BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 15-1830-EL-AIR

CASE NO. 15-1831-EL-AAM

CASE NO. 15-1832-EL-ATA

2015 DISTRIBUTION BASE RATE CASE

BOOK II – SCHEDULES

VOLUME 1 OF 4

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DOCKETING DIVISION
Public Utilities Commission of Ohio

Dayton Power and Light Company

DP&L Case No. 15-1830-EL-AIR

Standard Filing Requirements for Rate Increases

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Dayton Power and Light Company

DP&L Case No. 15-1830-EL-AIR

Standard Filing Requirements for Rate Increases

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Section A
Revenue Requirements

The Dayton Power & Light Company

Case No.: 15-1830-EL-AIR

Test Year: Twelve Months Ending May 31, 2016

Date Certain: September 30, 2015

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Overall Financial Summary
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Nathan C. Parke

Line No. (A)	Description (B)	Jurisdictional Proposed Test Year (C)	Schedule Reference (D)
1	Rate Base as of Date Certain	$ 683,779,476	B-1, Line 27
2			
3	Current Operating Income	$ 11,305,453	C-1, Column C, Line 17
4			
5	Earned Rate of Return	1.65%	Line 3 / Line 1
6			
7	Requested Rate of Return	7.86%	D-1a, Column I, Line 7
8			
9	Required Operating Income	$ 53,745,067	Line 1 * Line 7
10			
11	Operating Income Deficiency	$ 42,439,614	Line 9 - Line 3
12			
13	Gross Revenue Conversion Factor	1.54977	A-2, Line 29
14			
15	Revenue Deficiency	$ 65,771,725	Line 11 * Line 13
16			
17	Revenue Increase Requested (No Mirrored	$ 65,750,232	E-4, Pg 1, Line 54 - Pg 2, Line 62
18	CWIP Revenue Offset)		
19			
20	Adjusted Operating Revenues	$ 217,400,884	C-1, Line 1, Column C
21			
22	Revenue Requirements	$ 283,172,609	Line 15 + Line 20

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule A-2

Witness Responsible: Stephen A. Allamanno

Line No.	Description	% of Incremental Gross Revenues	Schedule Reference
(A)	(B)	(C)	(D)
1	Operating Revenues	100.0000%	
2			
3	Less: Commercial Activities Tax (CAT)	0.2600%	Statutory Rate
4			
5	Percentage of Income After CAT	99.7400%	Line1 - Line 3
6			
7	Less: Kentucky Income Tax (KIT)		
8	KIT Apportionment Factor	0.0425%	Kentucky Corporate Income Tax Return-Form 720
9	KIT Marginal Tax Rate (KY Corp Income and License Tax)	6.0000%	Kentucky Corporate Income Tax Return-Form 720
10	Effective KIT Rate	0.0026%	Line 8 * Line 9
11	Effective KIT Rate	0.0026%	Line 5 * Line 10
12			
13	Percentage of Income After KIT	99.7374%	Line 5 - Line 11
14			
15	Less: Ohio Municipal Income Tax Return		
16	Municipal Income Tax Due	$390,875	Ohio Municipal Income Tax Return, Sch 4
17	Federal Taxable Income	$83,432,860	Ohio Municipal Income Tax Return, Sch 1
18	Effective Ohio Municipal Tax Rate	0.4685%	Line 16 / Line 17
19	Effective Ohio Municipal Tax Rate as a Percent of Line 15	0.4673%	Line 13 * Line 18
20			
21	Percentage of Income Before Federal Income Tax	99.2701%	Line 13 - Line 19
22			
23	Less: Federal Income Tax (FIT)		
24	FIT Marginal Rate	35.0000%	Federal Tax Return
25	Effective Marginal Rate	34.7445%	Line 21 * Line 24
26			
27	Net Operating Income Percentage	64.5256%	Line 21 - Line 25
28			
29	Gross Revenue Conversion Factor	1.54977	Line 1 / Line 27

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Calculation of Mirrored CWIP Revenue Sur-Credit Rider
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule A-3
Page 1 of 1
Witness Responsible: Nathan C. Parke

Line No.	Description	Jurisdictional Proposed Test Year	Schedule Reference
(A)	(B)	(C)	(D)

DP&L did not have CWIP in its Revenue Requirement in the prior (1991) rate case, therefore there is no mirrored CWIP adjustment.

Section B
Rate Base

The Dayton Power & Light Company

Case No.: 15-1830-EL-AIR

Test Year: Twelve Months Ending May 31, 2016

Date Certain: September 30, 2015

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Jurisdictional Rate Base Summary
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No. (A)	Description (B)		Proposed Amount (C)	Schedule Reference (D)
1	Plant in Service			
2	Production	$	-	B-2, Line 1, Col. H
3	Transmission	$	-	B-2, Line 3, Col. H
4	Distribution	$	1,541,351,600	B-2, Line 5, Col. H
5	General	$	33,554,075	B-2, Line 7, Col. H
6	Other: Intangible	$	37,730,493	B-2, Line 9, Col. H
7	Total Plant In Service	$	1,612,636,168	Sum Lines 2 thru 6
8				
9	Reserve for Accumulated Depreciation			
10	Production	$	-	B-3, pg 1, Line 9, Col. J
11	Transmission	$	-	B-3, pg 1, Line 15, Col. J
12	Distribution	$	733,158,899	B-3, pg 4, Line 27, Col. J
13	General	$	18,660,611	B-3, pg 5, Line 20, Col. J
14	Other: Intangible	$	24,060,116	B-3, pg 6, Line 18, Col. J
15	Total Reserve for Accumulated Depreciation	$	775,879,626	Sum Lines 10 thru 14
16				
17	Net Plant In Service	$	836,756,542	Line 7 less Line 15
18				
19	Construction Work In Progress 75% Complete	$	-	None Requested
20				
21	Working Capital Allowance	$	5,735,724	B-5, pg 2, Line 20, Col. H
22				
23	Customers' Advances for Construction	$	(466,036)	B-6, Line 1, Col. I
24				
25	Other Rate Base Items	$	(158,246,754)	B-6, Line 27, Col. I
26				
27	Jurisdictional Rate Base	$	683,779,476	Sum Lines 17 thru 25

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service Summary by Major Property Groupings
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No.	Major Property Groupings	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments	Adjusted Jurisdictional	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F) = (C) * (D)	(G)	(H) = (F) + (G)	(I)
1	Production	$ 3,077,844,190	0.00%	NONDIST	$ -	$ -	$ -	B-2.1, pg 1, Line 8
2								
3	Transmission	$ 440,133,607	0.00%	NONDIST	$ -	$ -	$ -	B-2.1, pg 1, Line 13
4								
5	Distribution	$ 1,642,323,883	93.85%	DIRECT	$ 1,541,351,600	$ -	$ 1,541,351,600	B-2.1, pg 4, Line 25
6								
7	General	$ 34,168,842	98.20%	DIRECT	$ 33,554,075	$ -	$ 33,554,075	B-2.1, pg 5, Line 18
8								
9	Intangible	$ 71,852,172	52.51%	DIRECT	$ 37,730,493	$ -	$ 37,730,493	B-2.1, pg 6, Line 18
10								
11	Total	$ 5,266,322,694			$ 1,612,636,168	$ -	$ 1,612,636,168	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
Non-Jurisdictional Electric Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Schedule B-2.1

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	Various	Production - Steam (Unitized)	$ 3,080,657,744	0.00%	NONDIST	$ -	$ -	$ -
2	Various	Production - Steam (Completed Construction)	$ 18,079,092	0.00%	NONDIST	$ -	$ -	$ -
3	Various	Production - Steam (Reconciling Adjustments)	$ 17,386	0.00%	NONDIST	$ -	$ -	$ -
4	Various	Production - Steam (Cost Modifications)	$ (119,830,136)	0.00%	NONDIST	$ -	$ -	$ -
5	Various	Production - Other (Unitized)	$ 97,638,430	0.00%	NONDIST	$ -	$ -	$ -
6	Various	Production - Other (Completed Construction)	$ 2,967,417	0.00%	NONDIST	$ -	$ -	$ -
7	Various	Production - Other (Cost Modifications)	$ (1,685,743)	0.00%	NONDIST	$ -	$ -	$ -
8		Total Production Plant	$ 3,077,844,190			$ -	$ -	$ -
9								
10	Various	Transmission (Unitized)	$ 430,635,514	0.00%	NONDIST	$ -	$ -	$ -
11	Various	Transmission (Completed Construction)	$ 8,333,069	0.00%	NONDIST	$ -	$ -	$ -
12	Various	Transmission (Reconciling Adjustments)	$ 1,165,024	0.00%	NONDIST	$ -	$ -	$ -
13		Total Transmission Plant	$ 440,133,607			$ -	$ -	$ -

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	3601	Substation Land - NONE	$ 1,879,925	100.00%	ALLDIST	$ 1,879,925	$ -	$ 1,879,925
2	3602	Other Land - NONE	$ 2,382	100.00%	ALLDIST	$ 2,382	$ -	$ 2,382
3	3603	Land Rights - NONE	$ 23,493,716	100.00%	ALLDIST	$ 23,493,716	$ -	$ 23,493,716
4	3604	Distribution Land-OT - DSB	$ 117,769	100.00%	ALLDIST	$ 117,769	$ -	$ 117,769
5	3604	Distribution Land-OT - EATON	$ 18,635	100.00%	ALLDIST	$ 18,635	$ -	$ 18,635
6	3604	Distribution Land-OT - GREENVILLE	$ 349,912	100.00%	ALLDIST	$ 349,912	$ -	$ 349,912
7	3604	Distribution Land-OT - HUBER	$ -	100.00%	ALLDIST	$ -	$ -	$ -
8	3604	Distribution Land-OT - MARYSVILLE	$ 114,162	100.00%	ALLDIST	$ 114,162	$ -	$ 114,162
9	3604	Distribution Land-OT - MIAMISBURG	$ 286,563	100.00%	ALLDIST	$ 286,563	$ -	$ 286,563
10	3604	Distribution Land-OT - NORTH DAYTON	$ 339,580	100.00%	ALLDIST	$ 339,580	$ -	$ 339,580
11	3604	Distribution Land-OT - OTHER	$ 46,594	100.00%	ALLDIST	$ 46,594	$ -	$ 46,594
12	3604	Distribution Land-OT - SIDNEY	$ 4,005	100.00%	ALLDIST	$ 4,005	$ -	$ 4,005
13	3604	Distribution Land-OT - WASH CH	$ 93,971	100.00%	ALLDIST	$ 93,971	$ -	$ 93,971
14	3604	Distribution Land-OT - XENIA	$ 12,890	100.00%	ALLDIST	$ 12,890	$ -	$ 12,890
15	3610	S&I - NONE	$ 9,424,899	100.00%	ALLDIST	$ 9,424,899	$ -	$ 9,424,899
16	3610	S&I - WPAFB31	$ 108,613	0.00%	NONDIST	$ -	$ -	$ -
17	3614	S&I-OTHER - COLDWATER	$ 23,522	100.00%	ALLDIST	$ 23,522	$ -	$ 23,522
18	3614	S&I-OTHER - DSB	$ 23,249,580	100.00%	ALLDIST	$ 23,249,580	$ -	$ 23,249,580
19	3614	S&I-OTHER - EATON	$ 1,284,906	100.00%	ALLDIST	$ 1,284,906	$ -	$ 1,284,906
20	3614	S&I-OTHER - GREENVILLE	$ 1,713,466	100.00%	ALLDIST	$ 1,713,466	$ -	$ 1,713,466
21	3614	S&I-OTHER - HUBER	$ -	100.00%	ALLDIST	$ -	$ -	$ -
22	3614	S&I-OTHER - MARYSVILLE	$ 1,142,794	100.00%	ALLDIST	$ 1,142,794	$ -	$ 1,142,794
23	3614	S&I-OTHER - MIAMISBURG	$ 1,642,811	100.00%	ALLDIST	$ 1,642,811	$ -	$ 1,642,811
24	3614	S&I-OTHER - NONE	$ -	100.00%	ALLDIST	$ -	$ -	$ -

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	3614	S&I-OTHER - NORTH DAYTON	$ 4,364,877	100.00%	ALLDIST	$ 4,364,877	$ -	$ 4,364,877
2	3614	S&I-OTHER - OTHER	$ 112,577	100.00%	ALLDIST	$ 112,577	$ -	$ 112,577
3	3614	S&I-OTHER - SIDNEY	$ 2,110,285	100.00%	ALLDIST	$ 2,110,285	$ -	$ 2,110,285
4	3614	S&I-OTHER - TRANS	$ 804,846	96.39%	DMAINT	$ 775,791	$ -	$ 775,791
5	3614	S&I-OTHER - URBANA	$ -	100.00%	ALLDIST	$ -	$ -	$ -
6	3614	S&I-OTHER - WASH CH	$ 1,346,663	100.00%	ALLDIST	$ 1,346,663	$ -	$ 1,346,663
7	3614	S&I-OTHER - XENIA	$ 2,232,616	100.00%	ALLDIST	$ 2,232,616	$ -	$ 2,232,616
8	3620	Station Equip - NONE	$ 135,835,303	100.00%	ALLDIST	$ 135,835,303	$ -	$ 135,835,303
9	3620	Station Equip - WPAFB	$ 630,864	0.00%	NONDIST	$ -	$ -	$ -
10	3620	Station Equip - WPAFB31	$ 16,946,452	0.00%	NONDIST	$ -	$ -	$ -
11	3621	Station Equip-Genera - COMPUTERS	$ 29,545,325	43.70%	DLABOR	$ 12,911,307	$ -	$ 12,911,307
12	3621	Station Equip-Genera - COMPUTERS10	$ 4,221,346	43.70%	DLABOR	$ 1,844,728	$ -	$ 1,844,728
13	3621	Station Equip-Genera - COMPUTERS11	$ 3,957,088	43.70%	DLABOR	$ 1,729,247	$ -	$ 1,729,247
14	3621	Station Equip-Genera - COMPUTERS12	$ 2,925,057	43.70%	DLABOR	$ 1,278,250	$ -	$ 1,278,250
15	3621	Station Equip-Genera - COMPUTERS13	$ 4,801,463	43.70%	DLABOR	$ 2,098,239	$ -	$ 2,098,239
16	3621	Station Equip-Genera - COMPUTERS14	$ 2,024,329	43.70%	DLABOR	$ 884,632	$ -	$ 884,632
17	3621	Station Equip-Genera - COMPUTERS15	$ 363,856	43.70%	DLABOR	$ 159,005	$ -	$ 159,005
18	3621	Station Equip-Genera - OTHER	$ 17,897,647	100.00%	ALLDIST	$ 17,897,647	$ -	$ 17,897,647
19	3622	Station Equip-Genera - OTHER	$ 35,234,648	96.39%	DMAINT	$ 33,962,677	$ -	$ 33,962,677
20	3622	Station Equip-Genera - VEH15	$ 157,191	96.39%	DMAINT	$ 151,516	$ -	$ 151,516
21	3626	Station Equip - EDS - NONE	$ 625,742	43.70%	DLABOR	$ 273,449	$ -	$ 273,449
22	3627	Station Equip-Genera - FIBER CABLE	$ 541,432	43.70%	DLABOR	$ 236,606	$ -	$ 236,606
23	3627	Station Equip-Genera - MULTIPLEX	$ 1,750,695	43.70%	DLABOR	$ 765,054	$ -	$ 765,054
24	3627	Station Equip-Genera - OTHER	$ 42,701,605	43.70%	DLABOR	$ 18,660,601	$ -	$ 18,660,601

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	3640	Poles, Towers & Fixt - NONE	$ 260,613,653	100.00%	ALLDIST	$ 260,613,653	$ -	$ 260,613,653
2	3640	Poles, Towers & Fixt - WPAFB	$ 31,903	0.00%	NONDIST	$ -	$ -	$ -
3	3640	Poles, Towers & Fixt - WPAFB31	$ 569,365	0.00%	NONDIST	$ -	$ -	$ -
4	3650	Ovhd Conductor & Dev - NONE	$ 158,430,461	100.00%	ALLDIST	$ 158,430,461	$ -	$ 158,430,461
5	3650	Ovhd Conductor & Dev - WPAFB	$ 132,171	0.00%	NONDIST	$ -	$ -	$ -
6	3650	Ovhd Conductor & Dev - WPAFB31	$ 494,974	0.00%	NONDIST	$ -	$ -	$ -
7	3660	Underground Conduit - NONE	$ 10,652,766	100.00%	ALLDIST	$ 10,652,766	$ -	$ 10,652,766
8	3660	Underground Conduit - WPAFB	$ 87,103	0.00%	NONDIST	$ -	$ -	$ -
9	3660	Underground Conduit - WPAFB31	$ 5,536,919	0.00%	NONDIST	$ -	$ -	$ -
10	3670	Underground Conducto - NONE	$ 203,324,254	100.00%	ALLDIST	$ 203,324,254	$ -	$ 203,324,254
11	3670	Underground Conducto - WPAFB	$ 1,632,136	0.00%	NONDIST	$ -	$ -	$ -
12	3670	Underground Conducto - WPAFB31	$ 4,556,673	0.00%	NONDIST	$ -	$ -	$ -
13	3680	Line Transformers - NONE	$ 271,712,937	100.00%	ALLDIST	$ 271,712,937	$ -	$ 271,712,937
14	3680	Line Transformers - WPAFB	$ 687,950	0.00%	NONDIST	$ -	$ -	$ -
15	3680	Line Transformers - WPAFB31	$ 6,772,217	0.00%	NONDIST	$ -	$ -	$ -
16	3691	Ovhd Electric Servic - NONE	$ 48,245,168	100.00%	ALLDIST	$ 48,245,168	$ -	$ 48,245,168
17	3692	Underground Electric - NONE	$ 158,964,844	100.00%	ALLDIST	$ 158,964,844	$ -	$ 158,964,844
18	3700	Meters - NONE	$ 46,780,659	100.00%	ALLDIST	$ 46,780,659	$ -	$ 46,780,659
19	3711	Cust Install - Priv - NONE	$ 15,594,843	100.00%	ALLDIST	$ 15,594,843	$ -	$ 15,594,843
20	3712	Cust Install - Other - NONE	$ 227,694	100.00%	ALLDIST	$ 227,694	$ -	$ 227,694
21	3720	Leased Prop on Cust - NONE	$ 47,450	100.00%	ALLDIST	$ 47,450	$ -	$ 47,450
22	106	Completed Construction	$ 64,218,227	96.48%	DIRECT	$ 61,957,745	$ -	$ 61,957,745
23	106	Completed Construction - WPAFB	$ 6,600,940	0.00%	NONDIST	$ -	$ -	$ -
24	Various	Distribution (Reconciling Adjustments)	$ (74,026)	100.00%	ALLDIST	$ (74,026)	$ -	$ (74,026)
25		Total Distribution Plant	$ 1,642,323,883			$ 1,541,351,600	$ -	$ 1,541,351,600

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
General Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	3892	Land & Rights - Comm - OTHER	$ 1,608,881	100.00%	ALLDIST	$ 1,608,881	$ -	$ 1,608,881
2	3902	S&I - Common - OTHER	$ 17,301,900	100.00%	ALLDIST	$ 17,301,900	$ -	$ 17,301,900
3	3915	Office Furn & Equip - EAST BEND	$ -	0.00%	NONDIST	$ -	$ -	$ -
4	3915	Office Furn & Equip - MIAMI FORT	$ -	0.00%	NONDIST	$ -	$ -	$ -
5	3915	Office Furn & Equip - ZIMMER	$ -	0.00%	NONDIST	$ -	$ -	$ -
6	3925	Transportation Equip - ZIMMER	$ -	0.00%	NONDIST	$ -	$ -	$ -
7	3930	Stores Equip - Commo - OTHER	$ 357,953	96.39%	DMAINT	$ 345,031	$ -	$ 345,031
8	3935	Stores Equip - COF - EAST BEND	$ -	0.00%	NONDIST	$ -	$ -	$ -
9	3935	Stores Equip - COF - MIAMI FORT	$ 78,569	0.00%	NONDIST	$ -	$ -	$ -
10	3940	Tools, Shop & Garage - OTHER	$ 7,668,510	96.39%	DMAINT	$ 7,391,677	$ -	$ 7,391,677
11	3950	Lab Equip - Common - OTHER	$ 4,597,512	96.39%	DMAINT	$ 4,431,542	$ -	$ 4,431,542
12	3960	Power Operated Equip - OTHER	$ 2,229,175	96.39%	DMAINT	$ 2,148,702	$ -	$ 2,148,702
13	3960	Power Operated Equip - PWR OPER EQUIP	$ -	96.39%	DMAINT	$ -	$ -	$ -
14	3975	Communication Equip - EAST BEND	$ -	0.00%	NONDIST	$ -	$ -	$ -
15	3975	Communication Equip - ZIMMER	$ -	0.00%	NONDIST	$ -	$ -	$ -
16	3980	Misc Equipment - Com - OTHER	$ 326,342	100.00%	ALLDIST	$ 326,342	$ -	$ 326,342
17	106	Completed Construction	$ -	98.43%	DIRECT	$ -	$ -	$ -
18		Total General Plant	$ 34,168,842			$ 33,554,075	$ -	$ 33,554,075

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Plant In Service by Accounts and Subaccounts
As of September 30, 2015
Intangible Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	3030	Intangible Plant - BECKJORD	$ -	0.00%	NONDIST	$ -	$ -	$ -
2	3030	Intangible Plant - CONESVILLE	$ 855	0.00%	NONDIST	$ -	$ -	$ -
3	3030	Intangible Plant - EAST BEND	$ -	0.00%	NONDIST	$ -	$ -	$ -
4	3030	Intangible Plant - MIAMI FORT	$ 859,527	0.00%	NONDIST	$ -	$ -	$ -
5	3030	Intangible Plant - NONE - GEN	$ 5,103,045	0.00%	NONDIST	$ -	$ -	$ -
6	3030	Intangible Plant - NONE	$ 14,933,869	56.08%	DIRECT	$ 8,375,428	$ -	$ 8,375,428
7	3030	Intangible Plant - SW08	$ 1,569,694	56.60%	DIRECT	$ 888,403	$ -	$ 888,403
8	3030	Intangible Plant - SW09	$ 12,048,690	50.32%	DIRECT	$ 6,062,801	$ -	$ 6,062,801
9	3030	Intangible Plant - SW10	$ 1,096,346	74.21%	DIRECT	$ 813,551	$ -	$ 813,551
10	3030	Intangible Plant - SW11	$ 11,661,411	66.28%	DIRECT	$ 7,729,703	$ -	$ 7,729,703
11	3030	Intangible Plant - SW12	$ 11,464,771	68.95%	DIRECT	$ 7,905,487	$ -	$ 7,905,487
12	3030	Intangible Plant - SW13	$ 8,771,684	47.22%	DIRECT	$ 4,142,385	$ -	$ 4,142,385
13	3030	Intangible Plant - SW14	$ 1,002,618	65.25%	DIRECT	$ 654,182	$ -	$ 654,182
14	3030	Intangible Plant - SW15	$ 53,356	61.14%	DIRECT	$ 32,621	$ -	$ 32,621
15	3030	Intangible Plant - ZIMMER	$ 976,128	0.00%	NONDIST	$ -	$ -	$ -
16	106	Completed Construction	$ 1,925,657	58.47%	DIRECT	$ 1,125,932	$ -	$ 1,125,932
17	106	Completed Construction - Non Regulated	$ 384,521	0.00%	NONDIST	$ -	$ -	$ -
18		Total Intangible Plant	$ 71,852,172			$ 37,730,493	$ -	$ 37,730,493

[1] Col. (H) from Schedule B-2.2 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjustments to Plant In Service
As of September 30, 2015

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

Schedule B-2.2

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Company Adjustment	Allocation %	Allocation Code	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)

No adjustments to be made.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Gross Additions, Retirements, and Transfers
From April 1, 1991 To September 30, 2015
Distribution Plant

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

Schedule B-2.3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Beginning Balance	Additions	Retirements	Transfer/Reclassifications Amount	Explanation of Transfers[1]	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (D) + (E) - (F) + (G)
1	360	Land and Land Rights	$ 9,723,000	$ 15,904,166	$ 750,243	$ 1,883,182			$ 26,760,105
2	361	Structures and Improvements	$ 6,809,000	$ 24,040,014	$ 12,605,464	$ 31,318,906			$ 49,562,456
3	362	Station Equipment	$ 67,982,000	$ 216,311,442	$ 49,118,398	$ 64,984,998			$ 300,160,042
4	363	Storage Battery Equipment	$ -	$ -	$ -	$ -			$ -
5	364	Poles, Towers and Fixtures	$ 81,982,000	$ 181,311,893	$ 4,226,707	$ 2,147,734			$ 261,214,920
6	365	Overhead Conductors and Devices	$ 47,658,000	$ 85,313,449	$ 12,694,337	$ 38,780,494			$ 159,057,606
7	366	Underground Conduit	$ 4,356,000	$ 16,410,985	$ 29,308	$ (4,460,889)			$ 16,276,788
8	367	Underground Conductors and Devices	$ 54,841,000	$ 163,673,332	$ 12,208,224	$ 3,206,955			$ 209,513,063
9	368	Line Transformers	$ 113,171,000	$ 230,145,622	$ 20,171,740	$ (43,971,778)			$ 279,173,104
10	369	Services	$ 46,617,000	$ 160,475,744	$ (399,386)	$ (282,116)			$ 207,210,014
11	370	Meters	$ 27,416,000	$ 43,438,175	$ 23,899,054	$ (174,461)			$ 46,780,660
12	371	Installations on Customers' Premises	$ 8,408,000	$ 9,057,754	$ 1,630,769	$ (12,448)			$ 15,822,537
13	372	Leased Property on Customers' Premises	$ 56,866	$ (1)	$ -	$ (9,415)			$ 47,450
14	373	Street Light and Signal Systems	$ -	$ -	$ -	$ -			$ -
15	374	Asset Retirement Costs for Distr Plant	$ -	$ -	$ -	$ -			$ -
16	106	Distribution Plant Not Classified	$ -	$ 70,819,167	$ -	$ -			$ 70,819,167
17		Total Distribution Plant	$ 469,019,866	$ 1,216,901,742	$ 136,934,858	$ 93,411,162			$ 1,642,397,912

[1] Transfers through 2014 are as reported within FERC Form 1; additional transfers occurring in 2015 are based on a review of the Company's property accounting records.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Gross Additions, Retirements, and Transfers
From April 1, 1991 To September 30, 2015
General Plant

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

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Beginning Balance	Additions	Retirements	Transfer/Reclassifications Amount	Explanation of Transfers[1]	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (D) + (E) - (F) + (G)
1	389	Land and Land Rights	$ 4,840,000	$ 1,655,345	$ (2,189)	$ (4,888,653)			$ 1,608,881
2	390	Structures and Improvements	$ 54,368,000	$ 5,661,918	$ 16,191,218	$ (26,536,800)			$ 17,301,900
3	391	Office Furniture and Equipment	$ 13,383,000	$ 24,372,482	$ 3,369,790	$ (34,385,692)			$ -
4	392	Transportation Equipment	$ 4,166,000	$ 19,445,475	$ 5,888,497	$ (17,722,978)			$ -
5	393	Stores Equipment	$ 447,280	$ 757,551	$ 686,986	$ (81,323)			$ 436,522
6	394	Tools, Shop and Garage Equipment	$ 2,546,000	$ 6,492,257	$ 2,403,552	$ 1,033,805			$ 7,668,510
7	395	Laboratory Equipment	$ 1,158,295	$ 4,430,060	$ 1,544,736	$ 553,893			$ 4,597,512
8	396	Power Operated Equipment	$ 1,559,000	$ 1,624,928	$ 1,024,716	$ 69,963			$ 2,229,175
9	397	Communication Equipment	$ 9,525,000	$ 7,814,146	$ 2,145,306	$ (15,193,840)			$ -
10	398	Miscellaneous Equipment	$ 1,150,000	$ 1,943,716	$ 5,117,056	$ 2,349,682			$ 326,342
11	399	Other Tangible Property	$ -	$ -	$ -	$ -			$ -
12	399.1	Asset Retirement Costs for General Plant	$ -	$ -	$ -	$ -			$ -
13	106	General Plant Not Classified	$ -	$ -	$ -	$ -			$ -
14		Total General Plant	$ 93,142,575	$ 74,197,878	$ 38,369,668	$ (94,801,943)			$ 34,168,842

[1] Transfers through 2014 are as reported within FERC Form 1; additional transfers occurring in 2015 are based on a review of the Company's property accounting records.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Gross Additions, Retirements, and Transfers
From April 1, 1991 To September 30, 2015
Intangible Plant

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

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Beginning Balance	Additions	Retirements	Transfer/Reclassifications Amount	Explanation of Transfers[1]	Other Accts. Involved	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (D) + (E) - (F) + (G)
1	301	Organization	$ -	$ -	$ -	$ -			$ -
2	302	Franchises and Consents	$ -	$ -	$ -	$ -			$ -
3	303	Miscellaneous Intangible Plant	$ -	$ 113,194,078	$ 24,051,911	$ (19,600,172)			$ 69,541,995
4	106	Intangible Plant Not Classified	$ -	$ 2,310,178	$ -	$ -			$ 2,310,178
5		Total Intangible Plant	$ -	$ 115,504,256	$ 24,051,911	$ (19,600,172)			$ 71,852,173

[1] Transfers through 2014 are as reported within FERC Form 1; additional transfers occurring in 2015 are based on a review of the Company's property accounting records.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Lease Property
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No.	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included In Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

The Company holds no property under capital lease.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Property Excluded from Rate Base - For Reasons Other than Rate Area Allocation
As of September 30, 2015

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

Schedule B-2.5
Page 1 of 1
Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	In Service Date	Original Cost	Accumulated Depreciation	Net Book Value Cost	Test Year Revenue & Expense[1] Amount	Acct. No.	Description	Reasons For Exclusion
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) - (F)	(H)	(I)	(J)	(K)
1	3610	S&I - WPAFB31	Various	$ 108,613	$ 108,613	$ -				Special Contract
2	3620	Station Equip - WPAFB	Various	$ 630,864	$ 67,660	$ 563,204				Special Contract
3	3620	Station Equip - WPAFB31	Various	$ 16,946,452	$ 7,242,647	$ 9,703,805				Special Contract
4	3640	Poles, Towers & Fixt - WPAFB	Various	$ 31,903	$ 3,150	$ 28,753				Special Contract
5	3640	Poles, Towers & Fixt - WPAFB31	Various	$ 569,365	$ 229,759	$ 339,606				Special Contract
6	3650	Ovhd Conductor & Dev - WPAFB	Various	$ 132,171	$ 12,058	$ 120,113				Special Contract
7	3650	Ovhd Conductor & Dev - WPAFB31	Various	$ 494,974	$ 331,288	$ 163,686				Special Contract
8	3660	Underground Conduit - WPAFB	Various	$ 87,103	$ 4,466	$ 82,637				Special Contract
9	3660	Underground Conduit - WPAFB31	Various	$ 5,536,919	$ 5,061,809	$ 475,110				Special Contract
10	3670	Underground Conducto - WPAFB	Various	$ 1,632,136	$ 163,942	$ 1,468,194				Special Contract
11	3670	Underground Conducto - WPAFB31	Various	$ 4,556,673	$ 4,383,156	$ 173,517				Special Contract
12	3680	Line Transformers - WPAFB	Various	$ 687,950	$ 62,335	$ 625,615				Special Contract
13	3680	Line Transformers - WPAFB31	Various	$ 6,772,217	$ 3,120,227	$ 3,651,990				Special Contract
14	106	Completed Construction - WPAFB	Various	$ 6,600,940	$ 356,712	$ 6,244,228				Special Contract
15		Total		$ 44,788,280	$ 21,147,822	$ 23,640,458				

[1] See Schedule C-3.18

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
Non-Jurisdictional Electric Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain: Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	Various	Production - Steam (Unitized)	$ 3,080,657,744	$ 1,676,966,062	0.00%	NONDIST	$ -	$ -	$ -
2	Various	Production - Steam (Completed Construction)	$ 18,079,092	$ 1,949,597	0.00%	NONDIST	$ -	$ -	$ -
3	Various	Production - Steam (Reconciling Adjustment)	$ 17,386	$ 191,520	0.00%	NONDIST	$ -	$ -	$ -
4	Various	Production - Steam (Cost Modifications)	$ (119,830,136)	$ (50,779,688)	0.00%	NONDIST	$ -	$ -	$ -
5	Various	Production - Other (Unitized)	$ 97,638,430	$ 74,118,554	0.00%	NONDIST	$ -	$ -	$ -
6	Various	Production - Other (Completed Construction)	$ 2,967,417	$ 40,273	0.00%	NONDIST	$ -	$ -	$ -
7	Various	Production - Other (Cost Modifications)	$ (1,685,743)	$ (414,395)	0.00%	NONDIST	$ -	$ -	$ -
8	108	Production - Retirement Work in Progress	$ -	$ (7,447,676)	0.00%	NONDIST	$ -	$ -	$ -
9		Total Production Plant	$ 3,077,844,190	$ 1,694,624,247			$ -	$ -	$ -
10									
11	Various	Transmission (Unitized)	$ 430,635,514	$ 235,545,905	0.00%	NONDIST	$ -	$ -	$ -
12	Various	Transmission (Completed Construction)	$ 8,333,069	$ 339,156	0.00%	NONDIST	$ -	$ -	$ -
13	Various	Transmission (Reconciling Adjustments)	$ 1,165,024	$ 1,967,263	0.00%	NONDIST	$ -	$ -	$ -
14	108	Transmission - Retirement Work in Progress	$ -	$ (2,637,911)	0.00%	NONDIST	$ -	$ -	$ -
15		Total Transmission Plant	$ 440,133,607	$ 235,214,413			$ -	$ -	$ -

