 and 21
29	107	Construction Work In-Progress	-	-	-	-	-	-	Sum of Lines 8 and 23
30									
31		Total Infrastructure Capital	-	-	-	-	-	-	Sum of Lines 28 and 29
32									

33 Source:
34 Line 2-4, 8, 13-19, 23, Column (D) from general ledger as of April 30, 2009 plus projected additions through December 31, 2009. For years 2010 - 2019, beginning balance
35 is prior year ending balance (column (H)).
36 Line 2, Column (F) and Line 8, Column (E) and (F) is based on information supplied from CCEM teams as to the amount and when project(s) were completed.
37 Line 2-4, 13-19, Column (G) from WPB-5.1c pages 1 of 10 through 10 of 10. Each Page is a different calandar year.
38 Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (H)), with the exception of Year 2010 (refer to source).

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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

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

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

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) = Sum (H-I+J)	
1	Year 2010:									
2		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 1 of 10
3		Infrastructure	-	$43,102,202	-	-	$1,236,930	-	$1,236,930	WPB-3.1c page 1 of 10
4		Total In-Service	-	$43,102,202	-	-	$1,236,930	-	$1,236,930	Sum of Lines 2 and 3
5										
6	Year 2011:									
7		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 2 of 10
8		Infrastructure	$43,102,202	$87,807,796	-	$1,236,930	$5,476,508	-	$6,713,438	WPB-3.1c page 2 of 10
9		Total In-Service	$43,102,202	$87,807,796	-	$1,236,930	$5,476,508	-	$6,713,438	Sum of Lines 7 and 8
10										
11	Year 2012:									
12		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 3 of 10
13		Infrastructure	$130,909,998	$122,990,638	-	$6,713,438	$14,292,078	-	$21,005,517	WPB-3.1c page 3 of 10
14		Total In-Service	$130,909,998	$122,990,638	-	$6,713,438	$14,292,078	-	$21,005,517	Sum of Lines 12 and 13
15										
16	Year 2013:									
17		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 4 of 10
18		Infrastructure	$253,900,636	$26,638,896	-	$21,005,517	$20,780,408	-	$41,785,925	WPB-3.1c page 4 of 10
19		Total In-Service	$253,900,636	$26,638,896	-	$21,005,517	$20,780,408	-	$41,785,925	Sum of Lines 17 and 18
20										
21	Year 2014:									
22		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 5 of 10
23		Infrastructure	$280,539,534	$38,075,929	-	$41,785,925	$23,154,299	-	$64,940,224	WPB-3.1c page 5 of 10
24		Total In-Service	$280,539,534	$38,075,929	-	$41,785,925	$23,154,299	-	$64,940,224	Sum of Lines 22 and 23
25										
26	Year 2015:									
27		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 6 of 10
28		Infrastructure	$318,615,463	$22,136,168	-	$64,940,224	$25,575,016	-	$90,515,240	WPB-3.1c page 6 of 10
29		Total In-Service	$318,615,463	$22,136,168	-	$64,940,224	$25,575,016	-	$90,515,240	Sum of Lines 27 and 28
30										
31	Year 2016:									
32		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 7 of 10
33		Infrastructure	$340,751,631	$13,288,956	-	$90,515,240	$26,558,964	-	$117,074,204	WPB-3.1c page 7 of 10
34		Total In-Service	$340,751,631	$13,288,956	-	$90,515,240	$26,558,964	-	$117,074,204	Sum of Lines 32 and 33
35										
36	Year 2017:									
37		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 8 of 10
38		Infrastructure	$354,040,587	$13,123,419	-	$117,074,204	$27,076,519	-	$144,150,723	WPB-3.1c page 8 of 10
39		Total In-Service	$354,040,587	$13,123,419	-	$117,074,204	$27,076,519	-	$144,150,723	Sum of Lines 37 and 38
40										
41	Year 2018:									
42		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 9 of 10
43		Infrastructure	$367,164,006	$13,046,764	($2,658,143)	$144,150,723	$27,430,958	($2,658,143)	$168,923,538	WPB-3.1c page 9 of 10
44		Total In-Service	$367,164,006	$13,046,764	($2,658,143)	$144,150,723	$27,430,958	($2,658,143)	$168,923,538	Sum of Lines 42 and 43
45										
46	Year 2019:									
47		Energy Efficiency	-	-	-	-	-	-	-	WPB-3.1b page 10 of 10
48		Infrastructure	$377,552,627	$12,988,554	-	$168,923,538	$25,082,767	-	$194,006,306	WPB-3.1c page 10 of 10
49		Total In-Service	$377,552,627	$12,988,554	-	$168,923,538	$25,082,767	-	$194,006,306	Sum of Lines 47 and 48
50										
51										
52		Source:								
53		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).								

UPDATED

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 1 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 1 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 1 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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)

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

WPB-3.1b
Page 2 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 2 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 2 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2012)

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

WPB-3.1b
Page 3 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 3 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 3 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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)

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

WPB-3.1b
Page 4 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service Beginning Balance	Plant In-Service Additions	Plant In-Service Retirements	Depreciation Rate	Depreciation and Amortization Reserve Beginning Balance	Depreciation and Amortization Reserve Depreciation & Amort	Depreciation and Amortization Reserve Retirements	Depreciation and Amortization Reserve Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 4 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 4 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2014)

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

WPB-3.1b
Page 5 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 5 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 5 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2015)

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

WPB-3.1b
Page 6 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 6 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 6 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2016)

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

WPB-3.1b
Page 7 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 7 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 7 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2017)

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

WPB-3.1b
Page 8 of 10
Witness Responsible:
G. S. Campbell

			Plant In-Service				Depreciation and Amortization Reserve				
Line No.	Account Number	Account Title	Beginning Balance	Additions	Retirements	Depreciation Rate	Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 8 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 8 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2018)

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

WPB-3.1b
Page 9 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 9 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 9 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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 (2019)

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

WPB-3.1b
Page 10 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(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	-	-	-	0.00%	-	-	-	-	WPB-2.1b page 10 of 10
3	361-0	Structures & Improvements	-	-	-	2.48%	-	-	-	-	WPB-2.1b page 10 of 10
4											
5		Total Energy Efficiency In-Service	-	-	-		-	-	-	-	Sum of Lines 2 and 3
6											
7		Source:									
8		Beginning Balance (Col. (H)) for each respective year is the Ending Balance of the preceding year (Column (K)), with the exception of Year 2010 (no activity prior to 2010).									
9		Col. (G) is the current depreciation rate used for the respective asset type.									

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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)

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

WPB-3.1c
Page 1 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	-	WPB-2.1c page 1 of 10
3	362-1	Station Equipment - Computers	-	$5,396,553	-	11.90%	-	$321,095	-	$321,095	WPB-2.1c page 1 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 1 of 10
5											
6		Total IT In-Service	-	$5,396,553	-		-	$321,095	-	$321,095	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	-	$2,062,500	-	14.29%	-	$147,321	-	$147,321	WPB-2.1c page 1 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 1 of 10
12	362-0	Station Equipment	-	$4,721,104	-	2.25%	-	$53,112	-	$53,112	WPB-2.1c page 1 of 10
13	362-7	Station Equipment - General	-	$19,957,209	-	4.68%	-	$466,999	-	$466,999	WPB-2.1c page 1 of 10
14	369-2	Underground Electric	-	$4,346,415	-	4.09%	-	$88,884	-	$88,884	WPB-2.1c page 1 of 10
15	370-0	Meters & Meter Infrastructure	-	$3,586,821	-	3.26%	-	$58,465	-	$58,465	WPB-2.1c page 1 of 10
16	370-X	Meters - AMI	-	$3,031,600	-	6.67%	-	$101,053	-	$101,053	WPB-2.1c page 1 of 10
17											
18		Total Energy Delivery In-Service	-	$37,705,649	-		-	$915,835	-	$915,835	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	-	43,102,202	-		-	$1,236,930	-	$1,236,930	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))									

UPDATED

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)

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

WPB-3.1c
Page 2 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	-	$14,445,573	-	14.29%	-	$1,031,827	-	$1,031,827	WPB-2.1c page 2 of 10
3	362-1	Station Equipment - Computers	$5,396,553	-	-	11.90%	$321,095	$642,190	-	$963,285	WPB-2.1c page 2 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 2 of 10
5											
6		Total IT In-Service	$5,396,553	$14,445,573	-		$321,095	$1,674,016	-	$1,995,111	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$2,052,500	$2,937,500	-	14.29%	$147,321	$504,464	-	$651,786	WPB-2.1c page 2 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 2 of 10
12	362-0	Station Equipment	$4,721,104	$5,332,584	-	2.25%	$53,112	$166,216	-	$219,329	WPB-2.1c page 2 of 10
13	362-7	Station Equipment - General	$19,957,209	$23,633,038	-	4.68%	$466,999	$1,487,010	-	$1,954,009	WPB-2.1c page 2 of 10
14	369-2	Underground Electric	$4,346,415	$12,538,104	-	4.09%	$88,884	$434,173	-	$523,057	WPB-2.1c page 2 of 10
15	370-0	Meters & Meter Infrastructure	$3,586,821	$4,252,971	-	3.26%	$58,465	$186,254	-	$244,719	WPB-2.1c page 2 of 10
16	370-X	Meters - AMI	$3,031,600	$24,668,026	-	6.67%	$101,053	$1,024,374	-	$1,125,428	WPB-2.1c page 2 of 10
17											
18		Total Energy Delivery In-Service	$37,705,649	$73,362,223	-		$915,835	$3,802,492	-	$4,718,327	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$43,102,202	$87,807,796	-		$1,236,930	$5,476,508	-	$6,713,438	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))									

UPDATED

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 (2012)

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

WPB-3.1c
Page 3 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1		IT:									
2	303-0	Intangible Plant - Computer Software	$14,445,573	$53,855,112	-	14.29%	$1,031,827	$5,910,447	-	$6,942,274	WPB-2.1c page 3 of 10
3	362-1	Station Equipment - Computers	$5,396,553	-	-	11.90%	$963,285	$642,190	-	$1,605,475	WPB-2.1c page 3 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 3 of 10
5											
6		Total IT In-Service	$19,842,126	$53,855,112	-		$1,995,111	$6,552,637	-	$8,547,748	Sum of Lines 2 - 4
7											
8											
9		Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	$5,000,000	$1,854,167	-	14.29%	$651,786	$846,726	-	$1,498,512	WPB-2.1c page 3 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 3 of 10
12	362-0	Station Equipment	$10,053,686	$4,216,782	-	2.25%	$219,329	$273,669	-	$492,998	WPB-2.1c page 3 of 10
13	362-7	Station Equipment - General	$43,590,247	$14,158,192	-	4.68%	$1,954,009	$2,371,325	-	$4,325,334	WPB-2.1c page 3 of 10
14	369-2	Underground Electric	$16,884,519	$11,827,586	-	4.09%	$523,057	$932,451	-	$1,455,508	WPB-2.1c page 3 of 10
15	370-0	Meters & Meter Infrastructure	$7,839,792	$1,341,051	-	3.26%	$244,719	$277,436	-	$522,155	WPB-2.1c page 3 of 10
16	370-X	Meters - AMI	$27,699,626	$35,735,748	-	6.67%	$1,125,428	$3,037,833	-	$4,163,261	WPB-2.1c page 3 of 10
17											
18		Total Energy Delivery In-Service	$111,067,872	$69,135,526	-		$4,718,327	$7,739,441	-	$12,457,768	Sum of Lines 10 - 16
19											
20											
21		Total Infrastructure:									
22											
23		Total Infrastructure In-Service	$130,909,998	$122,990,638	-		$6,713,438	$14,292,078	-	$21,005,517	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))									

UPDATED

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)

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

WPB-3.1c
Page 4 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$88,300,685	-	-	14.29%	$6,942,274	$9,757,241	-	$16,699,514	WPB-2.1c page 4 of 10
3	362-1	Station Equipment - Computers	$5,396,553	$600,097	-	11.90%	$1,605,475	$677,896	-	$2,283,370	WPB-2.1c page 4 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 4 of 10
5											
6		Total IT In-Service	$73,697,238	$600,097	-		$8,547,748	$10,435,136	-	$18,982,884	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$6,854,167	$1,750,000	-	14.29%	$1,498,512	$1,104,167	-	$2,602,679	WPB-2.1c page 4 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 4 of 10
12	362-0	Station Equipment	$14,272,470	$4,005,361	-	2.25%	$492,998	$366,191	-	$859,189	WPB-2.1c page 4 of 10
13	362-7	Station Equipment - General	$57,748,439	$5,435,301	-	4.68%	$4,325,334	$2,829,813	-	$7,155,147	WPB-2.1c page 4 of 10
14	369-2	Underground Electric	$28,712,105	$11,693,715	-	4.09%	$1,455,508	$1,413,462	-	$2,868,969	WPB-2.1c page 4 of 10
15	370-0	Meters & Meter Infrastructure	$9,180,843	$107,310	-	3.26%	$522,155	$301,045	-	$823,200	WPB-2.1c page 4 of 10
16	370-X	Meters - AMI	$63,435,374	$3,047,114	-	6.67%	$4,163,261	$4,330,595	-	$8,493,856	WPB-2.1c page 4 of 10
17											
18		Total Energy Delivery In-Service	$180,203,398	$26,038,801	-		$12,457,768	$10,345,272	-	$22,803,041	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$253,900,636	$26,638,898	-		$21,005,517	$20,780,408	-	$41,785,925	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))									

UPDATED

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)

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WPB-3.1c
Page 5 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$68,300,685	$18,288,518	-	14.29%	$16,699,514	$11,063,583	-	$27,763,078	WPB-2.1c page 5 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$2,283,370	$713,601	-	$2,996,971	WPB-2.1c page 5 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 5 of 10
5											
6		Total IT In-Service	$74,297,335	$18,288,518	-		$18,982,884	$11,777,165	-	$30,760,049	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,604,167	$145,833	-	14.29%	$2,602,679	$1,239,583	-	$3,842,262	WPB-2.1c page 5 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 5 of 10
12	362-0	Station Equipment	$18,277,831	$3,640,284	-	2.25%	$859,189	$452,204	-	$1,311,393	WPB-2.1c page 5 of 10
13	362-7	Station Equipment - General	$63,183,740	$4,597,731	-	4.68%	$7,155,147	$3,064,586	-	$10,219,733	WPB-2.1c page 5 of 10
14	369-2	Underground Electric	$40,405,820	$11,403,563	-	4.09%	$2,868,969	$1,885,801	-	$4,754,770	WPB-2.1c page 5 of 10
15	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	3.26%	$823,200	$302,794	-	$1,125,994	WPB-2.1c page 5 of 10
16	370-X	Meters - AMI	$66,462,488	-	-	6.67%	$8,493,856	$4,432,166	-	$12,926,022	WPB-2.1c page 5 of 10
17											
18		Total Energy Delivery In-Service	$206,242,199	$19,787,411	-		$22,803,041	$11,377,134	-	$34,180,175	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$280,539,534	$38,075,929	-		$41,785,925	$23,154,299	-	$64,940,224	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))									

UPDATED

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
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WPB-3.1c
Page 6 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$88,589,203	$5,482,839	-	14.29%	$27,763,078	$12,761,518	-	$40,524,595	WPB-2.1c page 6 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$2,996,971	$713,601	-	$3,710,573	WPB-2.1c page 6 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 6 of 10
5											
6		Total IT In-Service	$92,585,853	$5,482,839	-		$30,760,049	$13,475,119	-	$44,235,168	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	14.29%	$3,842,262	$1,250,000	-	$5,092,262	WPB-2.1c page 6 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 6 of 10
12	362-0	Station Equipment	$21,918,115	$2,208,398	-	2.25%	$1,311,393	$518,002	-	$1,829,395	WPB-2.1c page 6 of 10
13	362-7	Station Equipment - General	$67,781,471	$3,511,716	-	4.68%	$10,219,733	$3,254,347	-	$13,474,080	WPB-2.1c page 6 of 10
14	369-2	Underground Electric	$51,809,383	$10,933,215	-	4.09%	$4,754,770	$2,342,588	-	$7,097,358	WPB-2.1c page 6 of 10
15	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	3.28%	$1,125,994	$302,794	-	$1,428,788	WPB-2.1c page 6 of 10
16	370-X	Meters - AMI	$88,482,488	-	-	6.67%	$12,926,022	$4,432,166	-	$17,358,188	WPB-2.1c page 6 of 10
17											
18		Total Energy Delivery In-Service	$226,029,610	$16,653,329	-		$34,180,175	$12,099,897	-	$46,280,072	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$318,615,463	$22,136,168	-		$64,940,224	$25,575,016	-	$90,515,240	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))									

UPDATED

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 (2016)

Data: 12 Months Forecast
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WPB-3.1c
Page 7 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$92,072,042	-	-	14.29%	$40,524,595	$13,153,149	-	$53,677,744	WPB-2.1c page 7 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$3,710,573	$713,601	-	$4,424,174	WPB-2.1c page 7 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 7 of 10
5											
6		Total IT In-Service	$98,068,692	-	-		$44,235,168	$13,866,750	-	$58,101,918	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	14.29%	$5,092,262	$1,250,000	-	$6,342,262	WPB-2.1c page 7 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 7 of 10
12	362-0	Station Equipment	$24,126,513	$2,008,382	-	2.25%	$1,829,395	$565,441	-	$2,394,836	WPB-2.1c page 7 of 10
13	362-7	Station Equipment - General	$71,293,187	$2,858,485	-	4.68%	$13,474,080	$3,403,410	-	$16,877,490	WPB-2.1c page 7 of 10
14	369-2	Underground Electric	$62,742,598	$8,422,089	-	4.09%	$7,097,358	$2,738,404	-	$9,835,762	WPB-2.1c page 7 of 10
15	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	3.26%	$1,428,788	$302,794	-	$1,731,581	WPB-2.1c page 7 of 10
16	370-X	Meters - AMI	$66,482,488	-	-	6.67%	$17,358,188	$4,432,166	-	$21,790,354	WPB-2.1c page 7 of 10
17											
18		Total Energy Delivery In-Service	$242,682,939	$13,288,956	-		$46,280,072	$12,692,214	-	$58,972,286	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$340,751,631	$13,288,956	-		$90,515,240	$26,558,964	-	$117,074,204	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))									

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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 (2017)

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

WPB-3.1c
Page 8 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$92,072,042	-	-	14.29%	$53,677,744	$13,153,149	-	$66,830,893	WPB-2.1c page 8 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$4,424,174	$713,601	-	$5,137,776	WPB-2.1c page 8 of 10
4	362-7	Station Equipment - General	-	-	-	4.88%	-	-	-	-	WPB-2.1c page 8 of 10
5											
6		Total IT In-Service	$98,068,692	-	-		$58,101,918	$13,866,750	-	$71,968,669	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	14.29%	$6,342,262	$1,250,000	-	$7,592,262	WPB-2.1c page 8 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 8 of 10
12	362-0	Station Equipment	$26,134,895	$2,290,582	-	2.25%	$2,394,836	$813,804	-	$3,008,640	WPB-2.1c page 8 of 10
13	362-7	Station Equipment - General	$74,151,672	$2,894,802	-	4.88%	$16,877,490	$3,538,037	-	$20,415,527	WPB-2.1c page 8 of 10
14	369-2	Underground Electric	$71,164,687	$7,938,035	-	4.09%	$9,835,762	$3,072,969	-	$12,908,731	WPB-2.1c page 8 of 10
15	370-0	Meters & Meter Infrastructure	$9,268,153	-	-	3.26%	$1,731,581	$302,794	-	$2,034,375	WPB-2.1c page 8 of 10
16	370-X	Meters - AMI	$66,482,488	-	-	6.67%	$21,790,354	$4,432,166	-	$26,222,520	WPB-2.1c page 8 of 10
17											
18		Total Energy Delivery In-Service	$255,971,895	$13,123,419	-		$58,972,288	$13,209,769	-	$72,182,055	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$354,040,587	$13,123,419	-		$117,074,204	$27,076,519	-	$144,150,723	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))									

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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 (2018)

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

WPB-3.1c
Page 9 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service Beginning Balance	Additions	Retirements	Depreciation Rate	Depreciation and Amortization Reserve Beginning Balance	Depreciation & Amort	Retirements	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$92,072,042	-	-	14.29%	$66,830,893	$13,153,149	-	$79,984,042	WPB-2.1c page 9 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$5,137,776	$713,601	-	$5,851,377	WPB-2.1c page 9 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 9 of 10
5											
6		Total IT In-Service	$98,068,692	-	-		$71,968,669	$13,866,750	-	$85,835,419	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	14.29%	$7,592,262	$1,157,738	-	$8,750,000	WPB-2.1c page 9 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 9 of 10
12	362-0	Station Equipment	$28,425,477	$2,405,347	-	2.25%	$3,008,640	$666,633	-	$3,675,274	WPB-2.1c page 9 of 10
13	362-7	Station Equipment - General	$77,046,474	$2,842,077	($2,658,143)	4.68%	$20,415,527	$3,610,079	($2,658,143)	$21,367,463	WPB-2.1c page 9 of 10
14	369-2	Underground Electric	$79,102,722	$7,799,340	-	4.09%	$12,908,731	$3,394,798	-	$16,303,529	WPB-2.1c page 9 of 10
15	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	3.26%	$2,034,375	$302,794	-	$2,337,169	WPB-2.1c page 9 of 10
16	370-X	Meters - AMI	$66,482,488	-	-	6.67%	$26,222,520	$4,432,166	-	$30,654,686	WPB-2.1c page 9 of 10
17											
18		Total Energy Delivery In-Service	$269,095,314	$13,046,764	($2,658,143)		$72,182,055	$13,564,208	($2,658,143)	$83,088,120	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$367,164,006	$13,046,764	($2,658,143)		$144,150,723	$27,430,958	($2,658,143)	$168,923,538	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))									

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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 (2019)

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

WPB-3.1c
Page 10 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Plant In-Service: Beginning Balance	Plant In-Service: Additions	Plant In-Service: Retirements	Depreciation Rate	Depreciation and Amortization Reserve: Beginning Balance	Depreciation and Amortization Reserve: Depreciation & Amort	Depreciation and Amortization Reserve: Retirements	Depreciation and Amortization Reserve: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D+ E/2 +F/2) * (G)	(J)	(K) = Sum (H-I+J)	
1	IT:										
2	303-0	Intangible Plant - Computer Software	$92,072,042	-	-	14.29%	$79,984,042	$12,088,000	-	$92,072,042	WPB-2.1c page 10 of 10
3	362-1	Station Equipment - Computers	$5,996,650	-	-	11.90%	$5,851,377	$145,273	-	$5,996,650	WPB-2.1c page 10 of 10
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	-	WPB-2.1c page 10 of 10
5											
6		Total IT In-Service	$98,068,692	-	-		$85,835,419	$12,233,273	-	$98,068,692	Sum of Lines 2 - 4
7											
8											
9	Energy Delivery:										
10	303-0	Intangible Plant - Computer Software	$8,750,000	-	-	14.29%	$8,750,000	-	-	$8,750,000	WPB-2.1c page 10 of 10
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	-	WPB-2.1c page 10 of 10
12	362-0	Station Equipment	$30,830,824	$2,398,941	-	2.25%	$3,675,274	$720,659	-	$4,395,933	WPB-2.1c page 10 of 10
13	362-7	Station Equipment - General	$77,230,408	$2,914,970	-	4.68%	$21,367,463	$3,682,593	-	$25,050,056	WPB-2.1c page 10 of 10
14	369-2	Underground Electric	$86,902,062	$7,676,643	-	4.09%	$16,303,529	$3,711,282	-	$20,014,810	WPB-2.1c page 10 of 10
15	370-0	Meters & Meter Infrastructure	$9,288,153	-	-	3.26%	$2,337,169	$302,794	-	$2,639,963	WPB-2.1c page 10 of 10
16	370-X	Meters - AMI	$66,482,488	-	-	5.67%	$30,654,686	$4,432,166	-	$35,086,851	WPB-2.1c page 10 of 10
17											
18		Total Energy Delivery In-Service	$279,483,935	$12,988,554	-		$83,088,120	$12,849,494	-	$95,937,613	Sum of Lines 10 - 16
19											
20											
21	Total Infrastructure:										
22											
23		Total Infrastructure In-Service	$377,552,627	$12,988,554	-		$168,923,538	$25,082,767	-	$194,006,306	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))									

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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: Beginning Balance	Cumulative Retirements: Retirements	Cumulative Retirements: Ending Balance	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation and Amortization Reserve - Savings: Depreciation & Amort	Depreciation and Amortization Reserve - Savings: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum (H-I)	
1	Year 2010:								
2		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
3		Infrastructure	-	$1,643,329	$1,643,329	-	$26,786	$26,786	WPB-3.2c page 1 of 10
4		Total In-Service	-	$1,643,329	$1,643,329	-	$26,786	$26,786	Sum of Lines 7 and 8
5									
6	Year 2011:								
7		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
8		Infrastructure	$1,643,329	$15,463,133	$17,106,462	$26,786	$322,069	$348,855	WPB-3.2c page 2 of 10
9		Total In-Service	$1,643,329	$15,463,133	$17,106,462	$26,786	$322,069	$348,855	Sum of Lines 12 and 13
10									
11	Year 2012:								
12		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
13		Infrastructure	$17,106,462	$18,076,620	$35,183,082	$348,855	$885,214	$1,234,069	WPB-3.2c page 3 of 10
14		Total In-Service	$17,106,462	$18,076,620	$35,183,082	$348,855	$885,214	$1,234,069	Sum of Lines 17 and 18
15									
16	Year 2013:								
17		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
18		Infrastructure	$35,183,082	$8,844,681	$44,027,763	$1,234,069	$1,764,318	$2,998,387	WPB-3.2c page 4 of 10
19		Total In-Service	$35,183,082	$8,844,681	$44,027,763	$1,234,069	$1,764,318	$2,998,387	Sum of Lines 22 and 23
20									
21	Year 2014:								
22		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
23		Infrastructure	$44,027,763	-	$44,027,763	$2,998,387	$1,794,269	$4,792,656	WPB-3.2c page 5 of 10
24		Total In-Service	$44,027,763	-	$44,027,763	$2,998,387	$1,794,269	$4,792,656	Sum of Lines 27 and 28
25									
26	Year 2015:								
27		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
28		Infrastructure	$44,027,763	-	$44,027,763	$4,792,656	$1,713,610	$6,506,266	WPB-3.2c page 6 of 10
29		Total In-Service	$44,027,763	-	$44,027,763	$4,792,656	$1,713,610	$6,506,266	Sum of Lines 32 and 33
30									
31	Year 2016:								
32		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
33		Infrastructure	$44,027,763	$595,888	$44,623,651	$6,506,266	$1,710,207	$8,216,473	WPB-3.2c page 7 of 10
34		Total In-Service	$44,027,763	$595,888	$44,623,651	$6,506,266	$1,710,207	$8,216,473	Sum of Lines 32 and 33
35									
36	Year 2017:								
37		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
38		Infrastructure	$44,623,651	-	$44,623,651	$8,216,473	$1,497,999	$9,714,472	WPB-3.2c page 8 of 10
39		Total In-Service	$44,623,651	-	$44,623,651	$8,216,473	$1,497,999	$9,714,472	Sum of Lines 32 and 33
37									
38	Year 2018:								
39		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
37		Infrastructure	$44,623,651	-	$44,623,651	$9,714,472	$1,284,324	$10,998,796	WPB-3.2c page 9 of 10
38		Total In-Service	$44,623,651	-	$44,623,651	$9,714,472	$1,284,324	$10,998,796	Sum of Lines 32 and 33
39									
40	Year 2019:								
38		Energy Efficiency	-	-	-	-	-	-	WPB-3.2b
39		Infrastructure	$44,623,651	-	$44,623,651	$10,998,796	$1,248,674	$12,247,471	WPB-3.2c page 10 of 10
40		Total In-Service	$44,623,651	-	$44,623,651	$10,998,796	$1,248,674	$12,247,471	Sum of Lines 32 and 33
41									
42	Source:								
43	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 2010 (no activity prior to 2010).								

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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:
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									
2									
3									
4									
5		No retirements of property for the period 2010 through 2019 are forecasted in associated with Energy Efficiency.							

UPDATED

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 (2010)

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

WPB-3.2c
Page 1 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Cumulative Retirements: Retirements	Cumulative Retirements: Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation and Amortization Reserve - Savings: Depreciation & Amort	Depreciation and Amortization Reserve - Savings: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1		IT:								
2	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	None
3	362-1	Station Equipment - Computers	-	-	-	11.90%	-	-	-	None
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	None
5										
6		Total IT In-Service	-	-	-		-	-	-	Sum of Lines 2 - 4
7										
8										
9		Energy Delivery:								
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	-	$1,643,329	$1,643,329	3.26%	-	$26,786	$26,786	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	-	$1,643,329	$1,643,329		-	$26,786	$26,786	Sum of Lines 10 - 16
19										
20										
21		Total Infrastructure:								
22										
23		Total Infrastructure In-Service	-	$1,643,329	$1,643,329		-	$26,786	$26,786	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

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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 (2011)

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

WPB-3.2c
Page 2 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	None
3	362-1	Station Equipment - Computers	-	-	-	11.90%	-	-	-	None
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	None
5										
6		Total IT In-Service	-	-	-		-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	-	$2,316,500	$2,316,500	4.68%	-	$54,206	$54,206	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$1,643,329	$13,146,633	$14,789,962	3.26%	$26,786	$267,863	$294,649	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$1,643,329	$15,463,133	$17,106,462		$26,786	$322,069	$348,855	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$1,643,329	$15,463,133	$17,106,462		$26,786	$322,069	$348,855	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 3 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Cumulative Retirements: Retirements	Cumulative Retirements: Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation and Amortization Reserve - Savings: Depreciation & Amort	Depreciation and Amortization Reserve - Savings: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	WPB-3.2d page 1 of 2
3	362-1	Station Equipment - Computers	-	-	-	11.90%	-	-	-	WPB-3.2d page 1 of 2
4	362-7	Station Equipment - General	-	-	-	4.68%	-	-	-	WPB-3.2d page 1 of 2
5										
6		Total IT In-Service	-	-	-		-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$54,206	$108,412	$162,618	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$14,789,962	$18,076,620	$32,866,582	3.26%	$294,649	$776,802	$1,071,451	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$17,106,462	$18,076,620	$35,183,082		$348,855	$885,214	$1,234,069	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$17,106,462	$18,076,620	$35,183,082		$348,855	$885,214	$1,234,069	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 4 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Cumulative Retirements: Retirements	Cumulative Retirements: Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation and Amortization Reserve - Savings: Depreciation & Amort	Depreciation and Amortization Reserve - Savings: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	-	$6,232,738	$6,232,738	14.29%	-	$521,998	$521,998	WPB-3.2d page 1 of 2
3	362-1	Station Equipment - Computers	-	$517,501	$517,501	11.90%	-	$28,052	$28,052	WPB-3.2d page 1 of 2
4	362-7	Station Equipment - General	-	$37,504	$37,504	4.68%	-	$878	$878	WPB-3.2d page 1 of 2
5										
6		Total IT In-Service	-	$6,787,743	$6,787,743		-	$550,928	$550,928	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$162,618	$108,412	$271,031	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$32,866,582	$2,056,938	$34,923,520	3.26%	$1,071,451	$1,104,979	$2,176,429	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$35,183,082	$2,056,938	$37,240,020		$1,234,069	$1,213,391	$2,447,460	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$35,183,082	$8,844,681	$44,027,763		$1,234,069	$1,764,318	$2,998,387	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 5 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,232,738	-	$6,232,738	14.29%	$521,998	$528,279	$1,050,277	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$517,501	-	$517,501	11.90%	$28,052	$17,316	$45,368	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$878	$1,755	$2,633	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$6,787,743	-	$6,787,743		$550,928	$547,350	$1,098,278	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$271,031	$108,412	$379,443	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$2,176,429	$1,138,507	$3,314,936	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$2,447,460	$1,246,919	$3,694,379	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,027,763	-	$44,027,763		$2,998,387	$1,794,269	$4,792,656	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 6 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,232,738	-	$6,232,738	14.29%	$1,050,277	$460,138	$1,510,415	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$517,501	-	$517,501	11.90%	$45,368	$4,798	$50,166	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$2,633	$1,755	$4,388	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$6,787,743	-	$6,787,743		$1,098,278	$466,691	$1,564,969	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$379,443	$108,412	$487,855	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$3,314,936	$1,138,507	$4,453,443	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$3,694,379	$1,246,919	$4,941,298	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,027,763	-	$44,027,763		$4,792,656	$1,713,610	$6,506,266	Sum of Lines 6 and 18
24										

25 Source:
26 Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))

UPDATED

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 (2016)

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

WPB-3.2c
Page 7 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Cumulative Retirements: Retirements	Cumulative Retirements: Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation and Amortization Reserve - Savings: Depreciation & Amort	Depreciation and Amortization Reserve - Savings: Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,232,738	$394,586	$6,627,323	14.29%	$1,510,415	$459,997	$1,970,412	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$517,501	$201,302	$718,804	11.90%	$50,166	$1,536	$51,701	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$4,388	$1,755	$6,143	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$6,787,743	$595,888	$7,383,631		$1,564,969	$463,288	$2,028,256	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$487,855	$108,412	$596,267	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$4,453,443	$1,138,507	$5,591,949	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$4,941,298	$1,246,919	$6,188,217	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,027,763	$595,888	$44,623,651		$6,506,266	$1,710,207	$8,216,473	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 (2017)

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

WPB-3.2c
Page 8 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,627,323	-	$6,627,323	14.29%	$1,970,412	$249,325	$2,219,737	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$718,804	-	$718,804	11.90%	$51,701	-	$51,701	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$6,143	$1,755	$7,898	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$7,383,631	-	$7,383,631		$2,028,256	$251,080	$2,279,337	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$596,267	$108,412	$704,679	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$5,591,949	$1,138,507	$6,730,456	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$6,188,217	$1,246,919	$7,435,136	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,623,651	-	$44,623,651		$8,216,473	$1,497,999	$9,714,472	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

UPDATED

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 (2018)

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

WPB-3.2c
Page 9 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,627,323	-	$6,627,323	14.29%	$2,219,737	$35,660	$2,255,387	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$718,804	-	$718,804	11.90%	$51,701	-	$51,701	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$7,898	$1,755	$9,654	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$7,383,631	-	$7,383,631		$2,279,337	$37,405	$2,316,742	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$704,679	$108,412	$813,092	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$6,730,456	$1,138,507	$7,868,963	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$7,435,136	$1,246,919	$8,682,054	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,623,651	-	$44,623,651		$9,714,472	$1,284,324	$10,998,796	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

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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 (2019)

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

WPB-3.2c
Page 10 of 10
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	IT:									
2	303-0	Intangible Plant - Computer Software	$6,627,323	-	$6,627,323	14.29%	$2,255,387	-	$2,255,387	WPB-3.2d page 2 of 2
3	362-1	Station Equipment - Computers	$718,804	-	$718,804	11.90%	$51,701	-	$51,701	WPB-3.2d page 2 of 2
4	362-7	Station Equipment - General	$37,504	-	$37,504	4.68%	$9,654	$1,755	$11,409	WPB-3.2d page 2 of 2
5										
6		Total IT In-Service	$7,383,631	-	$7,383,631		$2,316,742	$1,755	$2,318,497	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	-	-	-	14.29%	-	-	-	See below
11	361-4	Structures & Improvements - Other	-	-	-	2.90%	-	-	-	See below
12	362-0	Station Equipment	-	-	-	2.25%	-	-	-	See below
13	362-7	Station Equipment - General	$2,316,500	-	$2,316,500	4.68%	$813,092	$108,412	$921,504	See below
14	369-2	Underground Electric	-	-	-	4.09%	-	-	-	See below
15	370-0	Meters & Meter Infrastructure	$34,923,520	-	$34,923,520	3.26%	$7,868,963	$1,138,507	$9,007,470	See below
16	370-X	Meters - AMI	-	-	-	6.67%	-	-	-	See below
17										
18		Total Energy Delivery In-Service	$37,240,020	-	$37,240,020		$8,682,054	$1,246,919	$9,928,973	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service	$44,623,651	-	$44,623,651		$10,998,796	$1,248,674	$12,247,471	Sum of Lines 6 and 18
24										
25		Source:								
26		Lines 10-16, Col. (E) from WPB-2.2c (Col. (G)), page 1 of 10 through page 10 of 10. 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))								

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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

WPB-3.2d
Page 1 of 4
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	Retirement of IT Property in 2013:									
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	-	$3,012,738	$3,012,738	14.29%	-	$61,860	$61,860	WPB-3.2e page 1 of 2
5		Post 2008 Additions	-	$3,220,000	$3,220,000	14.29%	-	$460,138	$460,138	WPB-3.2f
6		Total	-	$6,232,738	$6,232,738		-	$521,998	$521,998	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	-	$517,501	$517,501	11.90%	-	$28,052	$28,052	WPB-3.2e page 1 of 2
10		Post 2008 Additions	-	-	-	11.90%	-	-	-	
11		Total	-	$517,501	$517,501		-	$28,052	$28,052	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	-	$37,504	$37,504	4.68%	-	$878	$878	WPB-3.2e page 2 of 2
15		Post 2008 Additions	-	-	-	4.68%	-	-	-	
16		Total	-	$37,504	$37,504		-	$878	$878	Sum of Lines 14 and 15
17										
18	Retirement of IT Property in 2014:									
19										
20	303-0	Intangible Plant - Computer Software								
21		Pre 2009 Property	$3,012,738	-	$3,012,738	14.29%	$61,860	$68,141	$130,001	WPB-3.2e page 1 of 2
22		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$460,138	$460,138	$920,276	WPB-3.2f
23		Total	$6,232,738	-	$6,232,738		$521,998	$528,279	$1,050,277	Sum of Lines 21 and 22
24										
25	362-1	Station Equipment - Computers								
26		Pre 2009 Property	$517,501	-	$517,501	11.90%	$28,052	$17,316	$45,368	WPB-3.2e page 1 of 2
27		Post 2008 Additions	-	-	-	11.90%	-	-	-	
28		Total	$517,501	-	$517,501		$28,052	$17,316	$45,368	Sum of Lines 26 and 27
29										
30	362-7	Station Equipment - General								
31		Pre 2009 Property	$37,504	-	$37,504	4.68%	$878	$1,755	$2,633	WPB-3.2e page 2 of 2
32		Post 2008 Additions	-	-	-	4.68%	-	-	-	
33		Total	$37,504	-	$37,504		$878	$1,755	$2,633	Sum of Lines 31 and 32
34										
35	Source:									
36	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 2010 (no activity prior to 2010).									

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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

WPB-3.2d
Page 2 of 4
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1	Retirement of IT Property in 2015:									
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	$3,012,738	-	$3,012,738	14.29%	$130,001	-	$130,001	WPB-3.2e page 1 of 2
5		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$920,276	$460,138	$1,380,414	WPB-3.2f
6		Total	$6,232,738	-	$6,232,738		$1,050,277	$460,138	$1,510,415	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	$517,501	-	$517,501	11.90%	$45,368	$4,798	$50,166	WPB-3.2e page 1 of 2
10		Post 2008 Additions	-	-	-	11.90%	-	-	-	
11		Total	$517,501	-	$517,501		$45,368	$4,798	$50,166	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	$37,504	-	$37,504	4.68%	$2,633	$1,755	$4,388	WPB-3.2e page 2 of 2
15		Post 2008 Additions	-	-	-	4.68%	-	-	-	
16		Total	$37,504	-	$37,504		$2,633	$1,755	$4,388	Sum of Line 14 and 15
17										
18	Retirement of IT Property in 2016:									
19										
20	303-0	Intangible Plant - Computer Software								
21		Pre 2009 Property	$3,012,738	$394,586	$3,407,323	14.29%	$130,001	-	$130,001	WPB-3.2e page 1 of 2
22		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$1,380,414	$459,997	$1,840,411	WPB-3.2f
23		Total	$6,232,738	$394,586	$6,627,323		$1,510,415	$459,997	$1,970,412	Sum of Lines 21 and 22
24										
25	362-1	Station Equipment - Computers								
26		Pre 2009 Property	$517,501	$201,302	$718,804	11.90%	$50,166	$1,536	$51,701	See below
27		Post 2008 Additions	-	-	-	11.90%	-	-	-	
28		Total	$517,501	$201,302	$718,804		$50,166	$1,536	$51,701	Sum of Lines 26 and 27
29										
30	362-7	Station Equipment - General								
31		Pre 2009 Property	$37,504	-	$37,504	4.68%	$4,388	$1,755	$6,143	WPB-3.2e page 2 of 2
32		Post 2008 Additions	-	-	-	4.68%	-	-	-	
33		Total	$37,504	-	$37,504		$4,388	$1,755	$6,143	Sum of Lines 31 and 32
34										
35	Source:									
36	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 2010 (no activity prior to 2010).									
37	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)									

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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

Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1		Retirement of IT Property in 2017:								
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	$3,407,323	-	$3,407,323	14.29%	$130,001	-	$130,001	WPB-3.2e page 1 of 2
5		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$1,380,414	$249,325	$1,629,739	WPB-3.2f
6		Total	$6,627,323	-	$6,627,323		$1,510,415	$249,325	$1,759,740	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	$718,804	-	$718,804	11.90%	$50,166	-	$50,166	WPB-3.2e page 1 of 2
10		Post 2008 Additions	-	-	-	11.90%	-	-	-	
11		Total	$718,804	-	$718,804		$50,166	-	$50,166	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	$37,504	-	$37,504	4.68%	$4,388	$1,755	$6,143	WPB-3.2e page 2 of 2
15		Post 2008 Additions	-	-	-	4.68%	-	-	-	
16		Total	$37,504	-	$37,504		$4,388	$1,755	$6,143	Sum of Line 14 and 15
17										
18		Retirement of IT Property in 2018:								
19										
20	303-0	Intangible Plant - Computer Software								
21		Pre 2009 Property	$3,407,323	-	$3,407,323	14.29%	$130,001	-	$130,001	WPB-3.2e page 1 of 2
22		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$1,629,739	$35,650	$1,665,389	WPB-3.2f
23		Total	$6,627,323	-	$6,627,323		$1,759,740	$35,650	$1,795,390	Sum of Lines 21 and 22
24										
25	362-1	Station Equipment - Computers								
26		Pre 2009 Property	$718,804	-	$718,804	11.90%	$50,166	-	$50,166	See below
27		Post 2008 Additions	-	-	-	11.90%	-	-	-	
28		Total	$718,804	-	$718,804		$50,166	-	$50,166	Sum of Lines 26 and 27
29										
30	362-7	Station Equipment - General								
31		Pre 2009 Property	$37,504	-	$37,504	4.68%	$6,143	$1,755	$7,898	WPB-3.2e page 2 of 2
32		Post 2008 Additions	-	-	-	4.68%	-	-	-	
33		Total	$37,504	-	$37,504		$6,143	$1,755	$7,898	Sum of Lines 31 and 32
34										
35	Source:									
36	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 2010 (no activity prior to 2010).									
37	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)									

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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

WPB-3.2d
Page 4 of 4
Witness Responsible:
G. S. Campbell

Line No.	Account Number	Account Title	Cumulative Retirements: Beginning Balance	Retirements	Ending Balance	Depreciation Rate	Depreciation and Amortization Reserve - Savings: Beginning Balance	Depreciation & Amort	Ending Balance	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = Sum (H-I)	
1		Retirement of IT Property in 2019:								
2										
3	303-0	Intangible Plant - Computer Software								
4		Pre 2009 Property	$3,407,323	-	$3,407,323	14.29%	$130,001	-	$130,001	WPB-3.2e page 1 of 2
5		Post 2008 Additions	$3,220,000	-	$3,220,000	14.29%	$1,629,739	-	$1,629,739	WPB-3.2f
6		Total	$6,627,323	-	$6,627,323		$1,759,740	-	$1,759,740	Sum of Lines 4 and 5
7										
8	362-1	Station Equipment - Computers								
9		Pre 2009 Property	$718,804	-	$718,804	11.90%	$50,166	-	$50,166	WPB-3.2e page 1 of 2
10		Post 2008 Additions	-	-	-	11.90%	-	-	-	
11		Total	$718,804	-	$718,804		$50,166	-	$50,166	Sum of Lines 9 and 10
12										
13	362-7	Station Equipment - General								
14		Pre 2009 Property	$37,504	-	$37,504	4.68%	$6,143	$1,755	$7,898	WPB-3.2e page 2 of 2
15		Post 2008 Additions	-	-	-	4.68%	-	-	-	
16		Total	$37,504	-	$37,504		$6,143	$1,755	$7,898	Sum of Line 14 and 15
17										
18										
19		Source:								
20		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 2010 (no activity prior to 2010).								