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain: Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	3601	Substation Land - NONE	$ 1,879,925	$ -	100.00%	ALLDIST	$ -	$ -	$ -
2	3602	Other Land - NONE	$ 2,382	$ -	100.00%	ALLDIST	$ -	$ -	$ -
3	3603	Land Rights - NONE	$ 23,493,716	$ 70,315	100.00%	ALLDIST	$ 70,315	$ -	$ 70,315
4	3604	Distribution Land-OT - DSB	$ 117,769	$ -	100.00%	ALLDIST	$ -	$ -	$ -
5	3604	Distribution Land-OT - EATON	$ 18,635	$ -	100.00%	ALLDIST	$ -	$ -	$ -
6	3604	Distribution Land-OT - GREENVILLE	$ 349,912	$ -	100.00%	ALLDIST	$ -	$ -	$ -
7	3604	Distribution Land-OT - HUBER	$ -	$ -	100.00%	ALLDIST	$ -	$ -	$ -
8	3604	Distribution Land-OT - MARYSVILLE	$ 114,162	$ -	100.00%	ALLDIST	$ -	$ -	$ -
9	3604	Distribution Land-OT - MIAMISBURG	$ 286,563	$ -	100.00%	ALLDIST	$ -	$ -	$ -
10	3604	Distribution Land-OT - NORTH DAYTON	$ 339,580	$ -	100.00%	ALLDIST	$ -	$ -	$ -
11	3604	Distribution Land-OT - OTHER	$ 46,594	$ -	100.00%	ALLDIST	$ -	$ -	$ -
12	3604	Distribution Land-OT - SIDNEY	$ 4,005	$ -	100.00%	ALLDIST	$ -	$ -	$ -
13	3604	Distribution Land-OT - WASH CH	$ 93,971	$ -	100.00%	ALLDIST	$ -	$ -	$ -
14	3604	Distribution Land-OT - XENIA	$ 12,890	$ -	100.00%	ALLDIST	$ -	$ -	$ -
15	3610	S&I - NONE	$ 9,424,899	$ 4,871,850	100.00%	ALLDIST	$ 4,871,850	$ -	$ 4,871,850
16	3610	S&I - WPAFB31	$ 108,613	$ 108,613	0.00%	NONDIST	$ -	$ -	$ -
17	3614	S&I-OTHER - COLDWATER	$ 23,522	$ 107	100.00%	ALLDIST	$ 107	$ -	$ 107
18	3614	S&I-OTHER - DSB	$ 23,249,580	$ 11,341,461	100.00%	ALLDIST	$ 11,341,461	$ -	$ 11,341,461
19	3614	S&I-OTHER - EATON	$ 1,284,906	$ 653,135	100.00%	ALLDIST	$ 653,135	$ -	$ 653,135
20	3614	S&I-OTHER - GREENVILLE	$ 1,713,466	$ 589,583	100.00%	ALLDIST	$ 589,583	$ -	$ 589,583
21	3614	S&I-OTHER - HUBER	$ -	$ -	100.00%	ALLDIST	$ -	$ -	$ -
22	3614	S&I-OTHER - MARYSVILLE	$ 1,142,794	$ 484,266	100.00%	ALLDIST	$ 484,266	$ -	$ 484,266
23	3614	S&I-OTHER - MIAMISBURG	$ 1,642,811	$ 1,110,607	100.00%	ALLDIST	$ 1,110,607	$ -	$ 1,110,607
24	3614	S&I-OTHER - NONE	$ -	$ -	100.00%	ALLDIST	$ -	$ -	$ -

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain: Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	3614	S&I-OTHER - NORTH DAYTON	$ 4,364,877	$ (4,617)	100.00%	ALLDIST	$ (4,617)	$ -	$ (4,617)
2	3614	S&I-OTHER - OTHER	$ 112,577	$ 112,577	100.00%	ALLDIST	$ 112,577	$ -	$ 112,577
3	3614	S&I-OTHER - SIDNEY	$ 2,110,285	$ 832,987	100.00%	ALLDIST	$ 832,987	$ -	$ 832,987
4	3614	S&I-OTHER - TRANS	$ 804,846	$ 508,913	96.39%	DMAINT	$ 490,541	$ -	$ 490,541
5	3614	S&I-OTHER - URBANA	$ -	$ -	100.00%	ALLDIST	$ -	$ -	$ -
6	3614	S&I-OTHER - WASH CH	$ 1,346,663	$ 963,773	100.00%	ALLDIST	$ 963,773	$ -	$ 963,773
7	3614	S&I-OTHER - XENIA	$ 2,232,616	$ 1,086,767	100.00%	ALLDIST	$ 1,086,767	$ -	$ 1,086,767
8	3620	Station Equip - NONE	$ 135,835,303	$ 51,235,961	100.00%	ALLDIST	$ 51,235,961	$ -	$ 51,235,961
9	3620	Station Equip - WPAFB	$ 630,864	$ 67,660	0.00%	NONDIST	$ -	$ -	$ -
10	3620	Station Equip - WPAFB31	$ 16,946,452	$ 7,242,647	0.00%	NONDIST	$ -	$ -	$ -
11	3621	Station Equip-Genera - COMPUTERS	$ 29,545,325	$ 29,545,325	43.70%	DLABOR	$ 12,911,307	$ -	$ 12,911,307
12	3621	Station Equip-Genera - COMPUTERS10	$ 4,221,346	$ 3,084,319	43.70%	DLABOR	$ 1,347,847	$ -	$ 1,347,847
13	3621	Station Equip-Genera - COMPUTERS11	$ 3,957,088	$ 1,872,216	43.70%	DLABOR	$ 818,158	$ -	$ 818,158
14	3621	Station Equip-Genera - COMPUTERS12	$ 2,925,057	$ 1,183,758	43.70%	DLABOR	$ 517,302	$ -	$ 517,302
15	3621	Station Equip-Genera - COMPUTERS13	$ 4,801,463	$ 1,355,590	43.70%	DLABOR	$ 592,393	$ -	$ 592,393
16	3621	Station Equip-Genera - COMPUTERS14	$ 2,024,329	$ 195,803	43.70%	DLABOR	$ 85,566	$ -	$ 85,566
17	3621	Station Equip-Genera - COMPUTERS15	$ 363,856	$ 22,282	43.70%	DLABOR	$ 9,737	$ -	$ 9,737
18	3621	Station Equip-Genera - OTHER	$ 17,897,647	$ 14,476,225	100.00%	ALLDIST	$ 14,476,225	$ -	$ 14,476,225
19	3622	Station Equip-Genera - OTHER	$ 35,234,648	$ 35,264,648	96.39%	DMAINT	$ 33,991,594	$ -	$ 33,991,594
20	3622	Station Equip-Genera - VEH15	$ 157,191	$ 6,433	96.39%	DMAINT	$ 6,201	$ -	$ 6,201
21	3626	Station Equip - EDS - NONE	$ 625,742	$ 625,742	43.70%	DLABOR	$ 273,449	$ -	$ 273,449
22	3627	Station Equip-Genera - FIBER CABLE	$ 541,432	$ 389,127	43.70%	DLABOR	$ 170,048	$ -	$ 170,048
23	3627	Station Equip-Genera - MULTIPLEX	$ 1,750,695	$ 1,750,695	43.70%	DLABOR	$ 765,054	$ -	$ 765,054
24	3627	Station Equip-Genera - OTHER	$ 42,701,605	$ 12,054,939	43.70%	DLABOR	$ 5,268,008	$ -	$ 5,268,008

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain: Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	3640	Poles, Towers & Fixt - NONE	$ 260,613,653	$ 153,937,606	100.00%	ALLDIST	$ 153,937,606	$ -	$ 153,937,606
2	3640	Poles, Towers & Fixt - WPAFB	$ 31,903	$ 3,150	0.00%	NONDIST	$ -	$ -	$ -
3	3640	Poles, Towers & Fixt - WPAFB31	$ 569,365	$ 229,759	0.00%	NONDIST	$ -	$ -	$ -
4	3650	Ovhd Conductor & Dev - NONE	$ 158,430,461	$ 77,836,256	100.00%	ALLDIST	$ 77,836,256	$ -	$ 77,836,256
5	3650	Ovhd Conductor & Dev - WPAFB	$ 132,171	$ 12,058	0.00%	NONDIST	$ -	$ -	$ -
6	3650	Ovhd Conductor & Dev - WPAFB31	$ 494,974	$ 331,288	0.00%	NONDIST	$ -	$ -	$ -
7	3660	Underground Conduit - NONE	$ 10,652,766	$ 5,551,476	100.00%	ALLDIST	$ 5,551,476	$ -	$ 5,551,476
8	3660	Underground Conduit - WPAFB	$ 87,103	$ 4,466	0.00%	NONDIST	$ -	$ -	$ -
9	3660	Underground Conduit - WPAFB31	$ 5,536,919	$ 5,061,809	0.00%	NONDIST	$ -	$ -	$ -
10	3670	Underground Conducto - NONE	$ 203,324,254	$ 99,060,724	100.00%	ALLDIST	$ 99,060,724	$ -	$ 99,060,724
11	3670	Underground Conducto - WPAFB	$ 1,632,136	$ 163,942	0.00%	NONDIST	$ -	$ -	$ -
12	3670	Underground Conducto - WPAFB31	$ 4,556,673	$ 4,383,156	0.00%	NONDIST	$ -	$ -	$ -
13	3680	Line Transformers - NONE	$ 271,712,937	$ 96,911,140	100.00%	ALLDIST	$ 96,911,140	$ -	$ 96,911,140
14	3680	Line Transformers - WPAFB	$ 687,950	$ 62,335	0.00%	NONDIST	$ -	$ -	$ -
15	3680	Line Transformers - WPAFB31	$ 6,772,217	$ 3,120,227	0.00%	NONDIST	$ -	$ -	$ -
16	3691	Ovhd Electric Servic - NONE	$ 48,245,168	$ 38,002,061	100.00%	ALLDIST	$ 38,002,061	$ -	$ 38,002,061
17	3692	Underground Electric - NONE	$ 158,964,844	$ 85,593,622	100.00%	ALLDIST	$ 85,593,622	$ -	$ 85,593,622
18	3700	Meters - NONE	$ 46,780,659	$ 13,712,156	100.00%	ALLDIST	$ 13,712,156	$ -	$ 13,712,156
19	3711	Cust Install - Priv - NONE	$ 15,594,843	$ 15,245,663	100.00%	ALLDIST	$ 15,245,663	$ -	$ 15,245,663
20	3712	Cust Install - Other - NONE	$ 227,694	$ 160,968	100.00%	ALLDIST	$ 160,968	$ -	$ 160,968
21	3720	Leased Prop on Cust - NONE	$ 47,450	$ 47,450	100.00%	ALLDIST	$ 47,450	$ -	$ 47,450
22	106	Completed Construction	$ 64,218,227	$ 5,057,507	96.48%	DIRECT	$ 4,879,483	$ -	$ 4,879,483
23	106	Completed Construction - WPAFB	$ 6,600,940	$ 356,712	0.00%	NONDIST	$ -	$ -	$ -
24	Various	Distribution (Reconciling Adjustments)	$ (74,026)	$ 298,398	5.58%	DIRECT	$ 16,663	$ -	$ 16,663
25	108	RWIP - Cost of Removal	$ -	$ (7,379,189)	18.24%	DIRECT	$ (7,145,589)	$ -	$ (7,145,589)
26	108	RWIP - Salvage	$ -	$ 4,298,637	12.98%	DIRECT	$ 4,277,018	$ -	$ 4,277,018
27		Total Distribution Plant	$ 1,642,323,883	$ 785,167,084			$ 733,158,899	$ -	$ 733,158,899

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
General Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Schedule B-3

Witness Responsible: Don Rennix

			Total Company	Reserve for Accumulated Depreciation at Date Certain					
Line No.	Acct. No.	Description	Plant Investment	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	3892	Land & Rights - Comm - OTHER	$ 1,608,881	$ -	100.00%	ALLDIST	$ -	$ -	$ -
2	3902	S&I - Common - OTHER	$ 17,301,900	$ 11,433,285	100.00%	ALLDIST	$ 11,433,285	$ -	$ 11,433,285
3	3915	Office Furn & Equip - EAST BEND	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
4	3915	Office Furn & Equip - MIAMI FORT	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
5	3915	Office Furn & Equip - ZIMMER	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
6	3925	Transportation Equip - ZIMMER	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
7	3930	Stores Equip - Commo - OTHER	$ 357,953	$ 285,056	96.39%	DMAINT	$ 274,765	$ -	$ 274,765
8	3935	Stores Equip - COF - EAST BEND	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
9	3935	Stores Equip - COF - MIAMI FORT	$ 78,569	$ 60,894	0.00%	NONDIST	$ -	$ -	$ -
10	3940	Tools, Shop & Garage - OTHER	$ 7,668,510	$ 4,380,832	96.39%	DMAINT	$ 4,222,684	$ -	$ 4,222,684
11	3950	Lab Equip - Common - OTHER	$ 4,597,512	$ 787,281	96.39%	DMAINT	$ 758,860	$ -	$ 758,860
12	3960	Power Operated Equip - OTHER	$ 2,229,175	$ 2,229,175	96.39%	DMAINT	$ 2,148,702	$ -	$ 2,148,702
13	3960	Power Operated Equip - PWR OPER EQUIP	$ -	$ -	96.39%	DMAINT	$ -	$ -	$ -
14	3975	Communication Equip - EAST BEND	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
15	3975	Communication Equip - ZIMMER	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
16	3980	Misc Equipment - Com - OTHER	$ 326,342	$ (60,394)	100.00%	ALLDIST	$ (60,394)	$ -	$ (60,394)
17	106	Completed Construction	$ -	$ -	98.43%	DIRECT	$ -	$ -	$ -
18	108	RWIP - Cost of Removal	$ -	$ (66,462)	96.39%	DMAINT	$ (64,063)	$ -	$ (64,063)
19	108	RWIP - Salvage	$ -	$ (55,222)	96.39%	DMAINT	$ (53,228)	$ -	$ (53,228)
20		Total General Plant	$ 34,168,842	$ 18,994,445			$ 18,660,611	$ -	$ 18,660,611

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Reserve for Accumulated Depreciation
As of September 30, 2015
Intangible Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-2e, WPB-3

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain: Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments[1]	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	3030	Intangible Plant - BECKJORD	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
2	3030	Intangible Plant - CONESVILLE	$ 855	$ 753	0.00%	NONDIST	$ -	$ -	$ -
3	3030	Intangible Plant - EAST BEND	$ -	$ -	0.00%	NONDIST	$ -	$ -	$ -
4	3030	Intangible Plant - MIAMI FORT	$ 859,527	$ 738,090	0.00%	NONDIST	$ -	$ -	$ -
6	3030	Intangible Plant - NONE - GEN	$ 5,103,045	$ 4,050,225	0.00%	NONDIST	$ -	$ -	$ -
5	3030	Intangible Plant - NONE	$ 14,933,869	$ 14,933,869	56.08%	DIRECT	$ 8,375,428	$ -	$ 8,375,428
7	3030	Intangible Plant - SW08	$ 1,569,694	$ 1,555,692	56.60%	DIRECT	$ 880,478	$ -	$ 880,478
8	3030	Intangible Plant - SW09	$ 12,048,690	$ 10,462,680	50.32%	DIRECT	$ 5,264,734	$ -	$ 5,264,734
9	3030	Intangible Plant - SW10	$ 1,096,346	$ 659,769	74.21%	DIRECT	$ 489,586	$ -	$ 489,586
10	3030	Intangible Plant - SW11	$ 11,661,411	$ 6,512,525	66.28%	DIRECT	$ 4,316,792	$ -	$ 4,316,792
11	3030	Intangible Plant - SW12	$ 11,464,771	$ 4,934,304	68.95%	DIRECT	$ 3,402,430	$ -	$ 3,402,430
12	3030	Intangible Plant - SW13	$ 8,771,684	$ 2,468,442	47.22%	DIRECT	$ 1,165,710	$ -	$ 1,165,710
13	3030	Intangible Plant - SW14	$ 1,002,618	$ 138,699	65.25%	DIRECT	$ 90,497	$ -	$ 90,497
14	3030	Intangible Plant - SW15	$ 53,356	$ 4,342	61.14%	DIRECT	$ 2,655	$ -	$ 2,655
15	3030	Intangible Plant - ZIMMER	$ 976,128	$ 967,669	0.00%	NONDIST	$ -	$ -	$ -
16	106	Completed Construction	$ 1,925,657	$ 122,809	58.47%	DIRECT	$ 71,806	$ -	$ 71,806
17	106	Completed Construction - Non Regulated	$ 384,521	$ 54,879	0.00%	NONDIST	$ -	$ -	$ -
18		Total Intangible Plant	$ 71,852,172	$ 47,604,747			$ 24,060,116	$ -	$ 24,060,116

[1] Col. (I) from Schedule B-3.1 Col. (G).

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjustments to the Reserve for Accumulated Depreciation
For the Twelve Months Ended May 31, 2016

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

Schedule B-3.1

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Adjustment	Allocation %	Allocation Code	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
		No adjustments to be made.				

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a

Witness Responsible: Don Rennix

			Adjusted Jurisdictional		Current Depreciation Rates					Proposed Depreciation Rates				
Line No.	Acct. No.	Description	Plant Investment	Reserve Balance	Current Accrual Rate^	Calculated Depreciation Expense	% Net Salvage^	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	3601	Substation Land - NONE	$ 1,879,925	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
2	3602	Other Land - NONE	$ 2,382	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
3	3603	Land Rights - NONE	$ 23,493,716	$ 70,315	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
4	3604	Distribution Land-OT - DSB	$ 117,769	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
5	3604	Distribution Land-OT - EATON	$ 18,635	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
6	3604	Distribution Land-OT - GREENVILLE	$ 349,912	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
7	3604	Distribution Land-OT - HUBER	$ -	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
8	3604	Distribution Land-OT - MARYSVILLE	$ 114,162	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
9	3604	Distribution Land-OT - MIAMISBURG	$ 286,563	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
10	3604	Distribution Land-OT - NORTH DAYTON	$ 339,580	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
11	3604	Distribution Land-OT - OTHER	$ 46,594	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
12	3604	Distribution Land-OT - SIDNEY	$ 4,005	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
13	3604	Distribution Land-OT - WASH CH	$ 93,971	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
14	3604	Distribution Land-OT - XENIA	$ 12,890	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
15	3610	S&I - NONE	$ 9,424,899	$ 4,871,850	2.48%	$ 233,737	-10.00%	44.4	R3.0	2.85%	$ 268,610	-25.00%	43.9	L1.5
16	3610	S&I - WPAFB31	$ -	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
17	3614	S&I-OTHER - COLDWATER	$ 23,522	$ 107	2.90%	$ 682	0.00%	34.5	R2.5	4.41%	$ 1,037	-25.00%	28.3	L0.0
18	3614	S&I-OTHER - DSB	$ 23,249,580	$ 11,341,461	2.90%	$ 674,238	0.00%	34.5	R2.5	4.41%	$ 1,025,306	-25.00%	28.3	L0.0
19	3614	S&I-OTHER - EATON	$ 1,284,906	$ 653,135	2.90%	$ 37,262	0.00%	34.5	R2.5	4.41%	$ 56,664	-25.00%	28.3	L0.0
20	3614	S&I-OTHER - GREENVILLE	$ 1,713,466	$ 589,583	2.90%	$ 49,691	0.00%	34.5	R2.5	4.41%	$ 75,564	-25.00%	28.3	L0.0
21	3614	S&I-OTHER - HUBER	$ -	$ -	2.90%	$ -	0.00%	34.5	R2.5	4.41%	$ -	-25.00%	28.3	L0.0
22	3614	S&I-OTHER - MARYSVILLE	$ 1,142,794	$ 484,266	2.90%	$ 33,141	0.00%	34.5	R2.5	4.41%	$ 50,397	-25.00%	28.3	L0.0
23	3614	S&I-OTHER - MIAMISBURG	$ 1,642,811	$ 1,110,607	2.90%	$ 47,642	0.00%	34.5	R2.5	4.41%	$ 72,448	-25.00%	28.3	L0.0
24	3614	S&I-OTHER - NONE	$ -	$ -	2.90%	$ -	0.00%	34.5	R2.5	4.41%	$ -	-25.00%	28.3	L0.0

Note 1: Indicated Average Service Lives for all property on this page are on an ELG basis.
Note 2: Indicated Average Service Lives for Account 3614 are on a total account basis, not by individual location.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a

Schedule B-3.2

Witness Responsible: Don Rennix

			Adjusted Jurisdictional		Current Depreciation Rates					Proposed Depreciation Rates				
Line No.	Acct. No.	Description	Plant Investment	Reserve Balance	Current Accrual Rate^	Calculated Depreciation Expense	% Net Salvage^	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	3614	S&I-OTHER - NORTH DAYTON	$ 4,364,877	$ (4,617)	2.90%	$ 126,581	0.00%	34.5	R2.5	4.41%	$ 192,491	-25.00%	28.3	L0.0
2	3614	S&I-OTHER - OTHER	$ 112,577	$ 112,577	2.90%	$ -	0.00%	34.5	R2.5	4.41%	$ -	-25.00%	28.3	L0.0
3	3614	S&I-OTHER - SIDNEY	$ 2,110,285	$ 832,987	2.90%	$ 61,198	0.00%	34.5	R2.5	4.41%	$ 93,064	-25.00%	28.3	L0.0
4	3614	S&I-OTHER - TRANS	$ 775,791	$ 490,541	2.90%	$ 22,498	0.00%	34.5	R2.5	4.41%	$ 34,212	-25.00%	28.3	L0.0
5	3614	S&I-OTHER - URBANA	$ -	$ -	2.90%	$ -	0.00%	34.5	R2.5	4.41%	$ -	-25.00%	28.3	L0.0
6	3614	S&I-OTHER - WASH CH	$ 1,346,663	$ 963,773	2.90%	$ 39,053	0.00%	34.5	R2.5	4.41%	$ 59,388	-25.00%	28.3	L0.0
7	3614	S&I-OTHER - XENIA	$ 2,232,616	$ 1,086,767	2.90%	$ 64,746	0.00%	34.5	R2.5	4.41%	$ 98,458	-25.00%	28.3	L0.0
8	3620	Station Equip - NONE	$ 135,835,303	$ 51,235,961	2.25%	$ 3,056,294	-5.00%	46.8	R2.0	2.23%	$ 3,029,127	10.00%	49.2	R1.5
9	3620	Station Equip - WPAFB	$ -	$ -	2.79%	$ -	-10.00%	55.0	R2.0	2.79%	$ -	-10.00%	55.0	R2.0
10	3620	Station Equip - WPAFB31	$ -	$ -	2.21%	$ -	-10.00%	55.0	R2.0	2.21%	$ -	-10.00%	55.0	R2.0
11	3621	Station Equip-Genera - COMPUTERS	$ 12,911,307	$ 12,911,307	11.90%	$ -	0.00%	8.4	N/A	11.90%	$ -	0.00%	N/A	L2.0
12	3621	Station Equip-Genera - COMPUTERS10	$ 1,844,728	$ 1,347,847	11.90%	$ 219,523	0.00%	8.4	N/A	12.82%	$ 236,494	0.00%	7.8	L2.0
13	3621	Station Equip-Genera - COMPUTERS11	$ 1,729,247	$ 818,158	11.90%	$ 205,780	0.00%	8.4	N/A	13.89%	$ 240,192	0.00%	7.2	L2.0
14	3621	Station Equip-Genera - COMPUTERS12	$ 1,278,250	$ 517,302	11.90%	$ 152,112	0.00%	8.4	N/A	14.29%	$ 182,662	0.00%	7.0	L2.0
15	3621	Station Equip-Genera - COMPUTERS13	$ 2,098,239	$ 592,393	11.90%	$ 249,690	0.00%	8.4	N/A	14.93%	$ 313,267	0.00%	6.7	L2.0
16	3621	Station Equip-Genera - COMPUTERS14	$ 884,632	$ 85,566	11.90%	$ 105,271	0.00%	8.4	N/A	15.63%	$ 138,268	0.00%	6.4	L2.0
17	3621	Station Equip-Genera - COMPUTERS15	$ 159,005	$ 9,737	11.90%	$ 18,922	N/A	N/A	N/A	15.63%	$ 24,852	N/A	N/A	N/A
18	3621	Station Equip-Genera - OTHER	$ 17,897,647	$ 14,476,225	5.31%	$ 950,365	5.00%	17.9	N/A	3.67%	$ 656,844	10.00%	24.5	R1.5
19	3622	Station Equip-Genera - OTHER	$ 33,962,677	$ 33,991,594	12.00%	$ -	N/A	N/A	N/A	12.00%	$ -	N/A	N/A	N/A
20	3622	Station Equip-Genera - VEH15	$ 151,516	$ 6,201	12.00%	$ 18,182	N/A	N/A	N/A	12.00%	$ 18,182	N/A	N/A	N/A
21	3626	Station Equip - EDS - NONE	$ 273,449	$ 273,449	8.93%	$ -	0.00%	11.2	R3.0	8.93%	$ -	0.00%	11.2	R3.0
22	3627	Station Equip-Genera - FIBER CABLE	$ 236,606	$ 170,048	12.50%	$ 29,576	N/A	N/A	N/A	3.85%	$ 9,109	N/A	26.0	N/A
23	3627	Station Equip-Genera - MULTIPLEX	$ 765,054	$ 765,054	4.68%	$ -	-2.00%	21.8	L1.5	5.52%	$ -	0.00%	N/A	S1.5
24	3627	Station Equip-Genera - OTHER	$ 18,660,601	$ 5,268,008	4.68%	$ 873,316	-2.00%	21.8	L1.5	5.52%	$ 1,030,065	0.00%	18.1	S1.5

Note 1: Indicated Average Service Lives for all property on this page are on an ELG basis except WPAFB assets and Account 3627, Station Equipment-Fiber Cable which appear on ALG basis.
Note 2: Indicated Average Service Lives for Account 3614 are on a total account basis, not by individual location.
Note 3: Depreciation of 2015 computer hardware additions (Line 17) based on rate for 2014 additions.
Note 4: Depreciation of company vehicles (Line 20) based on 100-month service life.
Note 5: Depreciation of fiber optic cable (Line 22) based on eight-year service life.
Note 6: Depreciation of all "WPAFB" assets are based on a depreciation study of 10-31-13.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of September 30, 2015
Distribution Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a

Witness Responsible: Don Rennix

			Adjusted Jurisdictional		Current Depreciation Rates					Proposed Depreciation Rates				
Line No.	Acct. No.	Description	Plant Investment	Reserve Balance	Current Accrual Rate^	Calculated Depreciation Expense	% Net Salvage^	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	3640	Poles, Towers & Fixt - NONE	$ 260,613,653	$ 153,937,606	4.02%	$ 10,476,669	-40.00%	34.8	R1.0	3.54%	$ 9,225,723	-60.00%	45.3	R2.0
2	3640	Poles, Towers & Fixt - WPAFB	$ -	$ -	4.51%	$ -	-60.00%	50.0	R2.0	4.51%	$ -	-60.00%	50.0	R2.0
3	3640	Poles, Towers & Fixt - WPAFB31	$ -	$ -	3.76%	$ -	-60.00%	50.0	R2.0	3.76%	$ -	-60.00%	50.0	R2.0
4	3650	Ovhd Conductor & Dev - NONE	$ 158,430,461	$ 77,836,256	2.92%	$ 4,626,169	-15.00%	39.4	R1.0	2.76%	$ 4,372,681	-30.00%	47.2	R2.0
5	3650	Ovhd Conductor & Dev - WPAFB	$ -	$ -	3.65%	$ -	-30.00%	50.0	R2.0	3.65%	$ -	-30.00%	50.0	R2.0
6	3650	Ovhd Conductor & Dev - WPAFB31	$ -	$ -	2.65%	$ -	-30.00%	50.0	R2.0	2.65%	$ -	-30.00%	50.0	R2.0
7	3660	Underground Conduit - NONE	$ 10,652,766	$ 5,551,476	1.95%	$ 207,729	-5.00%	53.8	R3.0	1.51%	$ 160,857	-10.00%	72.9	R4.0
8	3660	Underground Conduit - WPAFB	$ -	$ -	1.60%	$ -	-5.00%	70.0	R4.0	1.60%	$ -	-5.00%	70.0	R4.0
9	3660	Underground Conduit - WPAFB31	$ -	$ -	1.49%	$ -	-5.00%	70.0	R4.0	1.49%	$ -	-5.00%	70.0	R4.0
10	3670	Underground Conducto - NONE	$ 203,324,254	$ 99,060,724	3.55%	$ 7,218,011	-15.00%	32.4	S0.0	2.55%	$ 5,184,768	-15.00%	45.1	S1.5
11	3670	Underground Conducto - WPAFB	$ -	$ -	2.71%	$ -	-15.00%	48.0	S2.0	2.71%	$ -	-15.00%	48.0	S2.0
12	3670	Underground Conducto - WPAFB31	$ -	$ -	2.40%	$ -	-15.00%	48.0	S2.0	2.40%	$ -	-15.00%	48.0	S2.0
13	3680	Line Transformers - NONE	$ 271,712,937	$ 96,911,140	2.51%	$ 6,819,995	0.00%	39.9	S1.0	3.22%	$ 8,749,157	-40.00%	43.4	S2.0
14	3680	Line Transformers - WPAFB	$ -	$ -	3.09%	$ -	-25.00%	46.0	S2.0	3.09%	$ -	-25.00%	46.0	S2.0
15	3680	Line Transformers - WPAFB31	$ -	$ -	2.85%	$ -	-25.00%	46.0	S2.0	2.85%	$ -	-25.00%	46.0	S2.0
16	3691	Ovhd Electric Servic - NONE	$ 48,245,168	$ 38,002,061	4.47%	$ 2,156,559	-50.00%	33.6	R3.0	4.08%	$ 1,968,403	-75.00%	43.0	R2.5
17	3692	Underground Electric - NONE	$ 158,964,844	$ 85,593,622	4.09%	$ 6,501,662	-25.00%	30.6	R2.0	3.42%	$ 5,436,598	-50.00%	43.9	S4.0
18	3700	Meters - NONE	$ 46,780,659	$ 13,712,156	3.26%	$ 1,525,049	0.00%	30.7	S1.0	3.50%	$ 1,637,323	0.00%	28.6	S1.0
19	3711	Cust Install - Priv - NONE	$ 15,594,843	$ 15,245,663	5.77%	$ 899,822	-20.00%	20.8	R0.5	3.61%	$ 562,974	-20.00%	33.2	R1.0
20	3712	Cust Install - Other - NONE	$ 227,694	$ 160,968	2.04%	$ 4,645	0.00%	49.1	R5.0	1.67%	$ 3,802	0.00%	59.8	L2.0
21	3720	Leased Prop on Cust - NONE	$ 47,450	$ 47,450	2.50%	$ -	0.00%	40.0	SQ	2.50%	$ -	0.00%	40.0	SQ
22		Total Distribution Plant	$ 1,479,467,881	$ 731,131,324		$ 47,705,810					$ 45,208,987			

Note 1: Indicated Average Service Lives for all property on this page are on an ELG basis except WPAFB assets and Account 3720, Leased Property on Customer Premises which appear on ALG basis.
Note 2: Depreciation of all "WPAFB" assets are based on a depreciation study of 10-31-13.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of September 30, 2015
General Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a

Witness Responsible: Don Rennix

			Adjusted Jurisdictional		Current Depreciation Rates					Proposed Depreciation Rates				
Line No.	Acct. No.	Description	Plant Investment	Reserve Balance	Current Accrual Rate^	Calculated Depreciation Expense	% Net Salvage^	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	3892	Land & Rights - Comm - OTHER	$ 1,608,881	$ -	0.00%	$ -	0.00%	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
2	3902	S&I - Common - OTHER	$ 17,301,900	$ 11,433,285	2.90%	$ 501,755	0.00%	34.5	R2.5	2.87%	$ 496,565	0.00%	34.8	L1.5
3	3915	Office Furn & Equip - EAST BEND	$ -	$ -	0.00%	$ -	5.00%	22.4	N/A	0.00%	$ -	5.00%	22.4	N/A
4	3915	Office Furn & Equip - MIAMI FORT	$ -	$ -	4.38%	$ -	5.00%	21.7	N/A	4.38%	$ -	5.00%	21.7	N/A
5	3915	Office Furn & Equip - ZIMMER	$ -	$ -	7.20%	$ -	N/A	N/A	N/A	7.20%	$ -	N/A	N/A	N/A
6	3925	Transportation Equip - ZIMMER	$ -	$ -	8.70%	$ -	N/A	N/A	N/A	8.70%	$ -	N/A	N/A	N/A
7	3930	Stores Equip - Commo - OTHER	$ 345,031	$ 274,765	3.79%	$ 13,077	0.00%	26.4	L2.0	3.85%	$ 13,284	0.00%	26.0	SQ
8	3935	Stores Equip - COF - EAST BEND	$ -	$ -	0.00%	$ -	0.00%	52.6	FCST	0.00%	$ -	0.00%	52.6	FCST
9	3935	Stores Equip - COF - MIAMI FORT	$ -	$ -	1.21%	$ -	0.00%	49.3	FCST	1.21%	$ -	0.00%	49.3	FCST
10	3940	Tools, Shop & Garage - OTHER	$ 7,391,677	$ 4,222,684	3.53%	$ 260,926	5.00%	26.9	S2.0	3.66%	$ 270,535	5.00%	26.0	SQ
11	3950	Lab Equip - Common - OTHER	$ 4,431,542	$ 758,860	3.70%	$ 163,967	0.00%	27.0	L0.0	4.00%	$ 177,262	0.00%	25.0	SQ
12	3960	Power Operated Equip - OTHER	$ 2,148,702	$ 2,148,702	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
13	3960	Power Operated Equip - PWR OPER EQUIP	$ -	$ -	6.33%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
14	3975	Communication Equip - EAST BEND	$ -	$ -	0.00%	$ -	N/A	N/A	N/A	0.00%	$ -	N/A	N/A	N/A
15	3975	Communication Equip - ZIMMER	$ -	$ -	5.65%	$ -	N/A	N/A	N/A	5.65%	$ -	N/A	N/A	N/A
16	3980	Misc Equipment - Com - OTHER	$ 326,342	$ (60,394)	4.95%	$ 16,154	5.00%	19.2	L0.0	6.25%	$ 20,396	5.00%	16.0	SQ
17		Total General Plant	$ 33,554,075	$ 18,777,902		$ 955,879					$ 978,042			

Note 1: Indicated Average Service Lives for all property on this page are on an ELG basis.
Note 2: Depreciation of assets dedicated to generation activities (Lines 3, 4, 5, 6, 8, 9, 14, and 15) based on depreciation study of 2010.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of September 30, 2015
Intangible Plant

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a

Witness Responsible: Don Rennix

			Adjusted Jurisdictional		Current Depreciation Rates					Proposed Depreciation Rates				
Line No.	Acct. No.	Description	Plant Investment	Reserve Balance	Current Accrual Rate^	Calculated Depreciation Expense	% Net Salvage[1]	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	3030	Intangible Plant - BECKJORD	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
2	3030	Intangible Plant - CONESVILLE	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
3	3030	Intangible Plant - EAST BEND	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
4	3030	Intangible Plant - MIAMI FORT	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
5	3030	Intangible Plant - NONE - GEN	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
6	3030	Intangible Plant - NONE	$ 8,375,428	$ 8,375,428	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
7	3030	Intangible Plant - SW08	$ 888,403	$ 880,478	14.29%	$ 126,953	N/A	N/A	N/A	14.29%	$ 126,953	N/A	N/A	N/A
8	3030	Intangible Plant - SW09	$ 6,062,801	$ 5,264,734	14.29%	$ 866,374	N/A	N/A	N/A	14.29%	$ 866,374	N/A	N/A	N/A
9	3030	Intangible Plant - SW10	$ 813,551	$ 489,586	14.29%	$ 116,256	N/A	N/A	N/A	14.29%	$ 116,256	N/A	N/A	N/A
10	3030	Intangible Plant - SW11	$ 7,729,703	$ 4,316,792	14.29%	$ 1,104,575	N/A	N/A	N/A	14.29%	$ 1,104,575	N/A	N/A	N/A
11	3030	Intangible Plant - SW12	$ 7,905,487	$ 3,402,430	14.29%	$ 1,129,694	N/A	N/A	N/A	14.29%	$ 1,129,694	N/A	N/A	N/A
12	3030	Intangible Plant - SW13	$ 4,142,385	$ 1,165,710	14.29%	$ 591,947	N/A	N/A	N/A	14.29%	$ 591,947	N/A	N/A	N/A
13	3030	Intangible Plant - SW14	$ 654,182	$ 90,497	14.29%	$ 93,483	N/A	N/A	N/A	14.29%	$ 93,483	N/A	N/A	N/A
14	3030	Intangible Plant - SW15	$ 32,621	$ 2,655	14.29%	$ 4,662	N/A	N/A	N/A	14.29%	$ 4,662	N/A	N/A	N/A
15	3030	Intangible Plant - ZIMMER	$ -	$ -	14.29%	$ -	N/A	N/A	N/A	14.29%	$ -	N/A	N/A	N/A
16		Total Intangible Plant	$ 36,604,561	$ 23,988,310		$ 4,033,944					$ 4,033,944			

Note 1: Amortization of computer software is based on a seven-year useful life.

[1]Columns (F), and (H) through (J) represent depreciation values as prescribed by the PUCO for booking purposes.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Reserve Accruals, Retirements, and Transfers
From April 1, 1991 Through September 30, 2015
Total by Function

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

Schedule B-3.3

Witness Responsible: Don Rennix

Line No.	Account Numbers	Description	Beginning Balance	Accruals	Retirements	Salvage, Removal, Transfers & Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (D) + (E) - (F) + (G)
1	301-303	Intangible Plant	$ -	$ 72,164,492	$ 24,051,911	$ (507,832)	$ 47,604,749
2	360-373	Distribution Plant	$ 126,197,000	$ 800,641,100	$ 136,934,858	$ (4,736,157)	$ 785,167,085
3	389-399	General Plant	$ 18,308,000	$ 58,803,672	$ 38,369,668	$ (19,747,558)	$ 18,994,446
4		Total In-Service Property	$ 144,505,000	$ 931,609,264	$ 199,356,437	$ (24,991,547)	$ 851,766,280

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Depreciation Reserve and Expense for Lease Property
As of September 30, 2015

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

Schedule B-3.4

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Dollar^ Value of Plant Investment	Accumulated Depreciation/ Amortization Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amortization Expense/	Explain Method of Depreciation/ Amortization	Included in Rate Base (Yes/No)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)

The Company holds no property under capital lease.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Construction Work in Progress
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No.	Project No.	Description	Accumulated Costs: Construction Dollars	Accumulated Costs: AFDC Capitalized	Accumulated Costs: Total Cost	Allocation %	Total Jurisdictional Cost at Date Certain	Estimated Physical Percent Completion
(A)	(B)	(C)	(D)	(E)	(F) = (D) +(E)	(G)	(H) = (F) * (G)	(I)

The Company is not requesting the inclusion of CWIP in Rate Base.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Construction Work in Progress - Percent Complete (Time)
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Dollars	Elapsed Days: Beginning to Date Certain	Elapsed Days: Beginning to Estimated Completion	Date Certain %
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) / (F)

The Company is not requesting the inclusion of CWIP in Rate Base.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Construction Work in Progress - Percent Complete (Dollars)
As of September 30, 2015

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

Witness Responsible: Don Rennix

		Most Recent Budget Estimate				Project Expenditures As of Date Certain		Date Certain % Completion	
Line No.	Project No.	Construction Dollars	AFUDC	Total	Construction Dollars Trended	Construction Dollars	Construction Dollars Trended	Construction Dollars	Construction Dollars Trended
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G)	(H)	(I) = (G) / (C)	(J) = (H) / (F)

The Company is not requesting the inclusion of CWIP in Rate Base.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Allowance for Working Capital
As of September 30, 2015

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Alan D. Felsenthal

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Schedule Reference		Jurisdictional
(A)	(B)	(C)	(D)		(E)
1	Working Capital - Cash:				
2					
3	Cash Working Capital	Lead-Lag Study	B-5.1, pg 1	$	(1,827,487)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Allowance for Working Capital
For the Thirteen Months Ended May 31, 2016

Data: 5 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Schedule Reference		T&D	Allocation %	Allocation Code		Jurisdictional
(A)	(B)	(C)	(D)		(E)	(F)	(G)		(H) = (E) * (F)
1	Working Capital - Non Cash:								
2									
3	Fuel Stock	13 month average balance	B-5.1, pg 2, Line 3, Column F	$	-	0.00%	NONDIST	$	-
4									
5	Allowance Inventory	13 month average balance	B-5.1, pg 2, Line 5, Column F	$	-	0.00%	NONDIST	$	-
6									
7	M&S Held for Normal Operations	13 month average balance	B-5.1, pg 2, Line 7, Column F	$	11,360,951				
8	Less: Allowance for new construction		B-5.1, pg 2, Line 8, Column F	$	2,447,642				
9	M&S Held for Normal Operations less allowance for new construction			$	8,913,309	96.39%	(a)	$	8,591,365
10									
11	Other (Specify and List)								
12	Prepayments	13 month average balance	B-5.1, pg 2, Line 12, Column F	$	5,259,507	88.21%	DIRECT	$	4,639,244
13									
14	Accruals	13 month average balance	B-5.1, pg 2, Line 14, Column F	$	(6,217,489)	91.00%	DIRECT	$	(5,657,673)
15									
16	WPAFB	13 month average balance	B-5.1, pg 2, Line 16, Column F	$	(9,725)	100.00%	DIRECT	$	(9,725)
17									
18	Total Non-cash Working Capital			$	7,945,602			$	7,563,211
19									
20	Working Capital Allowance							$	5,735,724

Sources:
(a) Supplemental (C)(11)(c)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Miscellaneous Working Capital Items
As of September 30, 2015

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-5.1a

Schedule B-5.1

Witness Responsible: Alan D. Felsenthal

Line No.	Description	Jurisdictional
(A)	(B)	(C)
	Cash Working Capital	
1	Revenue Lag	$ 36,608,278
2		
3	Expense Lead	$ 38,435,765
4		
5	Net Cash Working Capital Requirement	$ (1,827,487)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Miscellaneous Working Capital Items
For the Thirteen Months Ended May 31, 2016

Data: 5 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-5.1b, WPB-5.1d, WPB-5.1e, WPB-5.1f

Witness Responsible: Kurt Tornquist, Emily Rabb

Line No.	Description	Reference	Thirteen Month Average Balance: Total Company	Generation / Other Entities	T&D	Allocation %	Allocation Code	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F) = (D) - (E)	(G)	(H)	(I) = (F) * (G)
1	Working Capital - Non Cash							
2								
3	Fuel Stock	Oracle General Ledger and Forecast	$ 60,036,318	$ 60,036,318	$ -	0.00%	NONDIST	$ -
4								
5	Allowance Inventory	Oracle General Ledger and Forecast	$ 3,161	$ 3,161	$ -	0.00%	NONDIST	$ -
6								
7	Materials & Supplies	WPB-5.1b, pg 1, Line 19, Column E & F	$ 39,506,588	$ 28,145,637	$ 11,360,951			
8	Less: Amount Allocated to New Construction	WPB-5.1b, pg 1, Line 19, Column I			$ 2,447,642			
9	Total M&S Other than New Construction		$ 39,506,588	28,145,637	$ 8,913,309	96.39%	(a)	$ 8,591,365
10								
11	Other (Specify & List)							
12	Prepayments	WPB-5.1d, Line 16, Column C & D	$ 16,082,672	$ 10,823,165	$ 5,259,507	88.21%	DIRECT	$ 4,639,244
13								
14	Accruals	WPB-5.1e, Line 16, Column C & D	$ (12,099,887)	$ (5,882,398)	$ (6,217,489)	91.00%	DIRECT	$ (5,657,673)
15								
16	WPAFB	WPB-5.1f, Line 16, Column C & D	$ (9,725)	$ -	$ (9,725)	100.00%	DIRECT	$ (9,725)
17								
18	Total Non-Cash Working Capital		$ 103,519,127	$ 93,125,883	$ 7,945,602			$ 7,563,211

Sources:
(a) Supplemental (C)(11)(c)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Miscellaneous Working Capital Items
As of September 30, 2015

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-5.1b, WPB-5.1d, WPB-5.1e, WPB-5.1f

Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

Line No.	Description	Reference	Date Certain Balance: Total Company	Date Certain Balance: Generation / Other Other Entities	Date Certain Balance: T&D	Allocation %	Allocation Code	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F) = (D) - (E)	(G)	(H)	(I) = (F) * (G)
1	Working Capital - Non Cash							
2								
3	Fuel Stock	Oracle General Ledger	$ 58,364,357	$ 58,364,357	$ -	0.00%	NONDIST	$ -
4								
5	Allowance Inventory	Oracle General Ledger	$ 2,565	$ 2,565	$ -	0.00%	NONDIST	$ -
6								
7	Materials & Supplies	WPB-5.1b, pg 2, Line 19, Column E & F	$ 40,553,114	$ 29,276,510	$ 11,276,604			
8	Less: Amount Allocated to New Construction	WPB-5.1b, pg 2, Line 19, Column I			$ 2,429,470			
9	Total M&S Other than New Construction		$ 40,553,114	29,276,510	$ 8,847,134	96.39%	(a)	$ 8,527,581
10								
11	Other (Specify & List)							
12	Prepayments	WPB-5.1d, Line 5, Column C & D	$ 11,801,654	$ 8,410,338	$ 3,391,316	90.00%	DIRECT	$ 3,052,283
13								
14	Accruals	WPB-5.1e, Line 5, Column C & D	$ (12,508,014)	$ (6,122,848)	$ (6,385,166)	90.95%	DIRECT	$ (5,807,547)
15								
16	WPAFB	WPB-5.1f, Line 5, Column C & D	$ (9,749)	$ -	$ (9,749)	100.00%	DIRECT	$ (9,749)
17								
18	Total Non-Cash Working Capital		$ 98,203,927	$ 89,930,922	$ 5,843,535			$ 5,762,568

Sources:
(a) Supplemental (C)(11)(c)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Other Rate Base Items Summary
As of September 30, 2015

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-6a, WPB-6b

Schedule B-6

Witness Responsible: Stephen A. Allamanno, Don Rennix, Edward J. Kunz

Line No. (A)	Account No. (B)	Description (C)	Total Company (D)	Allocation % (E)	Allocation Code (F)	Allocated Total (G) = (D) * (E)	Adjustments[1] (H)	Adjusted Jurisdictional (I) = (G) + (H)
1	252	Customers' Advances for Construction	$ (466,036)	100.00%	ALLDIST	$ (466,036)	$ -	$ (466,036)
2								
3		Other Rate Base Items						
4	235	Customers' Deposits	$ (36,200,945)	10.34%	DIRECT	$ (3,743,178)	$ -	$ (3,743,178)
5								
6	255	Investment Tax Credits:						
7		Pre-1971 3% Credit	$ -			$ -	$ -	$ -
8		1971 4% Credit	$ -			$ -	$ -	$ -
9		1975 6% Credit	$ -			$ -	$ -	$ -
10		1981 10% Credit on Recovery of Property	$ -			$ -	$ -	$ -
11		ITC Tax Benefits Sold	$ -			$ -	$ -	$ -
12		Other (Specify and List Separately)	$ -			$ -	$ -	$ -
13		Total Investment tax Credits	$ (20,578,112)	3.14%	DIRECT	$ (646,120)	$ -	$ (646,120)
14								
15								
16		Deferred Income Taxes:						
17	190	Debits	$ 19,736,594	41.59%	DIRECT	$ 8,207,918	$ -	$ 8,207,918
18	281	Accelerated Amortization Property	$ -	0.00%	NONDIST	$ -	$ -	$ -
19	282	Utility Property	$ (615,410,717)	29.79%	DIRECT	$ (183,301,658)	$ -	$ (183,301,658)
20	283	Credits	$ (32,496,796)	60.39%	DIRECT	$ (19,624,827)	$ -	$ (19,624,827)
21		Other (Specify and List Separately)	$ -	0.00%	DIRECT	$ -	$ -	$ -
22		Total Deferred Income Taxes	$ (628,170,919)			$ (194,718,567)	$ -	$ (194,718,567)
23								
24		Other (Specify and List Separately):						
25		Net Prepaid Pension Asset	$ 74,046,462	55.18%	DIRECT	$ 40,861,111	$ -	$ 40,861,111
26								
27		Total Other Rate Base Items	$ (610,903,514)			$ (158,246,754)	$ -	$ (158,246,754)

[1] Col. (H) adjustments must be shown on Schedule B-6.1

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjustments to Other Rate Base Items
As of September 30, 2015

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

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company Adjustments	Allocation %	Allocation Code	Jurisdictional Adjustments
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)

No adjustments to be made.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Contributions in Aid of Construction by Accounts and Subaccounts
As of September 30, 2015

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

Schedule B-6.2

Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	252	Electric Line Extensions	$ (466,036)	100.00%	ALLDIST	$ (466,036)	$ -	$ (466,036)
2								
3		Total	$ (466,036)			$ (466,036)	$ -	$ (466,036)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Jurisdictional Allocation Factors
Rate Base and Operating Income

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

Witness Responsible: Kurt A. Tornquist, Don Rennix

Line No. (A)	Acct. No. (B)	Description (C)	Allocation Code/ (D)	Allocation % (E)	Schedule Reference (F)
	Rate Base				
1	Various	100% Jurisdictional Items	ALLDIST	100.00%	B-7.1
2	Various	Non-Jurisdictional Items	NONDIST	0.00%	B-7.1
3	Various	Regulated Maintenance	DMAINT	96.39%	B-7.1
4	Various	Distribution Gross Plant	DGRSPLNT	30.62%	B-7.1
5	Various	Distribution Net Plant	DNTPLNT	33.68%	B-7.1
6	235	Customer Deposits	CUSTDPST	10.34%	B-7.1
	Operating Income				
7	Various	100% Jurisdictional Items	ALLDIST	100.00%	B-7.1
8	Various	Non-Jurisdictional Items	NONDIST	0.00%	B-7.1
9	450	Forfeited Discounts	OTHREV1	27.92%	B-7.1
10	451	Misc. Service Revenues	OTHREV2	100.00%	B-7.1
11	454	Rent	OTHREV3	55.95%	B-7.1
12	456	Other Electric Revenue	OTHREV4	84.66%	B-7.1
13	456.1	Revenues from Transmission of Electricity of Others	OTHREV5	1.19%	B-7.1
14	920	Administrative and General Salaries	A&G1	34.23%	B-7.1
15	921	Office Supplies and Expenses	A&G2	48.54%	B-7.1
16	922	Administrative Expenses Transferred - Cr.	A&G3	42.81%	B-7.1
17	923	Outside Services	A&G4	45.51%	B-7.1
18	924	Property Insurance	A&G5	24.54%	B-7.1
19	925	Injuries and Damages	A&G6	23.05%	B-7.1
20	926	Employee Pensions and Benefits	A&G7	57.91%	B-7.1
21	929	Company Use	A&G9	40.65%	B-7.1
22	930.1	General Advertising Expenses	A&G10	50.57%	B-7.1
23	930.2	Miscellaneous General Expenses	A&G11	39.64%	B-7.1
24	931	Rents	A&G12	75.71%	B-7.1
25	935	Maintenance of General Plant	GPMAINT	74.08%	B-7.1
26	408	Property Taxes	OTHTAX1	68.00%	B-7.1
27	408	Commercial Activities Tax	OTHTAX2	19.44%	B-7.1
28	408	Payroll Tax	OTHTAX3	45.04%	B-7.1
29	Various	Distribution Salaries & Wages	DLABOR	43.70%	B-7.1

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Jurisdictional Allocation Statistics

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

Schedule B-7.1
Page 1 of 1
Witness Responsible: Kurt A. Tornquist, Don Rennix

Line No.	Acct. No.	Allocation Code	Description	Statistic Total Company	Adjustment to Total Company Statistic	Adjusted Statistic for Total Company	Statistic for Rate Area	Allocation %
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) + (F)	(H)	(I) = (H) / (G)
1	Various	ALLDIST	100% Jurisdictional Items					100.00%
2	Various	NONDIST	Non-Jurisdictional Items					0.00%
3	Various	DIRECT	Based upon the relationship reflected in the Functional books and records					
4	Various	DMAINT	Regulated Maintenance	$ 9,834,203	$ -	$ 9,834,203	$ 9,479,133	96.39%
5	Various	DGRSPLNT	Distribution Gross Plant	$ 5,266,322,694	$ -	$ 5,266,322,694	$ 1,612,636,168	30.62%
6	Various	DNTPLNT	Distribution Net Plant	$ 2,484,717,758	$ -	$ 2,484,717,758	$ 836,756,542	33.68%
7	235	CUSTDPST	Customer Deposits	$ 36,200,945	$ -	$ 36,200,945	$ 3,744,388	10.34%
8	450	OTHREV1	Forfeited Discounts	$ 3,031,752	$ -	$ 3,031,752	$ 846,540	27.92%
9	451	OTHREV2	Misc. Service Revenues	$ (809,784)	$ -	$ (809,784)	$ (809,784)	100.00%
10	454	OTHREV3	Rent	$ (554,471)	$ -	$ (554,471)	$ (310,211)	55.95%
11	456	OTHREV4	Other Electric Revenue	$ (8,343,932)	$ -	$ (8,343,932)	$ (7,064,318)	84.66%
12	456.1	OTHREV5	Revenues from Transmission of Electricity of Others	$ (55,957,493)	$ -	$ (55,957,493)	$ (666,849)	1.19%
13	920	A&G1	Administrative and General Salaries	$ 4,298,947	$ -	$ 4,298,947	$ 1,471,717	34.23%
14	921	A&G2	Office Supplies and Expenses	$ 24,657,952	$ -	$ 24,657,952	$ 11,969,393	48.54%
15	922	A&G3	Administrative Expenses Transferred - Cr.	$ (2,162,537)	$ -	$ (2,162,537)	$ (925,864)	42.81%
16	923	A&G4	Outside Services	$ 10,167,341	$ -	$ 10,167,341	$ 4,627,362	45.51%
17	924	A&G5	Property Insurance	$ 4,070,693	$ -	$ 4,070,693	$ 998,929	24.54%
18	925	A&G6	Injuries and Damages	$ 2,875,145	$ -	$ 2,875,145	$ 662,729	23.05%
19	926	A&G7	Employee Pensions and Benefits	$ 29,713,758	$ -	$ 29,713,758	$ 17,208,017	57.91%
20	929	A&G9	Company Use	$ (1,315,605)	$ -	$ (1,315,605)	$ (534,778)	40.65%
21	930.1	A&G10	General Advertising Expenses	$ 944,352	$ -	$ 944,352	$ 477,576	50.57%
22	930.2	A&G11	Miscellaneous General Expenses	$ 4,634,964	$ -	$ 4,634,964	$ 1,837,474	39.64%
23	931	A&G12	Rents	$ 31,710	$ -	$ 31,710	$ 24,009	75.71%
24	935	GPMAINT	Maintenance of General Plant	$ 1,837,835	$ -	$ 1,837,835	$ 1,361,388	74.08%
25	408	OTHTAX1	Property Taxes	$ 57,780,732	$ -	$ 57,780,732	$ 39,293,030	68.00%
26	408	OTHTAX2	Commercial Activities Tax	$ 2,907,068	$ -	$ 2,907,068	$ 565,242	19.44%
27	408	OTHTAX3	Payroll Tax	$ 5,773,253	$ -	$ 5,773,253	$ 2,600,012	45.04%
28	Various	DLABOR	Distribution Salaries & Wages	$ 101,156,632	$ -	$ 101,156,632	$ 44,209,139	43.70%

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Explanation of Changes in Allocation Procedures

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

Witness Responsible: Kurt A. Tornquist

Line No.	Account No.	Description	Procedures Approved in Prior Case	Rationale for Change
(A)	(B)	(C)	(D)	(E)

DP&L's last Rate Case was settled by Blackbox Settlement therefore allocation factors were not specifically agreed to nor approved.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Mirrored CWIP Allowances

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

Schedule B-9
Page 1 of 1
Witness Responsible: Don Rennix

Line No.	Project No.	Description	Prior Case Reference(s)	Effective Date of Rates Including CWIP	In Service Date of Project	Allowance Included in Rates
(A)	(B)	(C)	(D)	(E)	(F)	(G)

DP&L did not recover CWIP in the 1991 rate case, therefore there are no Mirrored CWIP Allowances.

Section C
Operating Income

The Dayton Power & Light Company

Case No.: 15-1830-EL-AIR

Test Year: Twelve Months Ending May 31, 2016

Date Certain: September 30, 2015

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Jurisdictional Proforma Net Operating Income Statement
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Nathan C. Parke

Line No.	Description	Adjusted Jurisdictional Revenue & Expenses	Proposed Increase	Proforma Jurisdictional Revenue & Expenses	Schedule Reference
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)
1	Operating Revenues	$ 217,400,884	$ 65,771,725	$ 283,172,609	Schedule C-2, Pg. 1, Column E, Line 5
2					
3	Operating Expenses				
4	Operation & Maintenance	$ 102,121,540	$ -	$ 102,121,540	Schedule C-2, Pg. 1, Column E, Line 15
5	Depreciation and Amortization Expenses	$ 52,277,776	$ -	$ 52,277,776	Schedule C-2, Pg. 1, Column E, Line 21
6	Taxes - Other Than Income Taxes	$ 56,809,080	$ 171,006	$ 56,980,086	Schedule C-2, Pg. 1, Column E, Line 22
7	Operating Expenses Before Income Taxes	$ 211,208,396	$ 171,006	$ 211,379,402	Sum Lines 4 thru 6
8					
9	NOI before Income Taxes	$ 6,192,488	$ 65,600,719	$ 71,793,207	Line 1 - Line 7
10					
11	State Income Taxes	$ (58,474)	$ 309,045	$ 250,571	Schedule C-2, Pg. 2, Column E, Line 6
12	Federal Income Taxes	$ (5,054,491)	$ 22,852,086	$ 17,797,595	Schedule C-2, Pg. 2, Column E, Line 11
13	Total Income Taxes	$ (5,112,965)	$ 23,161,131	$ 18,048,166	
14					
15	Total Operating Expenses	$ 206,095,431	$ 23,332,137	$ 229,427,568	Line 7 + Line 13
16					
17	Net Operating Income	$ 11,305,453	$ 42,439,588	$ 53,745,041	Line 1 - Line 15
18					
19	Rate Base	$ 683,779,476		$ 683,779,476	Schedule B-1, Column C, Line 27
20					
21	Rate of Return	1.65%		7.86%	Line 17 / Line 19

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjusted Test Year Jurisdictional Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Description	Unadjusted Jurisdictional Revenue & Expenses (Sch C-2.1)	Adjustments (Sch C-3)	Adjusted Jurisdictional Revenue & Expenses
(A)	(B)	(C)	(D)	(E) = (C) + (D)
1	OPERATING REVENUES			
2	Distribution Revenues	$ 347,286,520	$ (134,999,320)	$ 212,287,200
3	Other Retail Revenues	$ -	$ -	$ -
4	Other Operating Revenues	$ 11,460,710	$ (6,347,026)	$ 5,113,684
5	Total Operating Revenues	$ 358,747,230	$ (141,346,346)	$ 217,400,884
6				
7	OPERATING EXPENSES			
8	Operation and Maintenance Expenses			
9	Production Expense	$ -	$ -	$ -
10	Transmission Expense	$ -	$ -	$ -
11	Distribution Expense	$ 50,224,905	$ (10,666,369)	$ 39,558,536
12	Customer Accounts Expense	$ 45,587,070	$ (30,173,863)	$ 15,413,207
13	Customer Service & Information Expense	$ 23,593,776	$ (23,523,402)	$ 70,374
14	Administrative & General Expense	$ 45,373,699	$ 1,705,725	$ 47,079,424
15	Total Operating and Maintenance Expense	$ 164,779,450	$ (62,657,910)	$ 102,121,540
16	Depreciation and Amortization Expenses			
17	Depreciation	$ 51,320,150	$ (3,237,214)	$ 48,082,936
18	Amortization. & Depletion Of Utility Plant	$ 4,287,557	$ (92,717)	$ 4,194,840
19	Net Amortization of Regulatory Credits/Debits	$ -	$ -	$ -
20	Accretion Expense	$ -	$ -	$ -
21	Total Depreciation and Amortization Expenses	$ 55,607,707	$ (3,329,931)	$ 52,277,776
22	Taxes Other Than Income Taxes	$ 104,708,806	$ (47,899,726)	$ 56,809,080
23	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	$ 325,095,963	$ (113,887,567)	$ 211,208,396

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjusted Test Year Jurisdictional Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Description	Unadjusted Jurisdictional Revenue & Expenses (Sch C-2.1)	Adjustments (Sch C-3)	Adjusted Jurisdictional Revenue & Expenses
(A)	(B)	(C)	(D)	(E) = (C) + (D)
1	NOI BEFORE INCOME TAXES	$ 33,651,267	$ (27,458,779)	$ 6,192,488
2				
3	Income Taxes-State and Local			
4	Current	$ 144,630	$ (216,165)	$ (71,535)
5	Provision for Deferred Income Taxes	$ (11,925)	$ 24,986	$ 13,061
6	Total State & Local Income Taxes	$ 132,705	$ (191,179)	$ (58,474)
7	Income Taxes-Federal			
8	Current	$ 10,694,521	$ (15,984,158)	$ (5,289,637)
9	Provision for Deferred Income Taxes	$ (2,451,500)	$ 2,855,924	$ 404,424
10	Deferred Investment Tax Credit	$ (169,278)	$ -	$ (169,278)
11	Total Federal Income Taxes	$ 8,073,743	$ (13,128,234)	$ (5,054,491)
12	Total Income Taxes	$ 8,206,448	$ (13,319,413)	$ (5,112,965)
13				
14	**Total Operating Expenses**	$ 333,302,411	$ (127,206,980)	$ 206,095,431
15				
16	**Net Operating Income**	$ 25,444,819	$ (14,139,366)	$ 11,305,453

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Witness Responsible: Craig A. Forestal, Emily W. Rabb

Line No.	Acct. No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		OPERATING REVENUES				
2	440-446	Distribution Revenues	$ 347,286,520	100.00%	$ 347,286,520	ALLDIST
3	440-446	Other Retail Revenues	$ 410,444,426	0.00%	$ -	NONDIST
4		TOTAL Sales to Ultimate Customers	$ 757,730,946		$ 347,286,520	
5						
6	447	Sales for Resale	$ 704,008,678	0.00%	$ -	NONDIST
7		TOTAL Sales of Electricity	$ 1,461,739,625		$ 347,286,520	
8						
9	450	Forfeited Discounts	$ 3,106,958	27.92%	$ 867,463	OTHREV1
10	451	Misc. Service Revenues	$ 944,084	100.00%	$ 944,084	OTHREV2
11	454	Rental Income	$ 704,656	55.95%	$ 394,255	OTHREV3
12	456	Other Electric Revenues	$ 10,252,195	84.66%	$ 8,679,508	OTHREV4
13	456.1	Revenues from Transmission of Electricity of Others	$ 48,352,957	1.19%	$ 575,400	OTHREV5
14		TOTAL Other Operating Revenues	$ 63,360,850		$ 11,460,710	
15						
16		TOTAL Electric Operating Revenues	$ 1,525,100,475		$ 358,747,230	
17						
18		OPERATING EXPENSES				
19		PRODUCTION EXPENSES				
20	501-509, 548-549, 555-557	Production Operation Expenses	$ 752,800,470	0.00%	$ -	NONDIST
21	510-514, 553	Production Maintenance Expenses	$ 66,444,092	0.00%	$ -	NONDIST
22		TOTAL Power Production Expenses	$ 819,244,563		$ -	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Witness Responsible: Craig A. Forestal, Emily W. Rabb

Line No.	Acct. No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		OPERATING EXPENSES				
2		TRANSMISSION EXPENSES				
3	560-567	Transmission Operation Expenses	$ 78,424,538	0.00%	$ -	NONDIST
4	568-571, 554	Transmission Maintenance Expenses	$ 3,160,545	0.00%	$ -	NONDIST
5		TOTAL Transmission Expenses	$ 81,585,083		$ -	
6						
7		DISTRIBUTION EXPENSES				
8		Operation				
9	580	Operation Supervision and Engineering	$ 2,697,287	100.00%	$ 2,697,287	ALLDIST
10	581	Local Dispatching	$ -	100.00%	$ -	ALLDIST
11	582	Station Expenses	$ 374,773	100.00%	$ 374,773	ALLDIST
12	583	Overhead Line Expenses	$ 494,877	100.00%	$ 494,877	ALLDIST
13	584	Underground Line Expenses	$ 834,906	100.00%	$ 834,906	ALLDIST
14	585	Street Lighting and Signal System Expenses	$ -	100.00%	$ -	ALLDIST
15	586	Meter Expenses	$ 32,475	100.00%	$ 32,475	ALLDIST
16	587	Customer Installations Expenses	$ 604,224	100.00%	$ 604,224	ALLDIST
17	588	Miscellaneous Expenses	$ 95,402	100.00%	$ 95,402	ALLDIST
18	589	Rents	$ 7,132	100.00%	$ 7,132	ALLDIST
19		TOTAL Operation	$ 5,141,076		$ 5,141,076	
20		Maintenance				
21	590	Maintenance Supervision and Engineering	$ 2,463,241	100.00%	$ 2,463,241	ALLDIST
22	591	Maintenance of Structures	$ -	100.00%	$ -	ALLDIST
23	592	Maintenance of Station Equipment	$ 4,074,468	100.00%	$ 4,074,468	ALLDIST
24	593	Maintenance of Overhead Lines	$ 37,940,098	100.00%	$ 37,940,098	ALLDIST
25	594	Maintenance of Underground Lines	$ 75,068	100.00%	$ 75,068	ALLDIST
26	595	Maintenance of Line Transformers	$ 233,149	100.00%	$ 233,149	ALLDIST
27	596	Maintenance of Street Lighting and Signal Systems	$ -	100.00%	$ -	ALLDIST
28	597	Maintenance of Meters	$ 149,115	100.00%	$ 149,115	ALLDIST
29	598	Maintenance of Miscellaneous Distribution Plant	$ 148,690	100.00%	$ 148,690	ALLDIST
30		TOTAL Maintenance	$ 45,083,829		$ 45,083,829	
31		TOTAL Distribution Expenses	$ 50,224,905		$ 50,224,905	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Witness Responsible: Craig A. Forestal, Emily W. Rabb

Line No.	Acct. No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		OPERATING EXPENSES				
2						
3		CUSTOMER ACCOUNTS EXPENSES				
4		Operation				
5	901	Supervision	$ -	100.00%	$ -	ALLDIST
6	902	Meter Reading Expenses	$ 3,653,751	100.00%	$ 3,653,751	ALLDIST
7	903	Customer Records and Collection Expenses	$ 10,957,095	100.00%	$ 10,957,095	ALLDIST
8	904	Uncollectible Accounts	$ 30,976,224	100.00%	$ 30,976,224	ALLDIST
9	905	Miscellaneous Customer Accounts Expenses	$ -	100.00%	$ -	ALLDIST
10		TOTAL Customer Accounts Expenses	$ 45,587,070		$ 45,587,070	
11						
12		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
13		Operation				
14	907	Supervision	$ 2,465,547	100.00%	$ 2,465,547	ALLDIST
15	908	Customer Assistance Expenses	$ 6,202,665	100.00%	$ 6,202,665	ALLDIST
16	909	Informational and Instructional Expenses	$ 2,270,531	100.00%	$ 2,270,531	ALLDIST
17	910	Misc. Customer Service and Informational Expenses	$ 12,655,033	100.00%	$ 12,655,033	ALLDIST
18		TOTAL Customer Service and Informational Expenses	$ 23,593,777	100.00%	$ 23,593,776	ALLDIST
19						
20	911-916	SALES EXPENSES	$ -	0.00%	$ -	NONDIST
21						
22		ADMINISTRATIVE AND GENERAL EXPENSES				
23		Operation				
24	920	Administrative and General Salaries	$ 13,148,734	34.23%	$ 4,500,812	A&G1
25	921	Office Supplies and Expenses	$ 19,416,429	48.54%	$ 9,424,735	A&G2
26	922	Administrative Expenses Transferred - Cr.	$ (2,435,257)	42.81%	$ (1,042,533)	A&G3
27	923	Outside Services Employed	$ 11,266,155	45.51%	$ 5,127,227	A&G4
28	924	Property Insurance	$ 5,184,311	24.54%	$ 1,272,230	A&G5
29	925	Injuries and Damages	$ 3,479,445	23.05%	$ 802,012	A&G6

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Witness Responsible: Craig A. Forestal, Emily W. Rabb