UPDATED

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): N/A

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

Line No.		Account	Asset #	Original Cost	In-Service Date	Deprec. Rate	Calculated Reserve	Net Book Value at End of Year 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (E) - (I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
1	Account 303-0 / Retirement of 6/30/13:																			
2																				
3	CSS/1 System	303-0	405384	$1,469,178	31-Dec-04	14.29%	$857,276	$611,900	$401,955	$192,009	-	-	-	-	-	-	-	-	-	See below
4	CSS/1 System	303-0	411406	$97,911	1-Jan-06	14.29%	$41,975	$55,937	$41,945	$27,964	$13,982	-	-	-	-	-	-	-	-	See below
5	CSS/1 System	303-0	415179	$14,852	26-May-06	14.29%	$7,877	$6,975	$4,881	$2,787	$894	-	-	-	-	-	-	-	-	See below
6	CSS/1 System	303-0	415344	$75,322	31-Aug-06	14.29%	$26,012	$49,310	$38,547	$27,783	$17,020	$6,256	-	-	-	-	-	-	-	See below
7	CSS/1 System	303-0	416031	$33,852	11-Dec-06	14.29%	$10,078	$23,774	$18,937	$14,099	$9,262	$4,424	-	-	-	-	-	-	-	See below
8	CSS/1 System	303-0	416473	$14,837	31-Dec-06	14.29%	$4,417	$10,420	$8,300	$6,179	$4,059	$1,939	-	-	-	-	-	-	-	See below
9	CSS/1 System	303-0	419568	$90,574	24-Feb-07	14.29%	$24,807	$65,766	$52,823	$39,880	$26,937	$13,994	$1,051	-	-	-	-	-	-	See below
10	CSS/1 System	303-0	421892	$15,746	11-Jun-07	14.29%	$3,563	$12,183	$9,933	$7,683	$5,433	$3,183	$933	-	-	-	-	-	-	See below
11	CSS/1 System	303-0	424410	$603,442	14-Sep-07	14.29%	$114,976	$488,466	$402,234	$316,002	$229,770	$143,539	$57,307	-	-	-	-	-	-	See below
12	CSS/1 System	303-0	425901	$23,242	21-Dec-07	14.29%	$3,598	$19,644	$16,323	$13,002	$9,680	$6,359	$3,038	-	-	-	-	-	-	See below
13	CSS/1 System	303-0	426243	$30,766	29-Dec-07	14.29%	$4,763	$26,003	$21,606	$17,210	$12,814	$8,417	$4,021	-	-	-	-	-	-	See below
14	CSS/1 System	303-0	426810	$13,705	31-Dec-07	14.29%	$2,122	$11,583	$9,625	$7,667	$5,708	$3,750	$1,791	-	-	-	-	-	-	See below
15	CSS/1 System	303-0	C241917	$63,429	12-Oct-04	14.29%	$50,666	$32,760	$20,838	$8,916	-	-	-	-	-	-	-	-	-	See below
16	CSS/1 System	303-0	C241918	$30,840	12-Oct-04	14.29%	$16,608	$12,031	$7,653	$3,275	-	-	-	-	-	-	-	-	-	See below
17	CSS/1 System	303-0	C241919	$9,178	12-Oct-04	14.29%	$5,574	$3,604	$2,292	$981	-	-	-	-	-	-	-	-	-	See below
18	CSS/1 System	303-0	C242665	$21,085	31-Oct-04	14.29%	$12,606	$8,280	$5,267	$2,253	-	-	-	-	-	-	-	-	-	See below
19	CSS/1 System	303-0	C244752	$112,072	26-Feb-05	14.29%	$62,726	$49,346	$33,331	$17,316	$1,301	-	-	-	-	-	-	-	-	See below
20	CSS/1 System	303-0	C244753	$74,053	12-Mar-05	14.29%	$40,565	$33,488	$22,906	$12,324	$1,741	-	-	-	-	-	-	-	-	See below
21	Itron MV90	303-0	411372	$142,664	1-Nov-05	14.29%	$84,558	$78,106	$57,719	$37,333	$16,946	-	-	-	-	-	-	-	-	See below
22	Mainframe Computer	303-0	414049	$56,391	31-Oct-05	14.29%	$26,190	$30,202	$22,144	$14,065	$5,927	-	-	-	-	-	-	-	-	See below
23																				
24	Total	303-0		$3,012,738			$1,382,868	$1,629,779	$1,199,269	$768,739	$361,354	$191,861	$68,141	-	-	-	-	-	-	Sum of Lines 3 - 22
25																				
26	Net Book Value at Retirement	303-0											$130,001							See below
27																				
28	Depreciation Savings	303-0											$61,860	$68,141	-	-	-	-	-	See below
29																				
30	Account 362-1 / Retirement of 6/30/13:																			
31																				
32	CSS/1 System	362-1	426809	$40,320	31-Dec-07	11.90%	$5,198	$35,122	$30,324	$25,526	$20,728	$15,930	$11,132	$6,334	$1,536	-	-	-	-	See below
33	Mainframe Computer	362-1	C224989	$46,043	15-Nov-02	11.90%	$33,768	$12,255	$6,778	$1,297	-	-	-	-	-	-	-	-	-	See below
34	Mainframe Computer	362-1	414046	$322,000	31-Oct-05	11.90%	$124,533	$197,466	$159,146	$120,830	$82,512	$44,194	$5,876	-	-	-	-	-	-	See below
35	Small Servers (Four of Six)	362-1	409784	$89,938	13-Mar-06	11.90%	$30,324	$59,614	$48,911	$38,209	$27,506	$16,803	$6,101	-	-	-	-	-	-	See below
36	Small Servers (Four of Six)	362-1	411371	$19,201	1-Nov-05	11.90%	$7,236	$11,966	$9,681	$7,396	$5,111	$2,826	$541	-	-	-	-	-	-	See below
37																				
38	Total	362-1		$517,501			$201,079	$316,422	$254,840	$193,257	$135,857	$79,753	$23,650	$6,334	$1,536	-	-	-	-	Sum of Lines 32 - 36
39																				
40	Net Book Value at Retirement	362-1											$51,701							See below
41																				
42	Depreciation Savings	362-1											$28,052	$17,316	$4,798	$1,536	-	-	-	See below
43																				

Source:
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 cannot be less then zero.
Line 26, Col. (N) = (Line 24, Col. (M) + Line 24, Col. (N)) / 2
Line 40, Col. (N) = (Line 38, Col. (M) + Line 38, Col. (N)) / 2
Line 28, Col.s (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 current 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), for that respective year less the net book value at retirement (line 26).
Line 42, Col.s (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 current 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), for that respective year less the net book value at retirement (line 40).

UPDATED

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): N/A

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Witness Responsible:
G. S. Campbell

Line No.		Account	Asset #	Original Cost	In-Service Date	Deprec. Rate	Calculated Reserve	Net Book Value at End of Year 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (E) - (I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
1	Account 362-7 / Retirement of 6/30/13:																			
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	$10,152	$8,397	$6,642	$4,887	See below
4																				
5	Net Book Value at Retirement	362-7											$16,296							See below
6																				
7	Depreciation Savings	362-7											$878	$1,755	$1,755	$1,755	$1,755	$1,755	$1,755	See below
8																				
9	Account 303-0 / Retirement of 6/30/16:																			
10																				
11	DAD (Mobile Service Order)	303-0	409785	$393,847	13-Mar-06	14.29%	$159,260	$234,087	$177,678	$121,669	$65,459	$9,250	-	-	-	-	-	-	-	See below
12	DAD (Mobile Service Order)	303-0	421741	$1,239	2-Mar-07	14.29%	$326	$914	$737	$560	$383	$206	$29	-	-	-	-	-	-	See below
13																				
14	Total	303-0		$394,586			$159,564	$235,001	$178,615	$122,229	$65,843	$9,456	$29	-	-	-	-	-	-	Sum of Lines 11 and 12
15																				
16	Net Book Value at Retirement	303-0														-				See below
17																				
18	Depreciation Savings	303-0														-	-	-	-	See below
19																				
20	Account 362-1 / Retirement of 6/30/18:																			
21																				
22	DAD (Mobile Service Order)	362-1	C241921	$119,109	11-Feb-03	11.90%	$93,863	$35,246	$21,072	$6,898	-	-	-	-	-	-	-	-	-	See below
23	DAD (Mobile Service Order)	362-1	421740	$27,624	2-Mar-07	11.90%	$8,027	$21,597	$18,310	$15,023	$11,736	$8,448	$5,161	$1,874	-	-	-	-	-	See below
24	Small Servers (Two of Six)	362-1	409784	$44,969	13-Mar-06	11.90%	$15,162	$29,807	$24,456	$19,104	$13,753	$8,402	$3,050	-	-	-	-	-	-	See below
25	Small Servers (Two of Six)	362-1	411371	$9,601	1-Nov-05	11.90%	$3,618	$5,983	$4,840	$3,698	$2,555	$1,413	$270	-	-	-	-	-	-	See below
26																				
27	Total	362-1		$201,302			$105,669	$92,633	$68,678	$44,723	$28,044	$18,263	$8,482	$1,874	-	-	-	-	-	Sum of Lines 22 - 25
28																				
29	Net Book Value at Retirement	362-1														-				See below
30																				
31	Depreciation Savings	362-1														-	-	-	-	See below
32																				

33 Source:
34 Col.s (B - H), excluding sub-total and total lines, are supported by the Company's ledgers and historical records.
35 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)).
36 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
37 manner consistent with Col. (I). Net book value amounts will cannot be less then zero.
38 Line 5, Col. (N) = (Line 3, Col. (M) + Line 3, Col. (N)) / 2
39 Line 16, Col. (Q) = (Line 14, Col. (P) + Line 14, Col. (Q)) / 2
40 Line 29, Col. (Q) = (Line 27, Col. (P) + Line 27, Col. (Q)) / 2
41 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
42 book value at the end of the prior year (line 3), for that respective year less the net book value at retirement (line 5).
43 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).
44 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).

UPDATED

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): N/A

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Witness Responsible:
G. S. Campbell

Line No.	Project	Projected In-Service Date	Original Cost	Months In-Service	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Projected Accumulated Amortization If Continued In-Service:													
2														
3	OAC Rule 18 Changes	1/1/2010	$220,000	24	$62 876	$94,314	$125,752	$157,190	$188,628	$220,000	$220,000	$220,000	$220,000	See below
4	PIPP Reform	7/1/2010	$2,000,000	18	$428 700	$714,500	$1,000,300	$1,286,100	$1,571,900	$1,857,700	$2,000,000	$2,000,000	$2,000,000	See below
5	Economic Development Contracts/Rider	1/1/2010	$250,000	24	$71 450	$107,175	$142,900	$178,625	$214,350	$250,000	$250,000	$250,000	$250,000	See below
6	Net Metering Billing Changes	1/1/2011	$500,000	12	$71,450	$142,900	$214,350	$285,800	$357,250	$428,700	$500,000	$500,000	$500,000	See below
7	Come and Go Rates	1/1/2012	$250,000	0	-	$35,725	$71,450	$107,175	$142,900	$178,625	$214,350	$250,000	$250,000	See below
8														
9	Total	Total	$3,220,000		$634,476	$1,094,614	$1,554,752	$2,014,890	$2,475,028	$2,935,025	$3,184,350	$3,220,000	$3,220,000	Sum of Lines 3 - 7
10														
11														
12	Annual Amortization Expense at 14.29%:													
13														
14	OAC Rule 18 Changes	1/1/2010			$31 438	$31,438	$31,438	$31,438	$31,438	$31,372	-	-	-	See below
15	PIPP Reform	7/1/2010			$285 800	$285,800	$285,800	$285,800	$285,800	$285,800	$142,300	-	-	See below
16	Economic Development Contracts/Rider	1/1/2010			$35 725	$35,725	$35,725	$35,725	$35,725	$35,650	-	-	-	See below
17	Net Metering Billing Changes	1/1/2011			$71 450	$71,450	$71,450	$71,450	$71,450	$71,450	$71,300	-	-	See below
18	Come and Go Rates	1/1/2012			-	$35,725	$35,725	$35,725	$35,725	$35,725	$35,725	$35,650	-	See below
19														
20		Total			$424,413	$460,138	$460,138	$460,138	$460,138	$459,997	$249,325	$35,650	-	Sum of Lines 14 - 18
21														

22 Source:
23 Cols. (C) & (D) are based on estimates as to the amount and when project(s) will be placed in service.
24 Col. (E) is the months the asset will have been in service as of December 31, 2011.
25 Col. (F - J), Lines 3-7 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.
26 Col. (F - J), Lines 14-18 are calculated as the original cost of the asset (Col. (E)) X 14.29% and represent one years work of depreciation.

UPDATED

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

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Witness Responsible:
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Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Amounts Per Unit								
2	at December 31, 2009:								
3									
4	SONET Mux	362-7	4.68%		$21,500	$10,817	$10,683	N/A	See below
5	Alcatel SONET Microwave Radios	362-7	4.68%		$32,500	$16,351	$16,149	N/A	See below
6	Alcatel EMS system	362-7	4.68%		$5,732,537	$2,791,616	$2,940,921	N/A	See below
7	DACS	362-7	4.68%		$5,096	$2,564	$2,532	N/A	See below
8	1630 Digital Cross-connects	362-7	4.68%		$65,000	$32,702	$32,299	N/A	See below
9	Stratum 1 Clocks	362-7	4.68%		$28,000	$14,087	$13,913	N/A	See below
10									
11	Meters	370-0	3.26%		$63	$29	$34	N/A	See below
12									
13	Projected Total Retirements in 2010:								
14									
15	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
16	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
17	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
18	DACS	362-7	4.68%	-	-	-	-	-	See below
19	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
20	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
21									
22	Total for Account	362-7			-	-	-	-	Sum of Lines 15 - 20
23									
24	Meters	370-0	3.26%	26,040	$1,643,329	$779,480	$863,850	$2,864	See below
25									
26	Total for Year				$1,643,329	$779,480	$863,850	$2,864	Sum of Lines 22 and 24
27									
28									
29	Source:								
30	Lines 4 through 11 from ledger amounts and historical records								
31	Lines 15 through 20 and Line 24 from projected ledger amounts plus estimated salvage.								

UPDATED

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

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Witness Responsible:
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Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Total Retirements in 2011:								
2									
3	SONET Mux	362-7	4.68%	22	$473,000	$271,171	$201,829	$10,548	See below
4	Alcatel SONET Microwave Radios	362-7	4.68%	51	$1,657,500	$950,245	$707,255	$24,452	See below
5	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
6	DACS	362-7	4.68%	-	-	-	-	-	See below
7	1630 Digital Cross-connects	362-7	4.68%	2	$130,000	$74,529	$55,471	-	See below
8	Stratum 1 Clocks	362-7	4.68%	2	$56,000	$32,105	$23,895	-	See below
9									
10	Total for Account	362-7			$2,316,500	$1,328,049	$988,451	$35,000	Sum of Lines 3 - 8
11									
12	Meters	370-0	3.26%	208,320	$13,146,633	$6,664,417	$6,482,216	$22,915	See below
13									
14	Total for Year				$15,463,133	$7,992,466	$7,470,667	$57,915	Sum of Lines 10 and 12
15									
16	Projected Total Retirements in 2012:								
17									
18	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
19	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
20	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
21	DACS	362-7	4.68%	-	-	-	-	-	See below
22	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
23	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
24									
25	Total for Account	362-7			-	-	-	-	Sum of Lines 18 - 23
26									
27	Meters	370-0	3.26%	286,440	$18,076,620	$9,752,871	$8,323,749	$31,508	See below
28									
29	Total for Year				$18,076,620	$9,752,871	$8,323,749	$31,508	Sum of Lines 25 and 27
30									
31									
32	Source:								
33	Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.								

UPDATED

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

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Witness Responsible:
G. S. Campbell

Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Total Retirements in 2013:								
2									
3	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
4	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
5	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
6	DACS	362-7	4.68%	-	-	-	-	-	See below
7	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
8	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
9									
10	Total for Account	362-7			-	-	-	-	Sum of Lines 3 - 8
11									
12	Meters	370-0	3.26%	32,594	$2,056,938	$1,176,835	$880,103	$3,585	See below
13									
14	Total for Year				$2,056,938	$1,176,835	$880,103	$3,585	Sum of Lines 10 and 12
15									
16	Projected Total Retirements in 2014:								
17									
18	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
19	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
20	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
21	DACS	362-7	4.68%	-	-	-	-	-	See below
22	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
23	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
24									
25	Total for Account	362-7			-	-	-	-	Sum of Lines 18 - 23
26									
27	Meters	370-0	3.26%	-	-	-	-	-	See below
28									
29	Total for Year				-	-	-	-	Sum of Lines 25 and 27
30									
31									
32	Source:								
33	Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.								

UPDATED

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

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Witness Responsible:
G. S. Campbell

Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Total Retirements in 2015:								
2									
3	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
4	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
5	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
6	DACS	362-7	4.68%	-	-	-	-	-	See below
7	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
8	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
9									
10	Total for Account	362-7			-	-	-	-	Sum of Lines 3 - 8
11									
12	Meters	370-0	3.26%	-	-	-	-	-	See below
13									
14	Total for Year				-	-	-	-	Sum of Lines 10 and 12
15									
16	Projected Total Retirements in 2016:								
17									
18	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
19	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
20	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
21	DACS	362-7	4.68%	-	-	-	-	-	See below
22	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
23	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
24									
25	Total for Account	362-7			-	-	-	-	Sum of Lines 18 - 23
26									
27	Meters	370-0	3.26%	-	-	-	-	-	See below
28									
29	Total for Year				-	-	-	-	Sum of Lines 25 and 27
30									
31									
32	Source:								
33	Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.								

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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

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Type of Filing: Original
Work Paper Reference No(s): N/A

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Witness Responsible:
G. S. Campbell

Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Total Retirements in 2017:								
2									
3	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
4	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
5	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
6	DACS	362-7	4.68%	-	-	-	-	-	See below
7	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
8	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
9									
10	Total for Account	362-7			-	-	-	-	Sum of Lines 3 - 8
11									
12	Meters	370-0	3.26%	-	-	-	-	-	See below
13									
14	Total for Year				-	-	-	-	Sum of Lines 10 and 12
15									
16	Projected Total Retirements in 2018:								
17									
18	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
19	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
20	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
21	DACS	362-7	4.68%	-	-	-	-	-	See below
22	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
23	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
24									
25	Total for Account	362-7			-	-	-	-	Sum of Lines 18 - 23
26									
27	Meters	370-0	3.26%	-	-	-	-	-	See below
28									
29	Total for Year				-	-	-	-	Sum of Lines 25 and 27
30									
31									
32	Source:								
33	Lines 3 through 8, 12, 18 through 23, and 27 from projected ledger amounts plus estimated salvage.								

UPDATED

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

Witness Responsible:
G. S. Campbell

Line No.		Account	Deprec. Rate	Quantity Retired	Original Cost	Accumulated Reserve	Net Book Value	Estimated Salvage	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)=(H-I)	(I)	
1	Projected Total Retirements in 2019:								
2									
3	SONET Mux	362-7	4.68%	-	-	-	-	-	See below
4	Alcatel SONET Microwave Radios	362-7	4.68%	-	-	-	-	-	See below
5	Alcatel EMS system	362-7	4.68%	-	-	-	-	-	See below
6	DACS	362-7	4.68%	-	-	-	-	-	See below
7	1630 Digital Cross-connects	362-7	4.68%	-	-	-	-	-	See below
8	Stratum 1 Clocks	362-7	4.68%	-	-	-	-	-	See below
9									
10	Total for Account	362-7			-	-	-	-	Sum of Lines 3 - 8
11									
12	Meters	370-0	3.26%	-	-	-	-	-	See below
13									
14	Total for Year				-	-	-	-	Sum of Lines 10 and 12
15									
16									
17	Source:								
18	Lines 3 through 8, and 12 from projected ledger amounts plus estimated salvage.								

UPDATED

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 3
Witness Responsible:
G. S. Campbell

Line No.	Year	Major Program	Beginning Balance	Construction Before AFUDC	AFUDC	Total Construction Charges	Less Completed CWIP Transfers	Ending Balance	CWIP in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)=Sum (E+F)	(H)	(I) = Sum (D+G+H)	(J)	
1	Year 2009:									
2		IT	-	$1,500,000	$66,000	$1,566,000	-	$1,566,000	-	
3		Energy Delivery	-	$1,500,000	$33,000	$1,533,000	-	$1,533,000	-	
4		Total Infrastructure	-	$3,000,000	$99,000	$3,099,000	-	$3,099,000	-	Sum of Lines 2 and 3
5										
6		Energy Efficiency	-	-	-	-	-	-	-	
7										
8		Total for the Year	-	$3,000,000	$99,000	$3,099,000	-	$3,099,000	-	Sum of Lines 4 and 6
9										
10	Year 2010:									
11		IT	$1,566,000	$28,050,306	$1,293,130	$29,343,436	($5,396,553)	$25,512,883	-	
12		Energy Delivery	$1,533,000	$47,798,170	$893,512	$48,691,682	($37,705,649)	$12,519,033	-	
13		Total Infrastructure	$3,099,000	$75,848,476	$2,186,642	$78,035,118	($43,102,202)	$38,031,916	-	Sum of Lines 11 and 12
14										
15		Energy Efficiency	-	-	-	-	-	-	-	
16										
17		Total for the Year	$3,099,000	$75,848,476	$2,186,642	$78,035,118	($43,102,202)	$38,031,916	-	Sum of Lines 13 and 15
18										
19	Year 2011:									
20		IT	$25,512,883	$30,124,413	$3,570,608	$33,695,021	($14,445,573)	$44,762,331	-	
21		Energy Delivery	$12,519,033	$72,748,893	$689,817	$73,438,710	($73,362,223)	$12,595,520	-	
22		Total Infrastructure	$38,031,916	$102,873,306	$4,260,425	$107,133,731	($87,807,796)	$57,357,851	-	Sum of Lines 20 and 21
23										
24		Energy Efficiency	-	-	-	-	-	-	-	
25										
26		Total for the Year	$38,031,916	$102,873,306	$4,260,425	$107,133,731	($87,807,796)	$57,357,851	-	Sum of Lines 22 and 24
27										
28	Year 2012:									
29		IT	$44,762,331	$14,860,370	$4,592,941	$19,453,311	($53,855,112)	$10,360,530	-	
30		Energy Delivery	$12,595,520	$62,226,528	$68,367	$62,294,895	($69,135,526)	$5,754,889	-	
31		Total Infrastructure	$57,357,851	$77,086,898	$4,661,308	$81,748,206	($122,990,638)	$16,115,419	-	Sum of Lines 29 and 30
32										
33		Energy Efficiency	-	-	-	-	-	-	-	
34										
35		Total for the Year	$57,357,851	$77,086,898	$4,661,308	$81,748,206	($122,990,638)	$16,115,419	-	Sum of Lines 31 and 33
36										
37		Source:								
38		Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (I))								

UPDATED

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 2 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	Major Program	Beginning Balance	Construction Before AFUDC	AFUDC	Total Construction Charges	Less Completed CWIP Transfers	Ending Balance	CWIP in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)=Sum (E+F)	(H)	(I) = Sum (D+G+H)	(J)	
1	Year 2013:									
2		IT	$10,360,530	$7,354,859	$1,208,936	$8,563,795	($600,097)	$18,324,227	-	
3		Energy Delivery	$5,754,889	$22,590,548	$49,300	$22,639,848	($26,038,801)	$2,355,936	-	
4		Total Infrastructure	$16,115,419	$29,945,407	$1,258,236	$31,203,643	($26,638,898)	$20,680,163	-	Sum of Lines 2 and 3
5										
6		Energy Efficiency	-	-	-	-	-	-	-	
7										
8		Total for the Year	$16,115,419	$29,945,407	$1,258,236	$31,203,643	($26,638,898)	$20,680,163	-	Sum of Lines 4 and 6
9										
10	Year 2014:									
11		IT	$18,324,227	$2,882,464	$1,739,361	$4,621,825	($18,288,518)	$4,657,534	-	
12		Energy Delivery	$2,355,936	$19,487,293	$48,148	$19,535,441	($19,787,411)	$2,103,966	-	
13		Total Infrastructure	$20,680,163	$22,369,757	$1,787,509	$24,157,266	($38,075,929)	$6,761,500	-	Sum of Lines 11 and 12
14										
15		Energy Efficiency	-	-	-	-	-	-	-	
16										
17		Total for the Year	$20,680,163	$22,369,757	$1,787,509	$24,157,266	($38,075,929)	$6,761,500	-	Sum of Lines 13 and 15
18										
19	Year 2015:									
20		IT	$4,657,534	$397,932	$427,372	$825,304	($5,482,839)	($1)	-	
21		Energy Delivery	$2,103,966	$15,872,035	-	$15,872,035	($16,653,329)	$1,322,672	-	
22		Total Infrastructure	$6,761,500	$16,269,967	$427,372	$16,697,339	($22,136,168)	$1,322,671	-	Sum of Lines 20 and 21
23										
24		Energy Efficiency	-	-	-	-	-	-	-	
25										
26		Total for the Year	$6,761,500	$16,269,967	$427,372	$16,697,339	($22,136,168)	$1,322,671	-	Sum of Lines 22 and 24
27										
28		Source:								
29		Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (I))								
30										
31										
32										

UPDATED

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 3 of 3
Witness Responsible:
G. S. Campbell

Line No.	Year	Major Program	Beginning Balance	Construction Before AFUDC	AFUDC	Total Construction Charges	Less Completed CWIP Transfers	Ending Balance	CWIP in Rate Base	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)=Sum (E+F)	(H)	(I) = Sum (D+G+H)	(J)	
1	Year 2016:									
2		IT	($1)	-	-	-	-	($1)	-	
3		Energy Delivery	$1,322,672	$13,054,130	-	$13,054,130	($13,288,956)	$1,087,846	-	
4		Total Infrastructure	$1,322,671	$13,054,130	-	$13,054,130	($13,288,956)	$1,087,845	-	Sum of Lines 2 and 3
5										
6		Energy Efficiency	-	-	-	-	-	-	-	
7										
8		Total for the Year	$1,322,671	$13,054,130	-	$13,054,130	($13,288,956)	$1,087,845	-	Sum of Lines 4 and 6
9										
10	Year 2017:									
11		IT	($1)	-	-	-	-	($1)	-	
12		Energy Delivery	$1,087,846	$13,129,719	-	$13,129,719	($13,123,419)	$1,094,146	-	
13		Total Infrastructure	$1,087,845	$13,129,719	-	$13,129,719	($13,123,419)	$1,094,145	-	Sum of Lines 11 and 12
14										
15		Energy Efficiency	-	-	-	-	-	-	-	
16										
17		Total for the Year	$1,087,845	$13,129,719	-	$13,129,719	($13,123,419)	$1,094,145	-	Sum of Lines 13 and 15
18										
19	Year 2018:									
20		IT	($1)	-	-	-	-	($1)	-	
21		Energy Delivery	$1,094,146	$13,039,222	-	$13,039,222	($13,046,764)	$1,086,604	-	
22		Total Infrastructure	$1,094,145	$13,039,222	-	$13,039,222	($13,046,764)	$1,086,603	-	Sum of Lines 20 and 21
23										
24		Energy Efficiency	-	-	-	-	-	-	-	
25										
26		Total for the Year	$1,094,145	$13,039,222	-	$13,039,222	($13,046,764)	$1,086,603	-	Sum of Lines 22 and 24
27										
28	Year 2019:									
29		IT	($1)	-	-	-	-	($1)	-	
30		Energy Delivery	$1,086,604	$12,983,947	-	$12,983,947	($12,988,554)	$1,081,997	-	
31		Total Infrastructure	$1,086,603	$12,983,947	-	$12,983,947	($12,988,554)	$1,081,996	-	Sum of Lines 29 and 30
32										
33		Energy Efficiency	-	-	-	-	-	-	-	
34										
35		Total for the Year	$1,086,603	$12,983,947	-	$12,983,947	($12,988,564)	$1,081,996	-	Sum of Lines 31 and 33

Source:
Beginning Balance (Col. (D)) for each respective year is the Ending Balance of the preceding year (Column (I))

UPDATED

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

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

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

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	Year 2010:							
2		Energy Efficiency	-	-	-	-	-	WPB-5.1b
3		Infrastructure	$1,643,329	$779,480	$863,850	$2,864	$860,985	See below
4		Total Retirements	$1,643,329	$779,480	$863,850	$2,864	$860,985	Sum of Lines 2 and 3
5								
6	Year 2011:							
7		Energy Efficiency	-	-	-	-	-	WPB-5.1b
8		Infrastructure	$15,463,133	$7,992,466	$7,470,667	$57,915	$7,412,752	See below
9		Total Retirements	$16,463,133	$7,992,466	$7,470,667	$57,915	$7,412,752	Sum of Lines 7 and 8
10								
11	Year 2012:							
12		Energy Efficiency	-	-	-	-	-	WPB-5.1b
13		Infrastructure	$18,076,620	$9,752,871	$8,323,749	$31,508	$8,292,241	See below
14		Total Retirements	$18,076,620	$9,752,871	$8,323,749	$31,508	$8,292,241	Sum of Lines 12 and 13
15								
16	Year 2013:							
17		Energy Efficiency	-	-	-	-	-	WPB-5.1b
18		Infrastructure	$8,844,681	$5,641,195	$3,203,487	$3,585	$3,199,902	See below
19		Total Retirements	$8,844,681	$5,641,195	$3,203,487	$3,585	$3,199,902	Sum of Lines 17 and 18
20								
21	Year 2014:							
22		Energy Efficiency	-	-	-	-	-	WPB-5.1b
23		Infrastructure	-	-	-	-	-	See below
24		Total Retirements	-	-	-	-	-	Sum of Lines 22 and 23
25								
26	Year 2015:							
27		Energy Efficiency	-	-	-	-	-	WPB-5.1b
28		Infrastructure	-	-	-	-	-	See below
29		Total Retirements	-	-	-	-	-	Sum of Lines 27 and 28
30								
31	Year 2016:							
32		Energy Efficiency	-	-	-	-	-	WPB-5.1b
33		Infrastructure	$595,888	$595,888	-	-	-	See below
34		Total Retirements	$595,888	$595,888	-	-	-	Sum of Lines 32 and 33
35								
36	Year 2017:							
37		Energy Efficiency	-	-	-	-	-	WPB-5.1b
38		Infrastructure	-	-	-	-	-	See below
39		Total Retirements	-	-	-	-	-	Sum of Lines 37 and 38
40								
41	Year 2018:							
42		Energy Efficiency	-	-	-	-	-	WPB-5.1b
43		Infrastructure	-	-	-	-	-	See below
44		Total Retirements	-	-	-	-	-	Sum of Lines 42 and 43
45								
46	Year 2019:							
47		Energy Efficiency	-	-	-	-	-	WPB-5.1b
48		Infrastructure	-	-	-	-	-	See below
49		Total Retirements	-	-	-	-	-	Sum of Lines 47 and 48
50								
51								
52		Source:						
53		Lines 3, 8, 13, 18, 23, 28, 33, 38, 43, and 48 from WPB-5.1c, page 1 of 10 through page 10 of 10. 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		No retirements of property for the period 2010 through 2019 are forecasted in associated with Energy Efficiency.					

UPDATED

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 (2010)

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 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%	14.55	$1,643,329	$779,480	$863,850	$2,864	$860,985	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			$1,643,329	$779,480	$863,850	$2,864	$860,985	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			$1,643,329	$779,480	$863,850	$2,864	$860,985	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2011)

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

WPB-5.1c
Page 2 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%	12.25	$2,316,500	$1,328,049	$988,451	$35,000	$953,451	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%	15.55	$13,146,633	$6,664,417	$6,482,216	$22,915	$6,459,301	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			$15,463,133	$7,992,466	$7,470,667	$57,915	$7,412,752	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			$15,463,133	$7,992,466	$7,470,667	$57,915	$7,412,752	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2012)

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 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%	16.55	$18,076,620	$9,752,871	$8,323,749	$31,508	$8,292,241	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		*Total Energy Delivery In-Service*			$18,076,620	$9,752,871	$8,323,749	$31,508	$8,292,241	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			$18,076,620	$9,752,871	$8,323,749	$31,508	$8,292,241	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 4 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%	4.47	$6,232,738	$3,977,351	$2,255,387	-	$2,255,387	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%	7.56	$517,501	$465,800	$51,701	-	$51,701	WPB-3.2d
4	362-7	Station Equipment - General	4.68%	12.08	$37,504	$21,209	$16,296	-	$16,296	WPB-3.2d
5										
6		Total IT In-Service			$6,787,743	$4,464,359	$2,323,384	-	$2,323,384	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%	17.55	$2,056,938	$1,176,835	$880,103	$3,585	$876,518	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			$2,056,938	$1,176,835	$880,103	$3,585	$876,518	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			$8,844,681	$5,641,195	$3,203,487	$3,585	$3,199,902	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2014)

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 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			-	-	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2015)

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 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			-	-	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2016)

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

WPB-5.1c
Page 7 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%	7.00	$394,586	$394,586	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%	8.40	$201,302	$201,302	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			$595,888	$595,888	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			$595,888	$595,888	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2017)

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

WPB-5.1c
Page 8 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	382-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			-	-	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2018)

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

WPB-5.1c
Page 9 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			-	-	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

UPDATED

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 (2019)

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

WPB-5.1c
Page 10 of 10
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	IT:									
2	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2d
3	362-1	Station Equipment - Computers	11.90%		-	-	-	-	-	WPB-3.2d
4	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2d
5										
6		Total IT In-Service			-	-	-	-	-	Sum of Lines 2 - 4
7										
8										
9	Energy Delivery:									
10	303-0	Intangible Plant - Computer Software	14.29%		-	-	-	-	-	WPB-3.2g
11	361-4	Structures & Improvements - Other	2.90%		-	-	-	-	-	WPB-3.2g
12	362-0	Station Equipment	2.25%		-	-	-	-	-	WPB-3.2g
13	362-7	Station Equipment - General	4.68%		-	-	-	-	-	WPB-3.2g
14	369-2	Underground Electric	4.09%		-	-	-	-	-	WPB-3.2g
15	370-0	Meters & Meter Infrastructure	3.26%		-	-	-	-	-	WPB-3.2g
16	370-X	Meters - AMI	6.67%		-	-	-	-	-	WPB-3.2g
17										
18		Total Energy Delivery In-Service			-	-	-	-	-	Sum of Lines 10 - 16
19										
20										
21	Total Infrastructure:									
22										
23		Total Infrastructure In-Service			-	-	-	-	-	Sum of Lines 6 and 18
24										
25		Source:								
26		Col. (D) from ledger amounts and historical records								

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Allowance for Funds Used During Construction
As of June 30, 2008

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): Schedule D-2

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

Line No.	Debt Issue	Date Issued (Mo/Day/Yr)	Maturity Date (Mo/Day/Yr)	Principle Amount	Face Amount Outstanding	Unamort (Discount) or Premium	Unamort Debt Expense	Unamort Gain or (Loss) On Reacquired Debt	Carrying Value	Annual Cost (b)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	Long-Term Debt (a):										
2	FMB 5.125% SERIES	09-30-03	09-30-13	470,000,000	$470,000,000	($954,923)	$2,320,824	-	$466,724,253	$24,711,452	Schedule D-2
3	FMB 12-1/8% SERIES	12-01-79	12-01-09	65,000,000	-			($379,590)	($379,590)	$267,951	Schedule D-2
4	FMB 16-3/4% SERIES	3-01-82	3-01-12	60,000,000	-			($1,285,980)	($1,285,980)	$346,781	Schedule D-2
5	FMB 8.15% SERIES	1-14-93	1-15-26	226,000,000	-	-	-	($8,557,974)	($8,557,974)	$487,866	Schedule D-2
6	FMB 7-7/8% SERIES	2-11-93	2-15-24	220,000,000	-	-	-	($7,800,211)	($7,800,211)	$499,214	Schedule D-2
7											
8	Total				$470,000,000	($954,923)	$2,320,824	($18,023,755)	$448,700,498	$26,313,264	Sum of Lines 2-6
9											
10	Regulated Business Units Embedded Cost of Long-Term Debt									5.8643%	See below
11											
12											
13	Short-Term Debt:										
14		No Short-Term Debt Outstanding			-					0.0000%	DPL General Ledger
15											
16											

17 a) Balance excludes long-term debt associated with pollution control bonds for which debt/interest is assigned directly to assets.

18

19 b) Annualized interest expense plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

20

21 Source:

22 Line 10 is calculated as Line 8, Column K divided by Line 8, Column K.

UPDATED

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

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

Workpaper WPB-7.1
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	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Infrastructure - Distribution Property													
2														
3		Net Tax Basis	-	$32,078,835	$89,045,319	$131,789,477	$127,291,504	$119,510,623	$110,596,495	$100,203,665	$90,811,702	$80,928,271	$71,087,783	Workpaper WPB-7.1.1
4														
5														
6	Infrastructure: Computer Hardware													
7														
8		Net Tax Basis	-	$4,317,242	$2,590,345	$1,554,207	$1,413,681	$601,047	$172,828	$103,817	$34,806	-	-	Workpaper WPB-7.1.2
9														
10														
11	Infrastructure: Computer Software													
12														
13		Net Tax Basis	-	$1,718,063	$4,681,504	$8,566,118	$5,809,393	$3,728,939	$1,736,313	$603,914	$91,563	-	-	Workpaper WPB-7.1.3
14														
15														
16	Total Infrastructure													
17														
18		Net Tax Basis	-	$38,114,140	$96,317,168	$141,909,803	$134,514,577	$123,840,608	$112,505,635	$100,911,396	$90,938,071	$80,928,271	$71,087,783	Line 3 + Line 8 + Line 13
19														
20														
21	Infrastructure - Retirements													
22														
23		Net Tax Basis	-	$403,247	$3,517,907	$2,822,718	$627,366	-	-	-	-	-	-	Workpaper WPB-7.1.4
24														
25														
26	Total Infrastructure - Net of Retirements													
27														
28		Net Tax Basis	-	$37,710,893	$92,799,261	$139,087,084	$133,887,212	$123,840,608	$112,505,635	$100,911,396	$90,938,071	$80,928,271	$71,087,783	Line 18 - Line 23

UPDATED

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

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

Workpaper WPB-7.1.1
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	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Infrastructure - Distribution Property													
2														
3														
4		Installed Cost												
5														
6		2009	-	-	-	-	-	-	-	-	-	-	-	Workpaper WPB-2.1
7		2010		$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	$35,643,150	Workpaper WPB-2.1
8		2011			$70,424,723	$70,424,723	$70,424,723	$70,424,723	$70,424,723	$70,424,723	$70,424,723	$68,288,003	$68,288,003	Workpaper WPB-2.1
9		2012				$67,281,358	$67,281,358	$67,281,358	$67,281,358	$67,281,358	$67,281,358	$66,759,935	$66,759,935	Workpaper WPB-2.1
10		2013					$24,288,802	$24,288,802	$24,288,802	$24,288,802	$24,288,802	$24,288,802	$24,288,802	Workpaper WPB-2.1
11		2014						$19,641,576	$19,641,576	$19,641,576	$19,641,576	$19,641,576	$19,641,576	Workpaper WPB-2.1
12		2015							$16,653,329	$16,653,329	$16,653,329	$16,653,329	$16,653,329	Workpaper WPB-2.1
13		2016								$13,288,956	$13,288,956	$13,288,956	$13,288,956	Workpaper WPB-2.1
14		2017									$13,123,420	$13,123,420	$13,123,420	Workpaper WPB-2.1
15		2018										$13,046,764	$13,046,764	Workpaper WPB-2.1
16		2019											$12,968,553	Workpaper WPB-2.1
17														
18														
19		Cumulative Tax Depreciation Rate												
20														
21		2009	10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	77.0624%	83.6160%	90.1696%	96.7232%	100.0000%	Statutory Depreciation Rate
22		2010		10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	77.0624%	83.6160%	90.1696%	96.7232%	Statutory Depreciation Rate
23		2011			10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	77.0624%	83.6160%	90.1696%	Statutory Depreciation Rate
24		2012				10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	77.0624%	83.6160%	Statutory Depreciation Rate
25		2013					10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	77.0624%	Statutory Depreciation Rate
26		2014						10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	70.5088%	Statutory Depreciation Rate
27		2015							10.0000%	20.0000%	42.4000%	53.9200%	63.1360%	Statutory Depreciation Rate
28		2016								10.0000%	20.0000%	42.4000%	53.9200%	Statutory Depreciation Rate
29		2017									10.0000%	20.0000%	42.4000%	Statutory Depreciation Rate
30		2018										10.0000%	20.0000%	Statutory Depreciation Rate
31		2019											10.0000%	Statutory Depreciation Rate
32														
33														
34		Cumulative Tax Depreciation												
35														
36		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 * Line 21
37		2010		$3,564,315	$8,980,082	$15,112,696	$19,218,786	$22,503,659	$25,131,557	$27,487,487	$29,803,376	$32,139,266	$34,475,195	Line 7 * Line 22
38		2011			$7,042,472	$19,718,922	$29,880,083	$37,973,011	$44,483,353	$49,855,627	$54,270,962	$57,099,697	$61,575,019	Line 8 * Line 23
39		2012				$6,728,136	$18,836,780	$28,527,296	$36,278,108	$42,478,758	$47,439,278	$51,446,809	$55,821,887	Line 9 * Line 24
40		2013					$2,428,880	$6,800,966	$10,296,452	$13,096,532	$15,334,976	$17,125,743	$18,717,534	Line 10 * Line 25
41		2014						$1,964,158	$5,499,642	$8,328,029	$10,590,739	$12,409,907	$13,849,041	Line 11 * Line 26
42		2015							$1,665,333	$4,662,932	$7,061,011	$8,979,475	$10,514,248	Line 12 * Line 27
43		2016								$1,328,896	$3,720,908	$5,634,517	$7,165,405	Line 13 * Line 28
44		2017									$1,312,342	$3,674,558	$5,564,330	Line 14 * Line 29
45		2018										$1,304,676	$3,653,094	Line 15 * Line 30
46		2019											$1,296,855	Line 16 * Line 31
47														
48														
49		Net Tax Basis												
50														
51		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 - Line 36
52		2010	-	$32,078,835	$25,663,068	$20,530,454	$16,424,364	$13,139,491	$10,511,593	$8,175,663	$5,839,774	$3,503,884	$1,167,955	Line 7 - Line 37
53		2011	-	-	$63,382,251	$50,705,801	$40,564,640	$32,451,712	$25,961,370	$20,568,096	$16,153,741	$11,188,306	$6,712,984	Line 8 - Line 38
54		2012	-	-	-	$60,553,222	$48,442,578	$38,754,062	$31,003,250	$24,802,600	$19,842,080	$15,313,127	$10,937,948	Line 9 - Line 39
55		2013	-	-	-	-	$21,859,922	$17,487,937	$13,990,350	$11,192,280	$8,953,824	$7,165,058	$5,571,268	Line 10 - Line 40
56		2014	-	-	-	-	-	$17,677,420	$14,141,936	$11,313,549	$9,050,839	$7,240,671	$5,792,537	Line 11 - Line 41
57		2015	-	-	-	-	-	-	$14,987,996	$11,990,397	$9,592,318	$7,673,854	$6,139,083	Line 12 - Line 42
58		2016	-	-	-	-	-	-	-	$11,960,060	$9,568,048	$7,654,439	$6,123,551	Line 13 - Line 43
59		2017	-	-	-	-	-	-	-	-	$11,811,078	$9,448,862	$7,559,090	Line 14 - Line 44
60		2018	-	-	-	-	-	-	-	-	-	$11,742,088	$9,393,670	Line 15 - Line 45
61		2019	-	-	-	-	-	-	-	-	-	-	$11,669,598	Line 16 - Line 46
62														
63		Total	-	$32,078,835	$89,045,319	$131,788,477	$127,291,504	$119,510,623	$110,596,495	$100,203,365	$90,811,702	$80,926,271	$71,067,783	Sum of Lines 51 through 61

UPDATED

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

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

Workpaper WPB-7.1.2
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	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Infrastructure - Computer Hardware													
2														
3														
4		Installed Cost												
5														
6		2009	-	-	-	-	-	-	-	-	-	-	-	Workpaper WPB-2.1
7		2010		$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	Workpaper WPB-2.1
8		2011			-	-	-	-	-	-	-	-	-	Workpaper WPB-2.1
9		2012				-	-	-	-	-	-	-	-	Workpaper WPB-2.1
10		2013					$600,097	$600,097	$600,097	$600,097	$600,097	$600,097	$600,097	Workpaper WPB-2.1
11		2014						-	-	-	-	-	-	Workpaper WPB-2.1
12		2015							-	-	-	-	-	Workpaper WPB-2.1
13		2016								-	-	-	-	Workpaper WPB-2.1
14		2017									-	-	-	Workpaper WPB-2.1
15		2018										-	-	Workpaper WPB-2.1
16		2019											-	Workpaper WPB-2.1
17														
18														
19		Cumulative Tax Depreciation Rate												
20														
21		2009	20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
22		2010		20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
23		2011			20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
24		2012				20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
25		2013					20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	100.0000%	Statutory Depreciation Rate
26		2014						20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	100.0000%	Statutory Depreciation Rate
27		2015							20.0000%	52.0000%	71.2000%	82.7000%	94.2000%	Statutory Depreciation Rate
28		2016								20.0000%	52.0000%	71.2000%	82.7000%	Statutory Depreciation Rate
29		2017									20.0000%	52.0000%	71.2000%	Statutory Depreciation Rate
30		2018										20.0000%	52.0000%	Statutory Depreciation Rate
31		2019											20.0000%	Statutory Depreciation Rate
32														
33														
34		Tax Depreciation												
35														
36		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 * Line 21
37		2010		$1,079,311	$2,808,208	$3,842,346	$4,462,949	$5,083,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	$5,396,553	Line 7 * Line 22
38		2011			-	-	-	-	-	-	-	-	-	Line 8 * Line 23
39		2012				-	-	-	-	-	-	-	-	Line 9 * Line 24
40		2013					$120,019	$312,050	$427,289	$498,280	$585,291	$600,097	$600,097	Line 10 * Line 25
41		2014						-	-	-	-	-	-	Line 11 * Line 26
42		2015							-	-	-	-	-	Line 12 * Line 27
43		2016								-	-	-	-	Line 13 * Line 28
44		2017									-	-	-	Line 14 * Line 29
45		2018										-	-	Line 15 * Line 30
46		2019											-	Line 16 * Line 31
47														
48														
49		Net Tax Basis												
50														
51		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 - Line 36
52		2010	-	$4,317,242	$2,588,345	$1,554,207	$933,604	$313,000	-	-	-	-	-	Line 7 - Line 37
53		2011	-	-	-	-	-	-	-	-	-	-	-	Line 8 - Line 38
54		2012	-	-	-	-	-	-	-	-	-	-	-	Line 9 - Line 39
55		2013	-	-	-	-	$480,078	$288,047	$172,828	$103,817	$34,806	-	-	Line 10 - Line 40
56		2014	-	-	-	-	-	-	-	-	-	-	-	Line 11 - Line 41
57		2015	-	-	-	-	-	-	-	-	-	-	-	Line 12 - Line 42
58		2016	-	-	-	-	-	-	-	-	-	-	-	Line 13 - Line 43
59		2017	-	-	-	-	-	-	-	-	-	-	-	Line 14 - Line 44
60		2018	-	-	-	-	-	-	-	-	-	-	-	Line 15 - Line 45
61		2019	-	-	-	-	-	-	-	-	-	-	-	Line 16 - Line 46
62														
63		Total	-	$4,317,242	$2,588,345	$1,554,207	$1,413,681	$601,047	$172,828	$103,817	$34,806	-	-	Sum of Lines 51 through 61

UPDATED

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

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

Workpaper WPB-7.1.3
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	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Infrastructure - Computer Software													
2														
3														
4		Installed Cost												
5														
6		2009	-	-	-	-	-	-	-	-	-	-	-	Workpaper WPB-2.1
7		2010		$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	Workpaper WPB-2.1
8		2011			$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	Workpaper WPB-2.1
9		2012				$7,239,678	$7,239,678	$7,239,678	$7,239,678	$7,239,678	$7,239,678	$7,239,678	$7,239,678	Workpaper WPB-2.1
10		2013					$1,750,000	$1,750,000	$1,750,000	$1,750,000	$1,750,000	$1,750,000	$1,750,000	Workpaper WPB-2.1
11		2014						$1,974,685	$1,974,685	$1,974,685	$1,974,685	$1,974,685	$1,974,685	Workpaper WPB-2.1
12		2015							$548,284	$548,284	$548,284	$548,284	$548,284	Workpaper WPB-2.1
13		2016								-	-	-	-	Workpaper WPB-2.1
14		2017									-	-	-	Workpaper WPB-2.1
15		2018										-	-	Workpaper WPB-2.1
16		2019											-	Workpaper WPB-2.1
17														
18														
19		Cumulative Tax Depreciation Rate												
20														
21		2009	16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
22		2010		16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
23		2011			16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
24		2012				16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
25		2013					16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
26		2014						16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
27		2015							16.7000%	50.0000%	83.3000%	100.0000%	100.0000%	Statutory Depreciation Rate
28		2016								16.7000%	50.0000%	83.3000%	100.0000%	Statutory Depreciation Rate
29		2017									16.7000%	50.0000%	83.3000%	Statutory Depreciation Rate
30		2018										16.7000%	50.0000%	Statutory Depreciation Rate
31		2019											16.7000%	Statutory Depreciation Rate
32														
33														
34		Tax Depreciation												
35														
36		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 * Line 21
37		2010		$344,436	$1,031,250	$1,718,063	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	$2,062,500	Line 7 * Line 22
38		2011			$731,804	$2,191,029	$3,650,254	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	$4,382,057	Line 8 * Line 23
39		2012				$1,209,026	$3,619,839	$6,039,852	$7,239,678	$7,239,678	$7,239,678	$7,239,678	$7,239,678	Line 9 * Line 24
40		2013					$292,250	$875,000	$1,457,750	$1,750,000	$1,750,000	$1,750,000	$1,750,000	Line 10 * Line 25
41		2014						$329,772	$987,342	$1,644,912	$1,974,685	$1,974,685	$1,974,685	Line 11 * Line 26
42		2015							$91,563	$274,142	$456,720	$548,284	$548,284	Line 12 * Line 27
43		2016								-	-	-	-	Line 13 * Line 28
44		2017									-	-	-	Line 14 * Line 29
45		2018										-	-	Line 15 * Line 30
46		2019											-	Line 16 * Line 31
47														
48														
49		Net Tax Basis												
50														
51		2009	-	-	-	-	-	-	-	-	-	-	-	Line 6 - Line 36
52		2010	-	$1,718,063	$1,031,250	$344,436	-	-	-	-	-	-	-	Line 7 - Line 37
53		2011	-	-	$3,650,254	$2,191,029	$731,804	-	-	-	-	-	-	Line 8 - Line 38
54		2012	-	-	-	$6,039,852	$3,619,839	$1,209,026	-	-	-	-	-	Line 9 - Line 39
55		2013	-	-	-	-	$1,457,750	$875,000	$292,250	-	-	-	-	Line 10 - Line 40
56		2014	-	-	-	-	-	$1,644,912	$987,342	$329,772	-	-	-	Line 11 - Line 41
57		2015	-	-	-	-	-	-	$456,720	$274,142	$91,563	-	-	Line 12 - Line 42
58		2016	-	-	-	-	-	-	-	-	-	-	-	Line 13 - Line 43
59		2017	-	-	-	-	-	-	-	-	-	-	-	Line 14 - Line 44
60		2018	-	-	-	-	-	-	-	-	-	-	-	Line 15 - Line 45
61		2019	-	-	-	-	-	-	-	-	-	-	-	Line 16 - Line 46
62														
63		Total	-	$1,718,063	$4,681,504	$8,568,118	$5,809,393	$3,728,939	$1,736,313	$803,914	$91,563	-	-	Sum of Lines 51 through 61

UPDATED

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).: None

Workpaper WPB-7.1.4
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	Balance at 12/31/2016	Balance at 12/31/2017	Balance at 12/31/2018	Balance at 12/31/2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Infrastructure - Distribution Property													
2														
3														
4		Installed Cost - Retirement												
5														
6		Meters	-	$1,643,329	$13,146,633	$18,076,620	$5,624,881	-	-	$595,887	-	-	-	Workpaper WPB-5.1
7		Substation Equipment	-	-	$2,316,509	-	-	-	-	-	-	-	-	Workpaper WPB-5.1
8														
9														
10		Average Age of Retired Property												
11														
12		Meters	14	15	16	17	18	19	20	21	22	23	24	Support for Workpaper WPB-5.1
13		Substation Equipment	10	11	12	13	14	15	16	17	18	19	20	Support for Workpaper WPB-5.1
14														
15														
16		Cumulative Tax Depreciation Rate												
17														
18		Meters	71.0001%	76.4515%	79.9232%	84.3847%	88.8462%	93.3077%	97.7692%	100.0000%	100.0000%	100.0000%	100.0000%	Statutory Depreciation Rate
19		Substation Equipment	53.1540%	57.6166%	62.0771%	66.5386%	71.0001%	75.4616%	79.9232%	84.3847%	88.8462%	93.3077%	97.7692%	Statutory Depreciation Rate
20														
21														
22		Cumulative Tax Depreciation												
23														
24		Meters	-	$1,248,082	$10,507,210	$15,253,902	$4,997,315	-	-	$595,887	-	-	-	Line 6 * Line 18
25		Substation Equipment	-	-	$1,436,016	-	-	-	-	-	-	-	-	Line 7 * Line 19
26														
27														
28		Net Tax Basis												
29														
30		Meters	-	$403,247	$2,639,423	$2,822,718	$627,566	-	-	-	-	-	-	Line 6 - Line 24
31		Substation Equipment	-	-	$880,484	-	-	-	-	-	-	-	-	Line 7 - Line 25
32														
33		Total	-	$403,247	$3,517,907	$2,822,718	$627,566	-	-	-	-	-	-	Line 30 + Line 31

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Total Operations and Maintenance Expense and Related Fringe Costs by Account

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

WPC-2
Page 1 of 3
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Energy Efficiency:												
2	911	Supervision	$43,136	$44,430	$45,763	$47,136	$24,275	$25,003	$25,753	$26,526	$27,322	$28,141	$337,484	WPC-2.1
3	912	Demonstration and Selling Expenses	$86,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	WPC-2.1
4	913	Advertising Expenses	$86,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	WPC-2.1
5	916	Miscellaneous Sales Expenses	-	$1,743,033	$6,936,362	$5,285,702	$4,300,023	$4,486,856	$4,205,221	$4,324,357	$4,447,530	$4,574,888	$40,303,972	WPC-2.1
6														
7	925	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1
8	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1
9	408.1	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1
10														
11		Total Energy Efficiency Program	$215,679	$1,965,182	$7,165,176	$5,521,380	$4,421,397	$4,611,872	$4,333,987	$4,456,986	$4,584,138	$4,715,594	$41,991,391	Sum of Lines 2 - 11
12														
13														
14		Information Technology:												
15	920	Administrative and General Salaries	-	$257,803	$1,585,845	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	WPC-2.2
16	921	Office Supplies and Expenses (Travel)	$40,347	$62,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	WPC-2.2
17	923	Outside Services Employed	$322,772	$423,063	$675,532	$60,665	$110,841	-	-	-	-	-	$1,592,873	WPC-2.2
18	935	Maintenance of General Plant	-	$1,424,006	$2,767,892	$4,153,818	$4,575,213	$4,873,436	$4,879,125	$4,885,133	$4,891,335	$4,657,276	$37,107,031	WPC-2.2
19														
20	925	Injuries and Damages	-	$2,902	$18,274	$27,441	$30,583	$32,034	$32,836	$33,657	$34,498	$35,361	$247,585	WPC-2.2
21	926	Employee Pensions and Benefits	-	$79,697	$506,864	$767,775	$862,205	$909,099	$937,173	$965,212	$993,262	$1,045,368	$7,066,656	WPC-2.2
22	408.1	Taxes Other Than Income Taxes	-	$20,057	$123,359	$180,919	$196,930	$201,470	$201,717	$201,961	$202,213	$220,869	$1,549,494	WPC-2.2
23														
24		Total IT Program	$363,119	$2,260,411	$5,761,808	$7,523,756	$8,321,026	$8,605,852	$8,643,883	$8,682,189	$8,720,830	$8,802,263	$67,685,135	Sum of Lines 15 - 22

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Total Operations and Maintenance Expense and Related Fringe Costs by Account

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Delivery:												
2	580	Operation Supervision and Engineering	$36,568	$58,752	$133,572	$134,660	$151,720	$167,555	$176,061	$184,176	$182,256	$189,956	$1,415,276	WPC-2.3
3	586	Meter Expenses	$7,314	$11,750	$26,714	$26,932	$30,344	$33,511	$35,212	$36,835	$36,451	$37,991	$283,055	WPC-2.3
4	587	Customer Installations Expenses	$438,812	$705,023	$1,602,867	$1,615,917	$1,820,638	$2,010,666	$2,112,731	$2,210,116	$2,187,072	$2,279,473	$16,983,316	WPC-2.3
5	588	Miscellaneous Expenses	$248,660	$399,513	$908,292	$915,687	$1,031,696	$1,139,377	$1,197,214	$1,252,399	$1,239,341	$1,291,702	$9,623,879	WPC-2.3
6	590	Maintenance Supervision and Engineer.	$3,749	$6,024	$13,696	$13,807	$15,557	$17,180	$18,053	$18,885	$18,688	$19,477	$145,117	WPC-2.3
7	597	Maintenance of Meters	$71,240	$114,459	$260,223	$262,342	$295,578	$326,428	$342,999	$358,809	$355,068	$370,069	$2,757,214	WPC-2.3
8														
9	925	Injuries and Damages	$7,356	$7,538	$7,727	$7,920	$7,305	$8,321	$8,528	$8,741	$7,169	$7,348	$77,952	WPC-2.3
10	926	Employee Pensions and Benefits	$220,652	$229,945	$239,842	$250,152	$234,431	$270,885	$276,694	$286,526	$237,649	$245,967	$2,492,643	WPC-2.3
11	408.1	Taxes Other Than Income Taxes	$68,007	$69,622	$71,685	$74,068	$68,832	$76,912	$77,784	$79,872	$65,927	$67,884	$722,593	WPC-2.3
12														
13		Total Delivery Program	$1,102,358	$1,602,626	$3,264,618	$3,301,484	$3,656,100	$4,052,836	$4,245,176	$4,436,359	$4,329,620	$4,509,867	$34,501,046	Sum of Lines 35 - 44
14														
15														
16		Infrastructure (IT and Delivery):												
17	580	Operation Supervision and Engineering	$36,568	$58,752	$133,572	$134,660	$151,720	$167,555	$176,061	$184,176	$182,256	$189,956	$1,415,276	Line 35
18	586	Meter Expenses	$7,314	$11,750	$26,714	$26,932	$30,344	$33,511	$35,212	$36,835	$36,451	$37,991	$283,055	Line 36
19	587	Customer Installations Expenses	$438,812	$705,023	$1,602,867	$1,615,917	$1,820,638	$2,010,666	$2,112,731	$2,210,116	$2,187,072	$2,279,473	$16,983,316	Line 37
20	588	Miscellaneous Expenses	$248,660	$399,513	$908,292	$915,687	$1,031,696	$1,139,377	$1,197,214	$1,252,399	$1,239,341	$1,291,702	$9,623,879	Line 38
21	590	Maintenance Supervision and Engineer.	$3,749	$6,024	$13,696	$13,807	$15,557	$17,180	$18,053	$18,885	$18,688	$19,477	$145,117	Line 39
22	597	Maintenance of Meters	$71,240	$114,459	$260,223	$262,342	$295,578	$326,428	$342,999	$358,809	$355,068	$370,069	$2,757,214	Line 40
23	920	Administrative and General Salaries	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	Line 15
24	921	Office Supplies and Expenses (Travel)	$40,347	$52,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	Line 16
25	923	Outside Services Employed	$322,772	$423,063	$675,532	$60,665	$110,841	-	-	-	-	-	$1,592,873	Line 17
26	935	Maintenance of General Plant	-	$1,424,006	$2,767,892	$4,153,816	$4,575,213	$4,873,436	$4,879,125	$4,885,133	$4,891,335	$4,657,276	$37,107,031	Line 18
27														
28	925	Injuries and Damages	$7,356	$10,440	$26,001	$35,361	$37,888	$40,354	$41,364	$42,398	$41,687	$42,709	$325,537	Sum of Lines 20 and 42
29	926	Employee Pensions and Benefits	$220,652	$309,642	$746,706	$1,017,926	$1,096,637	$1,179,985	$1,213,767	$1,251,738	$1,230,911	$1,291,336	$9,559,299	Sum of Lines 21 and 43
30	408.1	Taxes Other Than Income Taxes	$68,007	$89,679	$195,044	$254,987	$265,761	$280,382	$279,501	$281,833	$268,140	$288,753	$2,272,087	Sum of Lines 22 and 44
31														
32		Total Infrastructure	$1,465,477	$3,863,039	$9,026,426	$10,825,240	$11,977,126	$12,658,688	$12,889,059	$13,118,548	$13,050,450	$13,312,130	$102,186,181	Sum of Lines 50 - 63

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Total Operations and Maintenance Expense and Related Fringe Costs by Account

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Grand Total:												
2	580	Operation Supervision and Engineering	$36,568	$58,752	$133,572	$134,660	$151,720	$167,555	$176,081	$184,178	$182,256	$189,956	$1,415,278	Line 35
3	586	Meter Expenses	$7,314	$11,750	$26,714	$26,932	$30,344	$33,511	$35,212	$36,835	$36,451	$37,991	$283,055	Line 36
4	587	Customer Installations Expenses	$438,812	$705,023	$1,602,887	$1,615,917	$1,820,638	$2,010,666	$2,112,731	$2,210,116	$2,187,072	$2,279,473	$16,983,316	Line 37
5	588	Miscellaneous Expenses	$248,660	$399,513	$908,292	$915,887	$1,031,695	$1,139,377	$1,197,214	$1,252,398	$1,239,341	$1,291,702	$9,623,879	Line 38
6	590	Maintenance Supervision and Engineer.	$3,749	$6,024	$13,696	$13,807	$15,557	$17,180	$18,053	$18,885	$18,668	$19,477	$145,117	Line 39
7	597	Maintenance of Meters	$71,240	$114,459	$260,223	$262,342	$295,578	$326,428	$342,999	$358,809	$355,068	$370,069	$2,757,214	Line 40
8	911	Supervision	$43,136	$44,430	$45,763	$47,136	$24,275	$25,003	$25,753	$26,526	$27,322	$28,141	$337,484	Line 2
9	912	Demonstration and Selling Expenses	$85,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	Line 3
10	913	Advertising Expenses	$85,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	Line 4
11	916	Miscellaneous Sales Expenses	-	$1,743,033	$6,936,362	$5,285,702	$4,300,023	$4,486,856	$4,205,221	$4,324,357	$4,447,530	$4,574,888	$40,303,972	Line 5
12	920	Administrative and General Salaries	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	Line 15
13	921	Office Supplies and Expenses (Travel)	$40,347	$52,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	Line 16
14	923	Outside Services Employed	$322,772	$423,063	$675,532	$60,665	$110,841	-	-	-	-	-	$1,592,873	Line 17
15	935	Maintenance of General Plant	-	$1,424,006	$2,767,892	$4,153,816	$4,575,213	$4,873,436	$4,879,125	$4,885,133	$4,891,335	$4,657,276	$37,107,031	Line 18
16														
17	925	Injuries and Damages	$7,356	$10,440	$26,001	$35,361	$37,888	$40,354	$41,364	$42,398	$41,667	$42,709	$325,537	Sum of Lines 7, 20 and 42
18	926	Employee Pensions and Benefits	$220,652	$309,842	$746,706	$1,017,926	$1,096,537	$1,179,985	$1,213,767	$1,251,738	$1,230,911	$1,291,336	$9,559,299	Sum of Lines 8, 21 and 43
19	408.1	Taxes Other Than Income Taxes	$68,007	$89,679	$195,044	$254,987	$265,761	$280,382	$279,501	$281,833	$268,140	$288,753	$2,272,087	Sum of Lines 9, 22 and 44
20														
21		Grand Total	$1,681,156	$5,828,221	$16,191,802	$16,346,820	$16,398,523	$17,270,560	$17,223,046	$17,575,534	$17,634,586	$18,027,724	$144,177,572	Sum of Lines 58 - 85

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Energy Efficiency Program - Total Operations and Maintenance Expense Costs by Account

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

WPC-2.1
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1	911	Supervision	$43,136	$44,430	$45,763	$47,136	$24,275	$25,003	$25,753	$26,526	$27,322	$28,141	$337,484	WPC-2.1a
2	912	Demonstration and Selling Expenses	$86,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	WPC-2.1a
3	913	Advertising Expenses	$86,272	$86,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	WPC-2.1a
4	916	Miscellaneous Sales Expenses	-	$1,743,033	$6,936,362	$5,285,702	$4,300,023	$4,486,866	$4,205,221	$4,324,357	$4,447,530	$4,574,888	$40,303,972	WPC-2.1a
5														
6	925	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1b
7	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1b
8	408.1	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1b
9														
10		Total Energy Efficiency Program	$215,679	$1,965,182	$7,165,176	$5,521,380	$4,421,397	$4,611,872	$4,333,987	$4,456,986	$4,584,138	$4,715,594	$41,991,391	Sum of Lines 1 - 8

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Energy Efficiency Program - Operations and Maintenance Expense Costs by Account Without Fringes

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1b, WPG-1

WPC-2.1a
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Energy Efficiency Expenses	$215,679	$222,149	$228,814	$235,678	$121,374	$125,016	$128,766	$132,629	$136,608	$140,706	$1,687,419	WPH-1 AMI Summary
2		Less: Payroll O&M Fringes Incl. Above	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1b
3		DSM Market. and Admin., Net	$215,679	$222,149	$228,814	$235,678	$121,374	$125,016	$128,766	$132,629	$136,608	$140,706	$1,687,419	Sum of Lines 1 and 2
4														
5		Allocation to FERC Accounts:												
6	911	Supervision	$43,136	$44,430	$45,763	$47,136	$24,275	$25,003	$25,753	$26,526	$27,322	$28,141	$337,484	Line 3 times 20%.
7	912	Demonstration and Selling Expenses	$86,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	Line 3 times 40%.
8	913	Advertising Expenses	$86,272	$88,860	$91,526	$94,271	$48,550	$50,006	$51,506	$53,052	$54,643	$56,282	$674,968	Line 3 times 40%.
9			$215,679	$222,149	$228,814	$235,678	$121,374	$125,016	$128,766	$132,629	$136,608	$140,706	$1,687,419	Sum of Lines 6 - 8
10														
11														
12														
13														
14	916	Miscellaneous Sales Expenses	-	$1,743,033	$6,936,362	$5,285,702	$4,300,023	$4,486,856	$4,205,221	$4,324,357	$4,447,530	$4,574,888	$40,303,972	WPG-1

UPDATED

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

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:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits - Total												
2	925	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1c
3	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1c
4	408.1	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	-	-	-	WPC-2.1c
5		Total	-	-	-	-	-	-	-	-	-	-	-	Sum of Lines 2 - 4
6														
7														
8		Percentage to Operations & Maint.	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	N/A	
9														
10														
11		Payroll Fringe Benefits - Oper. & Maint.												
12	925	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	-	Line 2 times Line 8
13	926	Employee Pensions and Benefits	-	-	-	-	-	-	-	-	-	-	-	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	-	-	-	-	-	-	-	-	-	-	-	Line 4 times Line 8
15		Total	-	-	-	-	-	-	-	-	-	-	-	Sum of Lines 12 - 14

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Energy Efficiency 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:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits												
2	925	Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-	See below
3		Subtotal Account 925	-	-	-	-	-	-	-	-	-	-	-	Line 2
4														
5	926	Pension	-	-	-	-	-	-	-	-	-	-	-	See below
6	926	Medical Insurance	-	-	-	-	-	-	-	-	-	-	-	See below
7	926	Life Insurance	-	-	-	-	-	-	-	-	-	-	-	See below
8	926	Disability Insurance	-	-	-	-	-	-	-	-	-	-	-	See below
9	926	Company Match on 401(k)	-	-	-	-	-	-	-	-	-	-	-	See below
10	926	Electric Discount	-	-	-	-	-	-	-	-	-	-	-	See below
11		Subtotal Account 926	-	-	-	-	-	-	-	-	-	-	-	Sum of Lines 5 - 10
12														
13	408.1	FICA	-	-	-	-	-	-	-	-	-	-	-	See below
14	408.1	Federal Unemployment	-	-	-	-	-	-	-	-	-	-	-	See below
15	408.1	State Unemployment	-	-	-	-	-	-	-	-	-	-	-	See below
16		Subtotal Account 408.1	-	-	-	-	-	-	-	-	-	-	-	Sum of Lines 13 - 15
17														
18		Grand Total	-	-	-	-	-	-	-	-	-	-	-	Sum of Lines 3, 11 and 16
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30		Source:												
31		Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.1d.												
32		Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.1d.												

UPDATED

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

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

WPC-2.1d
Page 1 of 1
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Number of New Employees	-	-	-	-	-	-	-	-	-	-	N/A	
2														
3														
4		Total Payroll	-	-	-	-	-	-	-	-	-	-	-	
5														
6														
7		Payroll Fringe Benefits												
8	925	Workers' Compensation	$735.44	$753.82	$772.67	$791.99	$811.79	$832.08	$852.88	$874.20	$896.06	$918.46	Cost per employee.	
9														
10	926	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	$11,040.00	$11,760.00	$12,480.00	$13,200.00	$13,920.00	$14,640.00	$15,360.00	$16,080.00	$16,800.00	$17,520.00	Cost per employee.	
12	926	Life Insurance	$480.00	$480.00	$480.00	$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%	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	$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	$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%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	Cost per employee.	
19	408.1	State Unemployment	$45.00	$45.00	$45.00	$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 Source:
30 Line 14, Maximum Company match of $2,000 times 75% participation rate.
31 Line 18, Federal salary base of $7,000 times rate of 0.6% equals $42.00 per year.
32 Line 19, State salary base of $9,000 times rate of 0.5% equals $45.00 per year.

UPDATED

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

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1	920	Administrative and General Salaries	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	WPC-2.2a
2	921	Office Supplies and Expenses (Travel)	$40,347	$52,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	WPC-2.2a
3	923	Outside Services Employed	$322,772	$423,063	$675,532	$60,685	$110,841	-	-	-	-	-	$1,592,873	WPC-2.2a
4	935	Maintenance of General Plant	-	$1,424,006	$2,767,692	$4,153,816	$4,575,213	$4,873,436	$4,879,125	$4,885,133	$4,891,335	$4,657,276	$37,107,031	WPC-2.2a
5														
6	925	Injuries and Damages	-	$2,902	$18,274	$27,441	$30,583	$32,034	$32,836	$33,657	$34,498	$35,361	$247,585	WPC-2.2a
7	926	Employee Pensions and Benefits	-	$79,897	$506,864	$767,775	$862,205	$909,099	$937,173	$965,212	$993,262	$1,045,368	$7,066,856	WPC-2.2a
8	408.1	Taxes Other Than Income Taxes	-	$20,057	$123,359	$180,919	$198,930	$201,470	$201,717	$201,961	$202,213	$220,869	$1,549,494	WPC-2.2a
9														
10		Total Information Technology	$363,119	$2,260,411	$5,761,808	$7,523,756	$8,321,026	$8,605,852	$8,643,883	$8,682,189	$8,720,830	$8,802,263	$67,685,135	Sum of Lines 1 - 8

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Information Technology - Operations and Maintenance Expense Detail

Date: 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Summary of O&M Costs												
2	923	Solution Implementation Costs	$322,772	$423,063	$675,532	$60,665	$110,841	-	-	-	-	-	$1,592,873	See below
3	921	Labor Expenses	$40,347	$52,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	See below
4	935	Hardware Maintenance	-	$811,747	$837,529	$838,440	$932,721	$933,801	$934,915	$936,067	$937,255	$938,482	$8,100,957	See below
5	935	Software Maintenance	-	$411,403	$608,844	$1,377,256	$1,532,786	$1,781,222	$1,783,348	$1,785,544	$1,787,811	$1,790,152	$12,858,366	See below
6	Various	Maintenance	-	$458,659	$2,906,964	$4,263,676	$4,841,105	$4,748,226	$4,753,895	$4,759,748	$4,765,791	$4,772,031	$36,070,095	See below
7		Total	$363,119	$2,157,755	$5,113,310	$6,547,620	$7,231,308	$7,463,249	$7,472,158	$7,481,359	$7,490,857	$7,500,665	$58,821,400	Sum of Lines 2 - 6
8														
9														
10		Allocation of Maintenance Among Accounts:												
11	Various	Maintenance - Total from Above	-	$458,659	$2,906,964	$4,263,676	$4,841,105	$4,748,226	$4,753,895	$4,759,748	$4,765,791	$4,772,031	$36,070,095	Line 6
12														
13	920	Payroll in O&M	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	WPC-2.2b
14														
15														
16														
17														
18	935	Other Maintenance	-	$200,856	$1,321,319	$1,938,120	$2,109,706	$2,158,413	$2,160,862	$2,163,522	$2,166,269	$1,928,642	$16,147,708	Line 11 minus Line 13
19														
20		Recap by Account:												
21	920	Administrative and General Salaries	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	Line 13
22	921	Office Supplies and Expenses (Travel)	$40,347	$52,883	$84,441	$7,583	$13,855	-	-	-	-	-	$199,109	Line 3
23	923	Outside Services Employed	$322,772	$423,063	$675,532	$60,665	$110,841	-	-	-	-	-	$1,592,873	Line 2
24	935	Maintenance of General Plant	-	$1,424,006	$2,767,882	$4,153,816	$4,575,213	$4,673,436	$4,679,125	$4,685,133	$4,691,335	$4,657,276	$37,107,031	Sum of Lines 4, 5 and 18
25	925	Injuries and Damages	-	$2,902	$18,274	$27,441	$30,583	$32,034	$32,836	$33,657	$34,498	$35,361	$247,585	WPC-2.2b
26	926	Employee Pensions and Benefits	-	$79,697	$506,864	$767,775	$862,205	$909,099	$937,173	$965,212	$993,262	$1,045,368	$7,066,656	WPC-2.2b
27	408.1	Taxes Other Than Income Taxes	-	$20,057	$123,359	$180,919	$196,930	$201,470	$201,717	$201,961	$202,213	$220,699	$1,549,494	WPC-2.2b
28		Total Information Technology	$363,119	$2,260,411	$5,761,808	$7,523,756	$8,321,026	$8,605,852	$8,643,883	$8,682,189	$8,720,830	$8,802,263	$67,685,135	Sum of Lines 21 - 27
29														
30		Source:												
31		Line 2 - Sum of Lines 9 from WPH 1.4.1 through 1.4.9												
32		Line 3 - Sum of Lines 10 from WPH 1.4.1 through 1.4.9												
33		Line 4 - Sum of Lines 11 from WPH 1.4.1 through 1.4.9												
34		Line 5 - Sum of Lines 12 from WPH 1.4.1 through 1.4.9												
35		Line 6 - Sum of Lines 13 from WPH 1.4.1 through 1.4.9												

UPDATED

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

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits - Total												
2	925	Injuries and Damages	$12,017	$28,901	$31,759	$31,706	$32,910	$32,367	$32,836	$33,657	$34,498	$35,361	$306,011	WPC-2.2c
3	926	Employee Pensions and Benefits	$322,989	$793,796	$880,891	$887,088	$927,801	$918,561	$937,173	$965,212	$993,262	$1,045,388	$8,672,140	WPC-2.2c
4	408.1	Taxes Other Than Income Taxes	$82,421	$199,769	$214,389	$209,035	$211,912	$203,567	$201,717	$201,961	$202,213	$220,869	$1,947,852	WPC-2.2c
5		Total	$417,427	$1,022,466	$1,127,038	$1,127,828	$1,172,622	$1,154,494	$1,171,725	$1,200,830	$1,229,973	$1,301,598	$10,926,002	Sum of Lines 2 - 4
6														
7														
8		Percentage to Operations & Maint.	-	0.1004	0.5754	0.8655	0.9293	0.9897	1.0000	1.0000	1.0000	1.0000	N/A	
9														
10														
11		Payroll Fringe Benefits - Oper. & Maint.												
12	925	Injuries and Damages	-	$2,902	$18,274	$27,441	$30,583	$32,034	$32,836	$33,657	$34,498	$35,361	$247,585	Line 2 times Line 8
13	926	Employee Pensions and Benefits	-	$79,697	$506,864	$767,775	$862,205	$909,099	$937,173	$965,212	$993,262	$1,045,388	$7,066,656	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	-	$20,057	$123,359	$180,919	$196,930	$201,470	$201,717	$201,961	$202,213	$220,869	$1,549,494	Line 4 times Line 8
15		Total	-	$102,656	$648,498	$976,136	$1,089,718	$1,142,603	$1,171,725	$1,200,830	$1,229,973	$1,301,596	$8,863,735	Sum of Lines 12 - 14
16														
17														
18														
19		Payroll - Total												
20		*Total Payroll*	$1,058,821	$2,567,761	$2,755,726	$2,686,951	$2,723,985	$2,616,766	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$25,042,180	WPC-2.2d
21														
22		Percentage to Operations & Maint.	-	0.1004	0.5754	0.8655	0.9293	0.9897	1.0000	1.0000	1.0000	1.0000	N/A	
23														
24		Payroll - Oper. & Maint.												
25		Oper. & Maint. Payroll	-	$257,803	$1,585,645	$2,325,556	$2,531,399	$2,589,813	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$19,922,387	Line 20 times Line 22

UPDATED

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:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits												
2	925	Workers' Compensation	$12,017	$28,901	$31,759	$31,706	$32,910	$32,367	$32,636	$33,657	$34,496	$35,361	$306,011	See below
3		Subtotal Account 925	$12,017	$28,901	$31,759	$31,706	$32,910	$32,367	$32,636	$33,657	$34,496	$35,361	$306,011	Line 2
4														
5	926	Pension	$55,059	$133,524	$143,298	$139,721	$141,647	$136,072	$134,838	$135,004	$135,175	$147,856	$1,302,193	See below
6	926	Medical Insurance	$180,391	$450,871	$512,960	$528,438	$564,310	$569,478	$591,360	$619,080	$646,800	$674,520	$5,338,210	See below
7	926	Life Insurance	$7,843	$18,403	$19,729	$19,216	$19,459	$18,971	$18,480	$18,480	$18,480	$18,480	$177,242	See below
8	926	Disability Insurance	$50,823	$123,253	$132,275	$128,974	$130,751	$125,605	$124,466	$124,619	$124,777	$136,483	$1,202,025	See below
9	926	Company Match on 401(k)	$24,510	$57,509	$61,654	$60,050	$60,809	$58,348	$57,750	$57,750	$57,750	$57,750	$553,860	See below
10	926	Electric Discount	$4,363	$10,237	$10,974	$10,689	$10,824	$10,386	$10,280	$10,280	$10,280	$10,280	$98,591	See below
11		Subtotal Account 926	$322,989	$793,796	$880,891	$887,088	$927,801	$918,561	$937,173	$965,212	$993,262	$1,045,368	$8,672,140	Sum of Lines 5 - 10
12														
13	408.1	FICA	$81,000	$196,434	$210,813	$205,552	$208,385	$200,183	$198,367	$198,611	$198,863	$217,519	$1,915,727	See below
14	408.1	Federal Unemployment	$686	$1,610	$1,726	$1,681	$1,703	$1,634	$1,617	$1,617	$1,617	$1,617	$15,509	See below
15	408.1	State Unemployment	$735	$1,725	$1,850	$1,801	$1,824	$1,750	$1,733	$1,733	$1,733	$1,733	$16,616	See below
16		Subtotal Account 408.1	$82,421	$199,769	$214,389	$209,035	$211,912	$203,567	$201,717	$201,961	$202,213	$220,869	$1,947,852	Sum of Lines 13 - 15
17														
18		Grand Total	$417,427	$1,022,466	$1,127,038	$1,127,828	$1,172,622	$1,154,494	$1,171,725	$1,200,830	$1,229,973	$1,301,598	$10,926,002	Sum of Lines 3, 11 and 16
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30		Source:												
31		Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.2d.												
32		Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.2d.												