Line No.	Acct. No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1	926	Employee Pensions and Benefits	$ 30,836,438	57.91%	$ 17,857,381	A&G7
2	927	Franchise Requirements	$ -	0.00%	$ -	NONDIST
3	928	Regulatory Commission Expenses	$ 4,016,665	100.00%	$ 4,016,665	ALLDIST
4	929	Duplicate Charges-Cr.	$ (1,524,173)	40.65%	$ (619,576)	A&G9
5	930.1	General Advertising Expenses	$ 1,504,355	50.57%	$ 760,752	A&G10
6	930.2	Miscellaneous General Expenses	$ 4,800,601	39.64%	$ 1,902,958	A&G11
7	931	Rents	$ 24,793	75.71%	$ 18,771	A&G12
8		TOTAL Operation	$ 89,718,497		$ 44,021,434	
9		Maintenance				
10	935	Maintenance of General Plant	$ 1,825,412	74.08%	$ 1,352,265	GPMAINT
11		TOTAL Administrative and General Expenses	$ 91,543,909		$ 45,373,699	
12						
13		TOTAL Operating Expenses	$ 1,111,779,306		$ 164,779,450	
14						
15		DEPRECIATION AND AMORTIZATION EXPENSES				
16						
17		DEPRECIATION EXPENSE				
18	403	Production	$ 65,112,168	0.00%	$ -	NONDIST
19	403	Transmission	$ 9,722,803	0.00%	$ -	NONDIST
20	403	Distribution	$ 53,926,497	93.29%	$ 50,308,318	DIRECT
21	403	General	$ 1,030,201	98.22%	$ 1,011,832	DIRECT
22		TOTAL Depreciation Expense	$ 129,791,669		$ 51,320,150	
23						
24		AMORTIZATION OF UTILITY PLANT				
25	403	Intangible Plant	$ 8,313,401	51.57%	$ 4,287,557	DIRECT
26						
27	411	Accretion Expense	$ 2,735,932	0.00%	$ -	NONDIST
28						
29		TOTAL Depreciation and Amortization Expenses	$ 140,841,002		$ 55,607,707	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Witness Responsible: Craig A. Forestal, Emily W. Rabb

Line No.	Acct. No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/ Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		TAXES OTHER THAN INCOME TAXES				
2	408	Commercial Activity Taxes	$ 2,907,068	19.44%	$ 565,242	OTHTAX2
3	408	State Excise Taxes	$ 49,707,317	100.00%	$ 49,707,317	ALLDIST
4	408	Payroll Taxes	$ 5,773,260	45.04%	$ 2,600,015	OTHTAX3
5	408	Property Taxes	$ 76,216,753	68.00%	$ 51,827,392	OTHTAX1
6	408	Federal Use Tax	$ 3,390	96.39%	$ 3,268	DMAINT
7	408	Insurance Premium Taxes	$ 18,199	30.62%	$ 5,572	DGRSPLNT
8	408	Ohio User Fees	$ 1,500	0.00%	$ -	NONDIST
9		TOTAL Taxes Other Than Income Taxes	$ 134,627,487		$ 104,708,806	
10						
11		INCOME TAXES				
12		Income Taxes-State and Local				
13	409	Current	$ 670,591	21.57%	$ 144,630	DIRECT
14	410-411	Provision for Deferred Income Taxes	$ (106,663)	11.18%	$ (11,925)	DIRECT
15		Total State and Local Income Taxes	$ 563,928		$ 132,705	
16		Income Taxes-Federal				
17	409	Current	$ 46,176,800	23.16%	$ 10,694,521	DIRECT
18	410-411	Provision for Deferred Income Taxes	$ (19,168,846)	12.79%	$ (2,451,500)	DIRECT
19	411	Deferred Investment Tax Credit	$ (2,392,824)	7.07%	$ (169,278)	DIRECT
20		Total Federal Income Taxes	$ 24,615,130		$ 8,073,743	
21		TOTAL Income Taxes	$ 25,179,058		$ 8,206,448	
22						
23		TOTAL Operating Expense	$ 1,412,426,853		$ 333,302,411	
24						
25		Net Operating Income	$ 112,673,622		$ 25,444,819	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Element of Operating Income	Total Schedule C-3	Federal and State Income Taxes	Universal Service Fund Rider	Reconciliation Rider Nonbypassable	Storm Cost Recovery Rider	Energy Efficiency Rider
	Schedule Reference		C-3.1	C-3.2	C-3.3	C-3.4	C-3.5
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues	$ (134,999,320)	$ -	$ (27,309,700)	$ (1,888,969)	$ (13,182,617)	$ (49,321,796)
3	Other Retail Revenues	$ -					
4	Other Operating Revenues	$ (6,347,026)					
5	Total Operating Revenues	$ (141,346,346)	$ -	$ (27,309,700)	$ (1,888,969)	$ (13,182,617)	$ (49,321,796)
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense	$ -					
10	Transmission Expense	$ -					
11	Distribution Expense	$ (10,666,369)				$ (10,365,747)	$ (145,562)
12	Customer Accounts Expenses	$ (30,173,863)		$ (27,309,700)			
13	Customer Service and Information Expense	$ (23,523,402)					$ (23,658,530)
14	Administrative and General Expense	$ 1,705,725					$ (95,190)
15	Total Operating and Maintenance Expense	$ (62,657,910)	$ -	$ (27,309,700)	$ -	$ (10,365,747)	$ (23,899,282)
16	Depreciation and Amortization Expenses						
17	Depreciation	$ (3,237,214)					
18	Amortization and Depletion Of Utility Plant	$ (92,717)					
19	Net Amortization of Regulatory Credits/Debits	$ -					
20	Accretion Expense	$ -					
21	Total Depreciation and Amortization Expenses	$ (3,329,931)	$ -	$ -	$ -	$ -	$ -
22	Taxes Other Than Income Taxes	$ (47,899,726)					$ (84,507)
23	Income Taxes-State and Local						
24	Current	$ (216,165)	$ (216,165)				
25	Provision for Deferred Income Taxes	$ 24,986	$ 24,986				
26	Total State and Local Income Taxes	$ (191,179)	$ (191,179)	$ -	$ -	$ -	$ -
27	Income Taxes-Federal						
28	Current	$ (15,984,158)	$ (15,984,158)				
29	Provision for Deferred Income Taxes	$ 2,855,924	$ 2,855,924				
30	Deferred Investment Tax Credit	$ -	$ -				
31	Total Federal Income Taxes	$ (13,128,234)	$ (13,128,234)	$ -	$ -	$ -	$ -
32							
33	Total Operating Expenses	$ (127,206,980)	$ (13,319,413)	$ (27,309,700)	$ -	$ (10,365,747)	$ (23,983,789)
34							
35	**Net Operating Income**	$ (14,139,366)	$ 13,319,413	$ -	$ (1,888,969)	$ (2,816,870)	$ (25,338,007)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3

Witness Responsible: Craig A. Forestal

Line No.	Element of Operating Income	Economic Development Discounts & Rider	Alternative Energy Rider	State Excise Tax Rider	Property Taxes	Commercial Activity Tax	Annualized AES Services Labor
		Description					
	Schedule Reference	C-3.6	C-3.7	C-3.8	C-3.9	C-3.10	C-3.11
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues	$ 1,171,196	$ -	$ (49,775,497)	$ -	$ -	$ -
3	Other Retail Revenues						
4	Other Operating Revenues	$ (952,573)					
5	Total Operating Revenues	$ 218,623	$ -	$ (49,775,497)	$ -	$ -	$ -
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense						$ 45,032
12	Customer Accounts Expenses						$ 9,064
13	Customer Service and Information Expense						$ -
14	Administrative and General Expense		$ (785,426)				$ 439,410
15	Total Operating and Maintenance Expense	$ -	$ (785,426)	$ -	$ -	$ -	$ 493,506
16	Depreciation and Amortization Expenses						
17	Depreciation						
18	Amortization and Depletion Of Utility Plant						
19	Net Amortization of Regulatory Credits/Debits						
20	Accretion Expense						
21	Total Depreciation and Amortization Expenses	$ -	$ -	$ -	$ -	$ -	$ -
22	Taxes Other Than Income Taxes			$ (49,785,674)	$ 1,469,816	$ 200,422	$ 50,815
23	Income Taxes-State and Local						
24	Current						
25	Provision for Deferred Income Taxes						
26	Total State and Local Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
27	Income Taxes-Federal						
28	Current						
29	Provision for Deferred Income Taxes						
30	Deferred Investment Tax Credit						
31	Total Federal Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32							
33	Total Operating Expenses	$ -	$ (785,426)	$ (49,785,674)	$ 1,469,816	$ 200,422	$ 544,321
34							
35	**Net Operating Income**	$ 218,623	$ 785,426	$ 10,177	$ (1,469,816)	$ (200,422)	$ (544,321)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3
Page 3 of 5
Witness Responsible: Craig A. Forestal

Line No.	Element of Operating Income	Description: Annualized DP&L Labor and Payroll Tax	Annualized Employee Benefits	Annualized Depreciation Expense	Interest on Customer Deposits	Rate Case Expense	Uncollectible Expense
	Schedule Reference	C-3.12	C-3.13	C-3.14	C-3.15	C-3.16	C-3.17
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues	$ -	$ -	$ -	$ -	$ -	$ -
3	Other Retail Revenues						
4	Other Operating Revenues						
5	Total Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense	$ 1,185,924					
12	Customer Accounts Expenses	$ 658,391			$ 112,295		$ (3,643,913)
13	Customer Service and Information Expense	$ 64,551					
14	Administrative and General Expense	$ 177,232	$ 87,753			$ 4,917,606	
15	Total Operating and Maintenance Expense	$ 2,086,098	$ 87,753	$ -	$ 112,295	$ 4,917,606	$ (3,643,913)
16	Depreciation and Amortization Expenses						
17	Depreciation			$ (3,237,214)			
18	Amortization and Depletion Of Utility Plant			$ (92,717)			
19	Net Amortization of Regulatory Credits/Debits						
20	Accretion Expense						
21	Total Depreciation and Amortization Expenses	$ -	$ -	$ (3,329,931)	$ -	$ -	$ -
22	Taxes Other Than Income Taxes	$ 152,944					
23	Income Taxes-State and Local						
24	Current						
25	Provision for Deferred Income Taxes						
26	Total State and Local Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
27	Income Taxes-Federal						
28	Current						
29	Provision for Deferred Income Taxes						
30	Deferred Investment Tax Credit						
31	Total Federal Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32							
33	Total Operating Expenses	$ 2,239,042	$ 87,753	$ (3,329,931)	$ 112,295	$ 4,917,606	$ (3,643,913)
34							
35	**Net Operating Income**	$ (2,239,042)	$ (87,753)	$ 3,329,931	$ (112,295)	$ (4,917,606)	$ 3,643,913

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Element of Operating Income	Description: Non-Jurisdictional Revenue and Expense	General Advertising	PUCO Approved Payments by Shareholders	Miscellaneous Expense Adjustments	Major Storm Expense	Unbilled Revenue and Expense
	Schedule Reference	C-3.18	C-3.19	C-3.20	C-3.21	C-3.22	C-3.23
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues	$ -	$ -	$ -	$ -	$ -	$ 2,672,207
3	Other Retail Revenues						
4	Other Operating Revenues	$ (5,394,453)					
5	Total Operating Revenues	$ (5,394,453)	$ -	$ -	$ -	$ -	$ 2,672,207
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense	$ (963,522)			$ (5,820)	$ (429,973)	$ 13,299
12	Customer Accounts Expenses						
13	Customer Service and Information Expense						$ 70,577
14	Administrative and General Expense	$ (62,718)	$ (760,752)	$ (2,030,000)	$ (649,910)		$ (6,890)
15	Total Operating and Maintenance Expense	$ (1,026,240)	$ (760,752)	$ (2,030,000)	$ (655,731)	$ (429,973)	$ 76,986
16	Depreciation and Amortization Expenses						
17	Depreciation						
18	Amortization and Depletion Of Utility Plant						
19	Net Amortization of Regulatory Credits/Debits						
20	Accretion Expense						
21	Total Depreciation and Amortization Expenses	$ -	$ -	$ -	$ -	$ -	$ -
22	Taxes Other Than Income Taxes						$ 96,458
23	Income Taxes-State and Local						
24	Current						
25	Provision for Deferred Income Taxes						
26	Total State and Local Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
27	Income Taxes-Federal						
28	Current						
29	Provision for Deferred Income Taxes						
30	Deferred Investment Tax Credit						
31	Total Federal Income Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32							
33	Total Operating Expenses	$ (1,026,240)	$ (760,752)	$ (2,030,000)	$ (655,731)	$ (429,973)	$ 173,444
34							
35	**Net Operating Income**	$ (4,368,213)	$ 760,752	$ 2,030,000	$ 655,731	$ 429,973	$ 2,498,763

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Element of Operating Income	Description					
		Company Use Credit	Test Year Revenue				
	Schedule Reference	C-3.24	C-3.25				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues	$ -	$ 2,635,856				
3	Other Retail Revenues						
4	Other Operating Revenues						
5	Total Operating Revenues	$ -	$ 2,635,856				
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense						
12	Customer Accounts Expenses						
13	Customer Service and Information Expense						
14	Administrative and General Expense	$ 474,610					
15	Total Operating and Maintenance Expense	$ 474,610	$ -				
16	Depreciation and Amortization Expenses						
17	Depreciation						
18	Amortization and Depletion Of Utility Plant						
19	Net Amortization of Regulatory Credits/Debits						
20	Accretion Expense						
21	Total Depreciation and Amortization Expenses	$ -	$ -				
22	Taxes Other Than Income Taxes						
23	Income Taxes-State and Local						
24	Current						
25	Provision for Deferred Income Taxes						
26	Total State and Local Income Taxes	$ -	$ -				
27	Income Taxes-Federal						
28	Current						
29	Provision for Deferred Income Taxes						
30	Deferred Investment Tax Credit						
31	Total Federal Income Taxes	$ -	$ -				
32							
33	Total Operating Expenses	$ 474,610	$ -				
34							
35	**Net Operating Income**	$ (474,610)	$ 2,635,856				

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjust Federal and State Income Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.1

Witness Responsible: Stephen A. Allamanno

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Calculate the income tax effect of various C-3 adjustments				
3						
4		Income Taxes				
5	409	Current State and Local Income Tax Expense	$ (216,165)	100.00%	DIRECT	$ (216,165)
6	410-411	Deferred State and Local Income Tax Expense	$ 24,986	100.00%	DIRECT	$ 24,986
7		Total State and Local Income Taxes	$ (191,179)			$ (191,179)
8						
9	409	Current Federal Income Tax Expense	$ (15,984,158)	100.00%	DIRECT	$ (15,984,158)
10	410-411	Deferred Federal Income Tax Expense	$ 2,855,924	100.00%	DIRECT	$ 2,855,924
11	411	Deferred Investment Tax Credit Expense	$ -	100.00%	DIRECT	$ -
12		Total Federal Income Taxes	$ (13,128,234)			$ (13,128,234)
13						
14		Total Income Tax Expense	$ (13,319,413)			$ (13,319,413)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Universal Service Fund Rider Revenue and Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.2

Schedule C-3.2

Witness Responsible: Lauren R. Whitehead

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Universal Service Fund Rider revenue and expense from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ (27,309,700)	100.00%	ALLDIST	$ (27,309,700)
6						
7		Expense				
8	904	Uncollectible Accounts	$ (27,309,700)	100.00%	ALLDIST	$ (27,309,700)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Reconciliation Rider Nonbypassable Revenue
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.3

Schedule C-3.3

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Reconciliation Rider Nonbypassable revenue from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ (1,888,969)	100.00%	ALLDIST	$ (1,888,969)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Storm Cost Recovery Rider Revenue and Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.4

Schedule C-3.4

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Storm Rider revenue and expense from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ (13,182,617)	100.00%	ALLDIST	$ (13,182,617)
6						
7		Expense				
8	593	Maintenance of Overhead Lines	$ (10,365,747)	100.00%	ALLDIST	$ (10,365,747)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Energy Efficiency Rider Revenue and Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.5

Schedule C-3.5

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Energy Efficiency Rider revenue and expense from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ (49,321,796)	100.00%	ALLDIST	$ (49,321,796)
6						
7		Expense				
8	580	Operation Supervision and Engineering	$ (145,562)	100.00%	ALLDIST	$ (145,562)
9	907	Supervision	$ (2,699,261)	100.00%	ALLDIST	$ (2,699,261)
10	908	Customer Assistance Expenses	$ (6,119,880)	100.00%	ALLDIST	$ (6,119,880)
11	909	Informational and Instructional Expenses	$ (2,157,593)	100.00%	ALLDIST	$ (2,157,593)
12	910	Misc. Customer Service and Informational Expenses	$ (12,681,796)	100.00%	ALLDIST	$ (12,681,796)
13	920	Administrative and General Salaries	$ (4,273)	100.00%	ALLDIST	$ (4,273)
14	962	Employee Pensions and Benefits	$ (90,917)	100.00%	ALLDIST	$ (90,917)
15	408	Taxes Other Than Income Taxes	$ (84,507)	100.00%	ALLDIST	$ (84,507)
16		Total Expense	$ (23,983,790)			$ (23,983,789)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Economic Development Discounts and Rider Revenue
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.6

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Economic Development Rider revenue				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ 1,171,196	100.00%	ALLDIST	$ 1,171,196
6	456	Other Electric Revenues	$ (1,125,175)	84.66%	OTHREV4	$ (952,573)
		Total Revenue	$ 46,021			$ 218,623

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Alternative Energy Rider Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.7

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Alternative Energy Rider expense from the test year				
3						
4		Expense				
5	920	Administrative and General Salaries	$ 481,244	100.00%	ALLDIST	$ 481,244
6	930.2	Miscellaneous General Expenses	$ (1,266,670)	100.00%	ALLDIST	$ (1,266,670)
7		Total Expense	$ (785,426)			$ (785,426)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate State Excise Tax Rider Revenue and Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.8

Witness Responsible: Stephen A. Allamanno, Lauren R. Whitehead

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate State Excise Tax Rider revenue and expense from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ (49,775,497)	100.00%	ALLDIST	$ (49,775,497)
6						
7		Expense				
8	408	Taxes Other Than Income Taxes	$ (49,785,674)	100.00%	ALLDIST	$ (49,785,674)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize Property Tax to Reflect Plant In Service on Date Certain
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.9a

Schedule C-3.9

Witness Responsible: Stephen A. Allamanno

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Adjust property taxes to be calculated based on jurisdictional plant-in-service as of September 30, 2015				
3						
4		Expense				
5	408	Taxes Other Than Income Taxes	$ 1,469,816	100.00%	ALLDIST	$ 1,469,816

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize Commercial Activity Tax
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3.10

Witness Responsible: Stephen A. Allamanno

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)
1		Purpose and Description:					
2		Adjust Commercial Activity Tax (CAT) to its jurisdictional portion					
3							
4		Expense					
5	408	Taxes Other Than Income Taxes	$ 200,422	100.00%	ALLDIST	$ 200,422	
6							
7		Supporting Calculations					
8							
9	Adjust revenues to include riders that were eliminated from the test year but are subject to CAT that is not recovered through those riders						
10							
11		Total Adjusted Jurisdictional Operating Revenues	$ 217,400,884	100.00%	ALLDIST	$ 217,400,884	Schedule C-2
12		State Excise Tax Rider	$ 49,775,497	100.00%	ALLDIST	$ 49,775,497	Schedule C-3.8
13		Universal Service Fund Rider	$ 27,309,700	100.00%	ALLDIST	$ 27,309,700	Schedule C-3.2
14		Total Jurisdictional Revenues	$ 294,486,081	100.00%	ALLDIST	$ 294,486,081	
15							
16		Commercial Activity Tax Rate	0.2600%			0.2600%	Schedule A-2
17							
18		Annualized Commercial Activity Tax	$ 765,664	100.00%	ALLDIST	$ 765,664	
19							
20		Test Year Commercial Activity Tax	$ 565,242	100.00%	ALLDIST	$ 565,242	Schedule C-2.1
21							
22		Net Adjustment				$ 200,422	

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize AES Services Labor, Benefits, and Payroll Tax
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.11

Schedule C-3.11
Page 1 of 1
Witness Responsible: Yvonna K. Steadman

Line No.	Acct No.	Description	Total Amount	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Annualize AES Services labor, benefits, and payroll tax				
3						
4		Expense				
5	580	Operation Supervision and Engineering	$ 26,400	100.28%	DIRECT	$ 26,474
6	581	Local Dispatching	$ -	0.00%	DIRECT	$ -
7	582	Station Expenses	$ -	0.00%	DIRECT	$ -
8	583	Overhead Line Expenses	$ -	0.00%	DIRECT	$ -
9	584	Underground Line Expenses	$ -	0.00%	DIRECT	$ -
10	585	Street Lighting and Signal Expenses	$ -	0.00%	DIRECT	$ -
11	586	Meter Expenses	$ -	0.00%	DIRECT	$ -
12	587	Customer Installations Expenses	$ -	0.00%	DIRECT	$ -
13	588	Miscellaneous Distribution Expenses	$ -	0.00%	DIRECT	$ -
14	589	Rents	$ -	0.00%	DIRECT	$ -
15	590	Maintenance Supervision and Engineering	$ 18,978	100.00%	DIRECT	$ 18,978
16	591	Maintenance of Structures	$ -	0.00%	DIRECT	$ -
17	592	Maintenance of Station Equipment	$ -	0.00%	DIRECT	$ -
18	593	Maintenance of Overhead Lines	$ (420)	100.00%	DIRECT	$ (420)
19	594	Maintenance of Underground Lines	$ -	0.00%	DIRECT	$ -
20	595	Maintenance of Line Transformers	$ -	0.00%	DIRECT	$ -
21	596	Maintenance of Street Lighting and Signal Systems	$ -	0.00%	DIRECT	$ -
22	597	Maintenance of Meters	$ -	0.00%	DIRECT	$ -
23	598	Maintenance of Miscellaneous Distribution Plant	$ -	0.00%	DIRECT	$ -
24	901	Supervision	$ -	0.00%	DIRECT	$ -
25	902	Meter Reading Expenses	$ 2,174	100.00%	DIRECT	$ 2,174
26	903	Customer Records and Collection Expenses	$ 6,890	100.00%	DIRECT	$ 6,890
27	905	Miscellaneous Customer Accounts Expenses	$ -	0.00%	DIRECT	$ -
28	907	Supervision	$ -	0.00%	DIRECT	$ -
29	908	Customer Assistance Expenses	$ -	0.00%	DIRECT	$ -
30	909	Informational and Instructional Expenses	$ -	0.00%	DIRECT	$ -
31	910	Misc. Customer Service and Informational Expenses	$ -	0.00%	DIRECT	$ -
32	920	Administrative and General Salaries	$ 1,159,768	46.21%	DIRECT	$ 535,908
33	923	Outside Services Employed	$ (2,137)	58.35%	DIRECT	$ (1,247)
34	935	Maintenance of General Plant	$ -	0.00%	DIRECT	$ -
35		Total O&M Expense	$ 1,211,653			$ 588,757
36						
37	408.1	Taxes other than income taxes (FICA)	$ 123,675	42.86%	DIRECT	$ 53,006
38	408.1	Taxes other than income taxes (FUTA)	$ (1,425)	45.61%	DIRECT	$ (650)
39	408.1	Taxes other than income taxes (SUTA)	$ (4,150)	37.13%	DIRECT	$ (1,541)
40		Total Tax Expense	$ 118,100			$ 50,815
41						
42	926	Employee Pension and Benefits (Pension)	$ 2,070	-14.49%	DIRECT	$ (300)
43	926	Employee Pension and Benefits (401k)	$ (406,598)	35.45%	DIRECT	$ (144,139)
44	926	Employee Pension and Benefits (Health Benefits)	$ 72,546	42.21%	DIRECT	$ 30,621
45	920	Administrative and General Salaries (LTC Expense)	$ 46,108	40.27%	DIRECT	$ 18,567
46		Total Benefit Expense	$ (285,874)			$ (95,251)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize Test Year Labor and Payroll Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.12

Schedule C-3.12
Page 1 of 1
Witness Responsible: Yvonna K. Steadman

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Annualize labor and payroll taxes				
3						
4		Expense				
5	580	Operation Supervision and Engineering	$ 49,850	100.00%	DIRECT	$ 49,850
6	582	Station Expenses	$ 17,171	100.00%	DIRECT	$ 17,171
7	583	Overhead Line Expenses	$ 19,398	100.00%	DIRECT	$ 19,398
8	584	Underground Line Expenses	$ 7,966	100.00%	DIRECT	$ 7,966
9	586	Meter Expenses	$ 460	100.00%	DIRECT	$ 460
10	587	Customer Installations Expenses	$ 18,678	100.00%	DIRECT	$ 18,678
11	588	Miscellaneous Distribution Expenses	$ 3,908	100.00%	DIRECT	$ 3,908
12	590	Maintenance Supervision and Engineering	$ 153,180	100.00%	DIRECT	$ 153,180
13	592	Maintenance of Station Equipment	$ 211,862	100.00%	DIRECT	$ 211,862
14	593	Maintenance of Overhead Lines	$ 686,116	100.00%	DIRECT	$ 686,116
15	594	Maintenance of Underground Lines	$ 3,399	100.00%	DIRECT	$ 3,399
16	595	Maintenance of Line Transformers	$ (701)	100.00%	DIRECT	$ (701)
17	596	Maintenance of Street Lighting and Signal Systems	$ -	0.00%	DIRECT	$ -
18	597	Maintenance of Meters	$ 12,857	100.00%	DIRECT	$ 12,857
19	598	Maintenance of Miscellaneous Distribution Plant	$ 1,780	100.00%	DIRECT	$ 1,780
20	902	Meter Reading Expenses	$ 234,179	100.00%	DIRECT	$ 234,179
21	903	Customer Records and Collection Expenses	$ 424,220	100.00%	DIRECT	$ 424,212
22	907	Supervision	$ 58,610	100.00%	DIRECT	$ 58,611
23	908	Customer Assistance Expenses	$ 544	48.71%	DIRECT	$ 265
24	910	Misc. Customer Service and Informational Expenses	$ 6,354	89.31%	DIRECT	$ 5,675
25	920	Administrative and General Salaries	$ 260,980	49.24%	DIRECT	$ 128,519
26	925	Injuries and Damages	$ 26,310	100.00%	DIRECT	$ 26,309
27	926	Employee Pensions and Benefits	$ 1,151	100.00%	DIRECT	$ 1,151
28	935	Maintenance of General Plant	$ 21,270	99.92%	DIRECT	$ 21,253
29		Total O&M Expense	$ 2,219,542			$ 2,086,098
30						
31	408.1	Taxes other than income taxes (FICA)	$ 355,730	43.23%	DIRECT	$ 153,773
32	408.1	Taxes other than income taxes (FUTA)	$ (6,611)	9.62%	DIRECT	$ (636)
33	408.1	Taxes other than income taxes (SUTA)	$ (1,427)	13.52%	DIRECT	$ (193)
34		Total Payroll Taxes	$ 347,692			$ 152,944

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize Employee Benefits Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.13

Schedule C-3.13

Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

Line No.	Acct No.	Description	Total Amount	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)
1		Purpose and Description:				
2		Annualize employee benefits expense				
3						
4		Expense				
5	926	Employee Pensions and Benefits (Pension)	$ -	0.00%	DIRECT	$ -
6	926	Employee Pensions and Benefits (OPEB)	$ -	0.00%	DIRECT	$ -
7	926	Employee Pensions and Benefits (401k)	$ 101,107	44.10%	DIRECT	$ 44,590
8	926	Employee Pensions and Benefits (Health Benefits)	$ 778,353	4.64%	DIRECT	$ 36,077
9	920	Administrative and General Salaries (LTC)	$ 20,710	34.22%	DIRECT	$ 7,086
10		Total Expense	$ 900,170			$ 87,753

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Annualize Depreciation Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1 and WPC-3.14

Schedule C-3.14
Page 1 of 1
Witness Responsible: Don Rennix

Line No.	Acct. No.	Description	Total Amount	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Annualize depreciation expense with proposed depreciation rates				
3						
4		Expense				
5	403	Distribution Plant Depreciation	$ (2,826,409)	113.34%	DIRECT	$ (3,203,424)
6	403	General Plant Depreciation	$ (33,941)	99.56%	DIRECT	$ (33,790)
7	403	Intangible Plant Amortization	$ (179,775)	51.57%	DIRECT	$ (92,717)
8		Total Expense	$ (3,040,125)			$ (3,329,931)
9						
10		Supporting Calculations				
11						
12		Adjust test year depreciation expense to current annual expense by applying current depreciation rates to date certain balance				
13						
14		Test Year Depreciation of Distribution Plant				
15		Current Annual Expense per WPC-3.14	$ 53,275,339	93.29%	DIRECT	$ 49,700,849
16		Test Year Depreciation Expense per WPC-2.1	$ 53,926,497	93.29%	DIRECT	$ 50,308,318
17		Increase / (Decrease) in Test Year Depreciation Expense	$ (651,158)			$ (607,469)
18						
19		Test Year Depreciation of General Plant				
20		Current Annual Expense per WPC-3.14	$ 973,232	98.22%	DIRECT	$ 955,879
21		Test Year Depreciation Expense per WPC-2.1	$ 1,030,201	98.22%	DIRECT	$ 1,011,832
22		Increase / (Decrease) in Test Year Depreciation Expense	$ (56,969)			$ (55,953)
23						
24		Test Year Amortization of Intangible Plant				
25		Current Annual Expense per WPC-3.14	$ 8,133,626	51.57%	DIRECT	$ 4,194,840
26		Test Year Amortization Expense per WPC-2.1	$ 8,313,401	51.57%	DIRECT	$ 4,287,557
27		Increase / (Decrease) in Test Year Amortization Expense	$ (179,775)			$ (92,717)
28						
29		Adjust current annual depreciation expense to proposed annual expense by applying proposed depreciation rates to date certain balance				
30						
31		Annual Depreciation of Distribution Plant per Work paper C-3.14				
32		Annual Expense with Proposed New Rates	$ 51,100,088	92.18%	DIRECT	$ 47,104,894
33		Current Annual Expense	$ 53,275,339	93.29%	DIRECT	$ 49,700,849
34		Increase / (Decrease) in Annual Depreciation Expense	$ (2,175,251)			$ (2,595,955)
35						
36		Annual Depreciation of General Plant per Work paper C-3.14				
37		Annual Expense with Proposed New Rates	$ 996,260	98.17%	DIRECT	$ 978,042
38		Current Annual Expense	$ 973,232	98.22%	DIRECT	$ 955,879
39		Increase / (Decrease) in Annual Depreciation Expense	$ 23,028			$ 22,163
40						
41		Annual Amortization of Intangible Plant per Work paper C-3.14				
42		Annual Expense with Proposed New Rates	$ 8,133,626	51.57%	DIRECT	$ 4,194,840
43		Current Annual Expense	$ 8,133,626	51.57%	DIRECT	$ 4,194,840
44		Increase / (Decrease) in Annual Amortization Expense	$ -			$ -

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Include Interest on Customer Service Deposits
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule C-3.15

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Include customer deposit interest expense as the statutory rate applied to the date certain balance of customer deposits				
3						
4		Expense				
5	431	Interest On Customer Service Deposits	$ 112,295	100.00%	ALLDIST	$ 112,295
6						
7		Supporting Calculations				
8						
9		Date Certain Deposits	$ 36,200,945	10.34%	CUSTDPST	$ 3,743,178
10		Statutory Interest Rate				3%
11		Interest on Customer Deposits				$ 112,295

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Include Rate Case Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Amount	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Include the estimated cost of presenting utility cases as reflected on Schedule C-8, amortized over a two-year period				
3						
4		Expense				
5	928	Regulatory Commission Expenses	$ 4,917,606	100.00%	ALLDIST	$ 4,917,606

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Uncollectible Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.17

Schedule C-3.17

Witness Responsible: Tyler A. Teuscher

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate uncollectible expense from the test year				
3						
4		Expense				
5	904	Uncollectible Accounts Expense	$ (3,643,913)	100.00%	ALLDIST	$ (3,643,913)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Wright Patterson Non-Jurisdictional Revenues and Expenses
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.18

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate Wright Patterson non-jurisdictional revenues and expenses				
3						
4		Revenue				
5	456	Other Electric Revenues	$ (5,394,453)	100.00%	ALLDIST	$ (5,394,453)
6						
7		Expense				
8	580	Supervisory - Elect. Dist.	$ (348,904)	100.00%	ALLDIST	$ (348,904)
9	582	Station Expenses	$ (225,155)	100.00%	ALLDIST	$ (225,155)
10	583	Overhead Lines Expense	$ (224)	100.00%	ALLDIST	$ (224)
11	584	Underground Lines	$ (89,419)	100.00%	ALLDIST	$ (89,419)
12	592	Misc. Station Equipment	$ (85,192)	100.00%	ALLDIST	$ (85,192)
13	593	Maintenance of Overhead Lines	$ (214,628)	100.00%	ALLDIST	$ (214,628)
14	920	Administrative and General Salaries	$ (18,730)	34.23%	A&G1	$ (6,411)
15	921	Office Supplies and Expenses	$ (27,658)	48.54%	A&G2	$ (13,425)
16	922	Administrative Expenses Transferred - Cr.	$ 3,469	42.81%	A&G3	$ 1,485
17	923	Outside Services Employed	$ (16,048)	45.51%	A&G4	$ (7,304)
18	924	Property Insurance	$ (396)	24.54%	A&G5	$ (97)
19	925	Injuries and Damages	$ (4,956)	23.05%	A&G6	$ (1,142)
20	926	Employee Pensions & Benefits	$ (43,926)	57.91%	A&G7	$ (25,438)
21	928	Regulatory Commission Expenses	$ (5,722)	100.00%	ALLDIST	$ (5,722)
22	930.2	Miscellaneous General Expenses	$ (6,838)	39.64%	A&G11	$ (2,711)
23	931	Rents	$ (35)	75.71%	A&G12	$ (27)
24	935	Maintenance of General Plant	$ (2,600)	74.08%	GPMAINT	$ (1,926)
25		Total Expense [1]	$ (1,086,965)			$ (1,026,240)