UPDATED

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Number of New Employees	16.3	38.3	41.1	40.0	40.5	38.9	38.5	38.5	38.5	38.5	N/A	
2														
3														
4		Total Payroll	$1,058,821	$2,567,761	$2,755,726	$2,686,951	$2,723,985	$2,616,766	$2,593,033	$2,596,226	$2,599,522	$2,843,389	$25,042,180	
5														
6														
7		Payroll Fringe Benefits												
8	925	Workers' Compensation	$735.44	$753.82	$772.67	$791.99	$811.79	$832.08	$852.88	$874.20	$896.06	$918.46	Cost per employee.	
9														
10	926	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	$11,040.00	$11,760.00	$12,480.00	$13,200.00	$13,920.00	$14,640.00	$15,360.00	$16,080.00	$16,800.00	$17,520.00	Cost per employee.	
12	926	Life Insurance	$480.00	$480.00	$480.00	$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%	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	$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	$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%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	Cost per employee.	
19	408.1	State Unemployment	$45.00	$45.00	$45.00	$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														

Source:
Line 14, Maximum Company match of $2,000 times 75% participation rate.
Line 18, Federal salary base of $7,000 times rate of 0.6% equals $42.00 per year.
Line 19, State salary base of $9,000 times rate of 0.5% equals $45.00 per year.

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Delivery Program - Total Operations and Maintenance Expense Costs by Account

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1	580	Operation Supervision and Engineering	$36,568	$58,752	$133,572	$134,660	$151,720	$167,555	$176,061	$184,176	$182,256	$189,956	$1,415,276	WPC-2.3a
2	586	Meter Expenses	$7,314	$11,750	$26,714	$26,932	$30,344	$33,511	$35,212	$36,835	$36,451	$37,991	$283,055	WPC-2.3a
3	587	Customer Installations Expenses	$438,812	$705,023	$1,602,867	$1,615,917	$1,820,638	$2,010,666	$2,112,731	$2,210,116	$2,187,072	$2,279,473	$16,983,316	WPC-2.3a
4	588	Miscellaneous Expenses	$248,660	$399,513	$908,292	$915,687	$1,031,695	$1,139,377	$1,197,214	$1,252,399	$1,239,341	$1,291,702	$9,623,879	WPC-2.3a
5	590	Maintenance Supervision and Engineer.	$3,749	$6,024	$13,696	$13,807	$15,557	$17,180	$18,053	$18,885	$18,688	$19,477	$145,117	WPC-2.3a
6	597	Maintenance of Meters	$71,240	$114,459	$260,223	$262,342	$295,578	$326,428	$342,999	$358,809	$355,068	$370,069	$2,757,214	WPC-2.3a
7														
8	925	Injuries and Damages	$7,356	$7,538	$7,727	$7,920	$7,305	$8,321	$8,528	$8,741	$7,169	$7,348	$77,952	WPC-2.3b
9	926	Employee Pensions and Benefits	$220,652	$229,945	$239,842	$250,152	$234,431	$270,865	$276,594	$286,526	$237,649	$245,967	$2,492,643	WPC-2.3b
10	408.1	Taxes Other Than Income Taxes	$68,007	$69,622	$71,685	$74,068	$68,832	$78,912	$77,784	$79,872	$65,927	$67,884	$722,593	WPC-2.3b
11														
12		Total Delivery Program	$1,102,358	$1,602,626	$3,264,618	$3,301,484	$3,658,100	$4,052,836	$4,245,176	$4,436,359	$4,329,620	$4,509,867	$34,501,046	Sum of Lines 1 - 10

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Delivery Program - Operations and Maintenance Expense Costs by Account Without Fringes

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPC-2.3b, WPH-I, WPI-1

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Delivery Expenses - AMI and Core Tel.	$585,842	$763,136	$1,569,425	$1,335,274	$1,353,727	$1,372,735	$1,392,312	$1,412,477	$1,136,387	$1,148,874	$12,070,189	WPH-I AMI Sum., Lines 10+11
2		Delivery Expenses - Smart Grid	$516,516	$839,492	$1,695,193	$1,966,210	$2,302,373	$2,680,101	$2,852,864	$3,023,882	$3,193,233	$3,360,993	$22,430,857	WPI-1 Smart Grid Summary
3		Less: O&M Fringes Incl. Above	($296,015)	($307,106)	($319,253)	($332,139)	($310,568)	($358,118)	($362,906)	($375,139)	($310,744)	($321,199)	($3,293,188)	WPC-2.3b
4		Delivery Expenses, Net	$806,343	$1,295,522	$2,945,365	$2,969,345	$3,345,532	$3,694,718	$3,882,270	$4,061,220	$4,018,876	$4,188,668	$31,207,858	Sum of Lines 1 - 3
5														
6		Allocation to FERC Accounts:												
7		Operations and Maintenance:												
8		Operations	$731,353	$1,175,038	$2,671,448	$2,693,196	$3,034,397	$3,351,110	$3,521,218	$3,683,526	$3,645,120	$3,799,122	$28,305,527	Line 4 times 90.7%.
9		Maintenance	$74,990	$120,484	$273,919	$276,149	$311,134	$343,609	$361,051	$377,693	$373,755	$389,546	$2,902,331	Line 4 times 9.3%.
10		Delivery Expenses, Net	$806,343	$1,295,522	$2,945,365	$2,969,345	$3,345,532	$3,694,718	$3,882,270	$4,061,220	$4,018,876	$4,188,668	$31,207,858	Sum of Lines 8 and 9
11														
12														
13		Three Digit Accounts:												
14	580	Operation Supervision and Engineering	$36,568	$58,752	$133,572	$134,660	$151,720	$167,555	$176,061	$184,176	$182,256	$189,956	$1,415,276	Line 8 times 5%.
15	585	Meter Expenses	$7,314	$11,750	$26,714	$26,932	$30,344	$33,511	$35,212	$36,835	$36,451	$37,991	$283,056	Line 8 times 1%.
16	587	Customer Installations Expenses	$438,812	$705,023	$1,602,867	$1,615,917	$1,820,638	$2,010,666	$2,112,731	$2,210,116	$2,187,072	$2,279,473	$16,983,316	Line 8 times 60%.
17	588	Miscellaneous Expenses	$248,660	$399,513	$908,292	$915,887	$1,031,695	$1,139,377	$1,197,214	$1,252,399	$1,239,341	$1,291,702	$9,623,879	Line 8 times 34%.
18														
19	590	Maintenance Supervision and Engineer.	$3,749	$6,024	$13,696	$13,807	$15,557	$17,180	$18,053	$18,885	$18,688	$19,477	$145,117	Line 9 times 5%.
20	597	Maintenance of Meters	$71,240	$114,459	$260,223	$262,342	$295,578	$326,428	$342,999	$358,809	$355,068	$370,089	$2,757,214	Line 9 times 95%.
21														
22		Delivery Expenses, Net	$806,343	$1,295,522	$2,945,365	$2,969,345	$3,345,532	$3,694,718	$3,882,270	$4,061,220	$4,018,876	$4,188,668	$31,207,858	Sum of Lines 14 - 20

UPDATED

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

Data: 12 Months Forecast
Type of Filing: 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits - Total												
2	925	Injuries and Damages	$27,947	$31,660	$32,452	$32,472	$28,413	$26,627	$25,586	$25,352	$23,298	$23,880	$277,686	WPC-2.3c
3	926	Employee Pensions and Benefits	$838,344	$965,751	$1,007,315	$1,025,632	$911,830	$866,833	$829,665	$830,992	$772,340	$799,373	$8,848,273	WPC-2.3c
4	408.1	Taxes Other Than Income Taxes	$258,386	$292,408	$301,071	$303,680	$267,723	$252,517	$233,376	$231,647	$214,257	$220,617	$2,575,684	WPC-2.3c
5		Total	$1,124,676	$1,289,820	$1,340,838	$1,361,784	$1,207,966	$1,145,976	$1,088,626	$1,087,991	$1,009,894	$1,043,870	$11,701,643	Sum of Lines 2 - 4
6														
7														
8		Percentage to Operations & Maint.	0.2632	0.2381	0.2381	0.2439	0.2571	0.3125	0.3333	0.3448	0.3077	0.3077	N/A	
9														
10														
11		Payroll Fringe Benefits - Oper. & Maint.												
12	925	Injuries and Damages	$7,356	$7,538	$7,727	$7,920	$7,305	$8,321	$8,528	$8,741	$7,169	$7,348	$77,952	Line 2 times Line 8
13	926	Employee Pensions and Benefits	$220,652	$229,945	$239,842	$250,152	$234,431	$270,885	$276,594	$286,526	$237,649	$245,867	$2,492,643	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	$68,007	$69,622	$71,685	$74,068	$68,832	$78,912	$77,784	$79,872	$65,927	$67,884	$722,593	Line 4 times Line 8
15		Total	$296,015	$307,106	$319,253	$332,139	$310,568	$358,118	$362,906	$375,139	$310,744	$321,199	$3,293,188	Sum of Lines 12 - 14

UPDATED

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits												
2	925	Workers' Compensation	$27,947	$31,660	$32,452	$32,472	$28,413	$26,627	$25,586	$25,352	$23,298	$23,880	$277,686	See below
3		Subtotal Account 925	$27,947	$31,660	$32,452	$32,472	$28,413	$26,627	$25,586	$25,352	$23,298	$23,880	$277,686	Line 2
4														
5	926	Pension	$173,388	$196,278	$202,166	$203,999	$179,912	$169,753	$156,861	$155,745	$144,101	$148,424	$1,730,626	See below
6	926	Medical Insurance	$419,520	$493,920	$524,160	$541,200	$487,200	$468,480	$460,800	$466,320	$436,800	$455,520	$4,753,920	See below
7	926	Life Insurance	$16,240	$20,160	$20,160	$19,680	$16,800	$15,360	$14,400	$13,920	$12,480	$12,480	$163,680	See below
8	926	Disability Insurance	$160,050	$161,179	$186,615	$188,306	$166,073	$156,695	$144,795	$143,764	$133,016	$137,007	$1,597,501	See below
9	926	Company Match on 401(k)	$57,000	$63,000	$63,000	$61,500	$52,500	$48,000	$45,000	$43,500	$39,000	$39,000	$511,500	See below
10	926	Electric Discount	$10,146	$11,214	$11,214	$10,947	$9,345	$8,544	$8,010	$7,743	$6,942	$6,942	$91,047	See below
11		Subtotal Account 926	$838,344	$965,751	$1,007,315	$1,025,632	$911,830	$866,833	$829,865	$830,992	$772,340	$799,373	$8,848,273	Sum of Lines 5 - 10
12														
13	408.1	FICA	$255,080	$288,754	$297,417	$300,113	$264,678	$249,733	$230,766	$229,124	$211,995	$218,355	$2,546,017	See below
14	408.1	Federal Unemployment	$1,596	$1,764	$1,764	$1,722	$1,470	$1,344	$1,260	$1,218	$1,092	$1,092	$14,322	See below
15	408.1	State Unemployment	$1,710	$1,890	$1,890	$1,845	$1,575	$1,440	$1,350	$1,305	$1,170	$1,170	$15,345	See below
16		Subtotal Account 408.1	$258,386	$292,406	$301,071	$303,680	$267,723	$252,517	$233,376	$231,647	$214,257	$220,617	$2,575,684	Sum of Lines 13 - 15
17														
18		Grand Total	$1,124,676	$1,289,820	$1,340,838	$1,361,784	$1,207,966	$1,145,976	$1,088,828	$1,087,991	$1,009,894	$1,043,870	$11,701,643	Sum of Lines 3, 11 and 16
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30		Source:												
31		Lines 2, 6, 7, 9, 10, 14 and 15, Number of employees, times rate per employee, WPC-2.3d.												
32		Lines 5, 8 and 13, Total payroll, times percentage rate per payroll dollar, WPC-2.3d.												

UPDATED

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Number of New Employees	38	42	42	41	35	32	30	29	26	26	N/A	
2														
3														
4		Total Payroll	$3,334,376	$3,774,568	$3,887,805	$3,923,050	$3,459,849	$3,264,485	$3,016,554	$2,995,089	$2,771,176	$2,854,311	$33,281,263	
5														
6														
7		Payroll Fringe Benefits												
8	925	Workers' Compensation	$735.44	$753.82	$772.67	$791.99	$811.79	$832.08	$852.88	$874.20	$896.06	$918.46	Cost per employee.	
9														
10	926	Pension	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	Percentage of salary.	
11	926	Medical Insurance	$11,040.00	$11,760.00	$12,480.00	$13,200.00	$13,920.00	$14,640.00	$15,360.00	$16,080.00	$16,800.00	$17,520.00	Cost per employee.	
12	926	Life Insurance	$480.00	$480.00	$480.00	$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%	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	$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	$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%	7.65%	7.65%	7.65%	Percentage of salary.	
18	408.1	Federal Unemployment	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	Cost per employee.	
19	408.1	State Unemployment	$45.00	$45.00	$45.00	$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 Source:
30 Line 14, Maximum Company match of $2,000 times 75% participation rate.
31 Line 18, Federal salary base of $7,000 times rate of 0.6% equals $42.00 per year.
32 Line 19, State salary base of $9,000 times rate of 0.5% equals $45.00 per year.

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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 1 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Energy Efficiency Savings	-	-	-	-	-	-	-	-	-	-	-	
2														
3														
4		Information Technology Savings:												
5	923	Outside Services Employed	-	-	-	$793,950	$823,275	$854,671	$888,324	$924,439	$963,244	$1,004,991	$6,252,895	WPC-2.4a
6	935	Maintenance of General Plant	-	-	-	$762,815	$790,990	$821,155	$853,488	$888,187	$925,469	$965,580	$6,007,683	WPC-2.4a
7		Total Information Technology Savings	-	-	-	$1,556,765	$1,614,265	$1,675,826	$1,741,812	$1,812,626	$1,888,713	$1,970,571	$12,260,578	Sum of Lines 5 and 6
8														
9														
10		Delivery Savings:												
11	580	Operation Supervision and Engineering	$12,973	$129,361	$378,162	$530,158	$556,632	$581,515	$594,855	$608,563	$622,611	$637,014	$4,651,843	WPC-2.4b
12	586	Meter Expenses	$2,595	$25,872	$75,632	$106,032	$111,326	$116,303	$118,971	$121,713	$124,522	$127,403	$930,369	WPC-2.4b
13	587	Customer Installations Expenses	$155,678	$1,552,327	$4,537,944	$6,361,898	$6,679,582	$6,978,177	$7,138,263	$7,302,752	$7,471,329	$7,644,162	$55,822,112	WPC-2.4b
14	588	Miscellaneous Expenses	$88,217	$879,652	$2,571,502	$3,605,075	$3,785,097	$3,954,300	$4,045,016	$4,138,226	$4,233,753	$4,331,692	$31,632,530	WPC-2.4b
15	590	Maintenance Supervision and Engineer.	$1,330	$13,264	$38,775	$54,360	$57,075	$59,626	$60,994	$62,399	$63,840	$65,317	$476,981	WPC-2.4b
16	597	Maintenance of Meters	$25,274	$252,018	$736,728	$1,032,844	$1,084,419	$1,132,896	$1,158,886	$1,185,590	$1,212,958	$1,241,018	$9,062,631	WPC-2.4b
17														
18	925	Injuries and Damages	-	$36,937	$111,284	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	WPC-2.4c
19	926	Employee Pensions and Benefits	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	WPC-2.4c
20	408.1	Taxes Other Than Income Taxes	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	WPC-2.4c
21														
22		Total Delivery Savings	$286,067	$2,934,961	$8,586,977	$12,036,462	$12,628,133	$13,184,942	$13,487,457	$13,798,294	$14,116,879	$14,443,527	$105,502,699	Sum of Lines 11 - 20

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Infrastructure Savings (IT and Delivery):												
2	580	Operation Supervision and Engineering	$12,973	$129,361	$378,162	$530,158	$556,632	$581,515	$594,866	$608,563	$622,611	$637,014	$4,651,843	Line 11
3	586	Meter Expenses	$2,595	$25,872	$75,632	$106,032	$111,326	$116,303	$118,971	$121,713	$124,522	$127,403	$930,369	Line 12
4	587	Customer Installations Expenses	$155,678	$1,552,327	$4,537,944	$6,361,898	$6,679,582	$6,978,177	$7,138,263	$7,302,752	$7,471,329	$7,644,162	$55,822,112	Line 13
5	588	Miscellaneous Expenses	$88,217	$879,652	$2,571,502	$3,605,075	$3,785,097	$3,954,300	$4,045,016	$4,138,226	$4,233,753	$4,331,692	$31,632,530	Line 14
6	590	Maintenance Supervision and Engineer.	$1,330	$13,264	$38,775	$54,360	$57,075	$59,626	$60,994	$62,399	$63,840	$65,317	$476,981	Line 15
7	597	Maintenance of Meters	$25,274	$252,018	$736,728	$1,032,844	$1,084,419	$1,132,896	$1,158,886	$1,185,590	$1,212,958	$1,241,018	$9,062,631	Line 16
8	923	Outside Services Employed	-	-	-	$793,950	$823,275	$854,671	$888,324	$924,439	$963,244	$1,004,991	$6,252,895	Line 5
9	935	Maintenance of General Plant	-	-	-	$762,815	$790,990	$821,155	$853,488	$888,187	$925,469	$965,580	$6,007,683	Line 6
10														
11	925	Injuries and Damages	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	Line 18
12	926	Employee Pensions and Benefits	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	Line 19
13	408.1	Taxes Other Than Income Taxes	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	Line 20
14														
15		Infrastructure Savings:	$286,067	$2,934,961	$8,585,977	$13,593,227	$14,242,398	$14,860,768	$15,229,269	$15,810,920	$16,005,592	$16,414,098	$117,763,277	Sum of Lines 35 - 46
16														
17														
18		Grand Total Savings:												
19	580	Operation Supervision and Engineering	$12,973	$129,361	$378,162	$530,158	$556,632	$581,515	$594,866	$608,563	$622,611	$637,014	$4,651,843	Line 35
20	586	Meter Expenses	$2,595	$25,872	$75,632	$106,032	$111,326	$116,303	$118,971	$121,713	$124,522	$127,403	$930,369	Line 36
21	587	Customer Installations Expenses	$155,678	$1,552,327	$4,537,944	$6,361,898	$6,679,582	$6,978,177	$7,138,263	$7,302,752	$7,471,329	$7,644,162	$55,822,112	Line 37
22	588	Miscellaneous Expenses	$88,217	$879,652	$2,571,502	$3,605,075	$3,785,097	$3,954,300	$4,045,016	$4,138,226	$4,233,753	$4,331,692	$31,632,530	Line 38
23	590	Maintenance Supervision and Engineer.	$1,330	$13,264	$38,775	$54,360	$57,075	$59,626	$60,994	$62,399	$63,840	$65,317	$476,981	Line 39
24	597	Maintenance of Meters	$25,274	$252,018	$736,728	$1,032,844	$1,084,419	$1,132,896	$1,158,886	$1,185,590	$1,212,958	$1,241,018	$9,062,631	Line 40
25	923	Outside Services Employed	-	-	-	$793,950	$823,275	$854,671	$888,324	$924,439	$963,244	$1,004,991	$6,252,895	Line 41
26	935	Maintenance of General Plant	-	-	-	$762,815	$790,990	$821,155	$853,488	$888,187	$925,469	$965,580	$6,007,683	Line 42
27														
28	925	Injuries and Damages	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	Line 44
29	926	Employee Pensions and Benefits	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	Line 45
30	408.1	Taxes Other Than Income Taxes	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	Line 46
31														
32		Grand Total Savings:	$286,067	$2,934,961	$8,585,977	$13,593,227	$14,242,398	$14,860,768	$15,229,269	$15,810,920	$16,005,592	$16,414,098	$117,763,277	Sum of Lines 52 - 63

UPDATED

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

Data: 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Benefits												
2		Annual Mainframe O&M	-	-	-	$1,556,765	$1,614,265	$1,675,826	$1,741,812	$1,812,626	$1,888,713	$1,970,571	$12,260,578	WPH-1.4.1, Page 1 of 1
3														
4		Total Information Technology Savings	-	-	-	$1,556,765	$1,614,265	$1,675,826	$1,741,812	$1,812,626	$1,888,713	$1,970,571	$12,260,578	
5														
6		Allocation to FERC Accounts:												
7		Operations and Maintenance:												
8		Operations	-	-	-	$793,950	$823,275	$854,671	$888,324	$924,439	$963,244	$1,004,991	$6,252,895	Line 4 times 51%.
9		Maintenance	-	-	-	$762,815	$790,990	$821,155	$853,488	$888,187	$925,469	$965,580	$6,007,683	Line 4 times 49%.
10		Total Information Technology Savings	-	-	-	$1,556,765	$1,614,265	$1,675,826	$1,741,812	$1,812,626	$1,888,713	$1,970,571	$12,260,578	Sum of Lines 8 and 9
11														
12														
13		Three Digit Accounts:												
14	923	Outside Services Employed	-	-	-	$793,950	$823,275	$854,671	$888,324	$924,439	$963,244	$1,004,991	$6,252,895	Line 8
15														
16	935	Maintenance of General Plant	-	-	-	$762,815	$790,990	$821,155	$853,488	$888,187	$925,469	$965,580	$6,007,683	Line 9
17		Total Information Technology Savings	-	-	-	$1,556,765	$1,614,265	$1,675,826	$1,741,812	$1,812,626	$1,888,713	$1,970,571	$12,260,578	Sum of Lines 14 and 16

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
BOOK II - Customer Conservation and Energy Management
Delivery Program - O&M Cost Decreases by Account without Fringes

Data: 12 Months Forecast
Type of Filing: Original
Work Paper Reference No(s): WPH-I, WPI-1, WPC-2.4c

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Benefits												
2		Meters	$271,247	$2,762,198	$8,091,036	$11,274,625	$11,392,620	$11,514,135	$11,639,275	$11,768,149	$11,900,869	$12,037,548	$92,651,702	WPH-I AMI Summary
3		AMI Communications	-	$13,328	$45,583	$83,755	$103,000	$103,000	$103,000	$103,000	$103,000	$103,000	$760,666	WPH-I AMI Summary
4		Smart Grid Distribution Automation	$7,187	$104,488	$308,001	$438,824	$571,914	$707,572	$845,812	$988,357	$1,135,086	$1,286,286	$6,393,627	WPI-1 Smart Grid Summ.
5		Smart Grid Substation Automation	$7,633	$29,066	$52,846	$76,627	$99,527	$122,427	$145,328	$168,228	$190,247	$211,385	$1,103,314	WPI-1 Smart Grid Summ.
6		Smart Grid Communications	-	$25,881	$88,511	$162,631	$461,072	$737,808	$753,942	$770,560	$787,677	$806,308	$4,593,390	WPI-1 Smart Grid Summ.
7		Less: O&M Fringes Incl. Above	-	($82,467)	($247,233)	($346,095)	($354,002)	($362,125)	($370,473)	($379,050)	($387,866)	($396,922)	($2,926,234)	WPC-2.4c
8														
9		Total Delivery Savings, Net	$286,067	$2,852,494	$8,338,744	$11,690,367	$12,274,131	$12,822,817	$13,116,984	$13,419,244	$13,729,013	$14,046,605	$102,576,465	Sum of Lines 2 - 7
10														
11		Allocation to FERC Accounts:												
12		Operations and Maintenance:												
13		Operations	$259,483	$2,587,212	$7,563,241	$10,603,163	$11,132,637	$11,630,295	$11,897,105	$12,171,254	$12,452,215	$12,740,270	$93,036,854	Line 9 times 90.7%.
14		Maintenance	$26,604	$265,282	$775,503	$1,087,204	$1,141,494	$1,192,522	$1,219,880	$1,247,990	$1,276,798	$1,306,334	$9,539,611	Line 9 times 9.3%.
15		Total Delivery Savings, Net	$286,067	$2,852,494	$8,338,744	$11,690,367	$12,274,131	$12,822,817	$13,116,984	$13,419,244	$13,729,013	$14,046,605	$102,576,465	Sum of Lines 13 and 14
16														
17														
18		Three Digit Accounts:												
19	580	Operation Supervision and Engineering	$12,973	$129,361	$378,162	$530,158	$556,632	$581,515	$594,855	$608,563	$622,811	$637,014	$4,651,843	Line 13 times 5%.
20	586	Meter Expenses	$2,595	$25,872	$75,632	$106,032	$111,326	$116,303	$116,971	$121,713	$124,522	$127,403	$930,369	Line 13 times 1%.
21	587	Customer Installations Expenses	$155,678	$1,552,327	$4,537,944	$6,361,898	$6,679,582	$6,978,177	$7,138,263	$7,302,752	$7,471,329	$7,644,162	$55,822,112	Line 13 times 60%.
22	588	Miscellaneous Expenses	$88,217	$879,652	$2,571,502	$3,605,075	$3,785,097	$3,954,300	$4,046,016	$4,138,226	$4,233,753	$4,331,692	$31,632,530	Line 13 times 34%.
23														
24	590	Maintenance Supervision and Engineer.	$1,330	$13,264	$38,775	$54,360	$57,075	$59,626	$60,994	$62,399	$63,840	$65,317	$476,981	Line 14 times 5%.
25	597	Maintenance of Meters	$25,274	$252,018	$736,728	$1,032,844	$1,084,419	$1,132,896	$1,158,886	$1,185,590	$1,212,958	$1,241,018	$9,062,631	Line 14 times 95%.
26														
27		Total Delivery Savings, Net	$286,067	$2,852,494	$8,338,744	$11,690,367	$12,274,131	$12,822,817	$13,116,984	$13,419,244	$13,729,013	$14,046,605	$102,576,465	Sum of Lines 19 - 25

NEW

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

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits - Total												
2	925	Injuries and Damages	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	WPC-2.4d
3	926	Employee Pensions and Benefits	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	WPC-2.4d
4	408.1	Taxes Other Than Income Taxes	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	WPC-2.4d
5		Total	-	$82,467	$247,233	$346,095	$354,002	$362,125	$370,473	$379,050	$387,866	$396,922	$2,926,234	Sum of Lines 2 - 4
6														
7														
8		Percentage to Operations & Maint.	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	N/A	
9														
10														
11		Payroll Fringe Benefits - Oper. & Maint.												
12	925	Injuries and Damages	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	Line 2 times Line 8
13	926	Employee Pensions and Benefits	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	Line 3 times Line 8
14	408.1	Taxes Other Than Income Taxes	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	Line 4 times Line 8
15		Total	-	$82,467	$247,233	$346,095	$354,002	$362,125	$370,473	$379,050	$387,866	$396,922	$2,926,234	Sum of Lines 12 - 14

NEW

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 for Savings

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Payroll Fringe Benefits												
2	925	Workers' Compensation	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	See below
3		Subtotal Account 925	-	$36,937	$111,264	$156,022	$159,923	$163,920	$168,017	$172,217	$176,524	$180,937	$1,325,761	Line 2
4														
5	926	Company Match on 401(k)	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	See below
6		Subtotal Account 926	-	$9,800	$28,800	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$39,400	$314,400	Line 5
7														
8	408.1	FICA	-	$31,467	$94,841	$133,534	$137,540	$141,666	$145,916	$150,294	$154,803	$159,447	$1,149,309	See below
9	408.1	Federal Unemployment	-	$2,058	$6,048	$8,274	$8,274	$8,274	$8,274	$8,274	$8,274	$8,274	$66,024	See below
10	408.1	State Unemployment	-	$2,205	$6,480	$8,865	$8,865	$8,865	$8,865	$8,865	$8,865	$8,865	$70,740	See below
11		Subtotal Account 408.1	-	$35,730	$107,169	$150,673	$154,679	$158,805	$163,055	$167,433	$171,942	$176,586	$1,286,073	Sum of Lines 8 - 10
12														
13		Grand Total	-	$82,467	$247,233	$346,095	$354,002	$362,125	$370,473	$379,050	$387,866	$396,922	$2,926,234	Sum of Lines 3, 6 and 11
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25		Source:												
26		Lines 2, 5, 9 and 10, Number of employees, times rate per employee, WPC-2.4e.												
27		Line 8, Total payroll, times percentage rate per payroll dollar, WPC-2.4e.												

NEW

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 for Savings

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

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

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Number of Employees	-	49	144	197	197	197	197	197	197	197	N/A	
2														
3														
4		Total Payroll	-	$411,336	$1,237,134	$1,745,545	$1,797,911	$1,851,849	$1,907,404	$1,964,626	$2,023,565	$2,084,272	$15,023,642	
5														
6														
7		Payroll Fringe Benefits												
8	925	Workers' Compensation	$735.44	$753.82	$772.67	$791.99	$811.79	$832.08	$852.88	$874.20	$896.06	$918.46	Cost per employee.	
9														
10	926	Company Match on 401(k)	$200.00	$200.00	$200.00	$200.00	$200.00	$200.00	$200.00	$200.00	$200.00	$200.00	Cost per employee.	
11														
12	408.1	FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	Percentage of salary.	
13	408.1	Federal Unemployment	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	$42.00	Cost per employee.	
14	408.1	State Unemployment	$45.00	$45.00	$45.00	$45.00	$45.00	$45.00	$45.00	$45.00	$45.00	$45.00	Cost per employee.	
15														
16														
17														
18														
19														
20														
21														
22														
23														
24		Source:												
25		Line 10, Maximum Company match of $2,000 times 10% participation rate.												
26		Line 13, Federal salary base of $7,000 times rate of 0.6% equals $42.00 per year.												
27		Line 14, State salary base of $9,000 times rate of 0.5% equals $45.00 per year.												

UPDATED

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		Energy Efficiency:												
2	403	Total DSM Depreciation	-	-	-	-	-	-	-	-	-	-	-	WPB-3.1a
3														
4														
5		Infrastructure												
6														
7		Information Technology Deprec. and Amort.:												
8		Total IT Deprec. and Amort.	$321,095	$1,874,016	$6,552,637	$10,435,136	$11,777,165	$13,475,119	$13,866,750	$13,866,750	$13,866,750	$12,233,273	$98,068,691	See below
9														
10		Less: Amort. of Limited-Term Electric Plant:												
11	404	IT Related Software	-	$1,031,827	$5,910,447	$9,757,241	$11,063,563	$12,761,518	$13,153,149	$13,153,149	$13,153,149	$12,088,000	$92,072,043	See below
12														
13	403	Depreciation Expense	$321,095	$842,189	$642,190	$677,895	$713,602	$713,601	$713,601	$713,601	$713,601	$145,273	$5,996,648	Line 8 minus Line 11
14														
15		Energy Delivery Deprec. and Amort.:												
16		Total Delivery Deprec. and Amort.	$915,835	$3,802,492	$7,739,441	$10,345,272	$11,377,134	$12,099,897	$12,692,214	$13,209,769	$13,564,208	$12,849,494	$98,595,756	See below
17														
18		Less: Amort. of Limited-Term Electric Plant:												
19	404	Energy Delivery Related Software	$147,321	$504,464	$846,726	$1,104,167	$1,239,583	$1,250,000	$1,250,000	$1,250,000	$1,157,738	-	$8,749,999	See below
20														
21	403	Depreciation Expense	$768,514	$3,298,028	$6,892,715	$9,241,105	$10,137,551	$10,849,897	$11,442,214	$11,959,769	$12,406,470	$12,849,494	$89,845,757	Line 16 minus Line 19
22														
23														
24														
25		Source:												
26		Line 8, Cols. (D) through (M) from WPB-3.1c Page 1 of 10 (Line 8) through Page 10 of 10 (Line 6). Each page is a different calendar year.												
27		Line 11, Cols. (D) through (M) from WPB-3.1c Page 1 of 10 (Line 2) through Page 10 of 10 (Line 2). Each page is a different calendar year.												
28		Line 16, Cols. (D) through (M) from WPB-3.1c Page 1 of 10 (Line 18) through Page 10 of 10 (Line 18). Each page is a different calendar year.												
29		Line 19, Cols. (D) through (M) from WPB-3.1c Page 1 of 10 (Line 10) through Page 10 of 10 (Line 10). Each page is a different calendar year.												

UPDATED

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 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		**Total Infrastructure Deprec. and Amort.:**												
2	403	Depreciation Expense	$1,089,609	$3,940,217	$7,534,905	$9,919,000	$10,851,153	$11,563,498	$12,155,815	$12,673,370	$13,120,071	$12,994,767	$96,842,405	Sum of Lines 13 and 21
3	404	Amort. Of Limited-Term Electric Plant	$147,321	$1,536,291	$6,757,173	$10,861,408	$12,303,146	$14,011,518	$14,403,149	$14,403,149	$14,310,887	$12,088,000	$100,822,042	Sum of Lines 11 and 19
4		Infrastructure Deprec. and Amort.	$1,236,930	$5,476,508	$14,292,078	$20,780,408	$23,154,299	$25,575,016	$26,558,964	$27,076,519	$27,430,958	$25,082,767	$196,664,447	Sum of Lines 35 and 36
5														
6														
7		**Grand Total:**												
8	403	Depreciation Expense	$1,089,609	$3,940,217	$7,534,905	$9,919,000	$10,851,153	$11,563,498	$12,155,815	$12,673,370	$13,120,071	$12,994,767	$96,842,405	Sum of Lines 2 and 35
9	404	Amort. Of Limited-Term Electric Plant	$147,321	$1,536,291	$6,757,173	$10,861,408	$12,303,146	$14,011,518	$14,403,149	$14,403,149	$14,310,887	$12,088,000	$100,822,042	Line 36
10		**Grand Total**	$1,236,930	$5,476,508	$14,292,078	$20,780,408	$23,154,299	$25,575,016	$26,558,964	$27,076,519	$27,430,958	$25,082,767	$196,664,447	Sum of Lines 41 and 42

UPDATED

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
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.	-	-	-	$550,928	$547,350	$466,691	$463,288	$251,080	$37,405	$1,755	$2,318,497	See below
9														
10		Less: Amort. of Limited-Term Electric Plant:												
11	404	IT Related Software	-	-	-	$521,998	$528,279	$460,138	$459,997	$249,325	$35,650	-	$2,255,387	See below
12														
13	403	Depreciation Expense	-	-	-	$28,930	$19,071	$6,553	$3,291	$1,755	$1,755	$1,755	$63,110	Line 8 minus Line 11
14														
15		Energy Delivery Deprec. and Amort.:												
16		Total Delivery Deprec. and Amort.	$26,786	$322,069	$885,214	$1,213,391	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$9,928,974	See below
17														
18		Less: Amort. of Limited-Term Electric Plant:												
19	404	Energy Delivery Related Software	-	-	-	-	-	-	-	-	-	-	-	See below
20														
21	403	Depreciation Expense	$26,786	$322,069	$885,214	$1,213,391	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$1,246,919	$9,928,974	Line 16 minus Line 19
22														
23														
24														
25		Source:												
26		Line 8, Cols. (D) through (M) from WPB-3.2c Page 1 of 10 (Line 6) through Page 10 of 10 (Line 6). Each page is a different calendar year.												
27		Line 11, Cols. (D) through (M) from WPB-3.2c Page 1 of 10 (Line 2) through Page 10 of 10 (Line 2). Each page is a different calendar year.												
28		Line 16, Cols. (D) through (M) from WPB-3.2c Page 1 of 10 (Line 18) through Page 10 of 10 (Line 18). Each page is a different calendar year.												
29		Line 19, Cols. (D) through (M) from WPB-3.2c Page 1 of 10 (Line 10) through Page 10 of 10 (Line 10). Each page is a different calendar year.												

UPDATED

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 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Account No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) = (sum(D:M))	
1		**Total Infrastructure Deprec. and Amort.:**												
2	403	Depreciation Expense	$26,786	$322,069	$885,214	$1,242,321	$1,265,990	$1,253,472	$1,250,210	$1,248,674	$1,248,674	$1,248,674	$9,992,084	Sum of Lines 13 and 21
3	404	Amort. Of Limited-Term Electric Plant	-	-	-	$521,998	$528,279	$460,138	$459,997	$249,325	$35,650	-	$2,255,387	Sum of Lines 11 and 19
4		Infrastructure Deprec. and Amort.	$26,786	$322,069	$885,214	$1,764,319	$1,794,269	$1,713,610	$1,710,207	$1,497,999	$1,284,324	$1,248,674	$12,247,471	Sum of Lines 35 and 36
5														
6														
7		**Grand Total:**												
8	403	Depreciation Expense Decrease	$26,786	$322,069	$885,214	$1,242,321	$1,265,990	$1,253,472	$1,250,210	$1,248,674	$1,248,674	$1,248,674	$9,992,084	Sum of Lines 2 and 35
9	404	Amort. Of Limited-Term Elect. Plant Decrease	-	-	-	$521,998	$528,279	$460,138	$459,997	$249,325	$35,650	-	$2,255,387	Line 36
10		**Grand Total**	$26,786	$322,069	$885,214	$1,764,319	$1,794,269	$1,713,610	$1,710,207	$1,497,999	$1,284,324	$1,248,674	$12,247,471	Sum of Lines 41 and 42

UPDATED

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

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

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

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1		Infrastructure													
2															
3		Information Technology Property Tax:													
4	408.1	Information Technology Property Tax	-	-	$364,808	$506,561	$750,295	$678,153	$564,745	$434,224	$314,507	$266,399	$241,444	$4,123,134	From WPC-4.1, Page 2 of 2
5															
6															
7		Delivery Property Tax:													
8	408.1	Delivery Property Tax	-	-	$2,303,303	$6,622,143	$10,662,122	$11,781,478	$12,535,462	$13,046,534	$13,295,272	$13,496,262	$13,544,487	$97,290,064	From WPC-4.2
9															
10															
11															
12	408.1	Grand Total	-	-	$2,668,111	$7,130,704	$11,412,416	$12,459,631	$13,101,207	$13,480,758	$13,609,780	$13,764,661	$13,785,931	$101,413,198	Sum of Lines 4 and 8

UPDATED

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

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

Workpaper WPC-4.1
Page 1 of 2
Witness Responsible:
C. T. Hergenrather

Line No.	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Inform. Tech. Software Property Installed:														
2	2009	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 23 times Line 36
3	2010	$2,062,500	-	-	$1,299,375	$1,039,500	$779,625	$519,750	$259,875	$259,875	$259,875	$259,875	$259,875	N/A	Col. (C) times Line 24 times Line 36
4	2011	$4,382,057	-	-	-	$2,760,896	$2,208,557	$1,656,418	$1,104,278	$552,139	$552,139	$552,139	$552,139	N/A	Col. (C) times Line 25 times Line 36
5	2012	$7,239,678	-	-	-	-	$4,560,997	$3,648,798	$2,736,598	$1,824,399	$912,199	$912,199	$912,199	N/A	Col. (C) times Line 26 times Line 36
6	2013	$1,750,000	-	-	-	-	-	$1,102,500	$882,000	$661,500	$441,000	$220,500	$220,500	N/A	Col. (C) times Line 27 times Line 36
7	2014	$1,974,685	-	-	-	-	-	-	$1,244,051	$995,241	$746,431	$497,621	$248,810	N/A	Col. (C) times Line 28 times Line 36
8	2015	$548,284			-	-	-	-	-	$345,419	$276,335	$207,251	$138,168	N/A	Col. (C) times Line 29 times Line 36
9	2016	-			-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 30 times Line 36
10	2017	-			-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 31 times Line 36
11	2018	-			-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 32 times Line 36
12															
13															
14		Total Assessed	-	-	$1,299,375	$3,800,196	$7,549,179	$6,927,465	$6,226,803	$4,638,573	$3,187,980	$2,649,586	$2,331,692		Sum Line 2 through Line 11
15		Average Tax Rate	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		Workpaper WPC-4.3
16		Software Prop. Tax	-	-	$102,001	$298,315	$592,611	$543,806	$488,804	$364,128	$250,256	$207,992	$183,038	$3,030,962	Line 14 * Line 15
17															
18															
19															
20															
21															
22	True Value Percentage:														
23	2009			75%	60%	45%	30%	15%	15%	15%	15%	15%	15%		Age of 5-year computer property
24	2010				75%	60%	45%	30%	15%	15%	15%	15%	15%		Age of 5-year computer property
25	2011					75%	60%	45%	30%	15%	15%	15%	15%		Age of 5-year computer property
26	2012						75%	60%	45%	30%	15%	15%	15%		Age of 5-year computer property
27	2013							75%	60%	45%	30%	15%	15%		Age of 5-year computer property
28	2014								75%	60%	45%	30%	15%		Age of 5-year computer property
29	2015									75%	60%	45%	30%		Age of 5-year computer property
30	2016										75%	60%	45%		Age of 5-year computer property
31	2017											75%	60%		Age of 5-year computer property
32	2018												75%		Age of 5-year computer property
33															
34															
35															
36	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	Statutory Listing Percentage