[1] Depreciation has been removed on Schedule C-3.14

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate General Advertising Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate general advertising expense from the test year				
3						
4		Expense				
5	930.1	General Advertising Expenses	$ (1,504,355)	50.57%	A&G10	$ (760,752)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate PUCO Approved Payments Funded by Shareholders
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.20

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Remove amortization of payments funded by shareholders from the test year				
3						
4		Expense				
5	928	Regulatory Commission Expenses	$ (2,030,000)	100.00%	ALLDIST	$ (2,030,000)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Miscellaneous Expense Adjustments
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Adjust for miscellaneous run-rate and out-of-period items and eliminate certain non-jurisdictional expenses from the test year				
3						
4		Expense				
5	580	Operation Supervision and Engineering	$ 200	100.00%	DIRECT	$ 200
6	590	Maintenance Supervision and Engineering	$ (5,591)	100.00%	DIRECT	$ (5,591)
7	593	Maintenance of Overhead Lines	$ (429)	100.00%	DIRECT	$ (429)
8	921	Office Supplies and Expenses	$ (84,252)	37.82%	DIRECT	$ (31,867)
9	923	Outside Services Employed	$ (187,016)	41.25%	DIRECT	$ (77,139)
10	924	Property Insurance	$ (759,955)	95.97%	DIRECT	$ (729,329)
11	930.2	Miscellaneous General Expenses	$ (14,379)	39.63%	DIRECT	$ (5,698)
12	935	Maintenance of General Plant	$ 194,122	100.00%	DIRECT	$ 194,122
13		Total Expense	$ (857,301)			$ (655,731)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Major Storm Expenses
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.22

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate major storm expenses from the test year				
3						
4		Expense				
5	593	Maintenance of Overhead Lines	$ (429,973)	100.00%	ALLDIST	$ (429,973)

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Unbilled Revenue and Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.2

Schedule C-3.23
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Craig A. Forestal

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate unbilled revenue and expense from the test year				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ 4,592,525	58.19%	DIRECT	$ 2,672,207
6						
7		Expense				
8	580	Operation Supervision and Engineering	$ 13,299	100.00%	ALLDIST	$ 13,299
9	907	Supervision	$ 175,103	100.00%	ALLDIST	$ 175,103
10	908	Customer Assistance Expenses	$ (78,033)	100.00%	ALLDIST	$ (78,033)
11	909	Informational and Instructional Expenses	$ (61,710)	100.00%	ALLDIST	$ (61,710)
12	910	Misc. Customer Service and Informational Expenses	$ 35,217	100.00%	ALLDIST	$ 35,217
13	920	Administrative and General Salaries	$ (15,704)	100.00%	ALLDIST	$ (15,704)
14	926	Employee Pensions and Benefits	$ 8,347	100.00%	ALLDIST	$ 8,347
15	930.2	Miscellaneous General Expenses	$ 467	100.00%	ALLDIST	$ 467
16	408	Payroll Taxes	$ 2,525	100.00%	ALLDIST	$ 2,525
17	408	State Excise Taxes	$ 93,933	100.00%	ALLDIST	$ 93,933
		Total Expense	$ 173,444			$ 173,444

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Eliminate Company Use Credit
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.24

Schedule C-3.24

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Eliminate company use credit from test year				
3						
4		Revenue				
5	929	Duplicate Charges	$ 1,167,552	40.65%	A&G9	$ 474,610

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjust Test Year Revenues
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3.25
Page 1 of 1
Witness Responsible: Robert J. Adams

Line No.	Acct. No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Adjust test year jurisdictional revenues to equal calculated amount on Sch. E-4				
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	$ 2,635,856	100.00%	ALLDIST	$ 2,635,856
6						
7		Supporting Calculations				
8						
9		Projected & Actual Revenues in Test Year				$ 209,651,344
10		Calculated Revenues for Test Year				$ 212,287,200
11		Adjustment to Test Year Revenue				$ 2,635,856

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.1, WPC-4

Witness Responsible: Stephen A. Allamanno

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted Jurisdictional	Schedule C-3 Adjustments	Adjusted	Adjustments	Proforma
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G) = (E) + (F)
1	Operating Income Before State & Local Income Taxes	$ 33,651,267	$ (27,458,779)	$ 6,192,488	$ 65,600,719	$ 71,793,207
2						
3	Current State & Local Income Tax Expense	$ 144,630	$ (216,165)	$ (71,535)	$ 309,045	$ 237,510
4						
5	Operating Income Before Federal Income Taxes	$ 33,506,637	$ (27,242,614)	$ 6,264,023	$ 65,291,674	$ 71,555,697
6						
7	Reconciling Items:					
8	Interest Charges	$ (7,021,928)	$ (10,266,625)	$ (17,288,553)	$ -	$ (17,288,553)
9						
10	Schedule M Reconciling Items:					
11	Tax Accelerated Depreciation	$ 31,066,838	$ -	$ 31,066,838	$ -	$ 31,066,838
12	Book Depreciation	$ 55,607,708	$ (3,329,931)	$ 52,277,777	$ -	$ 52,277,777
13	*Excess of Book Over Tax Depreciation*	$ 24,540,870	$ (3,329,931)	$ 21,210,939	$ -	$ 21,210,939
14						
15	Other Reconciling Items	$ (20,469,804)	$ (4,829,852)	$ (25,299,657)	$ -	$ (25,299,657)
16						
17	Total Schedule M Reconciling Items	$ 4,071,065	$ (8,159,783)	$ (4,088,718)	$ -	$ (4,088,718)
18						
19	Federal Taxable Income	$ 30,555,774	$ (45,669,023)	$ (15,113,249)	$ 65,291,674	$ 50,178,425
20						
21	Federal, State, Local Income Taxes					
22	Federal @ 35% Statutory Rate					
23	State & Local @ Various Effective Tax Rates					

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Adjusted Jurisdictional Income Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.1, WPC-4

Schedule C-4

Witness Responsible: Stephen A. Allamanno

		At Current Rates			At Proposed Rates	
Line No.	Description	Unadjusted Jurisdictional	Schedule C-3 Adjustments	Adjusted	Proforma Adjustments	Proforma
(A)	(B)	(C)	(D)	(E) = (C) + (D)	(F)	(G) = (E) + (F)
1	Current Federal Income Tax @ Statutory Rates	$ 10,694,521	$ (15,984,158)	$ (5,289,637)	$ 22,852,086	$ 17,562,449
2	Adjustments	$ -	$ -	$ -	$ -	$ -
3						
4	Current Federal Income Tax Expense	$ 10,694,521	$ (15,984,158)	$ (5,289,637)	$ 22,852,086	$ 17,562,449
5						
6	Deferred Income Tax Expense (Net):					
7	Depreciation Related	$ (8,589,304)	$ 1,165,476	$ (7,423,828)	$ -	$ (7,423,828)
8	Excess DFIT Reversal - Depreciation	$ (1,089,030)	$ -	$ (1,089,030)	$ -	$ (1,089,030)
9	Other Temporary Differences	$ 7,226,834	$ 1,690,448	$ 8,917,282	$ -	$ 8,917,282
10						
11	Total Deferred Federal Income Taxes (Net)	$ (2,451,500)	$ 2,855,924	$ 404,424	$ -	$ 404,424
12						
13	Amortization of Deferred Investment Tax Credits	$ (169,278)	$ -	$ (169,278)	$ -	$ (169,278)
14						
15	Total Federal Income Tax Expense	$ 8,073,743	$ (13,128,234)	$ (5,054,491)	$ 22,852,086	$ 17,797,595
16						
17	Current State & Local Income Tax Expense	$ 144,630	$ (216,165)	$ (71,535)	$ 309,045	$ 237,510
18	Deferred State & Local Income Tax Expense	$ (11,925)	$ 24,986	$ 13,061	$ -	$ 13,061
19						
20	Total State & Local Income Tax Expense	$ 132,705	$ (191,179)	$ (58,474)	$ 309,045	$ 250,571
21						
22	Total Income Tax Expense	$ 8,206,448	$ (13,319,413)	$ (5,112,965)	$ 23,161,131	$ 18,048,166

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Development of Jurisdictional Income Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-4.1

Witness Responsible: Stephen A. Allamanno

Line No.	Description	Total Test Year	Allocation %	Unadjusted Jurisdictional
(A)	(B)	(C)	(D)	(E) = (C) * (D)
1	Operating Income Before State & Local Taxes	$ 137,852,680	Various	$ 33,651,267
2				
3	Current State & Local Income Tax Expense	$ 670,591	Various	$ 144,630
4				
5	Operating Income Before Federal Income Taxes	$ 137,182,089		$ 33,506,637
6				
7	Reconciling Items:			
8	Interest Charges	$ (27,829,379)	DIRECT	$ (7,021,928)
9				
10	Schedule M Reconciling Items:			
11	Tax Accelerated Depreciation	$ 87,122,993	DIRECT	$ 31,066,838
12	Book Depreciation	$ 134,966,186	DIRECT	$ 55,607,708
13	*Excess of Book Over Tax Depreciation*	$ 47,843,193		$ 24,540,870
14				
15	Other Reconciling Items	$ (15,521,022)	Various	$ (20,469,804)
16				
17	Total Schedule M Reconciling Items	$ 32,322,170		$ 4,071,065
18				
19	Federal Taxable Income	$ 141,674,880		$ 30,555,774

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Development of Jurisdictional Income Taxes
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-4.1

Schedule C-4.1
Page 2 of 2
Witness Responsible: Stephen A. Allamanno

Line No. (A)	Description (B)	Total Utility (C)	Allocation % (D)	Unadjusted Jurisdictional (E) = (C) * (D)
1	Federal, State, Local Income Taxes:			
2	Federal @ 35% Statutory Rate			
3	State & Local @ Various Effective Tax Rates			
4				
5	Current Federal Income Tax @ Statutory Rate	$ 49,586,208		$ 10,694,521
6	True-up and Prior Period Adjustments	$ (3,409,407)	NONDIST	$ -
7				
8	Current Federal Income Tax Expense	$ 46,176,801		$ 10,694,521
9				
10	Deferred Income Tax Expense (Net):			
11	Depreciation Related	$ (16,745,118)	DIRECT	$ (8,589,304)
12	Excess DFIT Reversal - Depreciation	$ (2,316,105)	DIRECT	$ (1,089,030)
13	Other Temporary Differences	$ (107,623)	Various	$ 7,226,834
14				
15	Total Deferred Federal Income Taxes (Net)	$ (19,168,846)		$ (2,451,500)
16				
17	Amortization of Deferred Investment Tax Credits	$ (2,392,824)	DIRECT	$ (169,278)
18				
19	Total Federal Income Tax Expense	$ 24,615,131		$ 8,073,743
20				
21	Current State & Local Income Tax Expense	$ 670,590	Various	$ 144,630
22	Deferred State & Local Income Tax Expense	$ (106,663)	Various	$ (11,925)
23				
24	Total State & Local Income Tax Expense	$ 563,927		$ 132,705
25				
26	Total Income Tax Expense	$ 25,179,058		$ 8,206,448

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Social and Service Club Dues
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Utility	Allocation %	Allocation Code	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)

No social or service club dues are included in the test year operating expenses.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Charitable Contributions
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Claire E. Hale

Line No.	Acct. No.	Description	Total Utility	Allocation %	Allocation Code	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)

No Charitable contributions are included in the test year operating expenses.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Customer Service and Informational, Sales, and General Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-7

Schedule C-7

Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

Line No.	Acct. No.	Description	Labor	Non-Labor	Total Unadjusted
(A)	(B)	(C)	(D)	(E)	(F) = (D) + (E)
1		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
2					
3	907	Supervision	$ 631,034	$ 1,834,513	$ 2,465,547
4					
5	908	Customer Assistance	$ 5,824	$ 6,196,839	$ 6,202,663
6					
7	909	Informational and Instructional Expenses	$ -	$ 2,270,531	$ 2,270,531
8					
9	910	Miscellaneous Customer Service and Informational Exp.	$ 81,534	$ 12,573,498	$ 12,655,032
10					
11		Total Customer Service and Informational Expenses	$ 718,392	$ 22,875,381	$ 23,593,774
12					
13		SALES EXPENSES			
14					
15	911	Supervision	$ -	$ -	$ -
16					
17	912	Demonstrating and Selling Expenses	$ -	$ -	$ -
18					
19	913	Advertising Expenses	$ -	$ -	$ -
20					
21	916	Miscellaneous Selling Expenses	$ -	$ -	$ -
22					
23		Total Sales Expenses	$ -	$ -	$ -
24					
25		GENERAL EXPENSES			
26					
27	930.1	General Advertising Expenses	$ -	$ -	$ -
28					
29	930.2	General Miscellaneous Expenses	$ -	$ 4,800,603	$ 4,800,603
30					
31		Total General Expenses	$ -	$ 4,800,603	$ 4,800,603

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Rate Case Expense
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Claire E. Hale

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Line No.	Description	Current Case Estimate	91-414-EL-AIR Actual[1]	91-414-EL-AIR Estimate	82-517-EL-AIR Actual	82-517-EL-AIR Estimate	Justification of Significant Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Distribution Rate Case						
1	Legal	$ 4,016,202		$ 967,125	$ 605,944	$ 435,000	
2	Accounting	$ 833,094					
3	Rate of Return Studies	$ 71,000		$ 25,000	$ 35,000	$ 40,000	
4	Cost of Service Studies	$ 125,000				$ 20,000	
5	Other Major Rate Case Expenses						
6	CWIP	$ -			$ 34,174		
7	Loss Study	$ 39,816					
8	Lead/Lag Study	$ 241,000		$ 6,750			
9	Load Research	$ 130,009					
10	Depreciation Study	$ 86,855		$ 3,640	$ -	$ -	
11	Postage & Printing	$ 13,065		$ 30,000	$ 5,889	$ 5,000	
12	Zimmer Testimony			$ 140,000			
13	Mediation			$ 49,070			
14	Computer Time				$ 5,903	$ 15,000	
15	Hearing Costs			$ 44,625	$ 7,299	$ 14,000	
16	Miscellaneous			$ 2,250	$ 2,260	$ 2,000	
17	Total	$ 5,556,040	-	$ 1,268,460	$ 696,469	$ 531,000	
18							
19	**Electric Security Plan**		12-426-EL-SSO				
20	Legal	$ 1,979,280	$ 2,460,080				
21	Consultants	$ 2,296,273	$ 1,537,117				
22	Printing	$ 3,619	$ 8,463				
23	Total	$ 4,279,171	$ 4,005,660				

Schedule of Rate Case Expense Amortization

Line No.	Description	Total Expense to be Amortized	Opinion/Order Date	Authorized Amortization Period[1]	Amount Amortized/ Expensed to Date[1]	Expenses Included In Unadjusted Test Year Expense
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Current (Estimated)	$ 5,556,040				$ -
2						
3	Most Recent[1]	$ -	22-Jan-92			-
4						
5	Next Most Recent	$ 696,469	27-Apr-83			-
						$ -

[1]DP&L does not have the Information available
Note: See Schedule C-3.16 for adjustment related to rate case expense

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Operation & Maintenance Payroll Costs of DP&L Employees
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-9, WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-3.12, WPC-3.13

Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

		Operation and Maintenance Expense					
Line No.	Description	Total Company Unadjusted	Allocation %	Allocation Code	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
(A)	(B)	(C)	(D)	(E)	(F) = (C) * (D)	(G)	(H) = (F) + (G)
1	Payroll Costs:						
2	Labor	$ 82,332,829	32.00%	DIRECT	$ 26,349,229	$ 2,086,098	$ 28,435,327
3							
4	Employee Benefits						
5	Pension	$ 7,948,499	47.20%	DIRECT	$ 3,752,064	$ -	$ 3,752,064
6	OPEB	$ 100,104	-21.83%	DIRECT	$ (21,852)	$ -	$ (21,852)
7	Savings Plan Contribution	$ 1,916,600	32.18%	DIRECT	$ 616,826	$ 44,590	$ 661,416
8	Health Benefits	$ 12,346,659	34.55%	DIRECT	$ 4,266,378	$ 36,077	$ 4,302,455
9	Long-Term Compensation	$ 419,441	34.24%	DIRECT	$ 143,605	$ 7,086	$ 150,691
10	Total Benefits	$ 22,731,303			$ 8,757,021	$ 87,753	$ 8,844,774
11							
12							
13	Payroll Taxes:						
14	FICA	$ 5,863,843	26.33%	DIRECT	$ 1,543,760	$ 153,773	$ 1,697,533
15	Federal Unemployment	$ 171,173	24.08%	DIRECT	$ 41,212	$ (636)	$ 40,576
16	State Unemployment	$ 27,799	24.08%	DIRECT	$ 6,695	$ (193)	$ 6,502
17	Total Payroll Taxes	$ 6,062,815			$ 1,591,667	$ 152,944	$ 1,744,611
18							
19	Total Payroll Costs	$ 111,126,947			$ 36,697,917	$ 2,326,795	$ 39,024,712

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Total Company Payroll Analysis
By Employee Classifications / Payroll Distribution
For the Twelve Months Ending May 31, 2016 and Calendar Years 2010 through 2014

Work Paper Reference No(s).: WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c | Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

Line No. (A)	Description (B)	Most Recent Five Calendar Years 2010 (C)	2011 (D)	2012 (E)	2013 (F)	2014 (G)	Test Year (H)
1	Manhours						
2	Straight - Time Hours	3,095,089	2,970,020	2,898,880	2,802,587	2,304,913	2,557,703
3	Overtime Hours	439,059	497,215	427,668	401,399	393,896	459,950
4	Total Manhours	3,534,148	3,467,235	3,326,548	3,203,986	2,698,809	3,017,654
5	Ratio of Overtime Hours to Straight - Time Hours	14.19%	16.74%	14.75%	14.32%	17.09%	17.98%
6							
7	Labor Dollars						
8	Straight - Time Dollars	$ 90,398,737	$ 94,982,747	$ 95,129,684	$ 93,112,724	$ 68,835,649	$ 76,960,248
9	Overtime Dollars	$ 18,515,682	$ 22,282,026	$ 20,495,704	$ 19,653,170	$ 20,215,708	$ 22,865,394
10	Employee Incentive Costs	$ 12,693,435	$ 9,287,185	$ 9,369,518	$ 13,923,996	$ 5,052,300	$ 7,539,896
11	Total Labor Dollars	$ 121,607,854	$ 126,551,958	$ 124,994,906	$ 126,689,889	$ 94,103,658	$ 107,365,538
12	Ratio of Overtime Dollars to Straight - Time Dollars	20.48%	23.46%	21.55%	21.11%	29.37%	29.71%
13							
14	O&M Labor Dollars	$ 100,157,238	$ 102,840,694	$ 102,270,049	$ 105,641,252	$ 73,713,018	$ 82,332,829
15	Ratio of O&M Labor Dollars to Total Labor Dollars	82.36%	81.26%	81.82%	83.39%	78.33%	76.68%
16							
17	Employee Benefits:						
18	Pension	$ 7,924,658	$ 7,116,470	$ 11,546,519	$ 8,482,209	$ 6,246,974	$ 10,516,019
19	OPEB	$ (74,878)	$ (160,333)	$ (118,514)	$ 185,993	$ 90,125	$ 125,856
20	Savings Plan Contribution	$ 79,278	$ 81,883	$ 2,982,824	$ 2,814,170	$ 1,956,737	$ 2,409,529
21	Health Benefits	$ 29,627,639	$ 18,941,006	$ 17,930,765	$ 20,920,074	$ 12,343,842	$ 15,925,743
22	Long-Term Compensation	$ 3,624,661	$ 7,740,360	$ 194,523	$ 860,560	$ 913,913	$ 527,322
23	Total Employee Benefits	$ 41,181,358	$ 33,719,386	$ 32,536,117	$ 33,263,006	$ 21,551,590	$ 29,504,469
24	Employee Benefits Expensed	$ 34,511,220	$ 25,954,808	$ 28,017,631	$ 28,542,273	$ 15,591,294	$ 22,731,303
25	Ratio of Employee Benefits Expensed to Total Benefits	83.80%	76.97%	86.11%	85.81%	72.34%	77.04%
26							
27	Total FICA Taxes	$ 8,712,773	$ 9,251,409	$ 8,627,364	$ 8,722,380	$ 7,122,525	$ 7,320,498
28	FICA Taxes Expensed	$ 7,308,792	$ 7,620,777	$ 7,036,612	$ 7,097,951	$ 5,723,287	$ 5,863,843
29	Ratio of FICA Taxes Expensed to Total FICA	83.89%	82.37%	81.56%	81.38%	80.35%	80.10%
30							
31	Total Federal Unemployment Taxes	$ 92,909	$ 89,881	$ 99,137	$ 127,546	$ 146,880	$ 215,651
32	Federal Unemployment Taxes Expensed	$ 77,407	$ 73,679	$ 81,516	$ 104,432	$ 122,740	$ 171,173
33	Ratio of FUT Expensed to Total FUT	83.31%	81.97%	82.23%	81.88%	83.56%	79.38%
34							
35	Total State Unemployment Taxes	$ 73,954	$ 101,842	$ 96,451	$ 39,933	$ 33,322	$ 35,930
36	State Unemployment Taxes Expensed	$ 61,206	$ 84,159	$ 79,067	$ 31,336	$ 15,160	$ 27,799
37	Ratio of SUT Expensed to Total SUT	82.76%	82.64%	81.98%	78.47%	45.50%	77.37%
38							
39	Average Employee Levels	1,548	1,520	1,499	1,454	1,210	1,223
40	Year End Employee Levels	1,503	1,526	1,486	1,427	1,182	1,237

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Dayton Power & Light - Union
By Employee Classifications / Payroll Distribution
For the Twelve Months Ending May 31, 2016 and Calendar Years 2010 through 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c

Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight - Time Hours	1,753,807	1,677,881	1,654,910	1,626,188	1,553,434	1,621,912
3	Overtime Hours	430,834	488,886	422,335	396,943	391,956	459,934
4	Total Manhours	2,184,641	2,166,767	2,077,245	2,023,131	1,945,390	2,081,847
5	Ratio of Overtime Hours to Straight - Time Hours	24.57%	29.14%	25.52%	24.41%	25.23%	28.36%
6							
7	Labor Dollars						
8	Straight - Time Dollars	$ 45,692,924	$ 44,896,009	$ 46,837,483	$ 47,321,007	$ 43,796,716	$ 46,675,361
9	Overtime Dollars	$ 18,223,488	$ 21,986,964	$ 20,314,496	$ 19,488,665	$ 20,135,146	$ 22,865,059
10	Employee Incentive Costs	$ 2,714,690	$ 4,354,690	$ 2,793,427	$ 2,699,717	$ 4,234,901	$ 3,333,517
11	Total Labor Dollars	$ 66,631,102	$ 71,237,663	$ 69,945,406	$ 69,509,389	$ 68,166,763	$ 72,873,937
12	Ratio of Overtime Dollars to Straight - Time Dollars	39.88%	48.97%	43.37%	41.18%	45.97%	48.99%
13							
14	O&M Labor Dollars	$ 53,081,048	$ 52,989,247	$ 54,821,102	$ 56,190,970	$ 52,006,473	$ 54,262,958
15	Ratio of O&M Labor Dollars to Total Labor Dollars	79.66%	74.38%	78.38%	80.84%	76.29%	74.46%
16							
17	Total Employee Benefits	N/A	N/A	N/A	N/A	N/A	N/A
18	Employee Benefits Expensed	N/A	N/A	N/A	N/A	N/A	N/A
19	Ratio of Employee Benefits Expensed to Total Benefits	N/A	N/A	N/A	N/A	N/A	N/A
20							
21	Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
22	Payroll Taxes Expensed	N/A	N/A	N/A	N/A	N/A	N/A
23	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
24							
25	Average Employee Levels	837	806	787	767	734	741
26	Year End Employee Levels	798	808	778	758	719	745

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Dayton Power & Light - Non-Union
By Employee Classifications / Payroll Distribution
For the Twelve Months Ending May 31, 2016 and Calendar Years 2010 through 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c

Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

Line		Most Recent Five Calendar Years					Test
No.	Description	2010	2011	2012	2013	2014	Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Manhours						
2	Straight - Time Hours	1,341,282	1,292,139	1,243,970	1,176,399	751,479	935,791
3	Overtime Hours	8,225	8,329	5,333	4,456	1,940	16
4	Total Manhours	1,349,507	1,300,468	1,249,303	1,180,855	753,419	935,807
5	Ratio of Overtime Hours to Straight - Time Hours	0.61%	0.64%	0.43%	0.38%	0.26%	0.00%
6							
7	Labor Dollars						
8	Straight - Time Dollars	$ 44,705,813	$ 50,086,738	$ 48,292,201	$ 45,791,717	$ 25,038,933	$ 30,284,887
9	Overtime Dollars	$ 292,194	$ 295,062	$ 181,208	$ 164,505	$ 80,562	$ 335
10	Employee Incentive Costs	$ 9,978,745	$ 4,932,495	$ 6,576,091	$ 11,224,279	$ 817,399	$ 4,206,379
11	Total Labor Dollars	$ 54,976,752	$ 55,314,295	$ 55,049,500	$ 57,180,500	$ 25,936,895	$ 34,491,601
12	Ratio of Overtime Dollars to Straight - Time Dollars	0.65%	0.59%	0.38%	0.36%	0.32%	0.00%
13							
14	O&M Labor Dollars	$ 47,076,191	$ 49,851,447	$ 47,448,947	$ 49,450,281	$ 21,706,546	$ 28,069,871
15	Ratio of O&M Labor Dollars to Total Labor Dollars	85.63%	90.12%	86.19%	86.48%	83.69%	81.38%
16							
17	Total Employee Benefits	N/A	N/A	N/A	N/A	N/A	N/A
18	Employee Benefits Expensed	N/A	N/A	N/A	N/A	N/A	N/A
19	Ratio of Employee Benefits Expensed to Total Benefits	N/A	N/A	N/A	N/A	N/A	N/A
20							
21	Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
22	Payroll Taxes Expensed	N/A	N/A	N/A	N/A	N/A	N/A
23	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
24							
25	Average Employee Levels	711	714	712	687	476	482
26	Year End Employee Levels	705	718	708	669	463	492

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Balance Sheets for the Most Recent Five Calendar Years
As of September 30, 2015 and December 31, 2010 through December 31, 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Date Certain Sept. 30, 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Balance Sheet						
1	UTILITY PLANT						
2	Utility Plant (101-106.114) [incl. EPIS leased & assoc. reserve]	$ 5,087,523,593	$ 5,271,768,021	$ 5,243,173,518	$ 5,099,597,164	$ 5,115,429,018	$ 5,318,896,102
3	Construction Work in Progress (107)	$ 119,573,612	$ 150,703,437	$ 87,829,512	$ 60,863,925	$ 75,370,136	$ 69,813,430
4	Total Utility Plant	$ 5,207,097,205	$ 5,422,471,458	$ 5,331,003,030	$ 5,160,461,089	$ 5,190,799,154	$ 5,388,709,532
5	(Less) Accum. Prov. For Depr., Amort., and Depl. (108, 110, 111, 115)	$ 2,559,972,667	$ 2,680,278,087	$ 2,627,331,036	$ 2,562,006,062	$ 2,614,971,863	$ 2,788,767,149
6	Net Utility Plant, Before Nuclear Fuel	$ 2,647,124,538	$ 2,742,193,371	$ 2,703,671,994	$ 2,598,455,027	$ 2,575,827,291	$ 2,599,942,383
7	Nuclear Fuel (120.1-120.4, 120.6)	$ -	$ -	$ -	$ -	$ -	$ -
8	(Less) Accum. Prov. For Amort. Of Nuclear Fuel Assem. (120.5)	$ -	$ -	$ -	$ -	$ -	$ -
9	Net Nuclear Fuel	$ -	$ -	$ -	$ -	$ -	$ -
10	Net Utility Plant	$ 2,647,124,538	$ 2,742,193,371	$ 2,703,671,994	$ 2,598,455,027	$ 2,575,827,291	$ 2,599,942,383
11							
12	OTHER PROPERTY AND INVESTMENTS						
13	Nonutility Property (121)	$ 5,094,644	$ 5,072,058	$ 4,716,992	$ 4,638,907	$ 5,324,162	$ 5,310,819
14	(Less) Accum. Prov. For Depr. & Amort. (122)	$ -	$ -	$ -	$ -	$ -	$ -
15	Investments in Associated Companies (123)	$ -	$ -	$ -	$ -	$ -	$ -
16	Investments in Subsidiary Companies (123.1)	$ -	$ -	$ -	$ -	$ -	$ -
17	Noncurrent Portion of Allowances	$ -	$ -	$ -	$ -	$ -	$ -
18	Other Investments (124)	$ 490,000	$ 490,000	$ 490,000	$ 490,000	$ 490,000	$ 490,000
19	Special Funds (125-129)	$ 15,604,363	$ 11,317,139	$ 100,272	$ 100,272	$ 100,272	$ 100,272
20	Long-Term Portion of Derivative Assets (175)	$ 9,011,287	$ 1,495,919	$ 3,615,103	$ 5,023,475	$ 3,583,006	$ 5,788,266
21	Long-Term Portion of Derivative Assets - Hedges (176)	$ -	$ -	$ 479,472	$ 3,010,139	$ 343,305	$ 8,244,963
22	Total Other Property and Investments	$ 30,200,294	$ 18,375,116	$ 9,401,839	$ 13,262,793	$ 9,840,745	$ 19,934,320
23							
24	CURRENT AND ACCRUED ASSETS						
25	Cash (131) & Working Funds (135) & TCI (136)	$ 54,019,565	$ 32,246,686	$ 28,560,847	$ 22,946,049	$ 5,392,957	$ 11,719,158
26	Special Deposits (132-134)	$ 10,546,190	$ 4,607,691	$ 20,692,299	$ 23,182,088	$ 26,947,693	$ 17,114,304
27	Notes Receivable (141)	$ -	$ -	$ -	$ -	$ -	$ -
28	Customer Accounts Receivable (142)	$ 99,695,985	$ 88,401,550	$ 72,640,336	$ 65,569,688	$ 71,668,561	$ 64,628,441
29	Other Accounts Receivable (143)	$ 12,829,301	$ 31,679,045	$ 22,194,261	$ 17,124,560	$ 15,867,321	$ 16,440,201
30	(Less) Accum. Prov. For Uncollectible Acct. - Credit (144)	$ 831,998	$ 941,172	$ 922,714	$ 908,700	$ 897,384	$ 896,811
31	Notes Receivable from Associated Companies (145)	$ -	$ -	$ -	$ -	$ -	$ -
32	Accounts Receivable from Associated Companies (146)	$ 2,016,732	$ 9,833,606	$ 18,674,599	$ 19,178,172	$ 17,734,169	$ 1,803,945
33	Fuel Stock (151)	$ 72,059,118	$ 80,947,408	$ 65,585,127	$ 41,089,561	$ 63,612,344	$ 58,364,357
34	Fuel Stock Expense Undistributed (152)	$ -	$ -	$ -	$ -	$ -	$ -
35	Residuals (Elec.) and Extracted Products (153)	$ -	$ -	$ -	$ -	$ -	$ -

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Balance Sheets for the Most Recent Five Calendar Years
As of September 30, 2015 and December 31, 2010 through December 31, 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Date Certain Sept. 30, 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	CURRENT AND ACCRUED ASSETS, continued						
2	Plant Material and Operating Supplies (154)	$ 41,507,330	$ 46,937,102	$ 50,353,809	$ 47,030,186	$ 41,670,542	$ 40,425,250
3	Merchandise (155)	$ -	$ -	$ -	$ -	$ -	$ -
4	Other Materials and Supplies (156)	$ -	$ -	$ -	$ -	$ -	$ -
5	Nuclear Materials Held for Sale (157)	$ -	$ -	$ -	$ -	$ -	$ -
6	Allowances (158.1 and 158.2)	$ 2,202	$ -	$ 53,069	$ (7,205)	$ 5,556	$ 2,565
7	(Less) Noncurrent Portion of Allowances	$ -	$ -	$ -	$ -	$ -	$ -
8	Stores Expense Undistributed (163)	$ 581,077	$ 1,740,663	$ 1,881,095	$ 1,839,790	$ 1,431,448	$ 1,967,361
9	Prepayments (165)	$ 20,789,263	$ 13,015,264	$ 10,863,203	$ 17,165,152	$ 15,464,282	$ 11,801,654
10	Interest and Dividends Receivable (171)	$ -	$ -	$ -	$ -	$ -	$ -
11	Rents Receivable (172)	$ -	$ -	$ -	$ -	$ -	$ -
12	Accrued Utility Revenues (173)	$ 64,329,145	$ 49,521,137	$ 48,090,174	$ 47,187,884	$ 49,036,741	$ 34,779,618
13	Miscellaneous Current and Accrued Assets (174)	$ -	$ -	$ -	$ -	$ -	$ -
14	Derivative Instrument Assets (175)	$ 15,896,488	$ 2,547,930	$ 6,912,325	$ 10,385,806	$ 9,172,997	$ 11,517,231
15	(Less) Long-Term Portion of Derivative Instrument Assets (175)	$ 9,011,287	$ 1,495,919	$ 3,615,103	$ 5,023,475	$ 3,583,006	$ 5,788,266
16	Derivative Instrument Assets - Hedges (176)	$ -	$ 605,680	$ 959,144	$ 3,465,525	$ 5,929,073	$ 19,068,987
17	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	$ -	$ -	$ 479,472	$ 3,010,139	$ 343,305	$ 8,244,963
18	Total Current and Accrued Assets	$ 384,429,111	$ 359,646,671	$ 342,442,999	$ 307,214,942	$ 319,109,989	$ 274,703,032
19							
20	DEFERRED DEBITS						
21	Unamortized Debt Expenses (181)	$ 7,313,472	$ 6,814,635	$ 6,473,631	$ 15,199,223	$ 11,836,770	$ 7,076,094
22	Extraordinary Property Losses (182.1)	$ -	$ -	$ -	$ -	$ -	$ -
23	Unrecovered Plant and Regulatory Study Costs (182.2)	$ -	$ -	$ -	$ -	$ -	$ -
24	Other Regulatory Assets (182.3)	$ 177,003,981	$ 184,790,407	$ 193,279,588	$ 169,508,220	$ 201,756,764	$ 172,568,287
25	Prelim. Survey and Investigation Charges (183)	$ -	$ -	$ -	$ -	$ -	$ -
26	Prelim. Sur. & Invest. Charges (Gas) (183.1, 183.2)	$ -	$ -	$ -	$ -	$ -	$ -
27	Clearing Accounts/Temp Facilities (184, 185)	$ 909,025	$ 1,772,010	$ 1,101,317	$ 1,463,819	$ 1,825,562	$ 2,298,579
28	Miscellaneous Deferred Debits (186)	$ 107,250,516	$ 88,578,044	$ 83,139,057	$ 82,058,132	$ 87,716,728	$ 31,248,458
29	Def. Losses from Disposition of Utility Plant (187)	$ -	$ -	$ -	$ -	$ -	$ -
30	Research, Devel. And Demonstration Expend. (188)	$ 645	$ -	$ -	$ -	$ -	$ -
31	Unamortized Loss on Reacquired Debt (189)	$ 14,309,514	$ 12,975,654	$ 11,916,329	$ 10,929,250	$ 9,941,158	$ 9,200,849
32	Accumulated Deferred Income Taxes (190)	$ 81,704,339	$ 64,136,124	$ 50,311,926	$ 21,423,072	$ 13,058,972	$ 19,066,558
33	Total Deferred Debits	$ 388,491,492	$ 359,066,874	$ 346,221,848	$ 300,581,716	$ 326,135,954	$ 241,458,825
34							
35	Total Assets and Other Debits	$ 3,450,245,435	$ 3,479,282,032	$ 3,401,738,680	$ 3,219,514,478	$ 3,230,913,979	$ 3,136,038,560