UPDATED

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

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

Workpaper WPC-4.1
Page 2 of 2
Witness Responsible:
G.S. Campbell

Line No.	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Inform. Tech. Computer Installed:														
2	2009	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 23 times Line 36
3	2010	5,398,553	-	-	$3,399,828	$2,719,863	$2,039,897	$1,359,931	$679,966	$679,966	$679,966	$679,966	$679,966	N/A	Col. (C) times Line 24 times Line 36
4	2011	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 25 times Line 36
5	2012	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 26 times Line 36
6	2013	600,087	-	-	-	-	-	$378,061	$302,449	$226,837	$151,224	$75,612	$75,612	N/A	Col. (C) times Line 27 times Line 36
7	2014	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 28 times Line 36
8	2015	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 29 times Line 36
9	2016	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 30 times Line 36
10	2017	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 31 times Line 36
11	2018	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 32 times Line 36
12															
13															
14		Total Assessed	-	-	$3,399,828	$2,719,863	$2,039,897	$1,737,992	$982,415	$906,802	$831,190	$755,578	$755,578		Sum Line 2 through Line 11
15		Average Tax Rate	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%	7.73%		Workpaper WPC-4.3
16		Computer Prop. Tax	-	-	$262,807	$210,245	$157,684	$134,347	$75,941	$70,096	$64,251	$58,406	$58,406	$1,092,183	Line 14 * Line 15
17															
18															
19															
20															
21															
22	True Value Percentage:														
23	2009			75%	60%	45%	30%	15%	15%	15%	15%	15%	15%		Age of 5-year computer property
24	2010				75%	60%	45%	30%	15%	15%	15%	15%	15%		Age of 5-year computer property
25	2011					75%	60%	45%	30%	15%	15%	15%	15%		Age of 5-year computer property
26	2012						75%	60%	45%	30%	15%	15%	15%		Age of 5-year computer property
27	2013							75%	60%	45%	30%	15%	15%		Age of 5-year computer property
28	2014								75%	60%	45%	30%	15%		Age of 5-year computer property
29	2015									75%	60%	45%	30%		Age of 5-year computer property
30	2016										75%	60%	45%		Age of 5-year computer property
31	2017											75%	60%		Age of 5-year computer property
32	2018												75%		Age of 5-year computer property
33															
34															
35															
36	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	84%	Statutory Listing Percentage
37															
38															
39		Recap of Total													
40		Software Prop. Tax	-	-	$102,001	$298,315	$592,611	$543,606	$486,804	$364,128	$250,256	$207,992	$183,038	$3,030,952	Page 1 of 2, Line 16
41		Computer Prop. Tax	-	-	$262,807	$210,245	$157,684	$134,347	$75,941	$70,096	$64,251	$58,406	$58,406	$1,092,183	Page 2 of 2, Line 16
42		Total IT	-	-	$364,808	$508,561	$750,295	$678,153	$562,745	$434,224	$314,507	$266,399	$241,444	$4,123,134	Sum of Lines 40 and 41

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Custmer Conservation and Energy Management
Delivery - Property Tax Increased Costs

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

Workpaper WPC-4.2
Page 1 of 1
Witness Responsible:
C. T. Hergenrather

Line No	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Delivery Property Installed:														
2	2009	-	-	-	-	-	-	-	-					N/A	Col. (C) times Line 23 times Line 36
3	2010	35,643,150	-	-	$29,341,441	$28,143,831	$26,946,221	$25,748,612	$24,551,002	$23,353,392	$22,155,782	$20,958,172	$18,575,965	N/A	Col. (C) times Line 24 times Line 36
4	2011	68,288,003	-	-	-	$56,214,684	$53,920,207	$51,625,730	$49,331,253	$47,036,776	$44,742,300	$42,447,823	$39,844,985	N/A	Col. (C) times Line 25 times Line 36
5	2012	66,759,935	-	-	-	-	$54,956,776	$52,713,645	$50,470,511	$48,227,377	$45,984,243	$43,741,109	$41,497,976	N/A	Col. (C) times Line 26 times Line 36
6	2013	24,288,802	-	-	-	-	-	$19,994,542	$19,178,438	$18,362,334	$17,546,231	$16,730,127	$15,914,023	N/A	Col. (C) times Line 27 times Line 36
7	2014	19,841,578	-	-	-	-	-	-	$16,168,947	$15,508,990	$14,849,033	$14,189,076	$13,529,119	N/A	Col. (C) times Line 28 times Line 36
8	2015	16,653,329			-	-	-	-	-	$13,709,020	$13,149,469	$12,589,917	$12,030,365	N/A	Col. (C) times Line 29 times Line 36
9	2016	13,288,956			-	-	-	-	-	-	$10,939,469	$10,482,960	$10,046,451	N/A	Col. (C) times Line 30 times Line 36
10	2017	13,123,420			-	-	-	-	-	-	-	$10,803,199	$10,362,252	N/A	Col. (C) times Line 31 times Line 36
11	2018	13,046,764			-	-	-	-	-	-	-	-	$10,740,096	N/A	Col. (C) times Line 32 times Line 36
12															
13															
14		Total Assessed	-	-	$29,341,441	$84,358,515	$135,823,207	$150,082,528	$159,700,151	$166,197,890	$169,366,526	$171,952,383	$172,541,232		Sum Line 2 through Line 11
15		Average Tax Rate	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		Workpaper WPC-4.3
16		Delivery Prop. Tax	-	-	$2,303,303	$6,622,143	$10,662,122	$11,781,478	$12,536,462	$13,046,634	$13,295,272	$13,496,262	$13,544,467	$97,290,084	Line 14 * Line 15
17															
18															
19															
20															
21															
22	True Value Percentage:														
23	2009			98%	94%	90%	86%	82%	78%	74%	70%	66%	62%		Age of 25-year delivery property
24	2010				98%	94%	90%	86%	82%	78%	74%	70%	66%		Age of 25-year delivery property
25	2011					98%	94%	90%	86%	82%	78%	74%	70%		Age of 25-year delivery property
26	2012						98%	94%	90%	86%	82%	78%	74%		Age of 25-year delivery property
27	2013							98%	94%	90%	86%	82%	78%		Age of 25-year delivery property
28	2014								98%	94%	90%	86%	82%		Age of 25-year delivery property
29	2015									98%	94%	90%	86%		Age of 25-year delivery property
30	2016										98%	94%	90%		Age of 25-year delivery property
31	2017											98%	94%		Age of 25-year delivery property
32	2018												98%		Age of 25-year delivery property
33															
34															
35															
36	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%		Statutory Listing Percentage

UPDATED

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

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

Workpaper WPC-4.3
Page 1 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)
1	01	0030	Brush Creek Twp.-Ohio Valley LSD	999-99-03-004.000	$72,200		$72,200	47.03	$3,395.57
2	01	0070	Jefferson Twp-Ohio Valley LSD	999-99-07-004.000	$3,100		$3,100	53.53	$165.94
3	01	0080	Liberty Twp-Ohio Valley LSD	999-99-08-004.000	$95,420		$95,420	47.63	$4,544.85
4	01	0120	Meigs Twp-Ohio Valley LSD	999-99-12-004.000	$64,040		$64,040	48.68	$3,117.47
5	01	0140	Monroe Twp-Ohio Valley LSD	999-99-34-004.000	$1,258,340		$1,258,340	49.23	$61,948.08
6	01	0145	Monroe Twp-Manchester LSD	999-99-14-004.000	$32,994,710	$20,069,000	$12,925,710	44.66	$577,262.21
7	01	0160	Scott Twp-Ohio Valley LSD	999-99-16-002.000	$95,670		$95,670	51.33	$4,910.74
8	01	0170	Scott Twp-Bright LSD	999-99-17-003.000	$6,110		$6,110	49.56	$302.81
9	01	0193	Sprigg Twp-Manchester LSD	999-99-19-004.000	$40,319,930	$26,279,484	$14,040,446	41.36	$580,712.85
10	01	0200	Tiffin Twp-Ohio Valley LSD	999-99-20-004.000	$511,870		$511,870	47.73	$24,431.56
11	01	0220	Wayne Twp-Ohio Valley LSD	999-99-22-006.000	$67,020		$67,020	53.43	$3,580.88
12	02	0310	Shawnee Twp-Shawnee LSD	L35-98-0210-00-000.000	$12,320		$12,320	62.51	$770.12
13	06	0010	Clay Twp-Indian Lake LSD	A01-900-001-00	$38,180		$38,180	70.90	$2,706.96
14	06	0020	Clay Twp-Jackson Center LSD	A02-900-002-00	$33,930		$33,930	76.23	$2,586.48
15	06	0030	Clay Twp-Wapakoneta CSD	A03-900-002-00	$330,860		$330,860	51.55	$17,055.83
16	06	0040	Clay Twp-Waynesfield Goshen LSD	A04-900-001-00	$21,210		$21,210	67.95	$1,441.22
17	06	0050	Duchouquet Twp-Wapakoneta CSD	B05-900-003-00	$130,290		$130,290	50.20	$6,540.56
18	06	0080	German Twp-Marion LSD	C08-900-001-00	$54,020		$54,020	56.90	$3,073.74
19	06	0090	German Twp-New Bremen LSD	C09-900-001-00	$1,296,540		$1,296,540	68.20	$88,424.03
20	06	0100	German Twp-New Bremen Vil	C10-900-001-00	$43,700		$43,700	67.05	$2,930.09
21	06	0110	Goshen Twp-Upper Scioto Valley LSD	D11-900-001-00	$7,390		$7,390	52.86	$390.64
22	06	0120	Goshen Twp-Waynesfield Goshen LSD	D12-900-001-00	$362,130		$362,130	66.76	$24,175.80
23	06	0130	Jackson Twp-Marion LSD	E13-900-001-00	$14,990		$14,990	54.70	$819.95
24	06	0140	Jackson Twp-Minster LSD	E14-900-001-00	$359,650		$359,650	67.32	$24,211.64
25	06	0150	Jackson Twp-Minster Vil	E15-900-001-00	$50,830		$50,830	67.32	$3,421.88

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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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)
26	06	0200	Logan Twp-Buckland Vil-Wapakoneta CSD	F20-900-004-00	$6,830		$6,830	50.80	$346.96
27	06	0220	Moulton Twp-Wapakoneta CSD	G22-900-002-00	$2,680		$2,680	48.20	$129.18
28	06	0230	Noble Twp-St Marys CSD	H23-900-002-00	$42,310		$42,310	75.40	$3,190.17
29	06	0240	Pusheta Twp-Botkins LSD	I24-900-002-00	$143,290		$143,290	48.78	$6,989.69
30	06	0250	Pusheta Twp-Wapakoneta CSD	I25-900-002-00	$479,710		$479,710	49.80	$23,889.56
31	06	0290	St Marys Twp-New Bremen LSD	K29-900-001-00	$33,790		$33,790	70.50	$2,382.20
32	06	0310	St Marys Twp-St Marys CSD	K31-900-001-00	$1,092,530		$1,092,530	77.60	$84,780.33
33	06	0320	St Marys Twp-St Marys City	K32-900-001-00	$49,960		$49,960	73.80	$3,687.05
34	06	0330	Union Twp-Wapakoneta CSD	L33-900-002-00	$219,780		$219,780	51.20	$11,252.74
35	06	0340	Union Twp-Waynesfield Goshen LSD	L34-900-001-00	$69,400		$69,400	67.60	$4,691.44
36	06	0350	Union Twp-Uniopolis Vil-Wapakoneta CSD	L35-900-001-00	$67,150		$67,150	48.20	$3,236.63
37	06	0360	Washington Twp-New Knoxville LSD	M36-900-001-00	$130,800		$130,800	70.65	$9,241.02
38	06	0370	Washington Twp-St Marys CSD	M37-900-001-00	$16,770		$16,770	75.35	$1,263.62
39	06	0380	Washington Twp-Wapakoneta CSD	M38-900-001-00	$20,120		$20,120	50.20	$1,010.02
40	06	0390	Washington Twp-New Knoxville Vil	M39-900-001-00	$790		$790	70.80	$55.93
41	06	0400	Wayne Twp-Upper Scioto Valley LSD	N40-900-001-00	$4,990		$4,990	53.30	$265.97
42	06	0410	Wayne Twp-Waynesfield Goshen LSD	N41-900-002-00	$44,930		$44,930	67.20	$3,019.30
43	06	0420	Wayne Twp-Waynesfield Vil-Waynesfield Goshen LSD	N42-900-001-00	$6,920		$6,920	69.00	$477.48
44	08	0010	Byrd Twp-Eastern LSD	1-001704-0099	$85,070		$85,070	61.70	$5,248.82
45	08	0020	Byrd Twp-Ripley Union Lewis LSD	2-001756-0099	$3,540		$3,540	56.15	$198.77
46	08	0080	Franklin Twp-Eastern LSD	8-016772-0099	$59,980		$59,980	56.65	$3,397.87
47	08	0090	Franklin Twp-Georgetown EVSD	9-017284-0099	$36,760		$36,760	46.85	$1,722.21
48	08	0100	Green Twp-Western Brown LSD	10-019600-0099	$90,890		$90,890	40.60	$3,690.13
49	08	0120	Huntington Twp-Ripley Union Lewis LSD	12-023296-0099	$258,100		$258,100	53.95	$13,924.50
50	08	0160	Jackson Twp-Eastern LSD	16-035928-0099	$35,500		$35,500	55.40	$1,966.70

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C. T. Hergenrather

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51	08	0170	Jefferson Twp-Eastern LSD	17-036988-0099	$101,050		$101,050	56.80	$5,739.64
52	08	0200	Lewis Twp-Ripley Union Lewis LSD	20-041340-0099	$91,270		$91,270	50.90	$4,645.64
53	08	0230	Perry Twp-Fayetteville Perry LSD	23-052484-0099	$116,830		$116,830	60.05	$7,015.64
54	08	0290	Pike Twp-Western Brown LSD	29-056988-0099	$15,860		$15,860	40.60	$643.92
55	08	0320	Pleasant Twp-Ripley Union Lewis LSD	32-060836-0099	$61,210		$61,210	49.75	$3,045.20
56	08	0370	Sterling Twp-Western Brown LSD	37-073252-0099	$18,120		$18,120	42.60	$771.91
57	08	0390	Union Twp-Ripley Union Lewis LSD	39-076112-0099	$187,520		$187,520	49.75	$9,329.12
58	08	0420	Washington Twp-Eastern LSD	42-082844-0099	$102,530		$102,530	57.25	$5,869.84
59	09	0080	Hanover Twp-Talawanda CSD	B1010-999-000-500	$484,580		$484,580	72.27	$35,020.60
60	09	0120	Hanover Twp-Ross LSD	B1310-999-000-500	$72,410		$72,410	67.36	$4,877.54
61	09	0140	Lemon Twp-Middletown CSD	C1710-999-000-500	$179,130		$179,130	60.35	$10,810.50
62	09	0140	Lemon Twp-Middletown CSD	C1710-999-000-501	-		-	61.05	-
63	09	0150	Lemon Twp-Monroe Corp-Monroe LSD	C1800-999-000-500	$355,370		$355,370	65.13	$23,145.25
64	09	0150	Lemon Twp-Monroe Corp-Monroe LSD	C1800-999-000-501	-		-	66.58	-
65	09	0180	Madison Twp-Edgewood CSD	E2310-999-000-500	$136,160		$136,160	61.93	$8,432.39
66	09	0190	Madison Twp-Madison LSD	E2210-999-000-500	$61,170		$61,170	53.13	$3,249.96
67	09	0200	Milford Twp-Talawanda CSD	F2610-999-000-500	$18,150		$18,150	75.54	$1,371.05
68	09	0230	Milford Twp-Somerville Corp-Talawanda CSD	F2900-999-000-500	$45,610		$45,610	71.69	$3,269.78
69	09	0280	Oxford Twp-Talawanda CSD-Deeded Lands	H3610-999-000-500	$6,410		$6,410	77.39	$496.07
70	09	0340	Ross Twp-Ross LSD	K4610-999-000-500	$495,560		$495,560	69.61	$34,495.93
71	09	0360	St Clair Twp-Edgewood CSD	L5210-999-000-500	$520,660		$520,660	64.14	$33,395.13
72	09	0410	West Chester Twp-Lakota LSD	M5610-999-000-500	$356,960		$356,960	91.61	$32,701.11
73	09	0440	Wayne Twp-Edgewood CSD-FD #1	N6110-999-000-500	$571,040		$571,040	63.25	$36,118.28
74	09	0450	Wayne Twp-Edgewood CSD-FD #2	N5910-999-000-500	$49,660		$49,660	63.25	$3,141.00
75	11	0010	Adams Twp-Graham LSD	A01-01-99-01-00-000-04	$203,190		$203,190	53.95	$10,962.10

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76	11	0020	Concord Twp-Graham LSD	B04-02-99-04-00-000-05	$38,190		$38,190	53.95	$2,060.35
77	11	0030	Concord Twp-West Liberty Salem LSD	B05-02-99-05-00-000-02	$780		$780	55.25	$43.10
78	11	0040	Goshen Twp-Mechanicsburg EVSD	C06-03-99-06-00-000-03	$495,750		$495,750	62.05	$30,761.29
79	11	0050	Goshen Twp-Mechanicsburg Corp	C07-21-99-07-00-000-03	$409,050		$409,050	63.85	$26,117.84
80	11	0060	Harrison Twp-Graham LSD	D08-04-99-08-00-000-01	$17,570		$17,570	51.65	$907.49
81	11	0070	Harrison Twp-West Liberty Salem LSD	D10-04-99-10-00-000-01	$18,280		$18,280	52.95	$967.93
82	11	0080	Jackson Twp-Graham LSD	E11-05-99-11-00-000-03	$672,120		$672,120	54.30	$36,496.12
83	11	0100	Jackson Twp-Christiansburg Corp Graham LSD	E14-20-99-14-00-000-02	$171,640		$171,640	59.15	$10,152.51
84	11	0110	Jackson Twp-St Paris Corp	E15-24-99-15-00-000-01	$28,470		$28,470	60.70	$1,728.13
85	11	0120	Johnson Twp-Graham LSD	F16-06-99-16-00-000-02	$801,730		$801,730	54.90	$44,014.98
86	11	0130	Johnson Twp-St Paris Corp	F20-24-99-20-00-000-02	$445,970		$445,970	60.10	$26,802.80
87	11	0140	Mad River Twp-Graham LSD	G21-07-99-21-00-000-03	$734,160		$734,160	54.95	$40,342.09
88	11	0150	Mad River Twp-Northwestern LSD	G24-07-99-24-00-000-02	$7,490		$7,490	52.70	$394.72
89	11	0160	Mad River Twp-Urbana CSD	G25-07-99-25-00-000-03	$7,260		$7,260	88.15	$639.97
90	11	0170	Rush Twp-Triad LSD	H26-08-99-26-00-000-02	$858,720		$858,720	54.70	$46,971.98
91	11	0180	Rush Twp-North Lewisburg Corp	H28-23-99-28-00-000-01	$341,040		$341,040	50.20	$17,120.21
92	11	0190	Rush Twp-Woodstock Corp	H29-26-99-29-00-000-01	$76,520		$76,520	55.80	$4,269.82
93	11	0200	Salem Twp-West Liberty Salem LSD	I30-09-99-30-00-000-03	$1,750,690		$1,750,690	53.75	$94,099.59
94	11	0220	Union Twp-Mechanicsburg EVSD	J35-10-99-35-00-000-04	$651,120		$651,120	59.25	$38,578.86
95	11	0240	Union Twp-West Liberty Salem LSD	J38-10-99-38-00-000-04	$16,080		$16,080	55.75	$896.46
96	11	0250	Union Twp-Triad LSD	J37-10-99-37-00-000-03	$88,420		$88,420	48.20	$4,261.84
97	11	0260	Union Twp-Urbana CSD	J39-10-99-39-00-000-02	$48,230		$48,230	87.65	$4,227.36
98	11	0270	Union Twp-Mutual Corp	J40-22-99-40-00-000-02	$29,810		$29,810	57.50	$1,714.08
99	11	0280	Urbana Twp-Urbana CSD	K41-11-99-41-00-000-07	$3,084,300		$3,084,300	85.65	$264,170.30
100	11	0300	Urbana Twp-Urbana Corp	K48-25-99-48-00-000-03	$3,443,350		$3,443,350	85.25	$293,545.59

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101	11	0310	Wayne Twp-Triad LSD	L43-12-99-43-00-000-04	$840,520		$840,520	55.70	$46,816.96
102	12	0010	Bethel Twp-Tecumseh LSD	010-00-00000-000-053	$1,545,990		$1,545,990	70.32	$108,717.11
103	12	0015	Bethel Twp-New Carlisle Library Dist-Tecumseh LSD	015-00-00000-000-053	$134,430		$134,430	70.32	$9,453.39
104	12	0030	Bethel Twp-New Carlisle Corp-Tecumseh LSD	030-00-00000-000-053	$809,020		$809,020	72.37	$58,550.40
105	12	0050	German Twp-Northwestern LSD	050-00-00000-000-053	$180,390		$180,390	57.98	$10,459.37
106	12	0080	Green Twp-Southeastern LSD	080-00-00000-000-053	$72,500		$72,500	67.34	$4,882.30
107	12	0120	Green Twp-Clifton Corp-Cedar Cliff LSD	120-00-00000-000-053	$21,850		$21,850	68.43	$1,495.24
108	12	0160	Madison Twp-Southeastern LSD	160-00-00000-000-053	$832,120		$832,120	65.84	$54,788.45
109	12	0170	Madison Twp-South Charleston Corp	170-00-00000-000-053	$452,610		$452,610	67.54	$30,570.18
110	12	0180	Mad River Twp-Mad River Green LSD	180-00-00000-000-053	$371,680		$371,680	63.55	$23,621.01
111	12	0190	Mad River Twp-Fairborn CSD	190-00-00000-000-053	$11,500		$11,500	76.23	$876.67
112	12	0250	Pike Twp-Northwestern LSD	250-00-00000-000-053	$150		$150	59.66	$8.95
113	12	0260	Pike Twp-Tecumseh LSD	260-00-00000-000-053	$14,900		$14,900	72.72	$1,083.56
114	13	0010	Batavia Twp-Batavia LSD	01-99-99U-013.	$9,790		$9,790	73.15	$716.14
115	13	0030	Batavia Twp-West Clermont LSD	03-99-99U-013.	$44,580		$44,580	78.41	$3,495.52
116	13	0080	Franklin Twp-Felicity Franklin LSD	08-99-99U-013.	$89,600		$89,600	61.80	$5,537.28
117	13	0160	Miami Twp-Goshen LSD	16-99-99U-013.	$37,890		$37,890	67.56	$2,559.65
118	13	0170	Miami Twp-Loveland CSD	17-99-99U-013.	$40,420		$40,420	112.44	$4,544.82
119	13	0180	Miami Twp-Milford EVSD	18-99-99U-013.	$169,250		$169,250	113.26	$19,169.26
120	13	0190	Miami Twp-Clermont Northeastern LSD	19-99-99U-013.	$5,050		$5,050	74.16	$374.51
121	13	0220	Monroe Twp-New Richmond EVSD	22-99-99U-013.	$1,407,280	$188,786	$1,218,494	64.45	$78,531.94
122	13	0240	Ohio Twp-New Richmond EVSD	24-99-99U-013.	$86,670		$86,670	56.95	$4,935.86
123	13	0270	Pierce Twp-New Richmond EVSD	27-99-99U-013.	$592,420		$592,420	70.15	$41,558.26
124	13	0280	Pierce Twp-West Clermont LSD	28-99-99U-013.	$112,840		$112,840	91.31	$10,303.42
125	13	0300	Pierce Twp-New Richmond Vil-New Richmond EVSD	54-99-99U-013.	$5,505,010	$3,805,123	$1,699,887	70.65	$120,097.02

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126	13	0310	Stonelick Twp-Clermont Northeastern LSD	30-99-99U-013.	$27,520		$27,520	61.75	$1,699.36
127	13	0380	Union Twp-Batavia LSD	37-99-99U-013.	$29,840		$29,840	85.65	$2,555.80
128	13	0410	Union Twp-Clermont Northeastern LSD	40-99-99U-013.	$24,410		$24,410	69.55	$1,697.72
129	13	0420	Union Twp-West Clermont LSD	41-99-99U-013.	$217,010		$217,010	90.91	$19,728.38
130	13	0440	Washington Twp-Felicity Franklin LSD	43-99-99U-013.	$257,320	$210,749	$46,571	54.80	$2,552.09
131	13	0450	Washington Twp-New Richmond EVSD	44-99-99U-013.	$24,539,340	$21,167,611	$3,371,729	55.55	$187,299.55
132	13	0460	Washington Twp-Moscow Vil-New Richmond EVSD	45-99-99U-013	$8,689,900	$6,495,283	$2,194,617	57.35	$125,861.28
133	13	0480	Wayne Twp-Blanchester LSD	47-99-99U-013.	$71,040		$71,040	60.45	$4,294.37
134	14	0010	Adams Twp-Clinton Massie LSD-Adams East Fire District	010-001671-6	$1,518,190		$1,518,190	53.50	$81,223.17
135	14	0030	Chester Twp-Clinton Massie LSD	030-002417-1	$853,580		$853,580	53.80	$45,922.60
136	14	0050	Clark Twp-East Clinton LSD	050-002491-4	$340,420		$340,420	53.70	$18,280.55
137	14	0060	Clark Twp-Lynchburg Clay LSD	060-002611-6	$268,750		$268,750	43.70	$11,744.38
138	14	0070	Clark Twp-Wilmington CSD	070-002963-0	$1,182,510		$1,182,510	46.80	$55,341.47
139	14	0080	Clark Twp-Martinsville Corp-Wilmington CSD	080-003284-9	$104,600		$104,600	50.10	$5,240.46
140	14	0100	Green Twp-Wilmington CSD	100-003538-4	$212,740		$212,740	49.90	$10,615.73
141	14	0110	Green Twp-East Clinton LSD	110-003860-1	$969,160		$969,160	56.80	$55,048.29
142	14	0120	Green Twp-New Vienna Corp-East Clinton LSD	120-004402-0	$455,960		$455,960	61.40	$27,995.94
143	14	0130	Jefferson Twp-Wilmington CSD	130-004412-8	$2,160		$2,160	50.40	$108.86
144	14	0140	Jefferson Twp-Lynchburg Clay LSD	140-004434-1	$32,350		$32,350	47.30	$1,530.16
145	14	0160	Jefferson Twp-Blanchester LSD	160-004925-6	$181,180		$181,180	58.60	$10,617.15
146	14	0180	Liberty Twp-Clinton Massie LSD	180-005138-3	$26,110		$26,110	53.80	$1,404.72
147	14	0190	Liberty Twp-Wilmington CSD	190-005509-4	$626,590		$626,590	47.70	$29,888.34
148	14	0200	Liberty Twp-Port William Corp-Wilmington CSD	200-005693-3	$53,010		$53,010	53.50	$2,836.04
149	14	0210	Marion Twp-Blanchester LSD	210-006227-8	$92,720		$92,720	59.55	$5,521.48
150	14	0240	Richland Twp-East Clinton LSD	240-008533-4	$723,960		$723,960	54.70	$39,600.61

UPDATED

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

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

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)
151	14	0250	Richland Twp-Sabina Corp-East Clinton LSD	250-009698-3	$612,330		$612,330	57.60	$35,270.21
152	14	0270	Union Twp-Wilmington CSD	270-010711-9	$4,357,760		$4,357,760	50.20	$218,759.55
153	14	0280	Union Twp-Wilmington CSD-FD #1	280-010789-4	$88,930		$88,930	50.20	$4,464.29
154	14	0290	Wilmington Corp-Wilmington CSD	290-015044-8	$3,965,820		$3,965,820	51.35	$203,644.86
155	14	0300	Vernon Twp-Clinton Massie LSD	300-015826-5	$827,120		$827,120	53.90	$44,581.77
156	14	0310	Vernon Twp-Clarksville Corp-Clinton Massie LSD	310-016133-4	$150,000		$150,000	58.50	$8,775.00
157	14	0320	Washington Twp-Blanchester LSD	320-016173-9	$123,490		$123,490	56.65	$6,995.71
158	14	0330	Washington Twp-Wilmington CSD	330-016936-8	$758,600		$758,600	48.45	$36,754.17
159	14	0345	Wayne Twp-East Clinton LSD-Clinton-Highland -JT FD	345-021772-0	$165,020		$165,020	56.50	$9,323.63
160	14	0350	Wayne Twp-East Clinton LSD	350-017341-8	$335,040		$335,040	54.70	$18,326.69
161	14	0360	Wilson Twp-Wilmington CSD	360-017388-8	$59,510		$59,510	48.10	$2,862.43
162	14	0370	Wilson Twp-East Clinton LSD	370-017538-7	$212,970		$212,970	55.00	$11,713.35
163	14	0380	Wilson Twp-Greeneview LSD	380-017627-7	$40,720		$40,720	55.40	$2,255.89
164	16	0100	Franklin Twp-River View LSD	010-00000534-00	$4,215,240	$2,759,441	$1,455,799	48.05	$69,951.14
165	16	0320	Pike Twp-River View LSD	032-00000884-00	$47,780		$47,780	53.30	$2,546.67
166	16	0410	Virginia Twp-River View LSD	038-00000612-00	$76,280		$76,280	50.15	$3,825.44
167	16	0430	Washington Twp-River View LSD	040-00000307-00	$53,300		$53,300	49.20	$2,622.36
168	19	0010	Adams Twp-Bradford EVSD	A01-0-800-00-00-00-00100	$245,770		$245,770	46.08	$11,325.08
169	19	0020	Adams Twp-Greenville CSD	A02-0-800-00-00-00-00100	$1,084,830		$1,084,830	45.80	$49,685.21
170	19	0030	Adams Twp-Versailles EVSD	A03-0-800-00-00-00-00100	$8,690		$8,690	60.68	$527.31
171	19	0040	Adams Twp-Bradford Corp	A04-2-800-00-00-00-00100	$146,030		$146,030	53.08	$7,751.27
172	19	0050	Adams Twp-Gettysburg Corp	A05-4-800-00-00-00-00100	$107,250		$107,250	48.40	$5,190.90
173	19	0060	Allen Twp-Ansonia LSD	B06-0-800-00-00-00-00200	$192,180		$192,180	55.48	$10,662.15
174	19	0070	Allen Twp-St Henry LSD	B07-0-800-00-00-00-00200	$8,870		$8,870	52.96	$469.76
175	19	0080	Allen Twp-Mississinawa Valley LSD	B08-0-800-00-00-00-00200	$73,920		$73,920	47.43	$3,506.03

UPDATED

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

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Type of Filing: Original
Work Paper Reference No(s).: None

Workpaper WPC-4.3
Page 8 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)
176	19	0090	Allen Twp-Fort Recovery LSD	B09-0-800-00-00-00-00100	$20,700		$20,700	45.25	$936.68
177	19	0100	Allen Twp-Burkettsville Corp	B10-2-800-00-00-00-00100	$11,640		$11,640	50.51	$587.94
178	19	0110	Allen Twp-New Weston Corp	B11-4-800-00-00-00-00100	$39,520		$39,520	58.23	$2,301.25
179	19	0120	Allen Twp-Rossburg Corp	B12-6-800-00-00-00-00100	$51,550		$51,550	62.68	$3,231.15
180	19	0130	Brown Twp-Ansonia LSD	C13-0-800-00-00-00-00200	$1,191,670		$1,191,670	54.03	$64,385.93
181	19	0140	Brown Twp-Mississinawa Valley LSD	C14-0-800-00-00-00-00200	$15,330		$15,330	45.98	$704.87
182	19	0150	Brown Twp-Ansonia Corp	C15-2-800-00-00-00-00100	$209,940		$209,940	59.83	$12,560.71
183	19	0160	Butler Twp-Arcanum Butler LSD	D16-0-800-00-00-00-00300	$530,010		$530,010	49.05	$25,996.99
184	19	0165	Butler Twp-Arcanum Butler LSD-Tri-Village Joint AMB	D81-0-800-00-00-00-00200	$159,840		$159,840	47.55	$7,600.39
185	19	0170	Butler Twp-Tri Village LSD	D17-0-800-00-00-00-00300	$151,430		$151,430	48.45	$7,336.78
186	19	0180	Butler Twp-Castine Corp	D18-2-800-00-00-00-00100	$34,450		$34,450	46.65	$1,607.09
187	19	0190	Butler Twp-New Madison Corp	D19-4-800-00-00-00-00100	$5,950		$5,950	58.95	$350.75
188	19	0200	Franklin Twp-Franklin Monroe LSD	E20-0-800-00-00-00-00100	$240,390		$240,390	53.66	$12,899.33
189	19	0205	Franklin Twp-Franklin Monroe LSD-Arcanum Joint AMB	E83-0-800-00-00-00-00100	$290,710		$290,710	56.66	$16,471.63
190	19	0210	Franklin Twp-Bradford EVSD	E21-0-800-00-00-00-00100	$16,770		$16,770	45.68	$766.05
191	19	0220	Franklin Twp-Newton LSD	E22-0-800-00-00-00-00100	$11,180		$11,180	67.23	$751.63
192	19	0240	Greenville Twp-Greenville CSD	F24-0-800-00-00-00-00200	$4,885,000		$4,885,000	47.70	$233,014.50
193	19	0250	Greenville Twp-Ansonia LSD	F25-0-800-00-00-00-00200	$100,100		$100,100	55.43	$5,548.54
194	19	0260	Greenville Twp-Franklin Monroe LSD	F26-0-800-00-00-00-00200	$19,730		$19,730	55.96	$1,104.09
195	19	0270	Greenville Twp-Greenville Corp	F27-2-800-00-00-00-00100	$4,112,790		$4,112,790	52.10	$214,276.36
196	19	0280	Harrison Twp-Tri Village LSD	G28-0-800-00-00-00-00300	$64,230		$64,230	50.33	$3,232.70
197	19	0290	Harrison Twp-National Trail LSD	G29-0-800-00-00-00-00200	$4,100		$4,100	48.06	$197.05
198	19	0300	Harrison Twp-Hollansburg Corp	G30-2-800-00-00-00-00100	$44,020		$44,020	63.95	$2,815.08
199	19	0310	Harrison Twp-New Madison Corp	G31-4-800-00-00-00-00100	$142,900		$142,900	58.45	$8,352.51
200	19	0320	Jackson Twp-Mississinawa Valley	H32-0-800-00-00-00-00200	$7,930		$7,930	43.18	$342.42

UPDATED

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

Data: 12 Months Forecast
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Work Paper Reference No(s).: None

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)
201	19	0340	Liberty Twp-Tri Village LSD	I34-0-800-00-00-00-00200	$314,650		$314,650	50.15	$15,779.70
202	19	0350	Liberty Twp-Greenville CSD	I35-0-800-00-00-00-00200	$3,180		$3,180	48.50	$154.23
203	19	0360	Liberty Twp-Palestine Corp	I36-2-800-00-00-00-00100	$38,770		$38,770	52.45	$2,033.49
204	19	0370	Mississinawa Twp-Mississinawa Valley LSD	J37-0-800-00-00-00-00200	$4,660		$4,660	44.68	$208.21
205	19	0390	Monroe Twp-Franklin Monroe LSD	K39-0-800-00-00-00-00100	$729,230		$729,230	55.16	$40,224.33
206	19	0400	Monroe Twp-Tri County North LSD	K40-0-800-00-00-00-00200	$4,580		$4,580	58.93	$269.90
207	19	0410	Monroe Twp-Northmont CSD	K41-0-800-00-00-00-00100	$22,690		$22,690	84.93	$1,927.06
208	19	0430	Monroe Twp-Pitsburg Corp	K43-2-800-00-00-00-00100	$129,860		$129,860	66.66	$8,656.47
209	19	0440	Neave Twp-Greenville CSD	L44-0-800-00-00-00-00200	$230,780		$230,780	48.90	$11,285.14
210	19	0445	Neave Twp-Greenville CSD-Tri-Village Joint AMB	L82-0-800-00-00-00-00200	$237,190		$237,190	47.40	$11,242.81
211	19	0450	Neave Twp-Tri Village LSD	L45-0-800-00-00-00-00200	$102,570		$102,570	49.05	$5,031.06
212	19	0460	Neave Twp-Arcanum Butler LSD	L46-0-800-00-00-00-00200	$70,520		$70,520	49.65	$3,501.32
213	19	0465	Neave Twp-Wayne Lakes Corp	L80-2-800-00-00-00-00100	$128,600		$128,600	57.60	$7,407.36
214	19	0470	Patterson Twp-Minster LSD	M47-0-800-00-00-00-00200	$70,080		$70,080	66.12	$4,633.69
215	19	0490	Patterson Twp-Marion LSD	M49-0-800-00-00-00-00200	$36,100		$36,100	53.50	$1,931.35
216	19	0500	Patterson Twp-Versailles EVSD	M50-0-800-00-00-00-00200	$106,180		$106,180	61.53	$6,533.26
217	19	0510	Patterson Twp-Osgood Corp	M51-2-800-00-00-00-00100	$70,860		$70,860	53.80	$3,812.27
218	19	0520	Patterson Twp-Yorkshire Corp	M52-4-800-00-00-00-00100	$19,200		$19,200	61.53	$1,181.38
219	19	0530	Richland Twp-Ansonia LSD	N53-0-800-00-00-00-00200	$97,340		$97,340	54.23	$5,278.75
220	19	0540	Richland Twp-Greenville CSD	N54-0-800-00-00-00-00200	$116,270		$116,270	46.50	$5,406.56
221	19	0550	Richland Twp-Versailles EVSD	N55-0-800-00-00-00-00200	$56,780		$56,780	61.38	$3,485.16
222	19	0560	Twin Twp-Arcanum Butler LSD	P56-0-800-00-00-00-00300	$338,980		$338,980	48.25	$16,355.79
223	19	0580	Twin Twp-Franklin Monroe LSD	P58-0-800-00-00-00-00100	$50,650		$50,650	55.76	$2,824.24
224	19	0590	Twin Twp-Arcanum Corp	P59-2-800-00-00-00-00100	$21,260		$21,260	51.35	$1,091.70
225	19	0600	Twin Twp-Gordon Corp	P60-4-800-00-00-00-00100	$66,640		$66,640	56.65	$3,775.16

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
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Book II - Custmer Conservation and Energy Management
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Workpaper WPC-4.3
Page 10 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
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226	19	0610	Twin Twp-Ithaca Corp	P61-6-800-00-00-00-00100	$23,860		$23,860	46.25	$1,103.53
227	19	0620	Van Buren Twp-Franklin Monroe LSD	Q62-0-800-00-00-00-00200	$252,290		$252,290	55.96	$14,118.15
228	19	0630	Van Buren Twp-Arcanum Butler LSD	Q63-0-800-00-00-00-00200	$531,620		$531,620	48.45	$25,756.99
229	19	0640	Van Buren Twp-Greenville CSD	Q64-0-800-00-00-00-00200	$117,140		$117,140	47.70	$5,587.58
230	19	0650	Wabash Twp-Versailles EVSD	R65-0-800-00-00-00-00200	$90,870		$90,870	59.68	$5,423.12
231	19	0660	Wabash Twp-St Henry LSD	R66-0-800-00-00-00-00200	$11,620		$11,620	50.01	$581.12
232	19	0680	Wabash Twp-Ansonia LSD	R68-0-800-00-00-00-00200	$3,170		$3,170	52.53	$166.52
233	19	0690	Wabash Twp-North Star Corp	R69-2-800-00-00-00-00100	$50,950		$50,950	59.88	$3,050.89
234	19	0700	Washington Twp-Greenville CSD	S70-0-800-00-00-00-00200	$80,190		$80,190	44.60	$3,576.47
235	19	0730	Wayne Twp-Versailles EVSD	T73-0-800-00-00-00-00300	$350,380		$350,380	59.18	$20,735.49
236	19	0740	Wayne Twp-Bradford EVSD	T74-0-800-00-00-00-00100	$10,840		$10,840	44.58	$483.25
237	19	0760	Wayne Twp-Versailles Corp	T76-2-800-00-00-00-00200	$125,730		$125,730	59.28	$7,453.27
238	19	0770	York Twp-Ansonia LSD	U77-0-800-00-00-00-00200	$116,740		$116,740	54.03	$6,307.46
239	19	0780	York Twp-Versailles EVSD	U78-0-800-00-00-00-00200	$91,730		$91,730	61.18	$5,612.04
240	21	0010	Berkshire Twp-Big Walnut LSD	888-029-91-300-000	$49,400		$49,400	49.64	$2,452.22
241	21	0040	Berkshire Twp-Olentangy LSD	888-049-91-300-000	$1,530		$1,530	85.06	$130.14
242	21	0050	Berlin Twp-Olentangy LSD	888-059-90-800-000	$69,010		$69,010	86.04	$5,937.62
243	21	0070	Concord Twp-Buckeye Valley LSD	888-079-91-300-000	$33,510		$33,510	56.34	$1,887.95
244	21	0110	Delaware Twp-Delaware CSD	888-129-90-400-000	$7,790		$7,790	85.46	$665.73
245	21	0120	Delaware Twp-Olentangy LSD	888-139-90-600-000	$9,140		$9,140	88.76	$811.27
246	21	0240	Liberty Twp-Olentangy LSD	888-259-92-200-000	$44,880		$44,880	89.34	$4,009.58
247	21	0330	Scioto Twp-Buckeye Valley LSD	888-339-90-200-000	$134,760		$134,760	51.59	$6,952.27
248	21	0350	Scioto Twp-Ostrander Corp	888-359-90-500-000	$133,050		$133,050	52.39	$6,970.49
249	21	0400	Trenton Twp-Big Walnut LSD	888-419-90-400-000	$51,070		$51,070	50.04	$2,555.54
250	21	0410	Trenton Twp-Northridge LSD	888-429-90-700-000	$5,050		$5,050	50.20	$253.51

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Workpaper WPC-4.3
Page 11 of 30
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251	23	0200	Liberty Twp-Southwest Licking LSD	020-09009-00	$80,150		$80,150	59.84	$4,796.18
252	23	0220	Liberty Twp-Pickerington LSD	022-09007-00	$17,590		$17,590	101.47	$1,784.86
253	23	0360	Violet Twp-Pickerington LSD	036-09011-00	$100,070		$100,070	103.75	$10,382.26
254	23	0370	Violet Twp-Canal Winchester LSD	037-09009-00	$29,890		$29,890	85.05	$2,542.14
255	24	0010	Concord Twp-Miami Trace LSD	010-888-8-88-888-07	$500,530		$500,530	54.50	$27,278.89
256	24	0020	Green Twp-Miami Trace LSD	020-888-8-88-888-07	$330,090		$330,090	55.00	$18,154.95
257	24	0030	Jasper Twp-Miami Trace LSD	030-888-8-88-888-07	$481,530		$481,530	53.00	$25,521.09
258	24	0040	Jasper Twp-Milledgeville Corp-Miami Trace LSD	040-888-8-88-888-07	$21,230		$21,230	61.00	$1,295.03
259	24	0050	Jasper Twp-Octa Corp-Miami Trace LSD	050-888-8-88-888-07	$23,050		$23,050	53.00	$1,221.65
260	24	0060	Jefferson Twp-Miami Trace LSD	060-888-8-88-888-07	$2,225,210		$2,225,210	55.00	$122,386.55
261	24	0070	Jefferson Twp-Greeneview LSD	070-888-8-88-888-07	$9,750		$9,750	53.55	$522.11
262	24	0080	Jefferson Twp-Jeffersonville Corp-Miami Trace LSD	080-888-8-88-888-07	$567,990		$567,990	57.90	$32,886.62
263	24	0090	Jefferson Twp-Octa Corp-Miami Trace LSD	090-888-8-88-888-07	$28,170		$28,170	54.70	$1,540.90
264	24	0100	Madison Twp-Miami Trace LSD	100-888-8-88-888-07	$344,060		$344,060	55.35	$19,043.72
265	24	0120	Marion Twp-Miami Trace LSD	120-888-8-88-888-07	$793,100		$793,100	54.90	$43,541.19
266	24	0130	Marion Twp-New Holland Corp-Miami Trace LSD	130-888-8-88-888-07	$93,520		$93,520	60.40	$5,648.61
267	24	0140	Paint Twp-Miami Trace LSD	140-888-8-88-888-07	$696,750		$696,750	55.10	$38,390.93
268	24	0150	Paint Twp-Madison Plains LSD	150-888-8-88-888-07	$14,220		$14,220	65.40	$929.99
269	24	0160	Paint Twp-Bloomingburg Corp-Miami Trace LSD	160-888-8-88-888-07	$182,370		$182,370	60.20	$10,978.67
270	24	0170	Perry Twp-Miami Trace LSD	170-888-8-88-888-07	$196,360		$196,360	53.20	$10,446.35
271	24	0180	Perry Twp-Greenfield EVSD	180-888-8-88-888-07	$105,730		$105,730	41.85	$4,424.80
272	24	0190	Union Twp-Miami Trace LSD	190-888-8-88-888-07	$4,470,250		$4,470,250	55.00	$245,863.75
273	24	0210	Washington Corp-Washington Court House CSD	214-888-8-88-888-07	$3,172,550		$3,172,550	65.70	$208,436.54
274	24	0220	Wayne Twp-Miami Trace LSD	220-888-8-88-888-07	$569,310		$569,310	53.50	$30,458.09
275	25	0010	City of Columbus	010-999935-00	$19,610		$19,610	98.86	$1,938.64

UPDATED

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

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

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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)
276	25	0170	City of Grove City	040-999935-00	$41,930		$41,930	106.72	$4,474.77
277	25	0360	Hamilton Twp-Hamilton LSD	150-999935-00	$127,040		$127,040	93.62	$11,893.48
278	25	0400	Jackson Twp-Southwestern CSD	160-999935-00	$543,710		$543,710	103.22	$56,121.75
279	25	0450	Madison Twp-Groveport Madison LSD	180-999935-00	$63,040		$63,040	96.83	$6,104.16
280	25	0460	Madison Twp-Canal Winchester LSD	181-999935-00	$38,640		$38,640	106.95	$4,132.55
281	25	0490	Madison Twp-Canal Winchester Corp	184-999935-00	$8,310		$8,310	108.35	$900.39
282	25	0500	Madison Twp-Groveport Corp	185-999935-00	$696,360		$696,360	97.63	$67,985.63
283	25	0620	Plain Twp-Plain LSD	220-999935-00	$75,570		$75,570	103.66	$7,833.59
284	25	0650	Pleasant Twp-Southwestern CSD	230-999935-00	$125,760		$125,760	101.72	$12,792.31
285	25	0660	Pleasant Twp-Madison Plains LSD	232-999935-00	$12,440		$12,440	86.47	$1,075.69
286	29	0010	Bath Twp-Fairborn CSD	A01-0999-0999-0-0004-01	$2,401,710		$2,401,710	81.00	$194,538.51
287	29	0020	Bath Twp-Fairborn City	A02-0999-0999-0-0002-01	$8,713,390		$8,713,390	77.30	$673,545.05
288	29	0030	Beavercreek Twp-Beavercreek LSD	B03-0999-0999-0-0005-01	$11,065,670		$11,065,670	80.90	$895,212.70
289	29	0033	Beavercreek Twp-Beavercreek City-Beavercreek LSD	B42-0999-0999-0-0003-01	$13,968,580		$13,968,580	85.70	$1,197,107.31
290	29	0040	Beavercreek Twp-Xenia CSD	B04-0999-0999-0-0002-01	$671,820		$671,820	75.15	$50,487.27
291	29	0050	Caesarcreek Twp-Xenia CSD	C05-0999-0999-0-0003-01	$706,300		$706,300	65.20	$46,050.76
292	29	0060	Caesarcreek Twp-Greeneview LSD	C06-0999-0999-0-0001-01	$14,430		$14,430	56.65	$817.46
293	29	0070	Caesarcreek Twp-Wilmington CSD	C07-0999-0999-0-0001-01	$680		$680	49.25	$33.49
294	29	0080	Cedarville Twp-Cedar Cliff LSD	D08-0999-0999-0-0004-01	$1,452,650		$1,452,650	60.80	$88,321.12
295	29	0090	Cedarville Twp-Greeneview LSD	D09-0999-0999-0-0001-01	$48,420		$48,420	59.95	$2,902.78
296	29	0100	Cedarville Twp-Southeastern LSD	D10-0999-0999-0-0004-01	$64,560		$64,560	66.81	$4,313.25
297	29	0110	Cedarville Twp-Xenia CSD	D11-0999-0999-0-0002-01	$48,420		$48,420	68.50	$3,316.77
298	29	0120	Cedarville Twp-Cedarville Vil	D12-0999-0999-0-0002-01	$423,070		$423,070	64.40	$27,245.71
299	29	0130	Jefferson Twp-Greeneview LSD	E13-0999-0999-0-0003-01	$478,520		$478,520	55.65	$26,629.64
300	29	0140	Jefferson Twp-Wilmington CSD	E14-0999-0999-0-0001-01	$14,800		$14,800	48.25	$714.10

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G)	(I)	(J)
301	29	0150	Jefferson Twp-Bowersville Vil	E15-0999-0999-0-0001-01	$71,640		$71,640	63.15	$4,524.07
302	29	0160	Miami Twp-Yellow Springs EVSD	F16-0999-0999-0-0002-01	$790,190		$790,190	86.00	$67,956.34
303	29	0170	Miami Twp-Cedar Cliff LSD	F17-0999-0999-0-0004-01	$249,530		$249,530	57.70	$14,397.88
304	29	0180	Miami Twp-Clifton Vil	F18-0999-0999-0-0001-01	$38,110		$38,110	65.20	$2,484.77
305	29	0190	Miami Twp-Yellow Springs Vil	F19-0999-0999-0-0001-01	$93,040		$93,040	95.50	$8,885.32
306	29	0200	New Jasper Twp-Xenia CSD	G20-0999-0999-0-0003-01	$273,530		$273,530	64.80	$17,724.74
307	29	0210	New Jasper Twp-Greeneview LSD	G21-0999-0999-0-0002-01	$608,830		$608,830	56.25	$34,246.69
308	29	0220	Ross Twp-Greeneview LSD	H22-0999-0999-0-0004-01	$366,300		$366,300	56.75	$20,787.53
309	29	0230	Ross Twp-Cedar Cliff LSD	H23-0999-0999-0-0002-01	$13,570		$13,570	57.60	$781.63
310	29	0240	Ross Twp-Southeastern LSD	H24-0999-0999-0-0004-01	$72,360		$72,360	63.61	$4,602.82
311	29	0260	Silvercreek Twp-Greeneview LSD	J26-0999-0999-0-0003-01	$1,311,910		$1,311,910	56.45	$74,057.32
312	29	0270	Silvercreek Twp-Jamestown Vil	J27-0999-0999-0-0003-01	$502,500		$502,500	69.85	$35,099.63
313	29	0280	Spring Valley Twp-Xenia CSD	K28-0999-0999-0-0004-01	$2,340,310		$2,340,310	73.10	$171,076.66
314	29	0300	Spring Valley Twp-Wayne LSD	K30-0999-0999-0-0002-01	$119,010		$119,010	70.05	$8,336.65
315	29	0310	Spring Valley Twp-Spring Valley Vil	K31-0999-0999-0-0001-01	$137,360		$137,360	80.40	$11,043.74
316	29	0320	Sugarcreek Twp-Sugarcreek LSD	L32-0999-0999-0-0005-01	$9,125,890		$9,125,890	105.10	$959,131.04
317	29	0340	Sugarcreek Twp-Wayne LSD	L34-0999-0999-0-0001-01	$48,210		$48,210	77.03	$3,713.62
318	29	0350	Sugarcreek Twp-Bellbrook City-Sugarcreek LSD	L35-0999-0999-0-0002-01	$2,608,570		$2,608,570	102.60	$267,639.28
319	29	0360	Xenia Twp-Xenia CSD	M36-0999-0999-0-0006-01	$4,313,560		$4,313,560	70.60	$304,537.34
320	29	0370	Xenia Twp-Cedar Cliff LSD	M37-0999-0999-0-0001-01	$3,000		$3,000	62.90	$188.70
321	29	0400	Xenia City-Xenia CSD	M40-0999-0999-0-0003-01	$5,772,340		$5,772,340	65.30	$376,933.80
322	31	0030	Anderson Twp-Forest Hills LSD	444-1488-0020-00	$404,740		$404,740	101.83	$41,214.67
323	31	0120	Columbia Twp-Mariemont CSD	444-1578-0040-00	$40,020		$40,020	135.96	$5,441.12
324	31	0220	Columbia Twp-Ridge FD-Cincinnati CSD	444-1578-0050-00	$38,450		$38,450	110.11	$4,233.73
325	31	0240	Columbia Twp-Fairfax Vil-Cincinnati CSD	444-1082-0030-00	$33,650		$33,650	101.15	$3,403.70

UPDATED

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326	31	0250	Columbus Twp-Fairfax Vil-Mariemont CSD	444-1082-0040-00	$52,630		$52,630	133.77	$7,040.32
327	31	0280	Golf Manor Vil-Cincinnati CSD	444-1110-0020-00	$45,440		$45,440	127.10	$5,775.42
328	31	0310	Crosby Twp-Southwest LSD	444-1615-0020-00	$374,980		$374,980	80.96	$30,358.38
329	31	0560	Miami Twp-Three Rivers LSD	444-1725-0010-00	$14,364,390	$9,819,710	$4,544,680	78.14	$355,121.30
330	31	0600	Newton Corp-Forest Hills LSD	444-1229-0000-00	$47,000		$47,000	97.10	$4,563.70
331	31	1070	Whitewater Twp-Southwest LSD	444-1867-0000-00	$555,550		$555,550	82.16	$45,643.99
332	31	1110	Cincinnati Corp-Cincinnati CSD	444-0729-0020-00	$1,017,390		$1,017,390	98.47	$100,182.39
333	33	0150	Hale Twp-Ridgemont LSD	16-990009-0000	$13,750		$13,750	55.65	$765.19
334	33	0310	McDonald Twp-Benjamin Logan LSD	32-990005-0000	$33,860		$33,860	55.55	$1,880.92
335	33	0360	Roundhead Twp-Upper Scioto Valley LSD	37-990006-0000	$171,030		$171,030	54.55	$9,329.69
336	33	0380	Taylor Creek Twp-Ridgemont LSD-S E AMB	40-990006-0000	$21,100		$21,100	52.35	$1,104.59
337	33	0390	Taylor Creek Twp-Benjamin Logan LSD	42-990007-0000	$1,830		$1,830	54.75	$100.19
338	36	0010	Brushcreek Twp-Bright LSD	01-99-001-041.00	$76,690		$76,690	49.05	$3,761.64
339	36	0020	Brushcreek Twp-Hillsboro CSD	02-99-001-031.00	$28,370		$28,370	49.00	$1,390.13
340	36	0050	Clay Twp-Lynchburg Clay LSD	05-99-001-051.00	$51,630		$51,630	40.65	$2,098.76
341	36	0090	Dodson Twp-Lynchburg Clay LSD	09-99-001-031.00	$403,710		$403,710	43.98	$17,755.17
342	36	0110	Dodson Twp-Lynchburg Corp- Lynchburg Clay LSD	11-99-001-011.00	$225,930		$225,930	54.08	$12,218.29
343	36	0120	Fairfield Twp-Fairfield LSD	12-99-001-041.00	$912,200		$912,200	53.43	$48,738.85
344	36	0130	Fairfield Twp-East Clinton LSD	13-99-001-091.00	$18,620		$18,620	54.14	$1,008.09
345	36	0160	Fairfield Twp-Highland Corp-Fairfield LSD	16-99-001-051.00	$60,020		$60,020	57.13	$3,428.94
346	36	0170	Fairfield Twp-Leesburg Corp-Fairfield LSD	17-99-001-061.00	$261,940		$261,940	54.63	$14,309.78
347	36	0210	Jackson Twp-Bright LSD	21-99-001-031.00	$77,710		$77,710	46.45	$3,609.63
348	36	0260	Madison Twp-Greenfield EVSD	26-99-001-061.00	$536,390		$536,390	40.85	$21,911.53
349	36	0270	Madison Twp-Greenfield Corp-Greenfield EVSD	27-99-001-061.01	$1,041,560		$1,041,560	40.45	$42,131.10
350	36	0280	Marshall Twp-Hillsboro CSD	28-99-001-031.00	$4,820		$4,820	47.45	$228.71

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351	36	0320	Paint Twp-Greenfield EVSD	32-99-001-041.00	$30,190		$30,190	40.75	$1,230.24
352	36	0350	Paint Twp-Bright LSD	35-99-001-031.00	$8,510		$8,510	46.25	$393.59
353	36	0360	Penn Twp-Fairfield LSD	36-99-001-051.00	$121,890		$121,890	48.24	$5,879.97
354	36	0370	Penn Twp-East Clinton LSD	37-99-001-051.00	$8,550		$8,550	48.95	$418.52
355	36	0380	Salem Twp-Lynchburg Clay LSD	38-99-001-041.00	$49,160		$49,160	44.18	$2,171.89
356	36	0400	Union Twp-Lynchburg Clay LSD	40-99-001-031.00	$14,050		$14,050	44.38	$623.54
357	36	0410	Union Twp-Hillsboro CSD	41-99-001-031.00	$3,900		$3,900	50.43	$196.68
358	36	0420	Union Twp-East Clinton LSD	42-99-001-021.00	$51,500		$51,500	53.05	$2,732.08
359	36	0450	Whiteoak Twp-Bright LSD	45-99-001-061.00	$29,930		$29,930	44.65	$1,336.37
360	36	0500	Penn Twp-Fairfield LSD-Clinton-Highland JT FD	50-99-001-051.00	$6,420		$6,420	51.84	$332.81
361	36	0510	Penn Twp-East Clinton LSD-Clinton-Highland JT FD	51-99-001-051.00	$76,990		$76,990	52.55	$4,045.82
362	36	0520	Union Twp-Lynchburg Clay LSD-Clinton-Highland JT FD	52-99-001-031.01	$7,020		$7,020	43.05	$302.21
363	36	0530	Union Twp-Hillsboro CSD-Clinton-Highland JT FD	53-99-001-051.00	$1,560		$1,560	49.10	$76.60
364	45	0010	Bennington Twp-Northridge LSD	01-002236-00.000	$54,200		$54,200	55.20	$2,991.84
365	45	0050	Bowling Green Twp-Lakewood LSD	05-008300-00.000	$49,970		$49,970	62.78	$3,137.12
366	45	0060	Burlington Twp-Northridge LSD	06-011924-00.000	$55,000		$55,000	55.90	$3,074.50
367	45	0080	Eden Twp-North Fork LSD	08-015162-00.000	$27,890		$27,890	54.30	$1,514.43
368	45	0090	Eden Twp-East Knox LSD	09-016052-00.000	$17,090		$17,090	67.79	$1,158.53
369	45	0100	Etna Twp-Southwest Licking LSD-W Licking JT FD	10-025970-00.000	$63,120		$63,120	60.29	$3,805.50
370	45	0140	Fallsburg Twp-River View LSD	14-034214-00.000	$32,040		$32,040	47.60	$1,525.10
371	45	0150	Fallsburg Twp-East Knox LSD	15-035476-00.000	$21,360		$21,360	63.69	$1,360.42
372	45	0160	Franklin Twp-Lakewood LSD	16-039208-00.000	$4,510		$4,510	64.18	$289.45
373	45	0220	Hanover Twp-Licking Valley LSD	22-165588-00.000	$61,010		$61,010	53.17	$3,243.90
374	45	0250	Harrison Twp-Southwest Licking LSD-W Licking JT FD	25-079342-00.000	$55,340		$55,340	63.69	$3,535.67
375	45	0270	Hartford Twp-Northridge LSD	27-084392-00.000	$50,930		$50,930	60.00	$3,055.80

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376	45	0310	Hopewell Twp-Licking Valley LSD	31-101420-00.000	$68,810		$68,810	53.67	$3,693.03
377	45	0350	Jersey Twp-Licking Hts LSD	35-109502-00.000	$3,140		$3,140	68.50	$215.09
378	45	0370	Jersey Twp-Johnstown Monroe LSD	37-112760-00.000	$25,120		$25,120	52.20	$1,311.26
379	45	0375	Jersey Twp-Johnstown Monroe LSD-W Licking JT FD	84-112520-00.000	$50,240		$50,240	57.70	$2,898.85
380	45	0410	Licking Twp-Lakewood LSD	41-136490-00.000	$45,820		$45,820	61.88	$2,835.34
381	45	0660	St Albans Twp-Northridge LSD	66-321602-00.000	$20,720		$20,720	59.34	$1,229.52
382	45	0680	St Albans Twp-Licking Hts LSD	68-324124-00.000	$3,370		$3,370	70.14	$236.37
383	45	0720	Union Twp-Southwest Licking LSD	72-328600-00.000	$13,510		$13,510	52.39	$707.79
384	45	0730	Union Twp-Lakewood LSD	73-334798-00.000	$57,590		$57,590	63.18	$3,638.54
385	45	0750	Washington Twp-North Fork LSD	76-352370-00.000	$56,190		$56,190	53.85	$3,025.83
386	46	0040	Bokescreek Twp-Benjamin Logan LSD	04-024-90-00-000-000	$317,050		$317,050	54.55	$17,295.08
387	46	0050	Bokescreek Twp-Ridgemont LSD	05-021-50-00-000-000	$13,210		$13,210	52.65	$695.51
388	46	0070	Bokescreek Twp-West Mansfield Corp-Benjamin Logan LSD	07-057-40-00-000-000	$156,230		$156,230	70.95	$11,084.52
389	46	0080	Harrison Twp-Bellefontaine CSD	08-029-60-00-000-000	$273,050		$273,050	67.43	$18,411.76
390	46	0090	Harrison Twp-Indian Lake LSD	09-031-60-00-000-000	$44,280		$44,280	64.60	$2,860.49
391	46	0100	Harrison Twp-Riverside LSD	10-004-60-00-000-000	$51,660		$51,660	66.05	$3,412.14
392	46	0110	Harrison Twp-Bellefontaine Corp-Bellefontaine CSD	11-026-30-00-000-000	$222,940		$222,940	68.43	$15,255.78
393	46	0120	Jefferson Twp-Benjamin Logan LSD	12-158-40-00-000-000	$722,210		$722,210	53.50	$38,638.24
394	46	0130	Jefferson Twp-Valley Hi Corp-Benjamin Logan LSD	13-006-90-00-000-000	$62,240		$62,240	53.90	$3,354.74
395	46	0140	Jefferson Twp-Zanesfield Corp-Benjamin Logan LSD	14-014-80-00-000-000	$54,700		$54,700	55.70	$3,046.79
396	46	0150	Lake Twp-Bellefontaine CSD	15-037-20-00-000-000	$712,850		$712,850	67.43	$48,067.48
397	46	0160	Lake Twp-Indian Lake LSD	16-077-00-00-019-555	$70,500		$70,500	64.60	$4,554.30
398	46	0170	Lake Twp-Bellefontaine Corp-Bellefontaine CSD	17-091-20-08-006-555	$3,848,080		$3,848,080	68.43	$263,324.11
399	46	0175	Lake Twp-Bellefontaine Corp-Indian Lake LSD	57-077-00-00-019-555	$1,560,550		$1,560,550	65.50	$102,216.03
400	46	0180	Liberty Twp-Bellefontaine CSD	18-024-60-00-000-000	$167,330		$167,330	68.03	$11,383.46

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401	46	0190	Liberty Twp-West Liberty Salem LSD	19-135-00-00-127-555	$1,353,850		$1,353,850	50.50	$68,369.43
402	46	0200	Liberty Twp-West Liberty Corp-West Liberty Salem LSD	20-144-11-01-004-555	$338,630		$338,630	59.60	$20,182.35
403	46	0210	McArthur Twp-Benjamin Logan LSD	21-009-40-00-000-000	$20,050		$20,050	52.60	$1,054.63
404	46	0230	McArthur Twp-Indian Lake LSD	23-048-00-00-029-555	$180,460		$180,460	66.65	$12,027.66
405	46	0240	McArthur Twp-Huntsville Corp-Indian Lake LSD	24-048-15-02-012-555	$153,540		$153,540	65.50	$10,056.87
406	46	0250	Miami Twp-Riverside LSD	25-130-00-00-015-555	$644,330		$644,330	66.75	$43,009.03
407	46	0260	Miami Twp-Degraff Corp-Riverside LSD	26-117-11-06-002-555	$264,890		$264,890	70.75	$18,740.97
408	46	0270	Miami Twp-Quincy Corp-Riverside LSD	27-042-10-00-000-000	$171,700		$171,700	79.45	$13,641.57
409	46	0280	Monroe Twp-Benjamin Logan LSD	28-038-30-00-000-000	$583,530		$583,530	53.75	$31,364.74
410	46	0300	Monroe Twp-West Liberty Salem LSD	30-021-50-00-000-000	$72,120		$72,120	53.10	$3,829.57
411	46	0310	Monroe Twp-Valley Hi Corp-Benjamin Logan LSD	31-001-90-00-000-000	$1,930		$1,930	55.95	$107.98
412	46	0320	Perry Twp-Benjamin Logan LSD	32-126-00-00-012-555	$1,152,650		$1,152,650	57.65	$66,450.27
413	46	0330	Perry Twp-West Mansfield Corp-Benjamin Logan LSD	33-002-60-00-000-000	$6,510		$6,510	72.85	$474.25
414	46	0340	Pleasant Twp-Riverside LSD	34-044-80-00-000-000	$145,390		$145,390	66.85	$9,719.32
415	46	0350	Pleasant Twp-Degraff Corp-Riverside LSD	35-011-90-00-000-000	$23,030		$23,030	71.35	$1,643.19
416	46	0360	Richland Twp-Benjamin Logan LSD	36-085-40-00-000-000	$254,690		$254,690	53.05	$13,511.30
417	46	0370	Richland Twp-Indian Lake LSD	37-024-80-00-000-000	$228,160		$228,160	67.10	$15,309.54
418	46	0380	Richland Twp-Upper Scioto Valley LSD	38-035-10-00-000-000	$47,750		$47,750	50.25	$2,399.44
419	46	0390	Richland Twp-Belle Center Corp-Benjamin Logan LSD	39-056-40-00-000-000	$179,560		$179,560	55.55	$9,974.56
420	46	0400	Rushcreek Twp-Benjamin Logan LSD	40-098-80-00-000-000	$788,460		$788,460	52.35	$41,275.88
421	46	0410	Rushcreek Twp-Ridgemont LSD	41-003-30-00-000-000	$16,090		$16,090	50.45	$811.74
422	46	0420	Rushcreek Twp-Rushsylvania Corp-Benjamin Logan LSD	42-040-20-00-000-000	$115,160		$115,160	66.45	$7,652.38
423	46	0430	Stokes Twp-Indian Lake LSD	43-031-00-00-034-555	$2,059,500		$2,059,500	66.60	$137,162.70
424	46	0440	Stokes Twp-Jackson Center LSD	44-000-60-00-000-000	$110,730		$110,730	72.13	$7,986.95
425	46	0460	Stokes Twp-Waynesfield Goshen LSD	46-006-60-00-000-000	$44,290		$44,290	63.65	$2,819.06

UPDATED

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

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

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)
426	46 0470	Stokes Twp-Lakeview Corp-Indian Lake LSD	47-017-14-06-003-555	$135,380		$135,380	67.00	$9,070.46
427	46 0490	Union Twp-Riverside LSD	49-013-90-00-000-000	$32,170		$32,170	69.55	$2,237.42
428	46 0500	Union Twp-West Liberty Salem LSD	50-008-90-00-000-000	$48,260		$48,260	53.40	$2,577.08
429	46 0510	Washington Twp-Indian Lake LSD	51-245-60-00-000-000	$677,080		$677,080	71.15	$48,174.24
430	46 0520	Washington Twp-Russells Point Corp-Indian Lake LSD	52-153-50-00-000-000	$456,010		$456,010	72.75	$33,174.73
431	46 0530	Zane Twp-Benjamin Logan LSD	53-053-00-00-000-000	$339,030		$339,030	53.75	$18,222.86
432	46 0540	Zane Twp-Triad LSD	54-006-10-00-000-000	$33,530		$33,530	45.55	$1,527.29
433	49 0070	Fairfield Twp-Madison Plains LSD	07-00686.000	$37,870		$37,870	66.25	$2,508.89
434	49 0130	Oak Run Twp-Madison Plains LSD	13-00186.000	$68,920		$68,920	68.10	$4,693.45
435	49 0140	Paint Twp-Madison Plains LSD	14-00307.000	$109,160		$109,160	72.50	$7,914.10
436	49 0150	Pike Twp-Fairbanks LSD	15-00188.000	$4,800		$4,800	61.18	$293.66
437	49 0170	Pleasant Twp-Madison Plains LSD	17-00667.000	$43,870		$43,870	67.75	$2,972.19
438	49 0210	Range Twp-Madison Plains LSD	21-00340.000	$429,860		$429,860	70.95	$30,498.57
439	49 0220	Range Twp-Midway Corp-Madison Plains LSD	22-00279.000	$38,990		$38,990	73.85	$2,879.41
440	49 0270	Stokes Twp-Madison Plains LSD	27-00220.000	$225,960		$225,960	66.95	$15,128.02
441	49 0280	Stokes Twp-South Solon Corp-Madison Plains LSD	28-00224.000	$61,850		$61,850	72.95	$4,511.96
442	54 0010	Blackcreek Twp-Parkway LSD	01-880110-0000	$699,910		$699,910	60.38	$42,260.57
443	54 0020	Butler Twp-Celina CSD	02-880210-0000	$48,870		$48,870	56.21	$2,746.98
444	54 0030	Butler Twp-Coldwater EVSD	03-880310-0000	$1,148,410		$1,148,410	71.39	$81,984.99
445	54 0040	Butler Twp-St Henry LSD	04-880410-0000	$24,430		$24,430	55.72	$1,361.24
446	54 0050	Butler Twp-Coldwater Corp-Coldwater EVSD	05-880510-0000	$985,880		$985,880	71.39	$70,381.97
447	54 0060	Center Twp-Celina CSD	06-880620-0000	$83,670		$83,670	55.06	$4,606.87
448	54 0070	Dublin Twp-Parkway LSD	07-880710-0000	$610,160		$610,160	60.63	$36,994.00
449	54 0080	Dublin Twp-Rockford Corp	08-880800-0000	$267,970		$267,970	65.43	$17,533.28
450	54 0090	Franklin Twp-Celina CSD	09-880910-0000	$354,370		$354,370	56.71	$20,096.32

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Custmer Conservation and Energy Management
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Work Paper Reference No(s).: None

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Witness Responsible:
C. T. Hergenrather

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G)	(I)	(J)
451	54	0110	Franklin Twp-Marion LSD	11-881110-0000	$77,790		$77,790	57.68	$4,485.37
452	54	0140	Franklin Twp-Montezuma Corp-Celina CSD	14-881400-0000	$59,510		$59,510	56.91	$3,386.71
453	54	0160	Gibson Twp-Fort Recovery LSD	16-881620-0000	$204,550		$204,550	47.51	$9,718.17
454	54	0170	Gibson Twp-Fort Recovery Corp-Fort Recovery LSD	17-881700-0000	$252,730		$252,730	57.31	$14,483.96
455	54	0190	Granville Twp-Marion LSD	19-881910-0000	$10,040		$10,040	57.36	$575.89
456	54	0200	Granville Twp-St Henry LSD	20-882010-0000	$476,880		$476,880	55.92	$26,667.13
457	54	0210	Granville Twp-Fort Recovery LSD	21-882110-0000	$15,060		$15,060	48.51	$730.56
458	54	0220	Granville Twp-Burkettsville Corp-St Henry LSD	22-882200-0000	$41,970		$41,970	55.42	$2,325.98
459	54	0230	Granville Twp-St Henry Corp-St Henry LSD	23-882300-0000	$403,320		$403,320	56.22	$22,674.65
460	54	0240	Hopewell Twp-Celina CSD	24-882410-0000	$164,980		$164,980	54.51	$8,993.06
461	54	0250	Hopewell Twp-Parkway LSD	25-882500-0000	$24,650		$24,650	59.63	$1,469.88
462	54	0260	Jefferson Twp-Celina CSD	26-882610-0000	$814,020		$814,020	54.81	$44,616.44
463	54	0270	Jefferson Twp-Celina Corp-Celina CSD	27-882705-0000	$202,020		$202,020	54.51	$11,012.11
464	54	0280	Liberty Twp-Celina CSD	28-882800-0000	$38,630		$38,630	55.01	$2,125.04
465	54	0300	Liberty Twp-Parkway LSD	30-883000-0000	$99,320		$99,320	60.13	$5,972.11
466	54	0310	Marion Twp-Marion LSD	31-883120-0000	$717,980		$717,980	57.56	$41,326.93
467	54	0320	Marion Twp-St Henry LSD	32-883210-0000	$138,410		$138,410	56.12	$7,767.57
468	54	0340	Marion Twp-New Bremen LSD	34-883400-0000	$8,650		$8,650	68.86	$595.64
469	54	0350	Marion Twp-Chickasaw Corp-Marion LSD	35-883500-0000	$279,300		$279,300	61.06	$17,054.06
470	54	0370	Recovery Twp-St Henry LSD	37-883710-0000	$11,020		$11,020	54.92	$605.22
471	54	0380	Recovery Twp-Fort Recovery LSD	38-883820-0000	$539,810		$539,810	47.51	$25,646.37
472	54	0390	Recovery Twp-Fort Recovery Corp-Fort Recovery LSD	39-883900-0000	$148,430		$148,430	57.31	$8,506.52
473	54	0400	Union Twp-Parkway LSD	40-884010-0000	$38,760		$38,760	64.53	$2,501.18
474	54	0420	Washington Twp-Celina CSD	42-884220-0000	$156,020		$156,020	54.91	$8,567.06
475	54	0430	Washington Twp-Coldwater EVSD	43-884320-0000	$39,000		$39,000	70.09	$2,733.51

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476	55	0010	Bethel Twp-Bethel LSD	A01-998002	$2,549,580		$2,549,580	75.42	$192,289.32
477	55	0030	Bethel Twp-Tecumseh LSD	A03-998001	$2,762,040		$2,762,040	66.85	$184,642.37
478	55	0035	City of Huber Heights-Bethel LSD	P48-998000	$16,950		$16,950	77.29	$1,310.07
479	55	0040	Brown Twp-Miami East LSD	B04-998001	$663,040		$663,040	67.35	$44,655.74
480	55	0050	Brown Twp-Fletcher Vil-Miami East LSD	B05-998001	$128,280		$128,280	67.35	$8,639.66
481	55	0060	Concord Twp-Troy CSD	C06-998004	$5,059,470		$5,059,470	70.28	$355,579.55
482	55	0070	Concord Twp-Newton LSD	C07-998002	$2,890		$2,890	66.04	$190.86
483	55	0080	Troy City-Troy CSD	D08-998004	$7,396,090		$7,396,090	69.32	$512,696.96
484	55	0090	Elizabeth Twp-Miami East LSD	E09-998002	$1,135,250		$1,135,250	62.35	$70,782.84
485	55	0100	Lostcreek Twp-Miami East LSD	F10-998001	$562,870		$562,870	65.35	$36,783.55
486	55	0110	Lostcreek Twp-Casstown Vil-Miami East LSD	F11-998001	$57,190		$57,190	67.00	$3,831.73
487	55	0120	Monroe Twp-Tipp City EVSD	G12-998003	$2,057,720		$2,057,720	62.86	$129,348.28
488	55	0130	Monroe Twp-Milton Union EVSD	G13-998001	$65,670		$65,670	82.99	$5,449.95
489	55	0140	Monroe Twp-Troy CSD	G14-998002	$65,670		$65,670	70.88	$4,654.69
490	55	0150	Monroe Twp-Tipp City-Tipp City EVSD	G15-998002	$4,608,770		$4,608,770	61.16	$281,872.37
491	55	0160	Newberry Twp-Bradford EVSD	H16-998001	$336,360		$336,360	48.49	$16,310.10
492	55	0170	Newberry Twp-Convington EVSD	H17-998001	$2,066,200		$2,066,200	49.79	$102,876.10
493	55	0180	Newberry Twp-Bradford Vil-Bradford EVSD	H18-998001	$128,090		$128,090	55.59	$7,120.52
494	55	0190	Newberry Twp-Convington Vil-Convington EVSD	H19-998001	$611,620		$611,620	52.29	$31,981.61
495	55	0200	Newton Twp-Newton LSD	I20-998001	$906,100		$906,100	66.24	$60,020.06
496	55	0210	Newton Twp-Bradford EVSD	I21-998001	$32,750		$32,750	47.49	$1,555.30
497	55	0220	Newton Twp-Covington EVSD	I22-998001	$32,750		$32,750	48.79	$1,597.87
498	55	0230	Newton Twp-Franklin Monroe LSD	I23-998001	$21,830		$21,830	54.87	$1,197.81
499	55	0240	Newton Twp-Milton Union EVSD	I24-998001	$98,250		$98,250	82.59	$8,114.47
500	55	0260	Newton Twp-Pleasant Hill Vil-Newton LSD	I26-998001	$206,610		$206,610	66.34	$13,706.51

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501	55	0270	Springcreek Twp-Piqua CSD	J27-998002	$695,490		$695,490	61.56	$42,814.36
502	55	0280	Springcreek Twp-Miami East LSD	J28-998002	$28,980		$28,980	63.55	$1,841.68
503	55	0290	Staunton Twp-Miami East LSD	K30-998003	$2,658,730		$2,658,730	67.35	$179,065.47
504	55	0310	Union Twp-Milton Union EVSD	L32-998002	$6,068,670		$6,068,670	84.29	$511,528.19
505	55	0320	Union Twp-Newton LSD	L33-998001	$18,640		$18,640	67.94	$1,266.40
506	55	0330	Union Twp-Northmont CSD	L34-998001	$124,290		$124,290	87.54	$10,880.35
507	55	0340	Union Twp-Troy CSD	L35-998001	$3,110		$3,110	72.18	$224.48
508	55	0350	Union Twp-Laura Vil-Milton Union EVSD	L36-998002	$104,200		$104,200	84.09	$8,762.18
509	55	0360	Union Twp-Ludlow Falls Vil-Milton Union EVSD	L37-998002	$51,380		$51,380	84.09	$4,320.54
510	55	0370	Union Twp-Potsdame Vil-Milton Union EVSD	L38-998001	$46,290		$46,290	84.09	$3,892.53
511	55	0380	Union Twp-West Milton Vil-Milton Union EVSD	L39-998001	$813,480		$813,480	87.09	$70,845.97
512	55	0390	Washington Twp-Piqua CSD	M40-998002	$486,100		$486,100	61.36	$29,827.10
513	55	0400	Washington Twp-Covington EVSD	M41-998001	$48,080		$48,080	46.89	$2,254.47
514	55	0420	Washington Twp-Piqua City-Piqua CSD	N44-998003	$673,930		$673,930	63.78	$42,983.26
515	57	0010	Butler Twp-Vandalia Butler CSD	A01-000-00-8000	$4,058,440		$4,058,440	95.40	$387,175.18
516	57	0020	Vandalia City-Vandalia Butler CSD	B02-000-00-8000	$5,358,160		$5,358,160	82.60	$442,584.02
517	57	0030	Clay Twp-Brookville LSD	C04-000-00-8000	$1,151,690		$1,151,690	107.90	$124,267.35
518	57	0040	Clay Twp-Brookville Corp-Brookville LSD	C05-000-00-8000	$1,428,200		$1,428,200	98.78	$141,077.60
519	57	0050	Clay Twp-Northmont CSD	C06-000-00-8000	$471,150		$471,150	108.92	$51,317.66
520	57	0060	Clay Twp-Clayton Corp-Northmont CSD	C07-000-00-8000	$4,440		$4,440	107.78	$478.54
521	57	0070	Clay Twp-Phillipsburg Corp-Northmont CSD	C08-000-00-8000	$85,760		$85,760	110.52	$9,478.20
522	57	0080	Clay Twp-Tri County North LSD	C09-000-00-8000	$122,150		$122,150	81.72	$9,982.10
523	57	0090	Clay Twp-Verona Corp-Tri County North LSD	C10-000-00-8000	$21,150		$21,150	88.60	$1,873.89
524	57	0100	German Twp-Valley View LSD	D14-000-00-8000	$1,194,700		$1,194,700	77.33	$92,386.15
525	57	0110	German Twp-Germantown Corp-Valley View LSD	D13-000-00-8000	$969,070		$969,070	73.97	$71,682.11

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526	57	0120	German Twp-Preble Shawnee LSD	D15-000-00-8000	$215,910		$215,910	64.96	$14,025.51
527	57	0140	German Twp-Miamisburg CSD	D18-000-00-8000	$28,790		$28,790	93.02	$2,678.05
528	57	0150	Harrison Twp-Dayton CSD	E20-000-00-8000	$3,516,540		$3,516,540	121.91	$428,701.39
529	57	0160	Harrison Twp-Northridge LSD	E21-000-00-8000	$2,155,300		$2,155,300	111.74	$240,833.22
530	57	0170	Jackson Twp-Valley View LSD	F22-000-00-8000	$1,089,960		$1,089,960	77.48	$84,450.10
531	57	0180	Jackson Twp-Farmersville Corp-Valley View LSD	F23-000-00-8000	$183,270		$183,270	81.32	$14,903.52
532	57	0190	Jackson Twp-New Lebanon LSD	F25-000-00-8000	$368,230		$368,230	90.14	$33,192.25
533	57	0200	Jackson Twp-New Lebanon Corp-New Lebanon LSD	F24-000-00-8000	$364,720		$364,720	96.19	$35,082.42
534	57	0210	Jackson Twp-Preble Shawnee LSD	F26-000-00-8000	$14,730		$14,730	65.11	$959.07
535	57	0220	Jefferson Twp-Jefferson LSD	G27-000-00-8000	$2,280,920		$2,280,920	110.26	$251,494.24
536	57	0230	Jefferson Twp-Trotwood Madison CSD	G28-000-00-8000	$78,740		$78,740	103.42	$8,143.29
537	57	0240	Jefferson Twp-Dayton CSD	G29-000-00-8000	$313,850	$156,365	$157,485	116.53	$18,351.73
538	57	0250	Jefferson Twp-Valley View LSD	G30-000-00-8000	$2,620		$2,620	79.22	$207.56
539	57	0260	Jefferson Twp-New Lebanon LSD	G31-000-00-8000	$104,990		$104,990	95.38	$10,013.95
540	57	0280	Trotwood City-Trotwood Madison CSD	H33-000-00-8000	$6,284,360		$6,284,360	101.48	$637,736.85
541	57	0290	Trotwood City-Brookville LSD	H33100000-8000	$30,810		$30,810	110.45	$3,402.96
542	57	0300	Trotwood City-Northmont CSD	H332-000-00-8000	$200,240		$200,240	111.47	$22,320.75
543	57	0310	Trotwood City-Dayton CSD	H333-000-00-8000	$937,600		$937,600	114.59	$107,439.58
544	57	0320	Trotwood City-New Lebanon LSD	H334-000-00-8000	$284,950		$284,950	93.44	$26,625.73
545	57	0340	Riverside Corp-Mad River LSD	I39-000-00-8000	$2,422,680		$2,422,680	98.73	$239,191.20
546	57	0342	Riverside Corp-Dayton CSD	I391-000-00-8000	$903,990		$903,990	109.28	$98,788.03
547	57	0344	Riverside Corp-Huber Heights CSD	I392-000-00-8000	$36,160		$36,160	102.78	$3,716.52
548	57	0346	Riverside Corp-Fairborn CSD	I393-000-00-8000	$108,480		$108,480	88.88	$9,641.70
549	57	0348	Riverside Corp-Beavercreek LSD	I394-000-00-8000	$144,640		$144,640	85.83	$12,414.45
550	57	0390	Moraine City-Kettering CSD	J44-000-00-8000	$44,906,720	$7,083,146	$37,823,574	96.89	$3,664,726.08