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Balance Sheets for the Most Recent Five Calendar Years
As of September 30, 2015 and December 31, 2010 through December 31, 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-10.1

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Date Certain Sept. 30, 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	PROPRIETARY CAPITAL						
2	Common Stock Issued (201)	$ 411,722	$ 411,722	$ 411,722	$ 411,722	$ 411,722	$ 411,722
3	Preferred Stock Issued (204) includes amount due within one year	$ 22,850,800	$ 22,850,800	$ 22,850,800	$ 22,850,800	$ 22,850,800	$ 22,850,800
4	Premium on Capital Stock (207)	$ 309,401,929	$ 303,991,820	$ 303,991,819	$ 303,991,819	$ 303,991,819	$ 303,991,819
5	Other Paid-In-Capital (208-211)	$ 489,709,163	$ 515,794,822	$ 515,956,712	$ 516,084,406	$ 516,229,697	$ 516,351,603
6	Installments Received on Capital Stock (212)	$ -	$ -	$ -	$ -	$ -	$ -
7	(Less) Discount on Capital Stock (213)	$ -	$ -	$ -	$ -	$ -	$ -
8	(Less) Capital Stock Expense (214)	$ 16,716,891	$ 16,716,891	$ 16,716,891	$ 16,716,891	$ 16,716,891	$ 16,716,891
9	Retained Earnings (215, 215.1, 216)	$ 616,934,934	$ 589,121,233	$ 534,216,614	$ 426,802,298	$ 381,795,167	$ 406,855,053
10	Unappropriated Undistr. Subsidiary Earnings (216.1)	$ -	$ -	$ -	$ -	$ -	$ -
11	(Less) Reacquired Capital Stock (217)	$ -	$ -	$ -	$ -	$ -	$ -
12	Accumulated Other Comprehensive Income (219)	$ (20,257,785)	$ (34,718,529)	$ (38,698,929)	$ (26,721,895)	$ (42,337,856)	$ (33,662,192)
13	Total Proprietary Capital	$ 1,402,333,872	$ 1,380,734,977	$ 1,322,011,847	$ 1,226,702,259	$ 1,166,224,458	$ 1,200,081,914
14							
15	LONG-TERM DEBT						
16	Bonds (221) includes amount due within one year	$ 884,375,000	$ 884,375,000	$ 884,375,000	$ 859,375,000	$ 859,375,000	$ 745,000,000
17	(Less) Reacquired Bonds	$ -	$ -	$ -	$ -	$ -	$ -
18	Advances from Associated Companies (223)	$ -	$ -	$ -	$ -	$ -	$ -
19	Other Long-Term Debt (224)	$ -	$ 18,597,872	$ 18,481,738	$ 18,360,667	$ 18,234,374	$ 18,136,118
20	Unamortized Premium on Long Term Debt (225)	$ -	$ -	$ -	$ -	$ -	$ -
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	$ 500,198	$ 318,308	$ 136,417	$ 687,181	$ 437,548	$ 247,256
22	Total Long-Term Debt	$ 883,874,802	$ 902,654,564	$ 902,720,321	$ 877,048,486	$ 877,171,826	$ 762,888,862
23							
24	OTHER NONCURRENT LIABILITIES						
25	Obligations Under Capital Leases - Noncurrent (227)	$ 117,033	$ 377,766	$ 117,602	$ -	$ -	$ -
26	Accumulated Provision for Property Insurance (228.1)	$ -	$ -	$ -	$ -	$ -	$ -
27	Accumulated Provision for Injuries and Damages (228.2)	$ 5,293,850	$ 4,721,600	$ 3,821,600	$ 3,501,600	$ 3,232,400	$ 3,128,400
28	Accumulated Provision for Pensions and Benefits (228.3)	$ 75,113,335	$ 58,525,739	$ 72,412,739	$ 63,234,599	$ 105,115,172	$ 100,447,313
29	Accumulated Miscellaneous Operating Provisions (228.4)	$ 965,334	$ -	$ -	$ 4,000,000	$ -	$ -
30	Accumulated Provision for Rate Refunds (229)	$ -	$ -	$ -	$ -	$ -	$ -
31	Long-Term Portion of Derivative Instrument Liabilities	$ -	$ 1,364,416	$ 733,875	$ 1,304,079	$ 1,014,645	$ 6,518,089
32	Long-Term Portion of Derivative Instrument Liabilities - Hedges	$ 89,991	$ 2,518,054	$ 1,500,438	$ -	$ 552,896	$ 2,982,768
33	Asset Retirement Obligations (230)	$ 17,468,329	$ 18,824,765	$ 19,210,204	$ 19,924,786	$ 22,881,806	$ 62,428,524
34	Total Other Non-Current Liabilities	$ 99,047,872	$ 86,332,340	$ 97,796,458	$ 91,965,064	$ 132,796,919	$ 175,505,094

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Balance Sheets for the Most Recent Five Calendar Years
As of September 30, 2015 and December 31, 2010 through December 31, 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-10.1

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Date Certain Sept. 30, 2015
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	CURRENT AND ACCRUED LIABILITES						
2	Notes Payable (231)	$ -	$ -	$ -	$ -	$ -	$ 10,000,000
3	Accounts Payable (232)	$ 95,665,736	$ 106,045,481	$ 79,063,177	$ 73,891,754	$ 100,116,445	$ 76,673,324
4	Notes Payable to Associated Companies (233)	$ -	$ -	$ -	$ -	$ -	$ -
5	Accounts Payable to Associated Companies (234)	$ 2,730	$ -	$ -	$ -	$ 4,712,161	$ -
6	Customer Deposits (235)	$ 18,670,344	$ 15,804,632	$ 35,193,550	$ 33,080,176	$ 34,470,392	$ 36,200,945
7	Taxes Accrued (236)	$ 149,381,256	$ 166,690,073	$ 158,157,727	$ 157,566,236	$ 161,009,477	$ 131,865,077
8	Interest Accrued (237)	$ 7,713,933	$ 7,874,423	$ 13,054,750	$ 9,635,517	$ 9,792,967	$ 1,160,370
9	Dividends Declared (238)	$ 72,232	$ 72,232	$ 72,232	$ 72,232	$ 72,232	$ 72,232
10	Matured Long-Term Debt (239)	$ -	$ -	$ -	$ -	$ -	$ -
11	Matured Interest (240)	$ -	$ -	$ -	$ -	$ -	$ -
12	Tax Collections Payable (241)	$ 2,238	$ -	$ -	$ 289,850	$ -	$ -
13	Miscellaneous Current and Accrued Liabilities (242)	$ 43,790,575	$ 50,615,120	$ 48,318,439	$ 48,973,517	$ 36,452,155	$ 30,573,378
14	Obligations Under Capital Leases - Current (243)	$ 68,463	$ 297,841	$ 285,091	$ 117,603	$ -	$ -
15	Derivative Instrument Liabilities (244)	$ 77,803	$ 5,859,965	$ 3,520,022	$ 7,896,112	$ 9,675,372	$ 16,191,784
16	(Less) Long-Term Portion of Derivative Instrument Liabilities	$ -	$ 1,364,416	$ 733,875	$ 1,304,079	$ 1,014,645	$ 6,518,089
17	Derivative Instrument Liabilities - Hedges (245)	$ 1,934,964	$ 1,121,035	$ 8,171,594	$ 2,664,210	$ 2,625,961	$ 8,986,358
18	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	$ 89,991	$ 2,518,054	$ 1,500,438	$ -	$ 552,896	$ 2,982,768
19	Total Current and Accrued Liabilities	$ 317,290,283	$ 350,498,332	$ 343,602,269	$ 332,883,128	$ 357,359,621	$ 302,222,611
20							
21	DEFERRED CREDITS						
22	Customer Advances for Construction (252)	$ 2,788,757	$ 2,523,161	$ 1,114,277	$ 931,243	$ 1,246,317	$ 466,036
23	Other Regulatory Liabilities (254)	$ 33,769,417	$ 8,386,600	$ 6,665,801	$ 6,209,101	$ 9,230,384	$ 24,938,230
24	Accumulated DITC (255)	$ 32,396,615	$ 29,890,167	$ 27,384,675	$ 24,878,700	$ 22,372,729	$ 20,578,109
25	Deferred Gains from Disposition of Utility Plant (256)	$ -	$ -	$ -	$ -	$ -	$ -
26	Other Deferred Credits (253)	$ 187,657	$ 17,910,571	$ 136,789	$ 113,508	$ 1,866,490	$ 2,120,227
27	Unamortized Gain on Reacquired Debt (257)	$ -	$ -	$ -	$ -	$ -	$ -
28	Accumulated DFIT (281-283)	$ 678,556,160	$ 700,351,320	$ 700,306,243	$ 658,782,989	$ 662,645,235	$ 647,237,477
29	Total Deferred Credits	$ 747,698,606	$ 759,061,819	$ 735,607,785	$ 690,915,541	$ 697,361,155	$ 695,340,079
30							
31	Total Liabilities and Other Credits	$ 3,450,245,435	$ 3,479,282,032	$ 3,401,738,680	$ 3,219,514,478	$ 3,230,913,979	$ 3,136,038,560

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Income Statements for the Most Recent Five Years
For the Twelve Months Ending May 31, 2016 and Calendar Years 2010 through 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-10.2

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	$ 1,790,968,423	$ 1,741,894,070	$ 1,566,393,484	$ 1,576,389,369	$ 1,786,398,879	$ 1,525,100,475
3	Operating Expenses:						
4	Operation Expenses (401)	$ 998,313,709	$ 1,024,193,337	$ 927,343,008	$ 1,000,505,843	$ 1,164,124,878	$ 995,265,427
5	Maintenance Expenses (402)	$ 101,692,987	$ 116,953,378	$ 107,494,081	$ 96,299,848	$ 109,497,372	$ 116,513,879
6	Depreciation Expense (403.0+403.1002)	$ 128,409,549	$ 131,344,156	$ 215,090,595	$ 218,267,923	$ 135,793,604	$ 129,791,669
7	Amort. & Depl. Of Utility Plant (404-405)	$ 2,133,032	$ 2,705,250	$ 6,043,016	$ 6,969,760	$ 7,973,101	$ 8,313,401
8	Amort. Of Utility Plant Acq. Adj. (406)	$ -	$ -	$ -	$ -	$ -	$ -
9	Amort. Of Property Losses (407)	$ -	$ -	$ -	$ -	$ -	$ -
10	Amort. Of Conversion Expenses (407)	$ -	$ -	$ -	$ -	$ -	$ -
11	Regulatory Debits (407.3)	$ -	$ -	$ -	$ -	$ -	$ -
12	(Less) Regulatory Credits (407.4)	$ -	$ -	$ -	$ -	$ -	$ -
13	Taxes Other Than Incomes Taxes (408.1)	$ 124,081,845	$ 129,645,792	$ 124,947,187	$ 126,798,391	$ 138,481,501	$ 134,627,487
14	Income Taxes - Federal (409.1)	$ 76,966,199	$ 54,898,613	$ 52,251,743	$ 39,116,702	$ 34,510,301	$ 46,176,800
15	- Other (409.1)	$ 1,160,767	$ 927,257	$ 1,008,725	$ (50,627)	$ 504,500	$ 670,591
16	Provision of Deferred Inc. Taxes (410.1)	$ 54,194,145	$ 50,852,514	$ 4,455,621	$ (17,393,289)	$ 7,544,953	$ (19,275,509)
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	$ -	$ -	$ -	$ -	$ -	$ -
18	Investment Tax Credit Adj. - Net (411.4)	$ (2,784,420)	$ (2,506,448)	$ (2,505,492)	$ (2,505,975)	$ (2,505,971)	$ (2,392,824)
19	(Less) Gains from Disp. Of Utility Plant (411.6)	$ -	$ -	$ -	$ -	$ -	$ -
20	Losses from Disp. Of Utility Plant (411.7)	$ -	$ -	$ -	$ -	$ -	$ -
21	(Less) Gains from Disposition of Allowances (411.8)	$ 808,827	$ 869	$ (510)	$ (20)	$ 4	$ (67)
22	Losses from Disposition of Allowances (411.9)	$ 36,836	$ 53,585	$ (1,038)	$ (351)	$ (454)	$ -
23	Accretion Expense (411.10)	$ 173,510	$ 848,021	$ 916,254	$ 973,321	$ 1,081,101	$ 2,735,865
24	Total Utility Operating Expenses	$ 1,483,569,332	$ 1,509,914,586	$ 1,437,044,210	$ 1,468,981,566	$ 1,597,004,882	$ 1,412,426,853
25	Net Utility Operating Income	$ 307,399,091	$ 231,979,484	$ 129,349,274	$ 107,407,803	$ 189,393,997	$ 112,673,622

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Income Statements for the Most Recent Five Years
For the Twelve Months Ending May 31, 2016 and Calendar Years 2010 through 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-10.2

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OTHER INCOME and DEDUCTIONS						
2							
3	Net Derivative gain/loss	$ (13,269,276)	$ 19,288,130	$ (3,430,613)	$ (15,839,957)	$ 44,184,736	$ 5,285,131
4							
5	Net Interest Expense	$ 37,205,801	$ 38,836,082	$ 38,984,266	$ 36,684,001	$ 33,556,389	$ 27,829,379
6							
7	Net Other income/deductions	$ 5,788,444	$ (19,359,695)	$ 2,673,389	$ 2,949,404	$ (3,368,669)	$ (2,332,423)
8							
9	Net Income	$ 277,674,122	$ 193,214,967	$ 91,122,232	$ 83,614,355	$ 115,021,541	$ 81,891,535
10							
11	(LESS) PREFERRED DIVIDENDS	$ 866,781	$ 866,781	$ 864,958	$ 866,780	$ 866,780	$ 865,171
12							
13	Available to Common	$ 276,807,341	$ 192,348,186	$ 90,257,274	$ 82,747,575	$ 114,154,761	$ 81,026,364

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Revenue Statistics - Total
The Twelve Months Ending May 31, 2016 and Calendar Years 2010 thru 2019

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-11.1

Schedule C-11.1
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Emily W. Rabb

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Test Yr. 12 Mo. Ending May 31, 2016	Five Projected Calendar Years 2016	2017	2018	2019	2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue By Customer Class ($000)											
2	Residential	$ 681,334	$ 699,330	$ 615,793	$ 531,544	$ 526,041	$ 447,727	$ 365,783	$ 343,890	$ 339,516	$ 336,590	$ 333,589
3	Commercial	$ 310,031	$ 223,262	$ 187,767	$ 162,078	$ 194,298	$ 164,155	$ 140,095	$ 117,221	$ 118,049	$ 120,181	$ 122,583
4	Industrial	$ 124,150	$ 76,654	$ 71,457	$ 61,778	$ 88,740	$ 84,800	$ 85,580	$ 65,442	$ 67,500	$ 70,156	$ 72,549
5	Other	$ 65,917	$ 58,873	$ 60,385	$ 53,633	$ 57,241	$ 65,642	$ 64,970	$ 59,604	$ 60,439	$ 66,481	$ 67,858
6	Total Retail	$ 1,181,431	$ 1,058,120	$ 935,401	$ 809,033	$ 866,319	$ 762,323	$ 656,428	$ 586,156	$ 585,504	$ 593,407	$ 596,579
7												
8	YEAR END Number of Customers By Class:											
9	Residential	455,572	454,697	454,605	456,095	456,522	456,282	456,282	456,282	456,282	456,282	456,282
10	Commercial	50,155	50,123	50,111	50,438	50,688	50,668	50,668	50,668	50,668	50,668	50,668
11	Industrial	1,769	1,757	1,736	1,728	1,720	1,718	1,718	1,718	1,718	1,718	1,718
12	Other	6,725	6,804	6,814	6,665	6,692	6,704	6,704	6,704	6,704	6,704	6,704
13	Total Retail	514,221	513,381	513,266	514,926	515,622	515,372	515,372	515,372	515,372	515,372	515,372
14												
15	AVERAGE Number of Customers By Class:											
16	Residential	455,684	454,912	454,377	455,008	455,987	456,282	456,282	456,282	456,282	456,282	456,282
17	Commercial	50,154	50,096	50,149	50,333	50,565	50,668	50,668	50,668	50,668	50,668	50,668
18	Industrial	1,770	1,760	1,745	1,737	1,729	1,718	1,718	1,718	1,718	1,718	1,718
19	Other	6,639	6,760	6,804	6,690	6,671	6,704	6,704	6,704	6,704	6,704	6,704
20	Total Retail	514,247	513,527	513,074	513,769	514,953	515,372	515,372	515,372	515,372	515,372	515,372
21												
22	AVERAGE Revenue per Customer:											
23	Residential	$ 1,495	$ 1,537	$ 1,355	$ 1,168	$ 1,154	$ 981	$ 802	$ 754	$ 744	$ 738	$ 731
24	Commercial	$ 6,182	$ 4,457	$ 3,744	$ 3,220	$ 3,843	$ 3,240	$ 2,765	$ 2,314	$ 2,330	$ 2,372	$ 2,419
25	Industrial	$ 70,131	$ 43,566	$ 40,944	$ 35,566	$ 51,319	$ 49,360	$ 49,814	$ 38,092	$ 39,290	$ 40,836	$ 42,229

Notes:
Data contained in Schedules C-11.1 through C-11.2 contain billed data only.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Revenue Statistics - Jurisdictional
The Twelve Months Ending May 31, 2016 and Calendar Years 2010 thru 2020

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-11.2

Schedule C-11.2
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Emily W. Rabb

Line		Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending	Five Projected Calendar Years				
No.	Description	2010	2011	2012	2013	2014	May 31, 2016	2016	2017	2018	2019	2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue By Customer Class ($000)											
2	Residential	$ 201,488	$ 204,151	$ 219,628	$ 220,673	$ 224,632	$ 206,378	$ 191,910	$ 226,415	$ 225,190	$ 223,386	$ 221,413
3	Commercial	$ 71,088	$ 74,606	$ 82,236	$ 81,297	$ 90,513	$ 86,276	$ 79,047	$ 90,586	$ 91,077	$ 91,213	$ 91,538
4	Industrial	$ 30,846	$ 33,109	$ 38,225	$ 36,709	$ 44,774	$ 39,815	$ 38,023	$ 40,641	$ 40,869	$ 41,485	$ 41,753
5	Other	$ 16,891	$ 16,065	$ 16,635	$ 14,728	$ 12,783	$ 17,490	$ 17,721	$ 19,773	$ 19,902	$ 24,560	$ 24,693
6	Total Retail	$ 320,314	$ 327,931	$ 356,724	$ 353,408	$ 372,702	$ 349,959	$ 326,702	$ 377,415	$ 377,038	$ 380,643	$ 379,397
7												
8	YEAR END Number of Customers By Class:											
9	Residential	455,572	454,697	454,605	456,095	456,522	456,282	456,282	456,282	456,282	456,282	456,282
10	Commercial	50,155	50,123	50,111	50,438	50,688	50,668	50,668	50,668	50,668	50,668	50,668
11	Industrial	1,769	1,757	1,736	1,728	1,720	1,718	1,718	1,718	1,718	1,718	1,718
12	Other	6,725	6,804	6,814	6,665	6,692	6,704	6,704	6,704	6,704	6,704	6,704
13	Total Retail	514,221	513,381	513,266	514,926	515,622	515,372	515,372	515,372	515,372	515,372	515,372
14												
15	AVERAGE Number of Customers By Class:											
16	Residential	455,684	454,912	454,377	455,008	455,987	456,282	456,282	456,282	456,282	456,282	456,282
17	Commercial	50,154	50,096	50,149	50,333	50,565	50,668	50,668	50,668	50,668	50,668	50,668
18	Industrial	1,770	1,760	1,745	1,737	1,729	1,718	1,718	1,718	1,718	1,718	1,718
19	Other	6,639	6,760	6,804	6,690	6,671	6,704	6,704	6,704	6,704	6,704	6,704
20	Total Retail	514,247	513,527	513,074	513,769	514,953	515,372	515,372	515,372	515,372	515,372	515,372
21												
22	AVERAGE Revenue per MWh											
23	Residential	$ 442	$ 449	$ 483	$ 485	$ 493	$ 452	$ 421	$ 496	$ 494	$ 490	$ 485
24	Commercial	$ 1,417	$ 1,489	$ 1,640	$ 1,615	$ 1,790	$ 1,703	$ 1,560	$ 1,788	$ 1,798	$ 1,800	$ 1,807
25	Industrial	$ 17,425	$ 18,817	$ 21,902	$ 21,134	$ 25,893	$ 23,175	$ 22,132	$ 23,656	$ 23,789	$ 24,147	$ 24,303

Notes:
Data contained in Schedules C-11.1 through C-11.2 contain billed data only.

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Sales Statistics - Total
The Twelve Months Ending May 31, 2016 and Calendar Years 2010 thru 2019

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-11.3

Witness Responsible: Lauren R. Whitehead, Emily W. Rabb

Line No.	Description	Most Recent Five Calendar Years 2010	2011	2012	2013	2014	Test Yr. 12 Mo. Ending May 31, 2016	Five Projected Calendar Years 2016	2017	2018	2019	2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales By Customer Class:											
2	Residential	5,516	5,425	5,181	5,226	5,344	5,101	5,135	5,118	5,087	5,035	4,972
3	Commercial	3,767	3,714	3,699	3,698	3,715	3,732	3,768	3,798	3,817	3,820	3,814
4	Industrial	3,573	3,560	3,651	3,552	3,652	3,688	3,740	3,771	3,790	3,844	3,839
5	Other	1,428	1,429	1,406	1,354	1,314	1,322	1,333	1,344	1,352	1,554	1,553
6	Total Retail	14,283	14,128	13,937	13,830	14,024	13,844	13,976	14,032	14,046	14,254	14,177
7												
8	YEAR END Number of Customers By Class:											
9	Residential	455,572	454,697	454,605	456,095	456,522	456,282	456,282	456,282	456,282	456,282	456,282
10	Commercial	50,155	50,123	50,111	50,438	50,688	50,668	50,668	50,668	50,668	50,668	50,668
11	Industrial	1,769	1,757	1,736	1,728	1,720	1,718	1,718	1,718	1,718	1,718	1,718
12	Other	6,725	6,804	6,814	6,665	6,692	6,704	6,704	6,704	6,704	6,704	6,704
13	Total Retail	514,221	513,381	513,266	514,926	515,622	515,372	515,372	515,372	515,372	515,372	515,372
14												
15	AVERAGE Number of Customers By Class:											
16	Residential	455,684	454,912	454,377	455,008	455,987	456,282	456,282	456,282	456,282	456,282	456,282
17	Commercial	50,154	50,096	50,149	50,333	50,565	50,668	50,668	50,668	50,668	50,668	50,668
18	Industrial	1,770	1,760	1,745	1,737	1,729	1,718	1,718	1,718	1,718	1,718	1,718
19	Other	6,639	6,760	6,804	6,690	6,671	6,704	6,704	6,704	6,704	6,704	6,704
20	Total Retail	514,247	513,527	513,074	513,769	514,953	515,372	515,372	515,372	515,372	515,372	515,372
21												
22	AVERAGE kWh Sales per Customer:											
23	Residential	12,105	11,924	11,403	11,486	11,720	11,179	11,254	11,217	11,150	11,036	10,897
24	Commercial	75,113	74,136	73,752	73,461	73,468	73,662	74,376	74,960	75,327	75,385	75,267
25	Industrial	2,018,119	2,023,535	2,091,757	2,045,151	2,111,838	2,146,949	2,177,034	2,194,869	2,206,251	2,237,655	2,234,639

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Sales Statistics - Jurisdictional
The Twelve Months Ending May 31, 2016 and Calendar Years 2010 thru 2020

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-11.4

Schedule C-11.4
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Emily W. Rabb

Line		Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending	Five Projected Calendar Years				
No.	Description	2010	2011	2012	2013	2014	May 31, 2016	2016	2017	2018	2019	2020
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales By Customer Class:											
2	Residential											
3	Commercial						Jurisdictional sales are the same as total sales (see Schedule C-11.3)					
4	Industrial											
5	Other											
6	Total Retail											
7												
8	YEAR END Number of Customers By Class:											
9	Residential											
10	Commercial											
11	Industrial											
12	Other											
13	Total Retail											
14												
15	AVERAGE Number of Customers By Class:											
16	Residential											
17	Commercial											
18	Industrial											
19	Other											
20	Total Retail											
21												
22	AVERAGE kWh Sales per Customer:											
23	Residential											
24	Commercial											
25	Industrial											

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Analysis of Reserve for Uncollectible Accounts
For the Twelve Months Ended May 31, 2016 and Calendar Years 2012 thru 2014

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-12

Witness Responsible: Tyler A. Teuscher

Line No.	Description	Most Recent Three Calendar Years 2012	2013	2014	Test Yr. 12 Mo. Ending Date
(A)	(B)	(C)	(D)	(E)	(F)
1	Reserve at Beginning of Year	$ 941,172	$ 922,716	$ 908,702	$ 897,387
2					
3	Add: Current Year's Provision[1]	$ -	$ -	$ -	$ -
4					
5	Add: Amount Charged Against Reserve	$ 5,392,915	$ 4,923,558	$ 4,011,359	$ 3,643,913
6					
7	Deduct: Recoveries	$ 5,411,371	$ 4,937,572	$ 4,022,674	$ 3,654,953
8					
9	Reserve at End of Year	$ 922,716	$ 908,702	$ 897,387	$ 886,347
10					
11	Net Write Off Ratio (Line 7 - Line 5) / (Line 9)	2.00%	1.54%	1.26%	1.25%
12					
13	Uncollectible Expense / Provision Ratio (Line 3 / Line 9)	0.00%	0.00%	0.00%	0.00%

[1] DP&L's calculation of its Reserve for Uncollectible Accounts does not include a provision.

Section D
Rate of Return

The Dayton Power & Light Company

Case No.: 15-1830-EL-AIR

Test Year: Twelve Months Ending May 31, 2016

Date Certain: September 30, 2015

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Proforma Regulated Business Rate of Return Summary
As of September 30, 2015

Data: Actual as Adjusted
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Jeffery K. MacKay

Line No. (A)	Description (B)	Schedule Reference (C)	($) Amount (D)	($) Adjustment (E)	($) Proforma (F)	% of Total (G)	(%) Cost (H)	Weighted Cost (%) (I) = (G) * (H)
1	Long-Term Debt[1]	D-3, Line 7	$ 729,172,129	$ 246,979,791	$ 482,192,338 [2]	47.80%	5.29%	2.53%
2								
3	Preferred Stock	D-4, Line 10	$ 22,158,362	$ -	$ 22,158,362	2.20%	3.91%	0.09%
4								
5	Common Equity	D-1.1, Line 1	$ 1,177,923,549	$ 673,538,032	$ 504,385,517	50.00%	10.50%	5.25%
6								
7	Total Capital		$ 1,929,254,040	$ 920,517,824	$ 1,008,736,216	100.00%		7.86%
8								
9	Deferred Income Taxes							
10	Account 190	B-6, Line 17	$ 19,736,594					
11								
12	Deferred Income Taxes							
13	Account 281	B-6, Line 18	$ -					
14								
15	Deferred Income Taxes							
16	Account 282	B-6, Line 19	$ (615,410,717)					
17								
18	Deferred Income Taxes							
19	Account 283	B-6, Line 20	$ (32,496,796)					

[1] Excludes WPAFB debt
[2] Schedule D-3a, Line 5 Column J

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Regulated Business Rate of Return Summary
As of September 30, 2015

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

Schedule D-1

Witness Responsible: Jeffery K. MacKay

Line No. (A)	Description (B)	Schedule Reference (C)	($) Amount (D)	% of Total (E)	(%) Cost (F)	Weighted Cost (%) (G) = (E) * (F)
1	Long-Term Debt[1]	D-3, Line 7	$ 729,172,129	37.80%	2.72%	1.03%
2						
3	Preferred Stock	D-4, Line 10	$ 22,158,362	1.15%	3.91%	0.04%
4						
5	Common Equity	D-1.1, Line 1	$ 1,177,923,549	61.06%	10.50%	6.41%
6						
7	Total Capital		$ 1,929,254,040	100.00%		7.48%
8						
9	Deferred Income Taxes					
10	Account 190	B-6, Line 17	$ 19,736,594			
11						
12	Deferred Income Taxes					
13	Account 281	B-6, Line 18	$ -			
14						
15	Deferred Income Taxes					
16	Account 282	B-6, Line 19	$ (615,410,717)			
17						
18	Deferred Income Taxes					
19	Account 283	B-6, Line 20	$ (32,496,796)			

[1] Excludes WPAFB debt

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Common Equity
As of September 30, 2015

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

Schedule D-1.1

Witness Responsible: Jeffery K. MacKay

Line No.	Description	Schedule Reference	Common Stock Amount	Paid-In Capital Amount	Retained Earnings Amount	Other Miscellaneous Common Equity Amount	Intercompany Eliminations Amount	Total Common Equity Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D) + (E) + (F) + (G) + (H)
1	Dayton Power and Light		$ 411,722	$ 804,318,969	$ 406,855,051	$ (33,662,193)	$ -	$ 1,177,923,549
2								
3	Total Parent - DPL Inc.		$ -	$ 2,237,663,307	$ (2,037,668,415)	$ 13,367,370	$ -	$ 213,362,262

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Embedded Cost of Short-Term Debt
As of September 30, 2015

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

Witness Responsible: Jeffery K. MacKay

Line No.	Description	Amount Outstanding	Interest Rate	Interest Requirement
(A)	(B)	(C)	(D)	(E) = (C) * (D)
1	DP&L Revolving Line of Credit	$ 10,000,000	2.20%	$ 220,000

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Proforma Embedded Cost of Long-Term Debt
As of September 30, 2015

Data: Actual as Adjusted
Type of Filing: Original
Work Paper Reference No(s).: WPD-3.2a, WPD-3.4a

Witness Responsible: Jeffery K. MacKay

Line No. (A)	Description (B)	Date Issued (Mo/Day/Yr) (C)	Maturity Date (Mo/Day/Yr) (D)	Principal Amount (E)	Face Amount Outstanding (F)	Unamort (Discount) or Premium (G)	Unamort Debt Expense (H)	Unamort Gain or (Loss) On Reacquired Debt (I)	Carrying Value (J) = (F)+(G)-(H)+(I)	Annual Interest Cost[1] (K)
1	First Mortgage Bonds:									
2										
3	Total DP &L Company LT Debt			$ 500,234,375	$ 500,234,375	$ -	$ 6,754,854	$ (11,287,183)	$ 482,192,338	$ 25,504,699
4										
5	Subtotal				$ 500,234,375	$ -	$ 6,754,854	$ (11,287,183)	$ 482,192,338	$ 25,504,699
6										
7	Other Long-Term Debt:									
8										
9	WPAFB Loan	02-01-11	02-01-61	$ 18,136,119	$ 18,136,119	$ -	$ -	$ -	$ 18,136,119	$ 764,019
10										
11	TOTALS				$ 518,370,494	$ -	$ 6,754,854	$ (11,287,183)	$ 500,328,457	$ 26,268,718
12										
13	**EMBEDDED COST OF LONG-TERM DEBT**									**5.25%**
14										
15	**EMBEDDED COST OF LONG-TERM DEBT (excluding WPAFB Loan)[2]**									**5.29%**

[1] 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.
[2] Equals Line 5 Column K / Column J

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Embedded Cost of Long-Term Debt
As of September 30, 2015

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPD-3.1, WPD-3.2, WPD-3.3

Witness Responsible: Jeffery K. MacKay

Line No.	Description	Date Issued (Mo/Day/Yr)	Maturity Date (Mo/Day/Yr)	Principal Amount	Face Amount Outstanding	Unamort (Discount) or Premium	Unamort Debt Expense	Unamort Gain or (Loss) On Reacquired Debt	Carrying Value	Annual Interest Cost[1]
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (F)+(G)-(H)+(I)	(K)
1	First Mortgage Bonds:									
2										
3	PCB 4.80 OH FGD	9-13-06	9-01-36	$ 100,000,000	$ 100,000,000	$ -	$ 1,252,749	$ -	$ 98,747,251	$ 4,860,049
4	PCB Variable Rate OH Series A & B	8-3-15	8-1-20	$ 200,000,000	$ 200,000,000	$ -	$ 2,662,301	$ -	$ 197,337,699	$ 2,791,889
5	FMB- 1.875% Series Due 2016	9-30-13	9-15-16	$ 445,000,000	$ 445,000,000	$ (247,256)	$ 2,464,716	$ (9,200,849)	$ 433,087,179	$ 12,160,125
6										
7	Subtotal			$ 745,000,000	$ 745,000,000	$ (247,256)	$ 6,379,766	$ (9,200,849)	$ 729,172,129	$ 19,812,063
8										
9	Other Long-Term Debt:									
10										
11	WPAFB Loan	02-01-11	02-01-61	$ 18,136,119	$ 18,136,119	$ -	$ -	$ -	$ 18,136,119	$ 764,019
12										
13	TOTALS				$ 763,136,119	$ (247,256)	$ 6,379,766	$ (9,200,849)	$ 747,308,248	$ 20,576,082
14										
15	**EMBEDDED COST OF LONG-TERM DEBT**									**2.753%**
16										
17	**EMBEDDED COST OF LONG-TERM DEBT (excluding WPAFB Loan)[2]**									**2.717%**

[1] 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.
[2] Equals Line 7 Column K / Column J

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Embedded Cost of Preferred Stock
As of September 30, 2015

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

Witness Responsible: Jeffery K. MacKay

Line No.	Description	Date Issued (Mo/Day/Yr)	Dollar Amounts Outstanding at Par Value	Premium or (Discount)	Issue Expense	Gain or (Loss) on Reacquired Stock [1]	Net Proceeds	Annual Dividends
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (D)+(E)-(F)+(G)	(I)
1	3.750% Series A $100 Par Value	6/01/47	$ 9,328,000	$ -	$ -	$ 101,959	$ 9,429,959	$ 349,800
2	3.750% Series B $100 Par Value	6/01/47	$ 6,939,800	$ -	$ -	$ 79,968	$ 7,019,768	$ 260,243
3	3.900% Series C $100 Par Value	6/01/50	$ 6,583,000	$ -	$ -	$ 108,058	$ 6,691,058	$ 256,737
4	7.700% Series E $100 Par Value	3/23/71	$ -	$ -	$ -	$ (175,439)	$ (175,439)	$ -
5	7.375% Series F $100 Par Value	5/17/73	$ -	$ -	$ -	$ (200,321)	$ (200,321)	$ -
6	8.625% Series H $100 Par Value	4/06/78-6/01/78	$ -	$ -	$ -	$ (135,624)	$ (135,624)	$ -
7	9.375% Series I $100 Par Value	5/16/79-8/08/79	$ -	$ -	$ -	$ (150,228)	$ (150,228)	$ -
8	11.60% Series J $100 Par Value	7/16/80	$ -	$ -	$ -	$ (320,811)	$ (320,811)	$ -
9								
10	TOTAL		$ 22,850,800	$ -	$ -	$ (692,438)	$ 22,158,362	$ 866,780
11								
12	**DP&L EMBEDDED COST OF PREFERRED STOCK [2]**							**3.912%**

[1] Source - General ledger balances at September 30, 2015
[2] Equals Line 10 Column I / Column H

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Financial Data
($000)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-10.2, WPD-5

Schedule D-5

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Test Year	Most Recent Ten Calendar Years									
			2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	PLANT DATA (Electric-As of Date Certain):											
2	Intangible Plant	$ 71,852	$ 90,694	$ 85,769	$ 76,827	$ 62,599	$ 54,842	$ 48,642	$ 38,113	$ 36,119	$ 34,157	$ 32,173
3	Production	$ 3,077,844	$ 2,962,754	$ 3,006,560	$ 3,216,310	$ 3,385,103	$ 3,330,924	$ 3,309,403	$ 3,193,039	$ 2,814,596	$ 2,556,399	$ 2,520,546
4	Transmission	$ 440,134	$ 432,940	$ 417,220	$ 409,329	$ 396,001	$ 388,985	$ 383,829	$ 378,683	$ 376,720	$ 371,997	$ 370,131
5	Distribution	$ 1,642,324	$ 1,592,743	$ 1,552,139	$ 1,503,519	$ 1,393,668	$ 1,278,652	$ 1,228,340	$ 1,166,165	$ 1,124,442	$ 1,068,933	$ 986,860
6	General & Other	$ 34,169	$ 35,239	$ 36,263	$ 35,047	$ 32,257	$ 31,980	$ 32,495	$ 33,607	$ 33,083	$ 35,698	$ 34,891
7	Construction Work in Progress	$ 69,409	$ 75,370	$ 60,864	$ 87,830	$ 150,703	$ 119,574	$ 87,929	$ 152,990	$ 363,783	$ 375,184	$ 165,118
8	Total Utility Plant - Gross	$ 5,335,731	$ 5,189,740	$ 5,158,815	$ 5,328,862	$ 5,420,331	$ 5,204,957	$ 5,090,638	$ 4,962,597	$ 4,748,743	$ 4,442,368	$ 4,109,719
9	Held for Future Use	$ 1,059	$ 1,059	$ 1,646	$ 2,141	$ 2,141	$ 2,141	$ 2,141	$ 2,141	$ 2,141	$ 2,141	$ 2,141
10	Less: Accum. Provision for Depr. And Amort.	$ 2,788,767	$ 2,614,972	$ 2,562,006	$ 2,627,331	$ 2,680,278	$ 2,559,973	$ 2,468,781	$ 2,264,481	$ 2,158,079	$ 2,078,399	$ 1,972,756
11	Net Utility Plant	$ 2,548,023	$ 2,575,827	$ 2,598,455	$ 2,703,672	$ 2,742,194	$ 2,647,125	$ 2,623,998	$ 2,700,257	$ 2,592,805	$ 2,366,110	$ 2,139,104
12												
13	Percentage Of Construction Expenditures											
14	Financed Internally	100.00%	89.93%	79.79%	91.97%	73.15%	100.00%	100.00%	100.00%	84.40%	69.20%	95.52%
15												
16	CAPITAL STRUCTURE (As of Date Certain):											
17	Long-Term Debt (Incl. portion due within one year)	$ 729,172	$ 839,608	$ 835,567	$ 866,400	$ 864,463	$ 862,252	$ 860,041	$ 857,640	$ 844,918	$ 754,169	$ 653,537
18	Preferred Stock (Incl. portion due within one year)	$ 22,158	$ 22,037	$ 21,875	$ 21,713	$ 21,551	$ 21,389	$ 21,227	$ 21,066	$ 20,999	$ 20,914	$ 20,828
19	Common Equity	$ 1,177,924	$ 1,144,187	$ 1,204,827	$ 1,300,299	$ 1,359,184	$ 1,380,944	$ 1,404,234	$ 1,455,311	$ 1,371,213	$ 1,233,175	$ 1,081,386

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Financial Data
($000)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-10.2, WPD-5

Schedule D-5

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Test Year	Most Recent Ten Calendar Years 2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	CONDENSED INCOME STATEMENT DATA:											
2	Operating Revenues	$ 1,525,100	$ 1,786,399	$ 1,576,389	$ 1,566,393	$ 1,741,894	$ 1,790,968	$ 1,606,889	$ 1,656,572	$ 1,507,576	$ 1,385,249	$ 1,276,889
3	Operating Expenses (excluding income taxes)	$ 1,387,248	$ 1,556,951	$ 1,449,815	$ 1,381,834	$ 1,405,742	$ 1,354,032	$ 1,197,483	$ 1,208,187	$ 1,131,716	$ 982,627	$ 908,725
4	Income Tax (current)	$ 46,847	$ 35,015	$ 39,066	$ 53,260	$ 55,826	$ 78,127	$ (75,268)	$ 89,561	$ 93,935	$ 146,289	$ 132,154
5	Deferred Income Tax, net	$ (19,276)	$ 7,545	$ (17,393)	$ 4,456	$ 50,853	$ 54,194	$ 200,155	$ 40,513	$ 21,143	$ (13,940)	$ (8,558)
6	Investment Tax Credit, net	$ (2,393)	$ (2,506)	$ (2,506)	$ (2,506)	$ (2,506)	$ (2,784)	$ (2,784)	$ (2,784)	$ (2,811)	$ (2,866)	$ (2,866)
7	Operating Income	$ 112,674	$ 189,394	$ 107,407	$ 129,349	$ 231,979	$ 307,399	$ 287,303	$ 321,095	$ 263,593	$ 273,139	$ 247,434
8	AFDC (Borrowed + Other)	$ 2,342	$ 1,498	$ 1,452	$ 3,955	$ 4,451	$ 3,379	$ 3,143	$ 10,016	$ 22,285	$ 13,260	$ 2,054
9	Other Income (net)	$ (4,958)	$ (45,465)	$ 14,156	$ (64)	$ (671)	$ 8,161	$ 11,614	$ 6,906	$ 63,926	$ 22,072	$ 32,130
10	Extraordinary Item (Exp./Inc.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,234)
11	INCOME AVAILABLE FOR FIXED CHARGES	$ 110,058	$ 145,427	$ 123,015	$ 133,240	$ 235,759	$ 318,939	$ 302,060	$ 338,017	$ 349,804	$ 308,471	$ 278,384
12	Interest Charges (Excl. ABFUDC)	$ 28,166	$ 30,406	$ 39,402	$ 42,118	$ 42,544	$ 41,265	$ 43,233	$ 52,229	$ 78,224	$ 66,037	$ 66,674
13	Net Income	$ 81,892	$ 115,021	$ 83,613	$ 91,122	$ 193,215	$ 277,674	$ 258,827	$ 285,788	$ 271,580	$ 242,434	$ 211,710
14	Preferred Dividends and Capital Stock Expense	$ 865	$ 867	$ 867	$ 865	$ 867	$ 867	$ 867	$ 867	$ 867	$ 795	$ 867
15	Earnings Available for Common Equity	$ 81,026	$ 114,154	$ 82,746	$ 90,257	$ 192,348	$ 276,807	$ 257,960	$ 284,921	$ 270,713	$ 241,639	$ 210,843
16	AFDC - % of Earnings Available for Common Equity	2.89%	1.31%	1.75%	4.38%	2.31%	1.22%	1.22%	3.52%	8.23%	5.49%	0.97%
17	COST OF CAPITAL:											
18	Embedded Cost of Long-Term Debt %	2.72%	3.52%	3.53%	5.00%	5.08%	4.94%	4.99%	5.10%	5.46%	5.51%	5.62%
19	Embedded Cost of Preferred Stock	3.91%	3.93%	3.96%	3.99%	4.02%	4.05%	4.08%	4.11%	4.13%	3.80%	4.16%
20	FIXED CHARGE COVERAGE:											
21	Pre-tax Interest Coverage	4.65	5.92	3.51	4.35	7.77	10.74	9.67	8.54	5.78	6.39	5.88
22	Pre-tax Interest Coverage (excluding AFDC)	4.66	5.93	3.54	4.39	7.82	10.79	9.73	8.71	6.05	6.59	5.91
23	After-tax Interest Coverage	3.91	4.78	3.12	3.16	5.54	7.73	6.99	6.47	4.47	4.67	4.18
24	After-tax Fixed Charge Coverage	3.79	4.65	3.05	3.10	5.43	7.57	6.85	6.37	4.42	4.62	4.12
25	INDENTURE PROVISIONS											
26	Debt to Capitalization (must be <.65:1)	0.38	0.42	0.41	0.40	0.39	0.38	0.38	0.37	0.38	0.38	0.37
27	EBIDTA to Interest Charges (must be >2.5:1)	9.70	10.83	9.32	9.72	11.14	14.03	12.93	11.34	7.50	8.59	7.83
28	Total Equity to Total Capitalization (must be >.5:1)	0.62	0.58	0.59	0.60	0.61	0.62	0.62	0.63	0.62	0.62	0.63

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Financial Data
($000)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-10.2, WPD-5

Schedule D-5

Witness Responsible: Jeffery K. MacKay & Karin M. Nyhuis

Line No.	Description	Test Year	Most Recent Ten Calendar Years 2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	STOCK AND BOND RATINGS											
2	Moody's Bond Rating	Baa2	Baa2	Baa1	A3	A3	Aa3	Aa3	A2	A2	A3	Baa1
3	S&P Bond Rating	BBB-	BBB-	BBB-	BBB-	BBB+	A	A	A-	A-	BBB	BBB-
4	Moody's Preferred Stock Rating	Ba2	Ba2	Ba1	Ba1	Ba1	Baa1	Baa1	Baa2	Baa2	Baa3	Ba1
5	S&P Preferred Stock Rating	B+	B+	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6												
7	COMMON STOCK RELATED DATA:											
8	Shares Outstanding - Year End (000)	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172
9	Shares Outstanding - Weighted Average (monthly)	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172
10	Earnings Per Share - Weighted Average	$ 1.97	$ 2.77	$ 2.01	$ 2.19	$ 4.67	$ 6.72	$ 6.27	$ 6.92	$ 6.58	$ 5.87	$ 5.12
11	Dividends Paid Per Share	$ 1.21	$ 3.86	$ 4.61	$ 3.52	$ 5.34	$ 7.29	$ 7.89	$ 3.76	$ 3.04	$ 2.43	$ 3.64
12	Dividends Declared Per Share	$ 1.21	$ 3.86	$ 4.61	$ 3.52	$ 5.34	$ 7.29	$ 7.89	$ 3.76	$ 3.04	$ 2.43	$ 3.64
13	Dividend Payout Ratio (declared basis)	0.62	1.39	2.30	1.61	1.14	1.08	1.26	0.54	0.46	0.41	0.71
14	Market Prices - High, (Low)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	Book Value Per Share (year end)	$ 28.61	$ 27.79	$ 29.26	$ 31.58	$ 33.01	$ 33.54	$ 34.11	$ 35.35	$ 33.30	$ 29.95	$ 26.27

The Dayton Power and Light Company
Case No. 15-1830-EL-AIR

Comparative Financial Data
($000)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-10.2, WPD-5

Witness Responsible: Karin M. Nyhuis

Line No.	Description	Test Year	Most Recent Ten Calendar Years 2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	RATE OF RETURN MEASURES:											
2	Return On Average Common Equity	6.98%	9.72%	6.61%	6.79%	14.04%	19.88%	18.04%	20.16%	20.79%	20.88%	38.99%
3	Return On Average Total Capital	5.59%	7.15%	5.79%	6.01%	10.46%	14.02%	13.08%	14.79%	16.48%	16.39%	31.71%
4	Return On Average Net Utility Plant-in-service	4.40%	7.32%	4.05%	4.75%	8.62%	11.67%	10.80%	12.14%	10.64%	12.14%	23.16%
5	- Total Company											
6												
7	OTHER FINANCIAL AND OPERATING DATA:											
8	Mix of Sales (%)											
9	Electric	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
10	Gas	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11												
12	Mix of Fuel (%)											
13	Electric	Requested waiver of this standard filing requirement										
14	Gas	Requested waiver of this standard filing requirement										
15												
16												
17	Composite Depreciation Rates:											
18	Production	2.20%	2.40%	5.20%	4.90%	2.20%	2.30%	2.40%	2.30%	2.50%	3.00%	3.00%
19	Transmission	2.40%	2.30%	2.30%	2.40%	2.40%	2.50%	2.40%	2.40%	2.40%	2.40%	2.60%
20	Distribution	3.30%	3.50%	3.50%	3.40%	3.40%	3.40%	3.70%	3.70%	3.60%	3.80%	3.40%
21	General	8.60%	6.70%	6.20%	5.40%	4.10%	3.70%	3.10%	7.20%	8.90%	7.50%	9.50%

Section E
Rates and Tariffs

The Dayton Power & Light Company

Case No.: 15-1830-EL-AIR

Test Year: Twelve Months Ending May 31, 2016

Date Certain: September 30, 2015

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Rationale for Tariff Changes

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4

Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**Changes Common to Multiple Tariff Sheets**					
2	Tariff Header	T	Update Tariff Version Number	Reflects change to "Original Sheet No."	Schedule E-2.1	Schedule E-1
3	Tariff Book Reference	T	Update Tariff Book Number	Reflects change from "PUCO No. 17 to PUCO No. 18"	Schedule E-2.1	Schedule E-1
4	Tariff Footer	T	Amend Effective Date and President and CEO	New Effective Date to coincide with Order; Current President Thomas A. Raga	Schedule E-2.1	Schedule E-1
5						
6	**D1 - Table of Contents**					
7	Sheet Numbers	T	Update Sheet Numbers as necessary	Reflects the move of the Switching Fee Rider Sheet No. D34 from the "Tariffs" to "Riders" Section.	Schedule E-2.1, pg 2	Schedule E-1, pg 2
8						
9	**D2 - Tariff Index**					
10	Contents	T	Various Sheet Numbers, Versions and Tariff Sheet Effective Dates revised	Reflects changes in number of sheets and removal of current Tariff effective date .	Schedule E-2.1, pg 3-4	Schedule E-1, pg 3-4
11	Sheet Numbers	T	Update Sheet Numbers as necessary	Reflects Switching Fee Rider Sheet No. D34 move to "Tariffs" from "Riders" Section. Includes new Riders D27 Uncollectible Rider and D31 Regulatory Compliance Rider.	Schedule E-2.1, pg 4	Schedule E-1, pg 4
12						
13	**Rules and Regulations**					
14						
15	**D3 - Application and Contract for Service**					
16	Section C - Available Service Options	D	Update Available Service Options	Removed School Service Type to be congruent with proposals in this case.	Schedule E-2.1, pg 6	Schedule E-1, pg 6
17	Section D - Service Contract is Not Transferable	C	Section has been modified to convey the transfer of final bills and uncollectible accounts as specified in Chapter 4901:1-10-22.	Removed the language "with the consent of the Customer..." to clarify Chapter 4901:1-10-22(I) that addresses transfers of unpaid balances.	Schedule E-2.1, pg 6	Schedule E-1, pg 6
18						
19	**D4 - Credit Requirements of Customer Service**					
20	Section A - Deposits and Guarantee	C	Section has been modified to convey the transfer of final bills and uncollectible accounts as specified in Chapter 4901:1-10-22.	Removed the language "whichever is greater" to clarify that the Company will pay interest pursuant to the rate on customer deposits specified in Chapter 4901:1-10-14(J) OAC.	Schedule E-2.1, pg 8	Schedule E-1, pg 8
21	Section A - Deposits and Guarantee	T	Section has been modified to include reference to the PUCO's website.	Included the language "the PUCO's website" to be congruent with Chapter 4901:1-10-14(F)(5) OAC.	Schedule E-2.1, pg 8	Schedule E-1, pg 8
22						
23	**D5 - Billing and Payment for Electric Service**					
24	Section B10 - Termination of Service at Customer's Request	T	Section has been modified to reference Chapter 4901:1-18-08 regarding disconnection of service when residential tenants reside at the premises.	Amended the reference from Chapter 4901:1-18-07(K) to 4901:1-18-08(K) OAC.	Schedule E-2.1, pg 12	Schedule E-1, pg 12
25						
26	**D6 - Disconnection/Reconnection of Service**					
27	Section D - Rules Regulations, and Practices Governing the Disconnection of Electric Service to Residential Customers	C	Section has been modified to reference Chapter 4901:1-18-08 regarding notice of disconnection to tenants and landlords.	Removed the reference to Chapter 4901:1-10-25 OAC and added a reference to 4901:1-18-08.	Schedule E-2.1, pg 21	Schedule E-1, pg 20

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**D7 - Meters and Metering Equipment - Location and Installation**					
2	Section B2 - Installation	T	Section has been modified to include reference to the Company's website.	DP&L's Service Handbook is now available on the Company's website and this Section has been modified to reflect that change.	Schedule E-2.1, pg 23	Schedule E-1, pg 22
3						
4	**D8 - Service Facilities - Location and Installation**					
5	Section B - Point of Delivery	T	Section has been modified to better define point of delivery.	This amendment clarifies the Company's policy regarding point of delivery.	Schedule E-2.1, pg 25	Schedule E-1, pg 24
6	Section B - Point of Delivery	T	Section has been modified to include reference to the Company's website.	DP&L's Service Handbook is now available on the Company's website and this Section has been modified to reflect that change.	Schedule E-2.1, pg 25	Schedule E-1, pg 24
7	Section C2 - Installation	T	Section has been modified to ensure the customer's service entrance and service equipment installations comply with the National Electrical Code.	Included this amendment so that the Tariff and the Company's Policy as specified in DP&L's Service Handbook are congruent.	Schedule E-2.1, pg 25	Schedule E-1, pg 24
8	Section C5 - Installation	T	Section has been modified to include reference to the Company's website.	DP&L's Service Handbook is now available on the Company's website and this Section has been modified to reflect that change.	Schedule E-2.1, pg 26	Schedule E-1, pg 25
9	Section D3 - Changes	T	Section has been amended to include a provision for the assessment of a deposit for estimating the cost of work made by the Company.	This Section now includes a deposit provision for engineering work to estimate project costs for changes in service. It ensures the Company's ability to secure payment for engineering planning work.	Schedule E-2.1, pg 27	Schedule E-1, pg 26
10						
11	**D9 - Equipment on Customer's Premises**					
12	Section D	T	Section has been modified to ensure the customer's service entrance and service equipment installations comply with the National Electrical Code.	This amendment clarifies the Company's Policy specified in DP&L's Service Handbook.	Schedule E-2.1, pg 29	Schedule E-1, pg 28
13	Section E1 - Accommodation and Protection of Company Equipment	T	Section has been modified to clarify the equipment that the Customer is responsible for furnishing for new service.	Included "conduits" to the equipment requirements for customers to better clarify the Company's policy for providing new service.	Schedule E-2.1, pg 29	Schedule E-1, pg 28
14	Section E2- Accommodation and Protection of Company Equipment	T	Section has been modified to clarify the easements that the Customer is responsible for furnishing for new service.	Added "adjacent properties" to the easement requirements for customers to better clarify the Company's policy for providing new service.	Schedule E-2.1, pg 29	Schedule E-1, pg 28
15	Section E5- Accommodation and Protection of Company Equipment	T	Section has been modified to clarify the decision process surrounding customer equipment location.	Added Section 5 that states "The Company shall take all measures to mutually agree with the Customer on equipment location, but reserves the right to make the final decision on equipment location." This provision clarifies the decision making authority concerning equipment location.	Schedule E-2.1, pg 30	Schedule E-1, pg 29
16						
17	**D10 - Use and Character of Service**					
18	Section A2- Available Types of Service	T	Section has been modified to clarify the responsibility of the cost when a voltage test is requested by the customer.	Included the language, "If the voltage variance is found to be caused by Customer action or equipment, the Customer shall be responsible for the cost of the voltage testing and remediation." This addition ensures that the burden of the cost is aligned with the cost causer.	Schedule E-2.1, pg 31	Schedule E-1, pg 30

The Dayton Power and Light Company
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Data: 4 Months Actual & 8 Months Estimated
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Schedule E-3
Page 3 of 8
Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**D10 - Use and Character of Service Cont'd**					
2	Section D - Emergency and Auxiliary Service	T	Section has been modified to clarify the Company's Redundant Service policy.	Included language to clarify the Contract Capacity Charge for customers that elect to take service under the Company's redundant service provision.	Schedule E-2.1, pg 32-33	Schedule E-1, pg 31-32
3	Section G - Redundant Service	T	Section has been modified to clarify the Company's Redundant Service policy.	Included language to add clarity on requirements of the customer to enter into Service Agreement with the Company to initiate redundant service. The Company also reserves the right to refuse service to the extent providing that service impairs Distribution Service to any other customer.	Schedule E-2.1, pg 35	Schedule E-1, pg 34
4	Section H - Conjunctional Service and Resale	T	Section has been modified to ensure the customer's facilities installed comply with the National Electrical Code.	Included this amendment so that the Tariff and the Company's Policy as specified in DP&L's Service Handbook are congruent.	Schedule E-2.1, pg 35	Schedule E-1, pg 34
5						
6	**D11 - Emergency Electrical Procedures**					
7	Section C2 - Long-Term Fuel Shortages	C	Section has been modified to update the Ohio Administrative Code Reference.	Removed rescinded rule 4901:1-11 and added reference to Rule 4901:5-19.	Schedule E-2.1, pg 42	Schedule E-1, pg 41
8						
9	**D12 - Extension of Electric Facilities**					
10	No change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 49-53	Schedule E-1, pg 47-51
11						
12	**D13 - Extension of Electric Facilities to House Trailer Parks**					
13	Section A - Definition	T	Section has been modified to update the Ohio Revised Code Reference.	Removed Chapter 3733 and added Chapter 4781 to reflect the correct reference.	Schedule E-2.1, pg 54	Schedule E-1, pg 52
14	Section B - Bulk Metered Service	T	Section has been modified to include reference to the Company's website.	DP&L's Service Handbook is now available on the Company's website and this Section has been modified to reflect that change.	Schedule E-2.1, pg 54	Schedule E-1, pg 52
15	Section C - Individual Metered Service	T	Section has been modified to include reference to the Company's website.	DP&L's Service Handbook is now available on the Company's website and this Section has been modified to reflect that change.	Schedule E-2.1, pg 54	Schedule E-1, pg 52
16						
17	**D14 - Definitions and Amendments**					
18	Section A - Definitions "ECAR"	T	Section has been modified to include the definition of the current NERC regional entity to which the Company belongs.	Removed the definition of "ECAR" and added definition for Reliability First, which is the current NERC regional entity in which DP&L is a full member.	Schedule E-2.1, pg 57	Schedule E-1, pg 55
19	Section A - Definitions "Market Development Period (MDP)"	T	Section has been modified to remove the definition of Market Development Period.	Removed the definition of Market Development Period since this time period has passed and is no longer relevant.	Schedule E-2.1, pg 57	Schedule E-1, pg 55
20	Section A - Definitions "Minimum Stay Period"	T	Section has been modified to delete the definition of Minimum Stay Period.	Removed the definition of Minimum Stay Period since it no longer pertains to DP&L Service.	Schedule E-2.1, pg 57	Schedule E-1, pg 55
21	Section A - Definitions "Residential Customer"	T	Section has been modified to clarify characteristics of a residential customer taking service from DP&L and to be congruent with the Company's Service Handbook.	Added ", not exceeding 400 amps," to clarify the Company's policy for providing Residential service as per the Service Handbook.	Schedule E-2.1, pg 58	Schedule E-1, pg 55
22	Section A - Definitions "Service Type"	T	Definition of Service Type has been modified to delete the School tariff class to be congruent with the proposal in this case.	Removed reference to School tariff class as an available service type. The School tariff has been in the process of elimination and is proposed to be eliminated as part of this proceeding.	Schedule E-2.1, pg 58	Schedule E-1, pg 56
23	Section A - "Stay Out Period"	T	Section has been modified to delete the definition of Stay Out Period.	Removed the definition of Stat Out Period as it coincided with the Market Development Period that was in effect through December 31, 2005.	Schedule E-2.1, pg 58	Schedule E-1, pg 56

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1	**D15 - Additional Charges**					
2	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 61	Schedule E-1, pg 58
3						
4	**D16 - Open Access Terms and Conditions**					
5	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 62-64	Schedule E-1, pg 59-61
6						
7	**D17 - Residential**					
8	Rate Per Month	I	Update Customer Charge	Updated Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 65	WPE-4, Line 2 Col (J)
9	Rate Per Month	T	Update Customer Charge	Eliminated Customer Charge for Customers without monthly energy consumption.	Schedule E-2.1, pg 65	Schedule E-1, pg 62
10	Rate Per Month	R	Update Energy Rates	Updated Metered Energy Rates to reflect Cost of Service	Schedule E-2.1, pg 65	WPE-4, Line 2 Col (K)
11	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 66	Schedule E-1, pg 63
12						
13	**D18 - Residential Heating**					
14	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 67	WPE-4, Line 4 Col (J)
15	Rate Per Month	T	Update Customer Charge	Eliminated Customer Charge for Customers without monthly energy consumption.	Schedule E-2.1, pg 67	Schedule E-1, pg 64
16	Rate Per Month	R	Update Energy Rates	Update Metered Energy Rates to reflect Cost of Service. Eliminated Summer and Winter periods.	Schedule E-2.1, pg 67-68	WPE-4, Line 4 Col (K)
17	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 68	Schedule E-1, pg 65
18						
19	**D19 - Secondary**					
20	Description of Service	T	Update description of rates applied to the Secondary class.	Removed "energy" from the description of service to be congruent with the rate design proposed as part of this case.	Schedule E-2.1, pg 69	Schedule E-1, pg 66
21	Rate Per Month	I	Update Customer Charge	Update Customer Charge for Single Phase, Three Phase and Unmetered Secondary Service to reflect Cost of Service.	Schedule E-2.1, pg 69	WPE-4, Line 9 to 11 Col (J)
22	Rate Per Month	R	Update Demand Charge	Update Demand Charge to reflect Cost of Service.	Schedule E-2.1, pg 70	WPE-4, Line 17 Col (L)
23	Rate Per Month	R	Update Energy Charge	Eliminated Energy Charge to be congruent with rate design proposed as part of this case.	Schedule E-2.1, pg 70	Schedule E-2.1, pg 66
24	Additional Riders	T	Update to include Riders proposed as part of this proceeding.	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 70	Schedule E-1, pg 67
25	Unmetered Service Provision; Section A	D	Eliminate Unmetered Service Provision	This Section has been amended to grandfather the existing Unmetered Secondary customers given compliance with Section B of this provision.	Schedule E-2.1, pg 72	Schedule E-1, pg 68
26	Unmetered Service Provision; Section B	D	Update to include Unmetered Service Compliance Provision for existing Unmetered Secondary customers	This Section has been amended to specify the requirements for existing Unmetered Secondary customers to maintain the grandfathered service.	Schedule E-2.1, pg 72-73	Schedule E-1, pg 69
27						
28	**D20 - Primary**					
29	Description of Service	T	Update description of rates applied to the Primary class	Removed "energy" from the description of service to be congruent with the rate design proposed as part of this case.	Schedule E-2.1, pg 74	Schedule E-1, pg 73
30	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 74	WPE-4, Line 22 Col (J)
31	Rate Per Month	I	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2.1, pg 74	WPE-4, Line 20 Col (L)

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1	**D20 - Primary Cont'd**					
2	Rate Per Month	I	Include Reactive Demand Charge	Include Reactive Demand Charge to reflect Cost of Service	Schedule E-2.1, pg 74	WPE-4, Line 20 Col (M)
3	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 75	Schedule E-1, pg 71
4						
5	**D21 - Primary Substation**					
6	Description of Service	T	Update description of rates applied to the Primary Substation class	Corrected the description of service and removed "energy" from the description of service to be congruent with how the Primary Substation class is billed.	Schedule E-2.1, pg 78	Schedule E-1, pg 73
7	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 78	WPE-4, Line 25 Col (J)
8	Rate Per Month	I	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2.1, pg 78	WPE-4, Line 25 Col (L)
9	Rate Per Month	I	Include Reactive Demand Charge	Include Reactive Demand Charge to reflect Cost of Service	Schedule E-2.1, pg 78	WPE-4, Line 25 Col (M)
10	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2 1, pg 79	Schedule E-1, pg 74
11						
12	**D22- High Voltage**					
13	Description of Service	T	Update description of rates applied to the High Voltage class	Corrected the description of service and removed demand and energy from the description of service to be congruent with how the High Voltage class is billed.	Schedule E-2.1, pg 81	Schedule E-1, pg 76
14	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 81	WPE-4, Line 28 Col (J)
15	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 82	Schedule E-1, pg 77
16						
17	**D23- Private Outdoor Lighting**					
18	Description of Service	T	Update description of rates applied to the Private Outdoor Lighting class	Added "customer charge" to the description of service to be congruent with the rate design proposed as part of this case.	Schedule E-2.1, pg 84	Schedule E-1, pg 79
19	Rate Per Month	I	Include Customer Charge	Include Customer Charge that reflects Cost of Service.	Schedule E-2.1, pg 84	WPE-4, Line 34 Col (J)
20	Rate Per Month	T	Include new fixture technology and grandfather older technology	DP&L will offer a LED fixture as part of this tariff and grandfather the High Pressure Sodium fixture technology.	Schedule E-2.1, pg 84	Schedule E-1, pg 79
21	Rate Per Month	D	Update Fixture Charge	Update Fixture Charge to reflect Cost of Service	Schedule E-2.1, pg 84-85	WPE-4, Line 34 Col (K)
22	Pole Charges	I	Update Pole Charge	Update Pole Charge to reflect Cost of Service	Schedule E-2.1, pg 85	WPE-4, Line 34 Col (M)
23	Aerial Service	I	Update Aerial Span Charge	Update Aerial Span Charge to reflect Cost of Service	Schedule E-2.1, pg 85	WPE-4, Line 34 Col (L)
24	Underground Service	I	Update Underground Span Charge	Update Underground Span Charge to reflect Cost of Service	Schedule E-2.1, pg 85	WPE-4, Line 34 Col (L)
25	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 85-86	Schedule E-1, pg 80-81
26						
27	**D24- School**					
28	Tariff Title	D	Amended Tariff D24 Title	Replaced "School" with "Reserved" to be congruent with the proposal made within this case. The School tariff has been in the process of elimination and is proposed to be eliminated as part of this proceeding.	Schedule E-2.1, pg 87	Schedule E-1, pg 82