UPDATED

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

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

Workpaper WPC-4.3
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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)
551	57	0400	Moraine City-West Carrollton CSD	J441-000-00-8000	$380,030		$380,030	99.32	$37,744.58
552	57	0410	Miami Twp-Miamisburg CSD	K45-000-00-8000	$8,026,530		$8,026,530	95.22	$764,286.19
553	57	0420	Miami Twp-Miamisburg City-Miamisburg CSD	K46-000-00-8000	$8,752,840		$8,752,840	83.53	$731,124.73
554	57	0425	Miami Twp-Miamisburg City-Carlisle LSD	K46100000-8000	$18,505,700	$9,828,348	$8,677,352	75.00	$650,801.40
555	57	0430	Miami Twp-West Carrollton CSD	K47-000-00-8000	$1,749,370		$1,749,370	115.72	$202,437.10
556	57	0450	Miami Twp-Carlisle LSD	K50-00000-8000	$514,520		$514,520	87.37	$44,953.61
557	57	0470	West Carrollton City-West Carrollton CSD	K48-000-00-8000	$4,282,220		$4,282,220	103.07	$441,368.42
558	57	0475	West Carrollton City-Jefferson LSD	K482-000-00-8000	$25,850		$25,850	97.02	$2,507.97
559	57	0480	Perry Twp-New Lebanon Corp-New Lebanon LSD	L52-000-00-8000	$445,770		$445,770	96.29	$42,923.19
560	57	0490	Perry Twp-New Lebanon LSD	L53-000-00-8000	$616,600		$616,600	87.89	$54,192.97
561	57	0500	Perry Twp-Brookville LSD	L55-000-00-8000	$667,980		$667,980	104.90	$70,071.10
562	57	0510	Perry Twp-Brookville Corp-Brookville LSD	L54-000-00-8000	$194,750		$194,750	97.90	$19,066.03
563	57	0520	Englewood City-Northmont CSD	M57-000-00-8000	$3,115,560		$3,115,560	105.41	$328,411.18
564	57	0530	Union Corp-Northmont CSD	M58-000-00-8000	$982,610		$982,610	113.35	$111,378.84
565	57	0550	Clayton City-Northmont CSD	M60-000-00-8000	$4,404,170		$4,404,170	108.60	$478,292.86
566	57	0561	Clayton City-Trotwood Madison CSD	M601-000-00-8000	$112,180		$112,180	98.61	$11,062.07
567	57	0571	Clayton City-Brookville LSD	M602-000-00-8000	$2,880		$2,880	107.58	$309.83
568	57	0580	Kettering City-Kettering CSD	N64-000-00-8000	$15,385,620		$15,385,620	101.18	$1,556,717.03
569	57	0590	Kettering City-Beavercreek LSD	N65-000-00-8000	$108,460		$108,460	81.28	$8,815.63
570	57	0600	Washington Twp-Centerville CSD	O67-000-00-8000	$11,822,820	$1,357,414	$10,465,406	108.14	$1,131,729.00
571	57	0610	Washington Twp-Centerville City-Centerville CSD	O68-000-00-8000	$6,842,360		$6,842,360	102.44	$700,931.36
572	57	0613	Huber Heights City-Huber Heights CSD	P70-000-00-8000	$9,265,000		$9,265,000	103.11	$955,314.15
573	57	0630	Oakwood City-Oakwood CSD	Q71-000-00-8000	$1,268,090		$1,268,090	145.13	$184,037.90
574	57	0640	Dayton City-Dayton CSD	R72-000-00-8000	$51,523,270	$127,663	$51,395,607	107.94	$5,547,641.82
575	57	0650	Dayton City-Northridge LSD	R721-000-00-8000	$1,783,230		$1,783,230	97.77	$174,346.40

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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Work Paper Reference No(s).: None

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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)
576	57	0660	Dayton City-Trotwood Madison CSD	R723-000-00-8000	$35,660		$35,660	94.83	$3,381.64
577	57	0670	Dayton City-Mad River LSD	R722-000-00-8000	$6,039,030		$6,039,030	97.39	$588,141.13
578	57	0680	Dayton City-Fairborn CSD	R724-000-00-8000	$29,720		$29,720	87.54	$2,601.69
579	57	0685	Dayton City-Huber Heights CSD	R726-000-00-8000	$118,880		$118,880	101.44	$12,059.19
580	57	0690	Dayton City-Jefferson LSD	R725-000-00-8000	$53,500		$53,500	101.67	$5,439.35
581	57	0705	Dayton City-Vandalia Butler CSD	R727-000-00-8000	$513,220		$513,220	88.46	$45,399.44
582	60	0060	Cass Twp-Tri Valley LSD	99-96-10-01-020	$120,540		$120,540	62.25	$7,503.62
583	60	0190	Jackson Twp-Tri Valley LSD	99-96-29-00-862	$2,010		$2,010	67.15	$134.97
584	60	0210	Jefferson Twp-Tri Valley LSD	99-96-32-00-419	$280		$280	63.90	$17.89
585	60	0230	Licking Twp-Tri Valley LSD	99-96-35-01-334	$54,930		$54,930	65.25	$3,584.18
586	60	0250	Madison Twp-Tri Valley LSD	99-96-38-00-567	$7,910		$7,910	63.00	$498.33
587	65	0060	Darby Twp-Westfall LSD	B06-9-900-00-300-00	$89,960		$89,960	58.55	$5,267.16
588	65	0090	Deercreek Twp-Westfall LSD	C09-9-900-00-050-00	$115,260		$115,260	55.45	$6,391.17
589	65	0170	Monroe Twp-Westfall LSD	G17-9-900-00-070-00	$228,030		$228,030	57.35	$13,077.52
590	65	0180	Muhlenberg Twp-Westfall LSD	H18-9-900-00-060-00	$63,880		$63,880	55.55	$3,548.53
591	65	0200	Perry Twp-Westfall LSD	I20-9-900-00-040-00	$2,377,710		$2,377,710	57.35	$136,361.67
592	65	0220	Perry Twp-Miami Trace LSD	I22-9-900-00-010-00	$235,160		$235,160	57.75	$13,580.49
593	65	0230	Perry Twp-New Holland Corp-Miami Trace	I23-9-900-00-010-00	$228,020		$228,020	59.15	$13,487.38
594	65	0270	Scioto Twp-Teays Valley LSD	L27-9-900-00-070-00	$66,230		$66,230	53.10	$3,516.81
595	66	0040	Camp Creek Twp-Scioto Valley LSD	4-080300-0000	$93,580		$93,580	50.81	$4,754.80
596	66	0110	Newton Twp-Scioto Valley LSD	13-110300-0000	$112,210		$112,210	49.51	$5,555.52
597	66	0120	Pebble Twp-Waverly CSD	14-110400-0000	$92,590		$92,590	62.15	$5,754.47
598	66	0180	Scioto Twp-Scioto Valley LSD	20-080500-0000	$416,470		$416,470	46.81	$19,494.96
599	68	0010	Dixon Twp-Eaton CSD	A01-710088100003-000	$309,950		$309,950	56.86	$17,623.76
600	68	0020	Gasper Twp-Eaton CSD	B02-720088100003-000	$770,420		$770,420	55.11	$42,457.85

UPDATED

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

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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
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601	68	0030	Gasper Twp-Preble-Shawnee LSD	B03-720088100003-000	$500,100		$500,100	40.00	$20,004.00
602	68	0040	Gasper Twp-Twin Valley LSD	B04-720088100003-000	$81,100		$81,100	58.21	$4,720.83
603	68	0050	Gratis Twp-Edgewood CSD	C05-430088100006-000	$73,100		$73,100	66.35	$4,850.19
604	68	0060	Gratis Twp-Gratis Vil-Preble-Shawnee LSD	C06-001088100003-000	$422,370		$422,370	45.10	$19,048.89
605	68	0070	Gratis Twp-Preble-Shawnee LSD	C07-430088100005-000	$1,267,130		$1,267,130	42.50	$53,853.03
606	68	0080	Gratis Twp-Twin Valley LSD	C08-430088100002-000	$86,000		$86,000	60.71	$5,221.06
607	68	0090	Gratis Twp-Valley View LSD	C09-430088100002-000	$7,170		$7,170	56.12	$402.38
608	68	0120	Harrison Twp-National Trail LSD	D12-730088100002-000	$8,140		$8,140	49.16	$400.16
609	68	0130	Harrison Twp-Lewisburg Vil-Tri County North LSD	D13-001288100002-000	$458,060		$458,060	65.66	$30,076.22
610	68	0140	Harrison Twp-Tri County North LSD	D14-730088100003-000	$1,620,340		$1,620,340	61.61	$99,829.15
611	68	0150	Harrison Twp-Verona Vil-Tri County North LSD	D15-001688100002-000	$63,340		$63,340	73.51	$4,656.12
612	68	0160	Israel Twp-College Corner LSD	E16-610088100003-000	$2,490		$2,490	42.93	$106.90
613	68	0180	Israel Twp-Eaton CSD	E18-610088100004-000	$265,370		$265,370	52.01	$13,801.89
614	68	0190	Israel Twp-Preble-Shawnee LSD	E19-610088100002-000	$8,860		$8,860	36.90	$326.93
615	68	0210	Jackson Twp-National Trail LSD	F21-810088100002-000	$639,340		$639,340	47.81	$30,566.85
616	68	0220	Jefferson Twp-National Trail LSD	G22-910088100002-000	$433,120		$433,120	50.11	$21,703.64
617	68	0230	Jefferson Twp-New Paris Vil-National Trail LSD	G23-001488100002-000	$257,430		$257,430	56.81	$14,624.60
618	68	0240	Lanier Twp-Preble-Shawnee LSD	H24-530088100003-000	$42,810		$42,810	41.40	$1,772.33
619	68	0250	Lanier Twp-Twin Valley LSD	H25-530088100004-000	$887,870		$887,870	59.61	$52,925.93
620	68	0260	Lanier Twp-West Alexandria Vil	H26-001888100002-000	$167,720		$167,720	61.71	$10,350.00
621	68	0270	Monroe Twp-National Trail LSD	I27-920088100003-000	$1,430,070		$1,430,070	50.61	$72,375.84
622	68	0280	Monroe Twp-Eldorado Vil-National Trail LSD	I28-000888100002-000	$6,070		$6,070	55.75	$338.40
623	68	0290	Monroe Twp-West Manchester Vil-National Trail LSD	I29-002288100002-000	$65,280		$65,280	54.31	$3,545.36
624	68	0300	Somers Twp-Camden Vil-Preble-Shawnee LSD	J30-000288100002-000	$450,110		$450,110	53.00	$23,855.83
625	68	0310	Somers Twp-Eaton CSD	J31-620088100002-000	$4,380		$4,380	62.51	$273.79

UPDATED

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

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

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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)
626	68	0320	Somers Twp-Preble-Shawnee LSD	J32-6200881000004-000	$843,390		$843,390	47.40	$39,976.69
627	68	0330	Somers Twp-Talawanda CSD	J33-6200881000003-000	$28,030		$28,030	79.38	$2,225.02
628	68	0340	Twin Twp-Brookville LSD	K34-630088100002-000	$23,430		$23,430	86.56	$2,028.10
629	68	0350	Twin Twp-Eaton CSD	K35-630088100002-000	$7,810		$7,810	58.43	$456.34
630	68	0355	Twin Twp-Tri County North	K41-630088100003-000	$85,900		$85,900	62.68	$5,384.21
631	68	0360	Twin Twp-Twin Valley LSD	K36-630088100004-000	$663,750		$663,750	61.53	$40,840.54
632	68	0370	Twin Twp-West Alexandria Vil	K37-001888100002-000	$147,540		$147,540	61.53	$9,078.14
633	68	0380	Washington Twp-National Trail LSD	L38-820088100002-000	$66,690		$66,690	51.31	$3,421.86
634	68	0390	Washington Twp-Eaton CSD	L39-820088100002-000	$959,260		$959,260	59.51	$57,085.56
635	68	0400	Eaton Corp-Eaton CSD	M40-000688100002-000	$4,172,790		$4,172,790	54.91	$229,127.90
636	71	0020	Buckskin Twp-Greenfield EVSD	2-00-10009.800	$243,220		$243,220	43.30	$10,531.43
637	71	0060	Concord Twp-Adena LSD	6-00-10009.800	$149,520		$149,520	56.50	$8,447.88
638	71	0070	Concord Twp-Miami Trace LSD	7-00-10002.800	$11,600		$11,600	55.25	$640.90
639	71	0090	Deerfield Twp-Adena LSD	9-00-10005.800	$112,690		$112,690	60.30	$6,795.21
640	71	0170	Huntington Twp-Huntington LSD	17-00-10005.800	$92,480		$92,480	52.20	$4,827.46
641	71	0210	Paint Twp-Paint Valley LSD	21-00-10005.800	$65,570		$65,570	55.00	$3,606.35
642	71	0220	Paxton Twp-Paint Valley LSD	22-00-10006.800	$14,840		$14,840	59.60	$884.46
643	71	0290	Springfield Twp-Zane Trace LSD	34-00-10018.800	$1,000		$1,000	54.60	$54.60
644	71	0300	Twin Twp-Paint Valley LSD	35-00-10009.800	$63,050		$63,050	55.60	$3,505.58
645	71	0310	Union Twp-Adena LSD	36-00-10005.800	$43,000		$43,000	59.80	$2,571.40
646	71	0320	Union Twp-Union Scioto LSD	37-00-10009.800	$48,100		$48,100	57.40	$2,760.94
647	73	0130	Morgan Twp-Northwest LSD	13-4069.000	$17,060		$17,060	49.67	$847.37
648	73	0180	Rarden Twp-Northwest LSD	18-7012.000	$89,040		$89,040	56.77	$5,054.80
649	75	0010	Clinton Twp-Sidney CSD	02-00-50035.902	$1,473,440		$1,473,440	62.21	$91,662.70
650	75	0020	Clinton Twp-Sidney Corp-Sidney CSD	01-00-50034.902	$7,918,700	$125,525	$7,793,175	61.31	$477,799.56

UPDATED

THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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Witness Responsible:
C. T. Hergenrather

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = ((F) - (G)	(I)	(J)
651	75	0030	Cynthian Twp-Fort Loramie LSD	03-0050251.902	$31,290		$31,290	68.75	$2,151.19
652	75	0040	Cynthian Twp-Hardin Houston LSD	04-00-50252.902	$80,100		$80,100	53.53	$4,287.75
653	75	0045	Cynthian Twp-Hardin Houston LSD-Loramie AMB	06-00-50254.902	$122,650		$122,650	54.43	$6,675.84
654	75	0050	Cynthian Twp-Russia LSD	05-00-50253.902	$8,010		$8,010	61.43	$492.05
655	75	0055	Cynthian Twp-Russia LSD-Loramie AMB	07-00-50255.902	$8,260		$8,260	62.33	$514.85
656	75	0060	Dinsmore Twp-Anna LSD	08-00-50041.902	$65,340		$65,340	48.18	$3,148.08
657	75	0070	Dinsmore Twp-Anna Corp-Anna LSD	09-00-50042.902	$199,520		$199,520	47.68	$9,513.11
658	75	0080	Dinsmore Twp-Botkins LSD	10-00-50043.902	$1,295,830		$1,295,830	45.63	$59,128.72
659	75	0090	Dinsmore Twp-Botkins Corp-Botkins LSD	11-00-50044.902	$315,860		$315,860	45.33	$14,317.93
660	75	0100	Franklin Twp-Anna LSD	13-00-50061.902	$535,070		$535,070	48.18	$25,779.67
661	75	0110	Franklin Twp-Anna Corp-Anna LSD	14-00-50062.902	$151,130		$151,130	47.68	$7,205.88
662	75	0120	Franklin Twp-Sidney CSD	15-00-50063.902	$191,930		$191,930	61.11	$11,728.84
663	75	0125	Franklin Twp-Sidney Corp-Sidney CSD	16-00-50065.902	$98,490		$98,490	61.31	$6,038.42
664	75	0130	Green Twp-Fairlawn LSD	17-00-50071.902	$260,860		$260,860	55.85	$14,569.03
665	75	0150	Jackson Twp-Jackson Center LSD	19-00-50101.902	$1,409,230		$1,409,230	71.48	$100,731.76
666	75	0160	Jackson Twp-Jackson Center Corp-Jackson Center LSD	20-00-50102.902	$9,830		$9,830	72.48	$712.48
667	75	0170	Loramie Twp-Bradford EVSD	21-00-50121.902	$50,350		$50,350	47.58	$2,395.65
668	75	0180	Loramie Twp-Hardin Houston LSD-Houston FD	22-00-50122.902	$313,250		$313,250	54.53	$17,081.52
669	75	0185	Loramie Twp-Hardin Houston LSD-Russia FD	26-00-50126.902	$26,020		$26,020	53.03	$1,379.84
670	75	0187	Loramie Twp-Hardin Houston LSD-Russia FD-Houston AMB	28-00-50128.902	$144,960		$144,960	53.03	$7,687.23
671	75	0190	Loramie Twp-Russia LSD-Russia FD	23-00-50123.902	$142,130		$142,130	60.93	$8,659.98
672	75	0195	Loramie Twp-Russia LSD-Russia FD-Houston AMB	27-00-50127.902	$30,410		$30,410	60.93	$1,852.88
673	75	0210	Loramie Twp-Russia Corp-Russia LSD	24-00-50124.902	$187,740		$187,740	60.33	$11,326.35
674	75	0230	McLean Twp-Fort Loramie LSD	30-00-50132.902	$416,240		$416,240	68.95	$28,699.75
675	75	0240	McLean Twp-Fort Loramie Corp-Fort Loramie LSD	31-00-50133.902	$308,690		$308,690	71.10	$21,947.86

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676	75 0250	McLean Twp-Minster LSD	32-00-50134.902	$18,740		$18,740	66.27	$1,241.90
677	75 0255	McLean Twp-Minster LSD-Loramie AMB	35-00-50137.902	$63,830		$63,830	67.77	$4,325.76
678	75 0260	McLean Twp-New Bremen LSD	33-00-50135.902	$7,800		$7,800	66.45	$518.31
679	75 0270	Orange Twp-Sidney CSD	36-00-50151.902	$546,100		$546,100	60.71	$33,153.73
680	75 0280	Perry Twp-Fairlawn LSD	38-00-50161.902	$3,430,000		$3,430,000	55.95	$191,908.50
681	75 0320	Salem Twp-Port Jefferson Corp-Sidney CSD	42-00-50194.902	$67,450		$67,450	62.11	$4,189.32
682	75 0340	Salem Twp-Sidney CSD	44-00-50196.902	$539,230		$539,230	62.01	$33,437.65
683	75 0350	Turtle Creek Twp-Anna LSD	45-00-50201.902	$74,540		$74,540	50.18	$3,740.42
684	75 0360	Turtle Creek Twp-Fort Loramie LSD	46-00-50202.902	$31,830		$31,830	68.85	$2,191.50
685	75 0370	Turtle Creek Twp-Hardin Houston LSD	47-00-50203.902	$108,880		$108,880	53.63	$5,839.23
686	75 0375	Turtle Creek Twp-Hardin Houston LSD-Loramie AMB	48-00-50204.902	$203,520		$203,520	54.53	$11,097.95
687	75 0380	Van Buren Twp-Anna LSD	50-00-50221.902	$602,460		$602,460	52.68	$31,737.59
688	75 0400	Van Buren Twp-Botkins LSD	52-00-50223.902	$19,240		$19,240	50.13	$964.50
689	75 0410	Van Buren Twp-Kettlersville Corp-Anna LSD	53-00-50224.902	$46,440		$46,440	49.68	$2,307.14
690	75 0440	Van Buren Twp-New Knoxville LSD-FD	56-00-50227.902	$147,730		$147,730	73.25	$10,821.22
691	75 0450	Washington Twp-Hardin Houston LSD	58-00-50231.902	$212,990		$212,990	55.53	$11,827.33
692	75 0460	Washington Twp-Lockington Corp-Hardin Houston LSD	59-00-50232.902	$39,900		$39,900	57.03	$2,275.50
693	80 0020	Allen Twp-Fairbanks LSD	02-31-02584.700	$289,610		$289,610	68.50	$19,838.29
694	80 0070	Darby Twp-Fairbanks LSD	07-31-02584.700	$221,050		$221,050	65.20	$14,412.46
695	80 0090	Darby Twp-Unionville Center Corp-Fairbanks LSD	09-31-02584.700	$53,730		$53,730	76.05	$4,086.17
696	80 0110	Dover Twp-Marysville EVSD	11-31-02584.700	$161,890		$161,890	78.06	$12,637.13
697	80 0140	Jerome Twp-Fairbanks LSD	14-31-02584.700	$114,640		$114,640	74.00	$8,483.36
698	80 0190	Leesburg Twp-Marysville EVSD	19-31-02584.700	$79,350		$79,350	76.66	$6,082.97
699	80 0200	Leesburg Twp-North Union LSD	20-31-02584.700	$14,110		$14,110	59.55	$840.25
700	80 0220	Liberty Twp-Marysville EVSD	22-31-02584.700	$478,130		$478,130	80.31	$38,398.62

UPDATED

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

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

Workpaper WPC-4.3
Page 29 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)
701	80	0250	Millcreek Twp-Fairbanks LSD	25-31-02584.700	$213,760		$213,760	67.10	$14,343.30
702	80	0280	Paris Twp-Marysville EVSD	28-31-02584.700	$1,280,260		$1,280,260	78.16	$100,065.12
703	80	0290	Paris Twp-Marysville Corp-Marysville EVSD	29-31-02584.700	$6,197,450		$6,197,450	78.06	$483,772.95
704	80	0300	Taylor Twp-Marysville EVSD	30-31-02584.700	$213,170		$213,170	81.11	$17,290.22
705	80	0320	Union Twp-Fairbanks LSD	32-31-02584.700	$700,620		$700,620	67.20	$47,081.66
706	80	0330	Union Twp-Milford Center Corp-Fairbanks LSD	33-31-02584.700	$169,990		$169,990	67.20	$11,423.33
707	80	0380	York Twp-North Union LSD	38-31-02584.700	$464,520		$464,520	64.95	$30,170.57
708	81	0100	Liberty Twp-Van Wert CSD	13-036568-0000	$99,570		$99,570	70.55	$7,024.66
709	81	0250	Willshire Twp-Crestview LSD	4-007460-0000	$57,040		$57,040	60.15	$3,430.96
710	81	0260	Willshire Twp-Wren Corp-Crestview LSD	5-008088-0000	$54,670		$54,670	66.35	$3,627.35
711	81	0270	Willshire Twp-Parkway LSD	6-009436-0000	$209,440		$209,440	58.27	$12,204.07
712	81	0280	Willshire Twp-Willshire Corp-Parkway LSD	7-010660-0000	$98,520		$98,520	68.07	$6,706.26
713	81	0290	York Twp-Lincolnview LSD	20-044116-0000	$117,900		$117,900	72.85	$8,589.02
714	83	0010	Clearcreek Twp-Springboro CSD	0128171	$917,590		$917,590	87.64	$80,417.59
715	83	0030	Clearcreek Twp-Wayne LSD	0310352	$238,060		$238,060	67.56	$16,083.33
716	83	0050	Clearcreek Twp-Springboro Corp-Springboro CSD	0542598	$300,950		$300,950	80.14	$24,118.13
717	83	0060	Deerfield Twp-Mason LSD	0819476	$67,300		$67,300	103.46	$6,962.86
718	83	0090	Deerfield Twp-Mason Corp-Mason LSD	1126326	$16,520		$16,520	100.18	$1,654.97
719	83	0100	Franklin Twp-Middletown CSD	1505688	$16,730		$16,730	60.06	$1,004.80
720	83	0110	Franklin Twp-Carlisle LSD	1616277	$119,240		$119,240	58.67	$6,995.81
721	83	0130	Franklin Twp-Franklin CSD	1434047	$292,960		$292,960	74.96	$21,960.28
722	83	0150	Franklin Twp-Carlisle Corp-Carlisle LSD	1817264	$45,510		$45,510	58.67	$2,670.07
723	83	0190	Hamilton Twp-Little Miami LSD	2624451	$1,917,870		$1,917,870	65.10	$124,853.34
724	83	0200	Hamilton Twp-Loveland CSD	2701243	$38,050		$38,050	94.95	$3,612.85
725	83	0210	Hamilton Twp-Kings LSD	2803628	$387,770		$387,770	88.24	$34,216.82

UPDATED

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

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

Workpaper WPC-4.3
Page 30 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)
726	83	0260	Harlan Twp-Little Miami LSD	3514196	$330,830		$330,830	63.02	$20,848.91
727	83	0260	Harlan Twp-Goshen LSD	3702995	$69,350		$69,350	47.53	$3,296.21
728	83	0290	Harlan Twp-Clinton Massie LSD	3800636	$68,410		$68,410	52.63	$3,600.42
729	83	0320	Massie Twp-Clinton Massie LSD	4303563	$763,390		$763,390	50.96	$38,902.35
730	83	0330	Massie Twp-Wayne LSD	4400593	$36,980		$36,980	58.14	$2,150.02
731	83	0340	Massie Twp-Harveysburg Corp-Clinton Massie LSD	4503961	$102,230		$102,230	58.64	$5,994.77
732	83	0350	Salem Twp-Little Miami LSD	4814649	$1,079,070		$1,079,070	65.62	$70,808.57
733	83	0370	Salem Twp-Morrow Cp-Little Miami LSD	5008948	$2,400		$2,400	65.62	$157.49
734	83	0380	Turtlecreek Twp-Lebanon CSD	5326869	$804,230		$804,230	77.59	$62,400.21
735	83	0400	Turtlecreek Twp-Middletown CSD	5502144	$2,890		$2,890	63.51	$183.54
736	83	0430	Turtlecreek Twp-Monroe Corp-Monroe LSD	5801192	$73,410		$73,410	61.44	$4,510.31
737	83	0460	Union Twp-Lebanon CSD	6304923	$200		$200	77.67	$15.53
738	83	0520	Washington Twp-Little Miami LSD	7103425	$226,540		$226,540	58.58	$13,270.71
739	83	0530	Washington Twp-Clinton Massie LSD	7206437	$804,330		$804,330	48.19	$38,760.66
740	83	0540	Washington Twp-Lebanon CSD	7301103	$214,140		$214,140	73.25	$15,685.76
741	83	0550	Wayne Twp-Wayne LSD	7620047	$3,094,220		$3,094,220	57.39	$177,577.29
742	83	0560	Wayne Twp-Clinton Massie LSD	7700628	$9,110		$9,110	50.21	$457.41
743	83	0570	Wayne Twp-Lebanon CSD	7800274	$79,040		$79,040	75.27	$5,949.34
744	83	0580	Wayne Twp-Xenia CSD	7900538	$114,040		$114,040	60.06	$6,849.24
745	83	0590	Wayne Twp-Surgarcreek LSD	7500114	$360		$360	85.46	$30.77
746	83	0600	Wayne Twp-Corwin Corp-Wayne LSD	8010676	$125,660		$125,660	57.39	$7,211.63
747	83	0610	Wayne Twp-Waynesville Corp-Wayne LSD	8109273	$532,980		$532,980	65.39	$34,851.56
748									
749			Total				$569,522,922		$44,719,079.87
750									
751			Average Property Tax Rate - T&D Property (Line 749, Col (J) / Line 749, Col (H))						7.85%

UPDATED

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

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

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

Line No.	Account No.	Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1		**Infrastructure**													
2															
3		Information Technology Property Tax:													
4	408.1	Information Technology Property Tax	-	-	-	-	-	$35,269	$35,269	$35,269	$41,182	$41,182	$41,182	$229,413	WPC-4.4.1, Page 2 of 2
5															
6															
7		Delivery Property Tax:													
8	408.1	Delivery Property Tax	-	-	$45,512	$428,640	$788,791	$758,783	$702,304	$645,825	$591,801	$535,322	$478,843	$4,975,820	WPC-4.4.2
9															
10															
11		Infrastructure Property Tax:													
12	408.1	Infrastructure Property Tax	-	-	$45,512	$428,640	$788,791	$794,071	$737,592	$681,113	$632,984	$576,505	$520,026	$5,205,233	Sum of Lines 4 and 8
13															
14															
15															
16	408.1	**Grand Total**	-	-	$45,512	$428,640	$788,791	$794,071	$737,592	$681,113	$632,984	$576,505	$520,026	$5,205,233	Sum of Line 12

UPDATED

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

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

Workpaper WPC-4.4.1
Page 1 of 2
Witness Responsible:
C. T. Hergenrather

Line No.	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Inform. Tech. Software Property Retired:														
2	2009	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 22 times Line 34
3	2010	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 23 times Line 34
4	2011	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 24 times Line 34
5	2012	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 25 times Line 34
6	2013	$3,034,170	-	-	-	-	-	$382,305	$382,305	$382,305	$382,305	$382,305	$382,305	N/A	Col. (C) times Line 26 times Line 34
7	2014	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 27 times Line 34
8	2015	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 28 times Line 34
9	2016	$541,318	-	-	-	-	-	-	-	-	$68,206	$68,206	$68,206	N/A	Col. (C) times Line 29 times Line 34
10	2017	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 30 times Line 34
11	2018	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 31 times Line 34
12															
13		Total Assessed	-	-	-	-	-	$382,305	$382,305	$382,305	$450,511	$450,511	$450,511		Sum Line 2 through Line 11
14		Average Tax Rate	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		Workpaper WPC-4.3
15		Software Prop. Tax	-	-	-	-	-	$30,011	$30,011	$30,011	$35,385	$35,385	$35,385	$196,128	Line 14 * Line 15
16															
17															
18															
19															
20															
21	True Value Percentage:														
22	2009			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
23	2010			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
24	2011			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
25	2012			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
26	2013			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
27	2014			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
28	2015			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
29	2016			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
30	2017			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
31	2018			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
32															
33															
34	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%		Statutory Listing Percentage

UPDATED

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

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

Workpaper WPC-4.4.1
Page 2 of 2
Witness Responsible:
C. T. Hergenrather

Line No.	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Inform. Tech. Computer Retired:														
2	2009	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 22 times Line 34
3	2010	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 23 times Line 34
4	2011	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 24 times Line 34
5	2012	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 25 times Line 34
6	2013	533,573	-	-	-	-	-	$67,230	$67,230	$67,230	$67,230	$67,230	$67,230	N/A	Col. (C) times Line 26 times Line 34
7	2014	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 27 times Line 34
8	2015	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 28 times Line 34
9	2016	54,569	-	-	-	-	-	-	-	-	$6,876	$6,876	$6,876	N/A	Col. (C) times Line 29 times Line 34
10	2017	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 30 times Line 34
11	2018	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 31 times Line 34
12															
13		Total Assessed	-	-	-	-	-	$67,230	$67,230	$67,230	$74,106	$74,106	$74,106		Sum Line 2 through Line 11
14		Average Tax Rate	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		Workpaper WPC-4.3
15		Software Prop. Tax	-	-	-	-	-	$5,278	$5,278	$5,278	$5,817	$5,817	$5,817	$33,285	Line 14 * Line 15
16															
17															
18															
19															
20															
21	True Value Percentage:														
22	2009			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
23	2010			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
24	2011			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
25	2012			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
26	2013			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
27	2014			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
28	2015			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
29	2016			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
30	2017			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
31	2018			15%	15%	15%	15%	15%	15%	15%	15%	15%	15%		Factor for 7-year old IT property
32															
33															
34	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%		Statutory Listing Percentage
35															
36															
37		Recap of Total													
38		Software Prop. Tax	-	-	-	-	-	$30,011	$30,011	$30,011	$35,365	$35,365	$35,365	$196,128	Page 1 of 2, Line 16
39		Computer Prop. Tax	-	-	-	-	-	$5,278	$5,278	$5,278	$5,817	$5,817	$5,817	$33,285	Page 2 of 2, Line 16
40		Total IT	-	-	-	-	-	$35,289	$35,289	$35,289	$41,182	$41,182	$41,182	$229,413	Sum of Lines 40 and 41

UPDATED

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

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

Workpaper WPC-4.4.2
Page 1 of 1
Witness Responsible:
C. T. Hergenrather

Line No.	Year Property Installed	Original Cost	Assessed Value 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O) = (sum(D:N))	
1	Delivery Property Retired:														
2	2009	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Col. (C) times Line 22 times Line 34
3	2010	1,843,329			$579,766	$524,551	$469,335	$426,542	$394,793	$363,044	$332,878	$300,928	$269,177	N/A	Col. (C) times Line 23 times Line 34
4	2011	15,463,133				$4,935,832	$4,416,271	$4,013,811	$3,714,863	$3,416,115	$3,130,357	$2,831,609	$2,532,861	N/A	Col. (C) times Line 24 times Line 34
5	2012	18,076,620					$5,162,683	$4,691,987	$4,342,727	$3,993,467	$3,659,431	$3,310,181	$2,960,950	N/A	Col. (C) times Line 25 times Line 34
6	2013	2,056,938						$533,899	$494,159	$454,419	$416,407	$376,666	$336,926	N/A	Col. (C) times Line 26 times Line 34
7	2014	-							-	-	-	-	-	N/A	Col. (C) times Line 27 times Line 34
8	2015	-								-	-	-	-	N/A	Col. (C) times Line 28 times Line 34
9	2016	-									-	-	-	N/A	Col. (C) times Line 29 times Line 34
10	2017	-										-	-	N/A	Col. (C) times Line 30 times Line 34
11	2018	-											-	N/A	Col. (C) times Line 31 times Line 34
12															
13	Total Assessed		-	-	$579,766	$5,460,383	$10,048,288	$9,686,020	$8,946,542	$8,227,065	$7,538,870	$6,819,382	$6,099,915		Sum Line 2 through Line 11
14	Average Tax Rate		7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%		Workpaper WPC-4.3
15	Delivery Prop. Tax		-	-	$45,512	$428,640	$788,791	$756,783	$702,304	$645,825	$591,901	$535,322	$478,843	$4,975,820	Line 14 * Line 15
16															
17															
18															
19															
20															
21	True Value Percentage:														
22	2009			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
23	2010			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
24	2011			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
25	2012			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
26	2013			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
27	2014			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
28	2015			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
29	2016			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
30	2017			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
31	2018			46.0%	42.0%	38.0%	34.0%	30.9%	28.6%	26.3%	24.1%	21.8%	19.5%		Factor for 14-year old delivery property
32															
33															
34	Listing Percentage:			84%	84%	84%	84%	84%	84%	84%	84%	84%	84%		Statutory Listing Percentage

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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: Forecast
Type of Filing: Original
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Witness Responsible:
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Line No	Rate Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	**Lost Revenue**										
2	Residential	-	$327,003	$1,738,674	$2,763,368	$3,546,453	$3,726,255	$3,902,669	$4,087,574	$4,279,138	$4,469,640
3	Residential Heat	-	$159,822	$849,930	$1,350,853	$1,733,709	$1,821,740	$1,908,091	$1,998,602	$2,092,371	$2,185,603
4	Secondary	-	$13,685	$64,406	$117,425	$175,714	$189,397	$202,987	$217,411	$232,548	$247,760
5	Primary	-	$4,648	$22,907	$41,593	$62,189	$67,040	$71,553	$76,341	$81,303	$85,974
6	Primary Substation	-	$498	$2,827	$5,079	$7,583	$8,182	$8,635	$9,116	$9,592	$9,923
7	High Voltage	-	$322	$2,056	$3,664	$5,463	$5,890	$6,155	$6,437	$6,699	$6,799
8	Total	-	**$505,978**	**$2,680,800**	**$4,281,982**	**$5,531,111**	**$5,818,505**	**$6,100,090**	**$6,395,481**	**$6,701,651**	**$7,005,699**

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

Data: Forecast
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Witness Responsible:
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Line No	Rate Description	Lost kWh	2010 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	-					
4	Standard Rates	-	$0.0346647	$0.0004722	$0.0020875	$0.0372244	-
5	Shopping Rates	-	$0.0280473	$0.0004722		$0.0285195	-
6	Annual measures	-					
7	Standard Rates	-	$0.0347654	$0.0004722	$0.0020875	$0.0373251	-
8	Shopping Rates	-	$0.0299183	$0.0004722		$0.0303905	-
9	**Residential Heating (141,151)**						
10	Summer only measures	-					
11	Standard Rates	-	$0.0346639	$0.0004722	$0.0020875	$0.0372235	-
12	Shopping Rates	-	$0.0000000	$0.0004722		$0.0004722	-
13	Annual measures	-					
14	Standard Rates	-	$0.0345265	$0.0004722	$0.0020875	$0.0370862	-
15	Shopping Rates	-	$0.0000000	$0.0004722		$0.0004722	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	-					
20	Standard Rates	-	$0.0234303	$0.0004722	$0.0006284	$0.0245309	-
21	Shopping Rates	-	$0.0152654	$0.0004722		$0.0157376	-
22	Annual	-					
23	Standard Rates	-	$0.0238816	$0.0004722	$0.0006284	$0.0249822	-
24	Shopping Rates	-	$0.0153052	$0.0004722		$0.0157774	-
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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THE DAYTON POWER AND LIGHT COMPANY
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Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2010

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Line No	Rate Description	Lost kWh	2010 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	***Primary***						
2	Summer	-					
3	Standard Rates	-	$0.0127989	$0.0004722	$0.0006284	$0.0138995	-
4	Shopping Rates	-	$0.0072005	$0.0004722		$0.0076726	-
5	Annual	-					
6	Standard Rates	-	$0.0128632	$0.0004722	$0.0006284	$0.0139638	-
7	Shopping Rates	-	$0.0071630	$0.0004722		$0.0076352	-
8							
9	**Primary Substation**						
10	Summer	-					
11	Standard Rates	-	$0.0093796	$0.0004722	$0.0006284	$0.0104802	-
12	Shopping Rates	-	$0.0019738	$0.0004722		$0.0024460	-
13	Annual	-					
14	Standard Rates	-	$0.0094706	$0.0004722	$0.0006284	$0.0105712	-
15	Shopping Rates	-	$0.0019641	$0.0004722		$0.0024363	-
16							
17	**High Voltage**						
18	Summer	-					
19	Standard Rates	-	$0.0063487	$0.0004722	$0.0006284	$0.0074492	-
20	Shopping Rates	-	$0.0005988	$0.0004722		$0.0010710	-
21	Annual	-					
22	Standard Rates	-	$0.0064748	$0.0004722	$0.0006284	$0.0075754	-
23	Shopping Rates	-	$0.0005993	$0.0004722		$0.0010715	-
24							
25	Summer	-					-
26	Annual	-					-
27	**TOTAL**	-					-
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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

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Witness Responsible:
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Line No	Rate Description	Lost kWh	2011 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	268,622					
4	Standard Rates	268,622	$0.0357913	$0.0014535	$0.0020875	$0.0393323	$10,566
5	Shopping Rates	-	$0.0289589	$0.0014535		$0.0304124	-
6	Annual measures	8,024,029					
7	Standard Rates	8,024,029	$0.0358953	$0.0014535	$0.0020875	$0.0394363	$316,438
8	Shopping Rates	-	$0.0308907	$0.0014535		$0.0323442	-
9	**Residential Heating (141,151)**						
10	Summer only measures	132,088					
11	Standard Rates	132088	$0.0357904	$0.0014535	$0.0020875	$0.0393315	$5,195
12	Shopping Rates	-	$0.0000000	$0.0014535		$0.0014535	-
13	Annual measures	3,945,608					
14	Standard Rates	3,945,608	$0.0356486	$0.0014535	$0.0020875	$0.0391897	$154,627
15	Shopping Rates	-	$0.0000000	$0.0014535		$0.0014535	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	71,288					
20	Standard Rates	65,521	$0.0241918	$0.0014535	$0.0006284	$0.0262737	$1,721
21	Shopping Rates	5,767	$0.0157616	$0.0014535		$0.0172151	$99
22	Annual	456,733					
23	Standard Rates	419,966	$0.0246578	$0.0014535	$0.0006284	$0.0267397	$11,230
24	Shopping Rates	36,767	$0.0158026	$0.0014535		$0.0172561	$634
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2011 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	50,078					
3	Standard Rates	28,454	$0.0132149	$0.0014535	$0.0006284	$0.0152968	$435
4	Shopping Rates	21,624	$0.0074345	$0.0014535		$0.0088880	$192
5	Annual	320,841					
6	Standard Rates	161,372	$0.0132813	$0.0014535	$0.0006284	$0.0153632	$2,786
7	Shopping Rates	139,470	$0.0073958	$0.0014535		$0.0088493	$1,234
8							
9	**Primary Substation**						
10	Summer	14,652					
11	Standard Rates	2,286	$0.0096845	$0.0014535	$0.0006284	$0.0117664	$27
12	Shopping Rates	12,366	$0.0020380	$0.0014535		$0.0034915	$43
13	Annual	93,871					
14	Standard Rates	12,072	$0.0097784	$0.0014535	$0.0006284	$0.0118603	$143
15	Shopping Rates	81,800	$0.0020280	$0.0014535		$0.0034815	$285
16							
17	**High Voltage**						
18	Summer	15,149					
19	Standard Rates	2,027	$0.0065550	$0.0014535	$0.0006284	$0.0086369	$18
20	Shopping Rates	13,122	$0.0006183	$0.0014535		$0.0020718	$27
21	Annual	97,059					
22	Standard Rates	11,317	$0.0066852	$0.0014535	$0.0006284	$0.0087671	$99
23	Shopping Rates	85,742	$0.0006188	$0.0014535		$0.0020723	$178
24							
25	Summer	551,876					$18,324
26	Annual	12,938,142					$487,655
27	**TOTAL**	**13,490,018**					**$505,978**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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

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Line No	Rate Description	Lost kWh	2012 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	1,420,993					
4	Standard Rates	1,420,993	$0.0369545	$0.0027556	$0.0020875	$0.0417976	$59,394
5	Shopping Rates	-	$0.0299000	$0.0027556		$0.0326556	-
6	Annual measures	40,073,541					
7	Standard Rates	40,073,541	$0.0370619	$0.0027556	$0.0020875	$0.0419050	$1,679,280
8	Shopping Rates	-	$0.0318946	$0.0027556		$0.0346502	-
9	**Residential Heating (141,151)**						
10	Summer only measures	698,737					
11	Standard Rates	698737	$0.0369536	$0.0027556	$0.0020875	$0.0417967	$29,205
12	Shopping Rates	-	$0.0000000	$0.0027556		$0.0027556	-
13	Annual measures	19,705,122					
14	Standard Rates	19,705,122	$0.0368072	$0.0027556	$0.0020875	$0.0416503	$820,725
15	Shopping Rates	-	$0.0000000	$0.0027556		$0.0027556	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	232,626					
20	Standard Rates	213,990	$0.0249760	$0.0027556	$0.0006284	$0.0283620	$6,069
21	Shopping Rates	18,636	$0.0162738	$0.0027556		$0.0190294	$358
22	Annual	2,066,491					
23	Standard Rates	1,900,139	$0.0254591	$0.0027556	$0.0006284	$0.0288431	$54,806
24	Shopping Rates	166,353	$0.0163162	$0.0027556		$0.0190718	$3,173
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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THE DAYTON POWER AND LIGHT COMPANY
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Line No	Rate Description	Lost kWh	2012 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	163,553					
3	Standard Rates	92,931	$0.0136443	$0.0027556	$0.0006284	$0.0170283	$1,582
4	Shopping Rates	70,622	$0.0076761	$0.0027556		$0.0104317	$737
5	Annual	1,451,648					
6	Standard Rates	820,617	$0.0137129	$0.0027556	$0.0006284	$0.0170969	$14,030
7	Shopping Rates	631,031	$0.0076362	$0.0027556		$0.0103918	$6,558
8							
9	**Primary Substation**						
10	Summer	47,852					
11	Standard Rates	7,465	$0.0099992	$0.0027556	$0.0006284	$0.0133832	$100
12	Shopping Rates	40,387	$0.0021042	$0.0027556		$0.0048598	$196
13	Annual	424,722					
14	Standard Rates	54,619	$0.0100962	$0.0027556	$0.0006284	$0.0134802	$736
15	Shopping Rates	370,103	$0.0020939	$0.0027556		$0.0048495	$1,795
16							
17	**High Voltage**						
18	Summer	49,477					
19	Standard Rates	6,620	$0.0067680	$0.0027556	$0.0006284	$0.0101520	$67
20	Shopping Rates	42,857	$0.0006384	$0.0027556		$0.0033940	$145
21	Annual	439,142					
22	Standard Rates	51,204	$0.0069025	$0.0027556	$0.0006284	$0.0102865	$527
23	Shopping Rates	387,938	$0.0006389	$0.0027556		$0.0033945	$1,317
24							
25	Summer	2,613,438					$97,855
26	Annual	64,160,666					$2,582,946
27	**TOTAL**	**66,774,104**					**$2,680,800**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2013

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Line No	Rate Description	Lost kWh	2013 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	2,577,085					
4	Standard Rates	2,577,085	$0.0381555	$0.0027303	$0.0020875	$0.0429734	$110,746
5	Shopping Rates	-	$0.0308718	$0.0027303		$0.0336021	-
6	Annual measures	61,568,288					
7	Standard Rates	61,568,288	$0.0382664	$0.0027303	$0.0020875	$0.0430842	$2,652,622
8	Shopping Rates	-	$0.0329312	$0.0027303		$0.0356615	-
9	**Residential Heating (141,151)**						
10	Summer only measures	1,267,215					
11	Standard Rates	1267215	$0.0381546	$0.0027303	$0.0020875	$0.0429725	$54,455
12	Shopping Rates	-	$0.0000000	$0.0027303		$0.0027303	-
13	Annual measures	30,274,605					
14	Standard Rates	30,274,605	$0.0380035	$0.0027303	$0.0020875	$0.0428213	$1,296,388
15	Shopping Rates	-	$0.0000000	$0.0027303		$0.0027303	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	397,244					
20	Standard Rates	365,107	$0.0257898	$0.0027303	$0.0006284	$0.0291485	$10,642
21	Shopping Rates	32,137	$0.0168027	$0.0027303		$0.0195331	$628
22	Annual	3,681,494					
23	Standard Rates	3,385,133	$0.0262886	$0.0027303	$0.0006284	$0.0296453	$100,353
24	Shopping Rates	296,360	$0.0168465	$0.0027303		$0.0195768	$5,802
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Case No. 08-1094-EL-SSO
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Development of Lost Revenue
2013

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Witness Responsible:
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Line No	Rate Description	Lost kWh	2013 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	279,052					
3	Standard Rates	158,557	$0.0140878	$0.0027303	$0.0006284	$0.0174465	$2,766
4	Shopping Rates	120,495	$0.0079256	$0.0027303		$0.0106559	$1,284
5	Annual	2,586,139					
6	Standard Rates	1,461,944	$0.0141586	$0.0027303	$0.0006284	$0.0175173	$25,609
7	Shopping Rates	1,124,195	$0.0078843	$0.0027303		$0.0106147	$11,933
8							
9	**Primary Substation**						
10	Summer	81,645					
11	Standard Rates	12,737	$0.0103242	$0.0027303	$0.0006284	$0.0136829	$174
12	Shopping Rates	68,908	$0.0021726	$0.0027303		$0.0049029	$338
13	Annual	756,650					
14	Standard Rates	97,305	$0.0104243	$0.0027303	$0.0006284	$0.0137830	$1,341
15	Shopping Rates	659,345	$0.0021619	$0.0027303		$0.0048923	$3,226
16							
17	**High Voltage**						
18	Summer	84,417					
19	Standard Rates	11,295	$0.0069880	$0.0027303	$0.0006284	$0.0103467	$117
20	Shopping Rates	73,122	$0.0006591	$0.0027303		$0.0033895	$248
21	Annual	782,340					
22	Standard Rates	91,221	$0.0071268	$0.0027303	$0.0006284	$0.0104856	$957
23	Shopping Rates	691,119	$0.0006597	$0.0027303		$0.0033900	$2,343
24							
25	Summer	4,686,658					$181,399
26	Annual	99,649,515					$4,100,583
27	**TOTAL**	**104,336,173**					**$4,281,982**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
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Development of Lost Revenue
2014

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Line No	Rate Description	Lost kWh	2014 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	3,737,146					
4	Standard Rates	3,737,146	$0.0393956	$0.0028002	$0.0020875	$0.0442833	$165,493
5	Shopping Rates	-	$0.0318751	$0.0028002		$0.0346753	-
6	Annual measures	76,151,566					
7	Standard Rates	76,151,566	$0.0395100	$0.0028002	$0.0020875	$0.0443978	$3,380,959
8	Shopping Rates	-	$0.0340015	$0.0028002		$0.0368017	-
9	**Residential Heating (141,151)**						
10	Summer only measures	1,837,644					
11	Standard Rates	1837644	$0.0393946	$0.0028002	$0.0020875	$0.0442824	$81,375
12	Shopping Rates	-	$0.0000000	$0.0028002		$0.0028002	-
13	Annual measures	37,445,552					
14	Standard Rates	37,445,552	$0.0392386	$0.0028002	$0.0020875	$0.0441263	$1,652,334
15	Shopping Rates	-	$0.0000000	$0.0028002		$0.0028002	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	564,543					
20	Standard Rates	518,871	$0.0266280	$0.0028002	$0.0006284	$0.0300566	$15,596
21	Shopping Rates	45,672	$0.0173488	$0.0028002		$0.0201490	$920
22	Annual	5,354,045					
23	Standard Rates	4,923,044	$0.0271409	$0.0028002	$0.0006284	$0.0305695	$150,495
24	Shopping Rates	431,001	$0.0173940	$0.0028002		$0.0201942	$8,704
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2014 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	396,575					
3	Standard Rates	225,334	$0.0145456	$0.0028002	$0.0006284	$0.0179743	$4,050
4	Shopping Rates	171,241	$0.0081831	$0.0028002		$0.0109834	$1,881
5	Annual	3,761,056					
6	Standard Rates	2,126,125	$0.0146187	$0.0028002	$0.0006284	$0.0180474	$38,371
7	Shopping Rates	1,634,931	$0.0081406	$0.0028002		$0.0109408	$17,887
8							
9	**Primary Substation**						
10	Summer	116,029					
11	Standard Rates	18,101	$0.0106597	$0.0028002	$0.0006284	$0.0140884	$255
12	Shopping Rates	97,929	$0.0022432	$0.0028002		$0.0050434	$494
13	Annual	1,100,406					
14	Standard Rates	141,512	$0.0107631	$0.0028002	$0.0006284	$0.0141917	$2,008
15	Shopping Rates	958,894	$0.0022322	$0.0028002		$0.0050324	$4,826
16							
17	**High Voltage**						
18	Summer	119,969					
19	Standard Rates	16,052	$0.0072151	$0.0028002	$0.0006284	$0.0106437	$171
20	Shopping Rates	103,917	$0.0006805	$0.0028002		$0.0034808	$362
21	Annual	1,137,767					
22	Standard Rates	132,664	$0.0073584	$0.0028002	$0.0006284	$0.0107871	$1,431
23	Shopping Rates	1,005,103	$0.0006811	$0.0028002		$0.0034814	$3,499
24							
25	Summer	6,771,906					$270,597
26	Annual	124,950,391					$5,260,514
27	**TOTAL**	**131,722,297**					**$5,531,111**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2015 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	4,901,175					
4	Standard Rates	4,901,175	$0.0406759	$0.0028877	$0.0020875	$0.0456512	$223,744
5	Shopping Rates	-	$0.0329110	$0.0028877		$0.0357988	-
6	Annual measures	76,525,297					
7	Standard Rates	76,525,297	$0.0407941	$0.0028877	$0.0020875	$0.0457693	$3,502,511
8	Shopping Rates	-	$0.0351065	$0.0028877		$0.0379942	-
9	**Residential Heating (141,151)**						
10	Summer only measures	2,410,025					
11	Standard Rates	2410025	$0.0406750	$0.0028877	$0.0020875	$0.0456502	$110,018
12	Shopping Rates	-	$0.0000000	$0.0028877		$0.0028877	-
13	Annual measures	37,629,325					
14	Standard Rates	37,629,325	$0.0405138	$0.0028877	$0.0020875	$0.0454890	$1,711,722
15	Shopping Rates	-	$0.0000000	$0.0028877		$0.0028877	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	734,962					
20	Standard Rates	675,504	$0.0274934	$0.0028877	$0.0006284	$0.0310095	$20,947
21	Shopping Rates	59,458	$0.0179126	$0.0028877		$0.0208004	$1,237
22	Annual	5,450,532					
23	Standard Rates	5,011,765	$0.0280229	$0.0028877	$0.0006284	$0.0315391	$158,066
24	Shopping Rates	438,768	$0.0179593	$0.0028877		$0.0208470	$9,147
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2015 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	516,289					
3	Standard Rates	293,355	$0.0150184	$0.0028877	$0.0006284	$0.0185345	$5,437
4	Shopping Rates	222,933	$0.0084491	$0.0028877		$0.0113368	$2,527
5	Annual	3,828,835					
6	Standard Rates	2,164,441	$0.0150938	$0.0028877	$0.0006284	$0.0186099	$40,280
7	Shopping Rates	1,664,395	$0.0084052	$0.0028877		$0.0112929	$18,796
8							
9	**Primary Substation**						
10	Summer	151,055					
11	Standard Rates	23,565	$0.0110062	$0.0028877	$0.0006284	$0.0145223	$342
12	Shopping Rates	127,491	$0.0023161	$0.0028877		$0.0052038	$663
13	Annual	1,120,237					
14	Standard Rates	144,062	$0.0111129	$0.0028877	$0.0006284	$0.0146290	$2,107
15	Shopping Rates	976,174	$0.0023047	$0.0028877		$0.0051924	$5,069
16							
17	**High Voltage**						
18	Summer	156,184					
19	Standard Rates	20,897	$0.0074496	$0.0028877	$0.0006284	$0.0109657	$229
20	Shopping Rates	135,286	$0.0007026	$0.0028877		$0.0035904	$486
21	Annual	1,158,271					
22	Standard Rates	135,054	$0.0075976	$0.0028877	$0.0006284	$0.0111137	$1,501
23	Shopping Rates	1,023,217	$0.0007033	$0.0028877		$0.0035910	$3,674
24							
25	Summer	8,869,690					$365,631
26	Annual	125,712,498					$5,452,874
27	**TOTAL**	**134,582,188**					**$5,818,505**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2016 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	6,069,172					
4	Standard Rates	6,069,172	$0.0419979	$0.0028419	$0.0020875	$0.0469273	$284,810
5	Shopping Rates	-	$0.0339807	$0.0028419		$0.0368226	-
6	Annual measures	76,894,998					
7	Standard Rates	76,894,998	$0.0421199	$0.0028419	$0.0020875	$0.0470493	$3,617,859
8	Shopping Rates	-	$0.0362475	$0.0028419		$0.0390894	-
9	**Residential Heating (141,151)**						
10	Summer only measures	2,984,358					
11	Standard Rates	2984358	$0.0419969	$0.0028419	$0.0020875	$0.0469263	$140,045
12	Shopping Rates	-	$0.0000000	$0.0028419		$0.0028419	-
13	Annual measures	37,811,115					
14	Standard Rates	37,811,115	$0.0418305	$0.0028419	$0.0020875	$0.0467600	$1,768,046
15	Shopping Rates	-	$0.0000000	$0.0028419		$0.0028419	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	908,261					
20	Standard Rates	834,783	$0.0283869	$0.0028419	$0.0006284	$0.0318572	$26,594
21	Shopping Rates	73,478	$0.0184948	$0.0028419		$0.0213367	$1,568
22	Annual	5,547,007					
23	Standard Rates	5,100,473	$0.0289337	$0.0028419	$0.0006284	$0.0324040	$165,276
24	Shopping Rates	446,534	$0.0185430	$0.0028419		$0.0213849	$9,549
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2016 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	638,026					
3	Standard Rates	362,527	$0.0155065	$0.0028419	$0.0006284	$0.0189768	$6,880
4	Shopping Rates	275,500	$0.0087237	$0.0028419		$0.0115656	$3,186
5	Annual	3,896,606					
6	Standard Rates	2,202,751	$0.0155844	$0.0028419	$0.0006284	$0.0190547	$41,973
7	Shopping Rates	1,693,855	$0.0086783	$0.0028419		$0.0115203	$19,514
8							
9	**Primary Substation**						
10	Summer	186,673					
11	Standard Rates	29,121	$0.0113639	$0.0028419	$0.0006284	$0.0148342	$432
12	Shopping Rates	157,552	$0.0023914	$0.0028419		$0.0052333	$825
13	Annual	1,140,065					
14	Standard Rates	146,612	$0.0114741	$0.0028419	$0.0006284	$0.0149444	$2,191
15	Shopping Rates	993,453	$0.0023796	$0.0028419		$0.0052216	$5,187
16							
17	**High Voltage**						
18	Summer	193,011					
19	Standard Rates	25,825	$0.0076917	$0.0028419	$0.0006284	$0.0111620	$288
20	Shopping Rates	167,186	$0.0007255	$0.0028419		$0.0035674	$596
21	Annual	1,178,772					
22	Standard Rates	137,445	$0.0078445	$0.0028419	$0.0006284	$0.0113148	$1,555
23	Shopping Rates	1,041,327	$0.0007261	$0.0028419		$0.0035681	$3,716
24							
25	Summer	10,979,502					$465,224
26	Annual	126,468,563					$5,634,866
27	**TOTAL**	137,448,065					**$6,100,090**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2017 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	7,241,138					
4	Standard Rates	7,241,138	$0.0433628	$0.0028022	$0.0020875	$0.0482526	$349,404
5	Shopping Rates	-	$0.0350850	$0.0028022		$0.0378873	-
6	Annual measures	77,269,174					
7	Standard Rates	77,269,174	$0.0434888	$0.0028022	$0.0020875	$0.0483785	$3,738,171
8	Shopping Rates	-	$0.0374255	$0.0028022		$0.0402278	-
9	**Residential Heating (141,151)**						
10	Summer only measures	3,560,642					
11	Standard Rates	3560642	$0.0433618	$0.0028022	$0.0020875	$0.0482515	$171,806
12	Shopping Rates	-	$0.0000000	$0.0028022		$0.0028022	-
13	Annual measures	37,995,107					
14	Standard Rates	37,995,107	$0.0431900	$0.0028022	$0.0020875	$0.0480798	$1,826,795
15	Shopping Rates	-	$0.0000000	$0.0028022		$0.0028022	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	1,084,681					
20	Standard Rates	996,930	$0.0293095	$0.0028022	$0.0006284	$0.0327401	$32,640
21	Shopping Rates	87,751	$0.0190959	$0.0028022		$0.0218981	$1,922
22	Annual	5,645,189					
23	Standard Rates	5,190,751	$0.0298740	$0.0028022	$0.0006284	$0.0333047	$172,876
24	Shopping Rates	454,438	$0.0191456	$0.0028022		$0.0219478	$9,974
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2017 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	761,956					
3	Standard Rates	432,943	$0.0160104	$0.0028022	$0.0006284	$0.0194411	$8,417
4	Shopping Rates	329,013	$0.0090072	$0.0028022		$0.0118095	$3,885
5	Annual	3,965,576					
6	Standard Rates	2,241,740	$0.0160909	$0.0028022	$0.0006284	$0.0195215	$43,762
7	Shopping Rates	1,723,836	$0.0089604	$0.0028022		$0.0117626	$20,277
8							
9	**Primary Substation**						
10	Summer	222,932					
11	Standard Rates	34,777	$0.0117332	$0.0028022	$0.0006284	$0.0151638	$527
12	Shopping Rates	188,155	$0.0024691	$0.0028022		$0.0052713	$992
13	Annual	1,160,244					
14	Standard Rates	149,207	$0.0118470	$0.0028022	$0.0006284	$0.0152776	$2,280
15	Shopping Rates	1,011,037	$0.0024570	$0.0028022		$0.0052592	$5,317
16							
17	**High Voltage**						
18	Summer	230,501					
19	Standard Rates	30,841	$0.0079417	$0.0028022	$0.0006284	$0.0113723	$351
20	Shopping Rates	199,660	$0.0007491	$0.0028022		$0.0035513	$709
21	Annual	1,199,637					
22	Standard Rates	139,878	$0.0080995	$0.0028022	$0.0006284	$0.0115301	$1,613
23	Shopping Rates	1,059,759	$0.0007497	$0.0028022		$0.0035520	$3,764
24							
25	Summer	13,101,850					$570,653
26	Annual	127,234,927					$5,824,829
27	**TOTAL**	140,336,777					**$6,395,481**
28							
29	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2018 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	8,417,073					
4	Standard Rates	8,417,073	$0.0447721	$0.0027440	$0.0020875	$0.0496037	$417,518
5	Shopping Rates	-	$0.0362253	$0.0027440		$0.0389693	-
6	Annual measures	77,645,865					
7	Standard Rates	77,645,865	$0.0449022	$0.0027440	$0.0020875	$0.0497337	$3,861,620
8	Shopping Rates	-	$0.0386418	$0.0027440		$0.0413859	-
9	**Residential Heating (141,151)**						
10	Summer only measures	4,138,877					
11	Standard Rates	4138877	$0.0447711	$0.0027440	$0.0020875	$0.0496026	$205,299
12	Shopping Rates	-	$0.0000000	$0.0027440		$0.0027440	-
13	Annual measures	38,180,335					
14	Standard Rates	38,180,335	$0.0445937	$0.0027440	$0.0020875	$0.0494252	$1,887,072
15	Shopping Rates	-	$0.0000000	$0.0027440		$0.0027440	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	1,264,221					
20	Standard Rates	1,161,946	$0.0302621	$0.0027440	$0.0006284	$0.0336345	$39,081
21	Shopping Rates	102,275	$0.0197165	$0.0027440		$0.0224605	$2,297
22	Annual	5,745,109					
23	Standard Rates	5,282,627	$0.0308449	$0.0027440	$0.0006284	$0.0342174	$180,758
24	Shopping Rates	462,481	$0.0197678	$0.0027440		$0.0225119	$10,411
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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Line No	Rate Description	Lost kWh	2018 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	888,077					
3	Standard Rates	504,606	$0.0165308	$0.0027440	$0.0006284	$0.0199032	$10,043
4	Shopping Rates	383,472	$0.0093000	$0.0027440		$0.0120440	$4,619
5	Annual	4,035,767					
6	Standard Rates	2,281,419	$0.0166138	$0.0027440	$0.0006284	$0.0199863	$45,597
7	Shopping Rates	1,754,348	$0.0092516	$0.0027440		$0.0119956	$21,045
8							
9	**Primary Substation**						
10	Summer	259,833					
11	Standard Rates	40,534	$0.0121145	$0.0027440	$0.0006284	$0.0154870	$628
12	Shopping Rates	219,299	$0.0025493	$0.0027440		$0.0052934	$1,161
13	Annual	1,180,781					
14	Standard Rates	151,848	$0.0122320	$0.0027440	$0.0006284	$0.0156044	$2,370
15	Shopping Rates	1,028,932	$0.0025368	$0.0027440		$0.0052809	$5,434
16							
17	**High Voltage**						
18	Summer	268,655					
19	Standard Rates	35,946	$0.0081998	$0.0027440	$0.0006284	$0.0115722	$416
20	Shopping Rates	232,709	$0.0007734	$0.0027440		$0.0035175	$819
21	Annual	1,220,870					
22	Standard Rates	142,353	$0.0083627	$0.0027440	$0.0006284	$0.0117351	$1,671
23	Shopping Rates	1,078,517	$0.0007741	$0.0027440		$0.0035181	$3,794
24							
25	Summer	15,236,736					$681,660
26	Annual	128,008,726					$6,019,770
27	**TOTAL**	143,245,461					**$6,701,651**
28							

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

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2019

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

WPC-5.1
Page 20 of 21
Witness Responsible:
John B. Wagner, Jr.

Line No	Rate Description	Lost kWh	2019 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Residential Class:**						
2	**Residential Service Rate (111)**						
3	Summer only measures	9,596,976					
4	Standard Rates	9,596,976	$0.0462272	$0.0025761	$0.0020875	$0.0508908	$488,398
5	Shopping Rates	-	$0.0374026	$0.0025761		$0.0399787	-
6	Annual measures	78,025,114					
7	Standard Rates	78,025,114	$0.0463615	$0.0025761	$0.0020875	$0.0510251	$3,981,242
8	Shopping Rates	-	$0.0398977	$0.0025761		$0.0424738	-
9	**Residential Heating (141,151)**						
10	Summer only measures	4,719,064					
11	Standard Rates	4719064	$0.0462261	$0.0025761	$0.0020875	$0.0508897	$240,152
12	Shopping Rates	-	$0.0000000	$0.0025761		$0.0025761	-
13	Annual measures	38,366,821					
14	Standard Rates	38,366,821	$0.0460430	$0.0025761	$0.0020875	$0.0507066	$1,945,451
15	Shopping Rates	-	$0.0000000	$0.0025761		$0.0025761	-
16							
17	**Commercial & Industrial Class:**						
18	**Secondary**						
19	Summer	1,446,881					
20	Standard Rates	1,329,829	$0.0312456	$0.0025761	$0.0006284	$0.0344501	$45,813
21	Shopping Rates	117,053	$0.0203573	$0.0025761		$0.0229334	$2,684
22	Annual	5,846,797					
23	Standard Rates	5,376,130	$0.0318474	$0.0025761	$0.0006284	$0.0350519	$188,444
24	Shopping Rates	470,667	$0.0204103	$0.0025761		$0.0229864	$10,819
25							
26	* Retail Rate Revenue represents average rate revenue for the period as derived on Schedule E-4						

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THE DAYTON POWER AND LIGHT COMPANY
Case No. 08-1094-EL-SSO
Book II - Customer Conservation and Energy Management
Development of Lost Revenue
2019

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

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

Line No	Rate Description	Lost kWh	2019 Average Retail Rate*	Annual II Rider	Annual EE Rider	Lost Revenue Average Rate	Lost Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	**Primary**						
2	Summer	1,016,391					
3	Standard Rates	577,513	$0.0170680	$0.0025761	$0.0006284	$0.0202725	$11,708
4	Shopping Rates	438,878	$0.0096022	$0.0025761		$0.0121783	$5,345
5	Annual	4,107,200					
6	Standard Rates	2,321,800	$0.0171536	$0.0025761	$0.0006284	$0.0203583	$47,268
7	Shopping Rates	1,785,400	$0.0095523	$0.0025761		$0.0121284	$21,654
8							
9	**Primary Substation**						
10	Summer	297,375					
11	Standard Rates	46,390	$0.0125083	$0.0025761	$0.0006284	$0.0157128	$729
12	Shopping Rates	250,984	$0.0026322	$0.0025761		$0.0052083	$1,307
13	Annual	1,201,680					
14	Standard Rates	154,536	$0.0126295	$0.0025761	$0.0006284	$0.0158340	$2,447
15	Shopping Rates	1,047,144	$0.0026193	$0.0025761		$0.0051954	$5,440
16							
17	**High Voltage**						
18	Summer	307,471					
19	Standard Rates	41,140	$0.0084663	$0.0025761	$0.0006284	$0.0116708	$480
20	Shopping Rates	266,331	$0.0007985	$0.0025761		$0.0033747	$899
21	Annual	1,242,480					
22	Standard Rates	144,873	$0.0086345	$0.0025761	$0.0006284	$0.0118390	$1,715
23	Shopping Rates	1,097,606	$0.0007992	$0.0025761		$0.0033754	$3,705
24							
25	Summer	17,384,158					$797,515
26	Annual	128,790,092					$6,208,184
27	**TOTAL**	146,174,250					**$7,005,699**
28							

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

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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	Jan-Dec 2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1	Residential DLC Capacity Savings	-	-	$39,942	$228,735	$807,120	$1,329,444	$2,345,758	$3,389,295	$4,162,305	$4,978,631	$5,851,198	WPH-1.10 Line 33
2													
3													
4	Non-Residential DLC Capacity Sav.	-	-	$14,978	$53,534	$133,566	$288,313	$505,387	$732,008	$898,562	$1,085,086	$1,271,047	WPH-1.10 Line 37
5													
6													
7	Total DLC Capacity Savings	-	-	$54,920	$282,269	$740,686	$1,617,757	$2,851,145	$4,121,303	$5,060,867	$6,063,717	$7,122,245	Line 1 + Line 4

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

UPDATED

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

Type of Filing: Original
Work Paper Reference No(s).: WPG-1.7 thru 1.9, WPG-1.12 thru 1.14, WPG-1.16 thru 1.17, WPG-1.23

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	10 Yr Total Sum (B)-(K)	Years 11-16 2020-2027	Grand Total (L) + (M)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Summary of O&M Costs														
2	Operation Costs														
3	Residential Direct Load Control	-	$810,157	$2 408,462	$2,467,723	$2,604,668	$2,723 494	$2,456,131	$2 515,575	$2,578,070	$2,642,692	$21,205,971	$23,260,016	$44,465,987	WPG-1.7
4	Residential Time of Use Pricing	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.8
5	Residential Peak Time Rebates	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.9
6	Non-Residential Direct Load Control	-	$222,176	$351,088	$384,889	$388,888	$413,226	$376,429	$391,312	$405,749	$422,764	$3,336,308	$3,921,047	$7,259,356	WPG-1.12
7	Non-Residential Time of Use Pricing	-	-	$258,126	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.13
8	Non-Residential Critical Peak Pricing	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.14
9	Residential Energy Display	-	$627,700	$2 814,031	$1,135,524	-	-	-	-	-	-	$4,577,254	-	$4,577,254	WPG-1.17
10	Evaluation Measurement and Verification	-	$83,002	$330,303	$251,700	$204,763	$213 660	$200,249	$205,922	$211,787	$217,852	$1,919,237	$1,942,161	$3,861,397	5% * Sum Lines 3-9
11	Total Operation	-	$1,743,034	$6 936,361	$5,285,702	$4,300,023	$4,486 858	$4,205,221	$4 324,357	$4,447,530	$4,574,888	$40,303,971	$40,785,376	$81,089,347	Sum lines 3-10
12	Total O&M Costs	-	$1,743,034	$6 936,361	$5,285,702	$4,300,023	$4,486 858	$4,205,221	$4 324,357	$4,447,530	$4,574,888	$40,303,971	$40,785,376	$81,089,347	Sum lines 3-10
13	Marketing and Administrative Expenses														
14	Residential Direct Load Control	-	$408,811	$869,885	$823,692	$851,588	$856 860	$857,415	$860,328	$863,241	$866,155	$7,257,675	$7,015,643	$14,273,118	WPG-1.7
15	Residential Time of Use Pricing	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.8
16	Residential Peak Time Rebates	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.9
17	Non-Residential Direct Load Control	-	$112,112	$125,979	$121,053	$126,910	$129 603	$131,462	$133,829	$136,196	$138,563	$1,155,707	$1,199,148	$2,354,855	WPG-1.12
18	Non-Residential Time of Use Pricing	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.13
19	Non-Residential Critical Peak Pricing	-	-	$258,125	$266,514	$275,176	$284 119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	WPG-1.14
20	Total Marketing and Administrative Expenses	-	$520,923	$2 028,184	$2,010,801	$2,079,202	$2,122 739	$2,162,288	$2 205,705	$2,250,361	$2,296,298	$17,676,482	$19,876,843	$37,553,325	Sum lines 14-19
21	Miscellaneous Expenses														
22	Incentive Expense														
23	Residential Direct Load Control	-	$401,346	$1 538,777	$1,644,031	$1,753,080	$1,886 834	$1,597,716	$1 655,247	$1,714,829	$1,776,537	$13,948,396	$16,244,473	$30,192,869	WPG-1.7
24	Non-Residential Direct Load Control	-	$110,064	$225,087	$243,846	$282,978	$283 623	$244,967	$257,483	$270,553	$284,201	$2,162,601	$2,721,899	$4,904,500	WPG-1.12
25	Residential Energy Display	-	$627,700	$2 814,031	$1,135,524	-	-	-	-	-	-	$4,577,254	-	$4,577,254	WPG-1.17
26	Evaluation Measurement and Verification	-	$83,002	$330,303	$251,700	$204,763	$213 660	$200,249	$205,922	$211,787	$217,852	$1,919,237	$1,942,161	$3,861,397	Line 10
27	Total Operation Expense	-	$1,222,111	$4 908,197	$3,274,901	$2,220,821	$2,384 117	$2,042,932	$2 118,652	$2,197,169	$2,278,590	$22,627,489	$20,908,533	$43,536,022	Sum Lines 23-26
28	Total Miscellaneous Expenses	-	$1,222,111	$4 908,197	$3,274,901	$2,220,821	$2,364 117	$2,042,932	$2 118,652	$2,197,169	$2,278,590	$22,627,489	$20,908,533	$43,536,022	Sum Lines 23-26
29	Cumulative Annual Energy Savings (kWh)														
30	Residential Direct Load Control	-	400,710	2 119,730	3,844,300	5,674,790	7,311 200	9,053,530	10 801,780	12,555,950	14,316,040				WPG-1.7
31	Non-Residential Direct Load Control	-	153,846	502,460	857,290	1,218,336	1,586 116	1,960,112	2 340,842	2,728,306	3,122,504				WPG-1.12
32	Smart Grid	2,056,000	17,023,000	42 867,000	68,717,000	94,484,000	119,986 000	145,314,000	170 538,000	195,766,000	218,905,000				WPG-1.16
33	Residential Energy Display	-	11,969,637	59 778,663	91,842,893	113,597,118	114,154 622	114,706,113	115 264,281	115,826,200	116,391,935				WPG-1.17
34	Non-Residential Energy Display	-	985,673	4 459,680	7,945,004	11,554,523	11,762 753	11,970,954	12 182,840	12,398,476	12,617,929				WPG-1.23
35	Total Energy Savings	2,056,000	30,532,866	109 727,532	173,206,487	226,428,787	254,800 691	283,004,709	311 127,743	339,274,932	365,353,408				Sum Lines 30-34
36	Cumulative Annual Demand Savings (kW)														
37	Residential Direct Load Control	-	1,494.5	7 906.0	14,338.2	20,792.5	27,269.8	33,767.2	40 287.7	46,830.3	53,395.0				WPG-1.7
38	Residential Time of Use Pricing	-	-	2 146.2	4,300.0	6,460.9	8,629.3	10,804.9	12 986.1	15,178.4	17,375.8				WPG-1.18
39	Residential Peak Time Rebates	-	-	429.6	3,465.1	6,510.9	9,567.1	12,633.7	15 710.8	18,797.9	21,895.5				WPG-1.9
40	Non-Residential Direct Load Control	-	573.2	1 872.1	3,194.2	4,539.4	5,909.7	7,303.2	8 721.8	10,165.4	11,634.1				WPG-1.12
41	Non-Residential Time of Use Pricing	-	-	1 124.8	2,268.8	3,435.1	4,622.3	5,829.7	7 059.0	8,310.1	9,583.1				WPG-1.13
42	Non-Residential Critical Peak Pricing	-	-	1 377.1	2,779.1	4,205.8	5,659.3	7,137.7	8 642.8	10,174.6	11,733.1				WPG-1.14
43	Smart Grid	600.0	4,800.0	12 100.0	19,400.0	26,700.0	34,000.0	41,200.0	48 500.0	55,800.0	63,100.0				WPG-1.16
44	Total Demand Savings	600.0	6,867.7	28 955.5	49,748.4	72,644.6	95,858.5	118,876.4	141 910.0	165,256.7	186,716.6				Sum Lines 37-43

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

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

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	10 Yr Total Sum (B)-(K)	Years 11-18 2020-2027	Grand Total (L) + (M)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Residential Customers with AMI	23,070	208,337	464,557	466,146	467,742	469,343	470,917	472,504	474,091	475,678				Updated WPG-1.17, Line 3
2	Annual Percentage of Participation	0.00%	0.52%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%				Residential Survey
3	Incremental Customers on Direct Load Control	-	1,063	4,646	4,661	4,677	4,693	4,709	4,725	4,741	4,757				Line 1 * Line 2
4	Cumulative Customers on Direct Load Control	-	1,063	5,729	10,390	15,067	19,760	24,469	29,194	33,935	38,692				Cumulative Total From Line 3
5	Average Cost Per Thermostat Installed	$343.44	$352.94	$311.97	$317.35	$322.83	$328.61	$339.29	$350.32	$361.70	$373.46				Based on Industry RFP
6	Annual Cost for Programable Thermostats	-	$382,234	$1,449,413	$1,479,168	$1,509,876	$1,542,167	$1,597,716	$1,655,247	$1,714,829	$1,776,537	$13,107,187	$16,244,473	$29,351,660	Line 3 * Line 5
7	Average Marketing and Admin Cost Per Thermostat	-	$377.48	$187.19	$176.72	$182.08	$182.54	$182.08	$182.08	$182.08	$182.08				Based on Industry RFP
8	Marketing and Administration	-	$408,811	$869,685	$823,692	$851,568	$856,660	$857,415	$860,328	$863,241	$866,155	$7,257,575	$7,015,543	$14,273,118	Line 3 * Line 7
9	Operations and Maintenance % of Installed Base	5%													DP&L Estimate
10	Programable Thermostat Operations and Maintenance	-	$19,112	$89,364	$164,863	$243,204	$324,667	-	-	-	-	$841,209	-	$841,209	Line 4 * Line 5 * Line 9 - (No O&M after year 5)
11	Annual Program Operations and Maintenance Budget	-	$810,157	$2,408,462	$2,467,723	$2,604,668	$2,723,494	$2,455,131	$2,515,575	$2,578,070	$2,642,692	$21,205,971	$23,260,016	$44,465,987	Line 6 + Line 8 + Line 10
12	Annual Energy Savings Per Appliance (kWh)	370													Based on PEPCO DSM Filing
13	Annual Energy Savings (kWh)	-	400,710	1,719,020	1,724,570	1,730,490	1 736,410	1,742,330	1,748,250	1,754,170	1,760,090				Line 3 * Line 12
14	Cumulative Annual Energy Savings (kWh)	-	400,710	2,119,730	3,844,300	5,574,790	7,311,200	9,053,530	10,801,780	12,555,950	14,316,040				Cumulative Total From Line 13
15	Demand Savings Per Appliance (kW)	1.38													Based on Duke DSM Filing
16	Annual Demand Savings (kW)	-	1,494.5	6,411.5	6,432.2	6,454.3	6,476.3	6,498.4	6,520.5	6,542.6	6,564.7				Line 3 * Line 15
17	Cumulative Annual Demand Savings (KW)	-	1,494.5	7,906.0	14,338.2	20,792.5	27,268.8	33,767.2	40,287.7	46,830.3	53,395.0				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

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WPG-1.8
Page 1 of 1
Witness Responsible:
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Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	10 Yr Total Sum (B)-(K)	Years 11-18 2020-2027	Grand Total (L) + (M)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Residential Customers with AMI	23,070	208,337	464,557	466,148	467,742	469,343	470,917	472,504	474,091	475,678				WPG-1.7, Line 1
2	Annual Percentage of Incremental Participation	0.00%	0.00%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%				Residential Survey
3	Incremental Annual Enrollment	-	-	5,110	5,128	5,145	5,163	5,180	5,198	5,215	5,232				Line 1 * Line 2
4	Customers on TOU Program	-	-	5,110	10,238	15,383	20,546	25,726	30,924	36,139	41,371				Cumulative Total from Line 3
5	Marketing and Administration	-	-	$258,125	$266,514	$275,176	$284,119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	DP&L Estimate
6	Average Demand per Customer	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	$0.42	$0.42	$0.42	$0.42	$0.42	$0.42	$0.42	$0.42	$0.42	$0.42				Line 6 * Line 7
9	Incremental Annual Demand Savings	-	-	$2,146.20	$2,153.80	$2,160.90	$2,168.50	$2,175.60	$2,183.20	$2,190.30	$2,197.40				Line 3 * Line 8
10	Cumulative Annual Demand Savings	-	-	$2,146.20	$4,300.00	$6,460.90	$8,629.30	$10,804.90	$12,988.10	$15,178.40	$17,375.80				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

UPDATED

Type of Filing: Original
Work Paper Reference No(s).: WPG-1.7, WPG-1.8

Witness Responsible:
Maria Bubp

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	10 Yr Total Sum (B)-(K)	Years 11-18 2020-2027	Grand Total (L) + (M)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Residential Customers with AMI	23,070	208,337	464,557	466,146	467,742	469,343	470,917	472,504	474,091	475,678				WPG-1.7, Line 1
2	Annual Percentage of Incremental Participation	0.00%	0.00%	0.25%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%	1.76%				Residential Survey
3	Incremental Annual Enrollment	-	-	1,161	8,204	8,232	8,260	8,288	8,316	8,344	8,372				Line 1 * Line 2
4	Customers Participating	-	-	1,161	9,365	17,597	25,857	34,145	42,461	50,805	59,177				Cumulative Total from Line 3
5	Marketing and Administration	-	-	$258,125	$266,514	$275,176	$284,119	$293,353	$302,887	$312,731	$322,895	$2,315,800	$2,915,538	$5,231,338	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	0.37	0.37	0.37				Line 6 * Line 7
9	Incremental Annual Demand Savings (kW)	-	-	429.6	3,035.5	3,045.8	3,056.2	3,066.6	3,076.9	3,087.3	3,097.6				Line 3 * Line 8
10	Cumulative Annual Demand Savings (kW)	-	-	429.6	3,465.1	6,510.9	9,567.1	12,633.7	15,710.6	18,797.9	21,895.5				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 - Non-Residential Direct Load Control

UPDATED

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Work Paper Reference No(s).: n/a

WPG-1.12
Page 1 of 1
Witness Responsible:
Marla Bubp

Line No.	Description	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	10 Yr Total Sum (B)-(K)	Years 11-18 2020-2027	Grand Total (L) + (M)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
1	Non-Residential Customers with AMI	2,898	26,555	60,075	61,157	62,259	63,381	64,503	65,645	66,806	67,989				*Non-Residential Cust * Percent of* AMI Meters Installed
2	Annual Percentage of Participation	0.00%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%				Non-residential Survey
3	Incremental Customers on Direct Load Control	-	297	673	685	697	710	722	735	748	761				*Line 1 * Line 2*
4	Cumulative Customers on Direct Load Control	-	297	970	1,655	2,352	3,062	3,784	4,519	5,267	6,028				Cumulative Total From Line 3
5	Average Cost Per Thermostat Installed		$352.94	$311.97	$317.35	$322.83	$328.61	$339.29	$350.32	$361.70	$373.46				Based on Industry RFP
6	Annual Cost for Programable Thermostats	-	$104,823	$209,956	$217,385	$225,013	$233,313	$244,967	$257,483	$270,553	$284,201	$2,047,694	$2,721,899	$4,769,593	Line 3 * Line 5
7	Average Marketing and Admin Cost Per Thermostat	-	$377.48	$187.19	$176.72	$182.08	$182.54	$182.08	$182.08	$182.08	$182.08				Based on Industry RFP
8	Marketing and Administration	-	$112,112	$125,979	$121,053	$126,910	$129,603	$131,462	$133,829	$136,196	$138,563	$1,155,707	$1,199,148	$2,354,855	Line 3 * Line 7
9	Operations and Maintenance % of Installed Base	5%													DP&L Estimate
10	Programable Thermostat Maintenance	-	$5,241	$15,131	$26,261	$37,955	$50,310	-	-	-	-	$134,907	-	$134,907	*Line 4 * Line 5 * Line 9*
11	Annual Program Budget	-	$222,176	$351,066	$364,699	$389,888	$413,226	$376,429	$391,312	$406,749	$422,764	$3,338,308	$3,921,047	$7,259,355	Line 6 + Line 8 + Line 10 - (No O&M after year 5)
12	Annual Energy Savings Per Appliance (kWh)	518													Based on Ameren DSM Filing
13	Annual Energy Savings (kWh)	-	153,846	348,614	354,830	361,046	367,780	373,996	380,730	387,464	394,198				Line 3 * Line 12
14	Cumulative Annual Energy Savings (kWh)	-	153,846	502,460	857,290	1,218,336	1,586,116	1,960,112	2,340,842	2,728,306	3,122,504				Cumulative Total From Line 13
15	Demand Savings Per Appliance (kW)	1.93													Based on Ameren DSM Filing
16	Annual Demand Savings (kW)	-	573.2	1,298.9	1,322.1	1,345.2	1,370.3	1,393.5	1,418.6	1,443.6	1,468.7				Line 3 * Line 15
17	Cumulative Annual Demand Savings (kW)	-	573.2	1,872.1	3,194.2	4,539.4	5,909.7	7,303.2	8,721.8	10,165.4	11,634.1				*Cumulative Total From Line 16*