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Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**D25- Street Lighting**					
2	Description of Service	T	Update description of service for Street Lighting customers	Removed "unmetered" from description of service to be congruent with the proposal included in this case.	Schedule E-2.1, pg 89	Schedule E-1, pg 83
3	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1, pg 89	WPE-4, Line 31 Col (J)
4	Rate Per Month	I	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1, pg 89	WPE-4, Line 31 Col (K)
5	Additional Riders	T	Update to include Riders proposed as part of this proceeding	Added Uncollectible Rider, Regulatory Compliance Rider and amendments to the titles of the Reconciliation Rider and Economic Development Rider.	Schedule E-2.1, pg 90	Schedule E-1, pg 83-84
6	Determination of Energy Usage	T	Grandfather Unmetered Service Provision	Included language grandfathering current unmetered Street Lighting customers given compliance with sections I and II. New Street Lighting service requests are required to be metered congruent with the proposal in this case.	Schedule E-2.1, pg 90	Schedule E-1, pg 84
7						
8	**D26 - Miscellaneous Service Charges**					
9	Customer Services	I	Update Electric Meter Testing Charge	Updated Electric Meter Testing Charge to reflect current cost of providing this service.	Schedule E-2.1, pg 94	Exhibit KNS-1
10	Customer Services	I	Update Hourly Charge for Engineering Studies	Updated per hour fee for Engineering Studies to reflect current cost of providing this service.	Schedule E-2.1, pg 94	Exhibit KNS-1
11	Customer Services	I	Update Reconnection Charges	Updated Reconnection Charges both at the meter and at the service line to reflect current cost of providing this service.	Schedule E-2.1, pg 94	Exhibit KNS-1
12	Customer Services	I	Includes New Service Trip Charge	Includes charge for Service Trip when multiple same day trips are required to perform service work at a customer's premise.	Schedule E-2.1, pg 94	Exhibit KNS-1
13	Collection Charge	I	Includes New Collection Charge	Includes Collection Charge for when a technician accepts payment in the field.	Schedule E-2.1, pg 94	Exhibit KNS-1
14						
15	**D27 - Uncollectible Rider**					
16	Description	T	New Rider proposed to recover the expenses associated with non-payment of electric service	The Uncollectible Rider will ensure that the Company recovers the actual amount of uncollectible costs, rather than an estimate, using a true-up mechanism.	Schedule E-2.1, pg 95	Schedule E-1, pg 88
17	Charge	I	Includes a kWh charge based on Uncollectible Cost	Rate design includes a kWh charge by Tariff Class	Schedule E-2.1, pg 95	Exhibit TAT-Exhibit A
18	Terms and Conditions		Includes frequency of the Uncollectible Rider True-up	The Uncollectible Rider rates are proposed to be updated on an annual basis.	Schedule E-2.1, pg 95	Schedule E-1, pg 88
19						
20	**D28 - Universal Service Fund Rider**					
21	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 96	Schedule E-1, pg 89
22						
23	**D29 - Reconciliation Rider Nonbypassable**					
24	Charges	T	Private Outdoor Lighting now includes a rate for LED service	Private Outdoor Lighting now includes a rate for LED service to be consistent with the proposal in this case to grandfather prior lighting technologies.	Schedule E-2.1, pg 97	Schedule E-1, pg 90
25						
26	**D30 - Storm Cost Recovery Rider**					
27	Description	T	Updated the description of costs to be included in the Storm Rider	The reference to major storms experienced in 2008,2011, and 2012 was removed. This Rider will now recover costs associated with future major storms to be congruent with the proposal in this proceeding.	Schedule E-2.1, pg 98	Schedule E-1, pg 91
28	Charges	R	Updated rates by tariff class	Storm Rider rates are set at zero to be congruent with the proposal included in this proceeding.	Schedule E-2.1, pg 98	Schedule E-1, pg 91

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Work Paper Reference No(s): WPE-4

Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**D30 - Storm Cost Recovery Rider Cont'd**					
2	Charges	T	Removal of the School service option	Removed reference to School tariff class as an available service type. The School tariff has been in the process of elimination and is proposed to be eliminated as part of this proceeding.	Schedule E-2.1, pg 98	Schedule E-1, pg 91
3	Terms and Conditions	T	Update frequency of Rider cost recovery	Includes language that modifies the Storm Rider recovery frequency from one year to "an annual basis" as proposed in this proceeding.	Schedule E-2.1, pg 98	Schedule E-1, pg 91
4						
5	**D31 - Regulatory Compliance Rider**					
6	Description	D	New Rider proposed to recover costs incurred due to issues outside the Company's control	The Regulatory Compliance Rider will ensure that the Company recovers the costs due to issues outside of its control including, unforeseen legislation, Administrative Code changes, and/or Commission Orders.	Schedule E-2.1, pg 99	Schedule E-1, pg 92
7	Charge	I	Includes a per bill charge based on Regulatory Compliance costs	Rate design includes a per bill charge by Tariff Class.	Schedule E-2.1, pg 99	Exhibit TAT-Exhibit B
8	Terms and Conditions		Includes frequency of the Regulatory Compliance Rider True-up	The Regulatory Compliance Rider rates are proposed to be updated on a periodic basis.	Schedule E-2.1, pg 99	Schedule E-1, pg 92
9						
10	**D32 - Reserved**					
11	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 100	Schedule E-1, pg 93
12						
13	**D33 - Excise Tax Surcharge Rider**					
14	Private Outdoor Lighting	T	Private Outdoor Lighting now includes a rate for LED service	Private Outdoor Lighting now includes a rate for LED service to be consistent with the proposal in this case to grandfather prior lighting technologies.	Schedule E-2.1, pg 101	Schedule E-1, pg 94
15						
16	**D34 - Switching Fee**					
17	Title	T	Removed "Rider" from Tariff Title	The Switching Fee Rider is more applicable as a Tariff, rather than a Rider which typically denotes a true-up mechanism.	Schedule E-2.1, pg 102	Schedule E-1, pg 95
18	Applicable	T	Removed "Transmission" from applicable service pertinent to the Switching Fee Tariff	The Switching Fee Tariff pertains to the Company's distribution customers, or all customers. Deleting Transmission adds clarity.	Schedule E-2.1, pg 102	Schedule E-1, pg 95
19	Authorization to Switch to an Alternate Generation Supplier & Returning to the Standard Service Offer	T	Removed obsolescent language related to the Market Development Period and Switching Fees	Removed obsolescent language due to 1) expiration of the Market Development period and; 2) the Company no longer charges switching fees directly to customers, but rather to the AGS.	Schedule E-2.1, pg 103	Schedule E-1, pg 96
20						
21	**D35 - Interconnection Service**					
22	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 104-133	Schedule E-1, pg 97-125
23						
24	**D36 - Reserved**					
25	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 134	Schedule E-1, pg 126
26						
27	**D37 - Reserved**					
28	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1, pg 135	Schedule E-1, pg 127
29						
30	**D38 - Energy Efficiency Rider**					
31	Charge	T	Private Outdoor Lighting now includes a rate for LED service	Private Outdoor Lighting now includes a rate for LED service to be consistent with the proposal in this case to grandfather prior lighting technologies.	Schedule E-2.1, pg 136	Schedule E-1, pg 128
32	Charge	T	Removal of the School service option	Removed reference to School tariff class as an available service type. The School tariff has been in the process of elimination and is proposed to be eliminated as part of this proceeding.	Schedule E-2.1, pg 136	Schedule E-1, pg 128

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Rationale for Tariff Changes

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4

Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed (G)
1	**D39 - Economic Development Rider**					
2	Charge	T	Private Outdoor Lighting now includes a rate for LED service	Private Outdoor Lighting now includes a rate for LED service to be consistent with the proposal in this case to grandfather prior lighting technologies.	Schedule E-2.1, pg 137	Schedule E-1, pg 129
3	Charge	T	Removal of the School service option	Removed reference to School tariff class as an available service type. The School tariff has been in the process of elimination and is proposed to be eliminated as part of this proceeding.	Schedule E-2.1, pg 137	Schedule E-1, pg 129
4						
5	**T - Transmission Tariffs**					
6	No Change		No change proposed as part of this proceeding	No change is necessary to the Company's Transmission Tariffs as part of a Distribution Rate Case.		
7						
8	**G - Generation Tariffs**					
9	No Change		No change proposed as part of this proceeding	No change is necessary to the Company's Generation Tariffs as part of a Distribution Rate Case.		
10						
11	**PA - Pole Attachment Tariffs**					
12	No Change		No Change proposed	Modifications to the Company's Pole Attachment Tariffs are pending in Case No. 15-971-EL-ATA.		

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Customer Charge Rationale and Analysis

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-4b

Schedule E-3.1
Page 1 of 1
Witness Responsible: Nathan C. Parke

Line No. (A)	Description (B)	Residential (C)	Secondary (D)	Primary (E)	Primary Substation (F)	High Voltage (G)	Private Outdoor Ltng. (H)	Street Lighting (I)	Schedule Reference (J)
1	Customer Charge Analysis:								
2	Revenue Requirement for Customer Charge Component	$ 75,718,294	$ 13,367,345	$ 1,136,774	$ 33,314	$ 78,731	$ 2,515,984	$ 22,854	E-3.2b, Page 1, Line 32
3	Total Customers	460,869	57,780	477	8	9	19,397	221	WPE-4.1a, WPE-4.1b
4	Annual Charge per Customer	$ 164	$ 231	$ 2,383	$ 4,164	$ 8,748	$ 130	$ 103	Line 2 / Line 3
5	Monthly Charge per Customer (Class average)[1]	$ 13.69	$ 19.28	$ 198.60	$ 347.02	$ 728.99	$ 10.81	$ 8.60	Line 4 / 12

[1]Class average customer charge, not exact rate developed for each rate code within the tariff class on WPE-4

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Total Jurisdictional Costs
Operating Income Summary

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base										
2		Gross Plant in Service	$ 1,612,636,168	$ 1,121,167,774	$ 491,468,394	$ 1,080,590,500	$ 378,695,315	$ 121,732,720	$ 7,599,753	$ 775,004	$ 17,446,950	$ 5,795,928
3		Reserve for Accumulated Depreciation	$ (775,879,626)	$ (534,086,257)	$ (241,793,370)	$ (515,901,573)	$ (177,219,554)	$ (59,984,565)	$ (3,848,180)	$ (230,808)	$ (15,958,992)	$ (2,735,954)
4		Rate Base Adjustments	$ (152,977,066)	$ (108,620,642)	$ (44,356,423)	$ (104,002,855)	$ (35,466,658)	$ (10,849,460)	$ (760,776)	$ (78,515)	$ (1,272,827)	$ (545,974)
5		Total Rate Base	$ 683,779,476	$ 478,460,875	$ 205,318,601	$ 460,686,071	$ 166,009,103	$ 50,898,695	$ 2,990,797	$ 465,681	$ 215,130	$ 2,513,999
6												
7		Operating Expenses										
8		Operation & Maintenance	$ 102,121,540	$ 62,677,430	$ 39,444,111	$ 65,906,057	$ 24,255,967	$ 8,964,581	$ 275,938	$ 26,541	$ 2,370,089	$ 322,366
9		Depreciation	$ 52,277,776	$ 35,296,502	$ 16,981,274	$ 35,330,453	$ 12,110,405	$ 3,755,415	$ 218,353	$ 28,366	$ 651,639	$ 183,145
10		Taxes Other than Income	$ 56,809,080	$ 39,676,826	$ 17,132,254	$ 38,310,155	$ 13,706,990	$ 4,186,676	$ 247,582	$ 36,740	$ 114,835	$ 206,101
11		Income Tax	$ (5,112,965)	$ 10,156,518	$ (15,269,483)	$ (2,809,071)	$ 314,450	$ (2,204,862)	$ (77,660)	$ (25,002)	$ (282,921)	$ (27,900)
12		Total Operating Expenses	$ 206,095,431	$ 147,807,276	$ 58,288,155	$ 136,737,594	$ 50,387,812	$ 14,701,810	$ 664,214	$ 66,646	$ 2,853,643	$ 683,713
13												
14		Proposed Rate of Return	7.86%	7.86%	7.86%	8.03%	9.92%	0.00%	2.23%	0.00%	7.86%	7.86%
15		Return on Rate Base	$ 53,745,067	$ 37,607,025	$ 16,138,042	$ 36,993,549	$ 16,470,318	$ -	$ 66,690	$ -	$ 16,909	$ 197,600
16												
17		Present Return Calculation										
18		Present Retail Revenues	$ 212,287,200	$ 178,419,815	$ 33,867,386	$ 142,086,900	$ 54,738,408	$ 11,842,680	$ 594,268	$ 29,160	$ 2,300,582	$ 695,203
19		Present Other Revenues	$ 5,113,684	$ 2,562,725	$ 2,550,959	$ 3,435,621	$ 1,252,463	$ 344,809	$ 17,832	$ 5,500	$ 44,171	$ 13,288
20		Net Operating Income	$ 11,305,453	$ 33,175,264	$ (21,869,811)	$ 8,784,927	$ 5,603,059	$ (2,514,321)	$ (52,114)	$ (31,986)	$ (508,890)	$ 24,778
21		Present Rate of Return	1.65%	6.93%	-10.65%	1.91%	3.38%	-4.94%	-1.74%	-6.87%	-236.55%	0.99%
22												
23		Revenue Increase Calculation										
24		Operating Income Deficiency	$ 42,439,614	$ 4,431,760	$ 38,007,853	$ 28,208,623	$ 10,867,259	$ 2,514,321	$ 118,804	$ 31,986	$ 525,799	$ 172,822
25		Gross Revenue Conversion Factor	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498
26		Revenue Deficiency	$ 65,771,725	$ 6,868,218	$ 58,903,506	$ 43,716,934	$ 16,841,773	$ 3,896,624	$ 184,119	$ 49,571	$ 814,869	$ 267,835
27												
28		Proposed Revenue Increase	$ 65,771,725	$ 6,868,218	$ 58,903,506	$ 43,716,934	$ 16,841,773	$ 3,896,624	$ 184,119	$ 49,571	$ 814,869	$ 267,835
29												
30		Proposed Total Revenue Requirement	$ 283,172,609	$ 187,850,759	$ 95,321,851	$ 189,239,455	$ 72,832,645	$ 16,084,113	$ 796,218	$ 84,231	$ 3,159,621	$ 976,326
31												
32		Proposed Base Revenue Requirement	$ 278,058,925	$ 185,288,033	$ 92,770,892	$ 185,803,834	$ 71,580,181	$ 15,739,304	$ 778,386	$ 78,731	$ 3,115,451	$ 963,038

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Total Jurisdictional Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2
Page 2 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Gross Plant In Service										
2												
3		Total Production Plant	$ -	$ -	$ -							
4												
5		Total Transmission Plant	$ -	$ -	$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ 26,760,104	$ 2,809,114	$ 23,950,990	$ 22,829,782	$ 3,442,713	$ 389,757	$ 58,758	$ 653	$ 14,704	$ 23,736
9	361	Structures and Improvements	$ 49,424,787	$ 29,363,167	$ 20,061,620	$ 34,464,280	$ 10,547,524	$ 3,533,481	$ 397,846	$ 14,173	$ 314,961	$ 152,521
10	362	Station Equipment	$ 228,688,261	$ 228,688,261	$ -	$ 126,164,127	$ 61,895,889	$ 33,155,586	$ 6,390,554	$ -	$ -	$ 1,082,106
11	364	Poles, Towers, and Fixtures	$ 260,613,653	$ 204,435,094	$ 56,178,559	$ 171,556,880	$ 65,953,230	$ 22,035,854	$ -	$ -	$ -	$ 1,067,689
12	365	Overhead Conductors and Devices	$ 158,430,461	$ 137,830,355	$ 20,600,106	$ 98,191,149	$ 41,494,399	$ 18,050,776	$ -	$ -	$ -	$ 694,137
13	366	Underground Conduit	$ 10,652,766	$ 9,231,883	$ 1,420,883	$ 6,638,521	$ 2,796,215	$ 1,171,303	$ -	$ -	$ -	$ 46,727
14	367	Underground Conductors and Devices	$ 203,324,254	$ 191,313,984	$ 12,010,270	$ 122,243,249	$ 56,079,120	$ 24,039,717	$ -	$ -	$ -	$ 962,168
15	368	Line Transformers	$ 271,712,937	$ 222,387,570	$ 49,325,367	$ 190,273,847	$ 77,346,894	$ 2,814,952	$ -	$ -	$ -	$ 1,277,243
16	369	Services	$ 207,210,012	$ -	$ 207,210,012	$ 191,552,049	$ 15,657,963	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ 46,780,659	$ -	$ 46,780,659	$ 28,235,798	$ 11,779,271	$ 5,924,590	$ 139,351	$ 701,648	$ -	$ -
18	371	Installations on Customer Premises	$ 15,822,537	$ -	$ 15,822,537	$ -	$ -	$ -	$ -	$ -	$ 15,822,537	$ -
19	372	Leased Property on Customers Premises	$ 47,450	$ -	$ 47,450	$ -	$ 47,450	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ 1,479,467,881	$ 1,026,059,428	$ 453,408,453	$ 992,149,681	$ 347,040,670	$ 111,116,016	$ 6,986,509	$ 716,475	$ 16,152,203	$ 5,306,327
21												
22		General Plant										
23	389	Land and Land Rights	$ 1,608,881	$ 1,115,812	$ 493,069	$ 1,078,936	$ 377,397	$ 120,836	$ 7,598	$ 779	$ 17,565	$ 5,770
24	390	Structures and Improvements	$ 17,301,900	$ 11,999,434	$ 5,302,466	$ 11,602,871	$ 4,058,529	$ 1,299,466	$ 81,705	$ 8,379	$ 188,895	$ 62,056
25	391	Office Furniture and Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ 345,031	$ 304,129	$ 40,902	$ 211,036	$ 90,764	$ 40,406	$ 1,261	$ 27	$ 17	$ 1,520
28	394	Tools, Shop and Garage Equipment	$ 7,391,677	$ 6,515,419	$ 876,258	$ 4,521,071	$ 1,944,465	$ 865,620	$ 27,022	$ 570	$ 374	$ 32,555
29	395	Laboratory Equipment	$ 4,431,542	$ 3,906,198	$ 525,344	$ 2,710,524	$ 1,165,768	$ 518,966	$ 16,201	$ 342	$ 224	$ 19,518
30	396	Power Operated Equipment	$ 2,148,702	$ 1,893,981	$ 254,721	$ 1,314,239	$ 565,241	$ 251,629	$ 7,855	$ 166	$ 109	$ 9,464
31	397	Communication Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 326,342	$ 287,655	$ 38,687	$ 199,605	$ 85,848	$ 38,217	$ 1,193	$ 25	$ 17	$ 1,437
33		Total General Plant	$ 33,554,075	$ 26,022,627	$ 7,531,448	$ 21,638,281	$ 8,288,011	$ 3,135,139	$ 142,835	$ 10,288	$ 207,201	$ 132,320
34												
35		Intangible Plant										
36	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	302	Franchises and Consents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	303	Miscellaneous Intangible Plant	$ 36,604,561	$ 25,386,462	$ 11,218,099	$ 24,547,477	$ 8,586,379	$ 2,749,200	$ 172,858	$ 17,727	$ 399,633	$ 131,288
39		Total Intangible Plant	$ 36,604,561	$ 25,386,462	$ 11,218,099	$ 24,547,477	$ 8,586,379	$ 2,749,200	$ 172,858	$ 17,727	$ 399,633	$ 131,288
40												
41	106	Completed Construction Not Classified - Distribution	$ 61,883,719	$ 42,918,386	$ 18,965,333	$ 41,499,997	$ 14,516,143	$ 4,647,801	$ 292,234	$ 29,969	$ 675,620	$ 221,955
42	106	Completed Construction Not Classified - General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	106	Completed Construction Not Classified - Intangible	$ 1,125,932	$ 780,871	$ 345,061	$ 755,064	$ 264,111	$ 84,564	$ 5,317	$ 545	$ 12,292	$ 4,038
44												
45		Total Gross Plant In Service	$ 1,612,636,168	$ 1,121,167,774	$ 491,468,394	$ 1,080,590,500	$ 378,695,315	$ 121,732,720	$ 7,599,753	$ 775,004	$ 17,446,950	$ 5,795,928

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Total Jurisdictional Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2
Page 3 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2												
3		Total Production Plant	$ -		$ -							
4												
5		Total Transmission Plant	$ -		$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ (70,315)	$ (7,381)	$ (62,934)	$ (59,988)	$ (9,046)	$ (1,024)	$ (154)	$ (2)	$ (39)	$ (62)
9	361	Structures and Improvements	$ (22,533,037)	$ (13,386,832)	$ (9,146,205)	$ (15,712,458)	$ (4,808,675)	$ (1,610,934)	$ (181,380)	$ (6,462)	$ (143,593)	$ (69,535)
10	362	Station Equipment	$ (122,468,850)	$ (122,468,850)	$ -	$ (67,564,358)	$ (33,146,950)	$ (17,755,728)	$ (3,422,317)	$ -	$ -	$ (579,497)
11	364	Poles, Towers, and Fixtures	$ (153,937,606)	$ (120,754,414)	$ (33,183,192)	$ (101,334,121)	$ (38,956,832)	$ (13,015,997)	$ -	$ -	$ -	$ (630,656)
12	365	Overhead Conductors and Devices	$ (77,836,256)	$ (67,715,506)	$ (10,120,750)	$ (48,240,921)	$ (20,386,033)	$ (8,868,274)	$ -	$ -	$ -	$ (341,027)
13	366	Underground Conduit	$ (5,551,476)	$ (4,811,011)	$ (740,465)	$ (3,459,532)	$ (1,457,192)	$ (610,401)	$ -	$ -	$ -	$ (24,351)
14	367	Underground Conductors and Devices	$ (99,060,724)	$ (93,209,253)	$ (5,851,471)	$ (59,557,601)	$ (27,322,064)	$ (11,712,286)	$ -	$ -	$ -	$ (468,774)
15	368	Line Transformers	$ (96,911,140)	$ (79,318,391)	$ (17,592,749)	$ (67,864,474)	$ (27,587,114)	$ (1,004,002)	$ -	$ -	$ -	$ (455,551)
16	369	Services	$ (123,595,683)	$ -	$ (123,595,683)	$ (114,256,092)	$ (9,339,591)	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ (13,712,156)	$ -	$ (13,712,156)	$ (8,276,362)	$ (3,452,692)	$ (1,736,592)	$ (40,846)	$ (205,664)	$ -	$ -
18	371	Installations on Customer Premises	$ (15,406,631)	$ -	$ (15,406,631)	$ -	$ -	$ -	$ -	$ -	$ (15,406,631)	$ -
19	372	Leased Property on Customers Premises	$ (47,450)	$ -	$ (47,450)	$ -	$ (47,450)	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ (731,131,324)	$ (501,671,638)	$ (229,459,686)	$ (486,325,907)	$ (166,513,639)	$ (56,315,238)	$ (3,644,698)	$ (212,128)	$ (15,550,262)	$ (2,569,453)
21												
22		General Plant										
23	389	Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	390	Structures and Improvements	$ (11,433,285)	$ (7,929,358)	$ (3,503,927)	$ (7,667,304)	$ (2,681,920)	$ (858,701)	$ (53,992)	$ (5,537)	$ (124,824)	$ (41,007)
25	391	Office Furniture and Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ (274,765)	$ (242,193)	$ (32,572)	$ (168,058)	$ (72,280)	$ (32,177)	$ (1,004)	$ (21)	$ (14)	$ (1,210)
28	394	Tools, Shop and Garage Equipment	$ (4,222,684)	$ (3,722,099)	$ (500,585)	$ (2,582,777)	$ (1,110,825)	$ (494,507)	$ (15,437)	$ (326)	$ (214)	$ (18,598)
29	395	Laboratory Equipment	$ (758,860)	$ (668,900)	$ (89,960)	$ (464,152)	$ (199,627)	$ (88,868)	$ (2,774)	$ (59)	$ (38)	$ (3,342)
30	396	Power Operated Equipment	$ (2,148,702)	$ (1,893,981)	$ (254,721)	$ (1,314,239)	$ (565,241)	$ (251,629)	$ (7,855)	$ (166)	$ (109)	$ (9,464)
31	397	Communication Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 60,394	$ 53,234	$ 7,160	$ 36,940	$ 15,887	$ 7,073	$ 221	$ 5	$ 3	$ 266
33		Total General Plant	$ (18,777,902)	$ (14,403,295)	$ (4,374,607)	$ (12,159,591)	$ (4,614,005)	$ (1,718,810)	$ (80,842)	$ (6,103)	$ (125,196)	$ (73,355)
34												
35		Intangible Plant										
36	301	Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	302	Franchises and Consents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	303	Miscellaneous Intangible Plant	$ (23,988,310)	$ (16,636,679)	$ (7,351,631)	$ (16,086,861)	$ (5,626,969)	$ (1,801,651)	$ (113,280)	$ (11,617)	$ (261,894)	$ (86,038)
39		Total Intangible Plant	$ (23,988,310)	$ (16,636,679)	$ (7,351,631)	$ (16,086,861)	$ (5,626,969)	$ (1,801,651)	$ (113,280)	$ (11,617)	$ (261,894)	$ (86,038)
40												
41	106	Completed Construction Not Classified - Distribution	$ (2,027,575)	$ (1,406,190)	$ (621,385)	$ (1,359,717)	$ (475,611)	$ (152,282)	$ (9,575)	$ (982)	$ (22,136)	$ (7,272)
42	106	Completed Construction Not Classified - General	$ 117,291	$ 81,345	$ 35,946	$ 78,657	$ 27,513	$ 8,809	$ 554	$ 57	$ 1,281	$ 421
43	106	Completed Construction Not Classified - Intangible	$ (71,806)	$ (49,800)	$ (22,006)	$ (48,154)	$ (16,844)	$ (5,393)	$ (339)	$ (35)	$ (784)	$ (258)
44												
45		Total Depreciation Reserve	$ (775,879,626)	$ (534,086,257)	$ (241,793,370)	$ (515,901,573)	$ (177,219,554)	$ (59,984,565)	$ (3,848,180)	$ (230,808)	$ (15,958,992)	$ (2,735,954)

The Dayton Power and Light Company
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Cost of Service - Total Jurisdictional Costs

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Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base Adjustments										
2												
3		Working Capital										
4		Cash Working Capital	$ (1,827,487)	$ (1,121,626)	$ (705,861)	$ (1,179,403)	$ (434,066)	$ (160,423)	$ (4,938)	$ (475)	$ (42,413)	$ (5,769)
5	154, 163	Materials and Supplies	$ 8,591,365	$ 5,958,393	$ 2,632,972	$ 5,761,477	$ 2,015,288	$ 645,258	$ 40,571	$ 4,161	$ 93,797	$ 30,814
6		Prepayments	$ 4,639,244	$ 2,847,351	$ 1,791,893	$ 2,994,023	$ 1,101,916	$ 407,249	$ 12,536	$ 1,206	$ 107,670	$ 14,645
7		Accruals	$ (5,657,673)	$ (3,472,415)	$ (2,185,258)	$ (3,651,286)	$ (1,343,814)	$ (496,650)	$ (15,287)	$ (1,470)	$ (131,306)	$ (17,860)
8		WPAFB	$ (9,725)	$ (5,969)	$ (3,756)	$ (6,276)	$ (2,310)	$ (854)	$ (26)	$ (3)	$ (226)	$ (31)
9		Total Additions	$ 5,735,724	$ 4,205,734	$ 1,529,990	$ 3,918,536	$ 1,337,014	$ 394,580	$ 32,855	$ 3,418	$ 27,522	$ 21,800
10												
11		Other Rate Base Items										
12	235	Customer Deposits	$ (3,743,178)	$ (3,145,049)	$ (598,129)	$ (3,050,398)	$ (648,034)	$ (41,728)	$ -	$ -	$ (3,018)	$ -
13	252	Contributions in Aid of Construction	$ (466,036)	$ -	$ (466,036)	$ (459,042)	$ (6,994)	$ -	$ -	$ -	$ -	$ -
14		Accumulated Deferred Income Taxes										
15		O&M	$ (9,173,296)	$ (5,630,140)	$ (3,543,156)	$ (5,920,159)	$ (2,178,847)	$ (805,264)	$ (24,787)	$ (2,384)	$ (212,899)	$ (28,957)
16		Gross Plant	$ (185,545,271)	$ (128,681,722)	$ (56,863,549)	$ (124,428,981)	$ (43,523,591)	$ (13,935,450)	$ (876,203)	$ (89,856)	$ (2,025,705)	$ (665,485)
17		Investment Tax Credit	$ (646,120)	$ (448,105)	$ (198,015)	$ (433,296)	$ (151,561)	$ (48,527)	$ (3,051)	$ (313)	$ (7,054)	$ (2,317)
18		Prepaid Pension Asset	$ 40,861,111	$ 25,078,641	$ 15,782,470	$ 26,370,487	$ 9,705,355	$ 3,586,929	$ 110,409	$ 10,620	$ 948,326	$ 128,986
19		Total Deductions	$ (158,712,790)	$ (112,826,377)	$ (45,886,413)	$ (107,921,391)	$ (36,803,672)	$ (11,244,040)	$ (793,631)	$ (81,933)	$ (1,300,349)	$ (567,774)
20												
21		Total Adjustments to Rate Base	$ (152,977,066)	$ (108,620,642)	$ (44,356,423)	$ (104,002,855)	$ (35,466,658)	$ (10,849,460)	$ (760,776)	$ (78,515)	$ (1,272,827)	$ (545,974)
22												
23		Total Rate Base	$ 683,779,476	$ 478,460,875	$ 205,318,601	$ 460,686,071	$ 166,009,103	$ 50,898,695	$ 2,990,797	$ 465,681	$ 215,130	$ 2,513,999

The Dayton Power and Light Company
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Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Depreciation & Amortization Expense										
2												
3	403	Total Production Plant Depreciation	$ -									
4												
5	403	Total Transmission Plant Depreciation	$ -									
6												
7	403	Distribution Plant										
8		Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9		Structures and Improvements	$ 2,027,639	$ 1,204,616	$ 823,023	$ 1,413,888	$ 432,709	$ 144,960	$ 16,322	$ 581	$ 12,921	$ 6,257
10		Station Equipment	$ 5,879,062	$ 5,879,062	$ -	$ 3,243,397	$ 1,591,204	$ 852,356	$ 164,287	$ -	$ -	$ 27,819
11		Poles, Towers, and Fixtures	$ 9,225,723	$ 7,237,002	$ 1,988,721	$ 6,073,113	$ 2,334,744	$ 780,069	$ -	$ -	$ -	$ 37,796
12		Overhead Conductors and Devices	$ 4,372,681	$ 3,804,118	$ 568,563	$ 2,710,076	$ 1,145,245	$ 498,201	$ -	$ -	$ -	$ 19,158
13		Underground Conduit	$ 160,857	$ 139,402	$ 21,455	$ 100,242	$ 42,223	$ 17,687	$ -	$ -	$ -	$ 706
14		Underground Conductors and Devices	$ 5,184,768	$ 4,878,506	$ 306,262	$ 3,117,203	$ 1,430,017	$ 613,013	$ -	$ -	$ -	$ 24,535
15		Line Transformers	$ 8,749,157	$ 7,160,880	$ 1,588,277	$ 6,126,818	$ 2,490,570	$ 90,641	$ -	$ -	$ -	$ 41,127
16		Services	$ 7,405,001	$ -	$ 7,405,001	$ 6,845,437	$ 559,564	$ -	$ -	$ -	$ -	$ -
17		Meters	$ 1,637,323	$ -	$ 1,637,323	$ 988,253	$ 412,274	$ 207,361	$ 4,877	$ 24,558	$ -	$ -
18		Installations on Customer Premises	$ 566,776	$ -	$ 566,776	$ -	$ -	$ -	$ -	$ -	$ 566,776	$ -
19		Leased Property on Customers Premises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant Depreciation	$ 45,208,987	$ 30,303,586	$ 14,905,401	$ 30,618,426	$ 10,438,552	$ 3,204,288	$ 185,486	$ 25,139	$ 579,697	$ 157,398
21												
22	403	General Plant										
23		Land and Land Rights	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24		Structures and Improvements	$ 496,565	$ 344,384	$ 152,181	$ 333,003	$ 116,480	$ 37,295	$ 2,345	$ 240	$ 5,421	$ 1,781
25		Office Furniture and Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26		Transportation Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27		Stores Equipment	$ 13,284	$ 11,709	$ 1,575	$ 8,125	$ 3,495	$ 1,556	$ 49	$ 1	$ 1	$ 59
28		Tools, Shop and Garage Equipment	$ 270,535	$ 238,464	$ 32,071	$ 165,471	$ 71,167	$ 31,682	$ 989	$ 21	$ 14	$ 1,192
29		Laboratory Equipment	$ 177,262	$ 156,248	$ 21,014	$ 108,421	$ 46,631	$ 20,759	$ 648	$ 14	$ 9	$ 781
30		Power Operated Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31		Communication Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32		Miscellaneous Equipment	$ 20,396	$ 17,978	$ 2,418	$ 12,475	$ 5,365	$ 2,389	$ 75	$ 2	$ 1	$ 90
33		Total General Plant Depreciation	$ 978,042	$ 768,784	$ 209,258	$ 627,495	$ 243,138	$ 93,679	$ 4,105	$ 278	$ 5,446	$ 3,902
34												
35	403	Intangible Plant										
36		Organization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37		Franchises and Consents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38		Miscellaneous Intangible Plant	$ 4,033,944	$ 2,797,672	$ 1,236,272	$ 2,705,213	$ 946,247	$ 302,971	$ 19,050	$ 1,954	$ 44,041	$ 14,468
39		Total Intangible Plant Depreciation	$ 4,033,944	$ 2,797,672	$ 1,236,272	$ 2,705,213	$ 946,247	$ 302,971	$ 19,050	$ 1,954	$ 44,041	$ 14,468
40												
41	108	Completed Construction Not Classified - Distribution	$ 1,895,907	$ 1,314,874	$ 581,033	$ 1,271,419	$ 444,725	$ 142,393	$ 8,953	$ 918	$ 20,699	$ 6,800
42	108	Completed Construction Not Classified - General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	108	Completed Construction Not Classified - Intangible	$ 160,896	$ 111,587	$ 49,309	$ 107,899	$ 37,742	$ 12,084	$ 760	$ 78	$ 1,757	$ 577
44												
45	411	Accretion Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46												
47		Total Utility Plant Depreciation Expense	$ 52,277,776	$ 35,296,502	$ 16,981,274	$ 35,330,453	$ 12,110,405	$ 3,755,415	$ 218,353	$ 28,366	$ 651,639	$ 183,145

The Dayton Power and Light Company
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Line No. (A)	FERC ACCT (B)	Description (C)	Total Adjusted Jurisdictional Distribution (D)	Distribution Demand (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Ltng. (L)	Street Lighting (M)
1		Operating Revenues										
2												
3		Operating Revenues										
4	440-446	Sales to Ultimate Customers	$ 212,287,200	$ 178,419,815	$ 33,867,386	$ 142,086,900	$ 54,738,408	$ 11,842,680	$ 594,268	$ 29,160	$ 2,300,582	$ 695,203
5	447-456.1	Other Operating Revenues	$ 5,113,684	$ 2,562,725	$ 2,550,959	$ 3,435,621	$ 1,252,463	$ 344,809	$ 17,832	$ 5,500	$ 44,171	$ 13,288
6		Total Operating Revenues	$ 217,400,884	$ 180,982,540	$ 36,418,344	$ 145,522,521	$ 55,990,871	$ 12,187,489	$ 612,100	$ 34,660	$ 2,344,753	$ 708,491
7												
8		Operation & Maintenance Expenses										
9												
10	500-557	Power Production Expenses	$ -									
11												
12	560-574	Transmission Expenses	$ -									
13												
14		Distribution Expenses										
15		Operation										
16	580	Operation Supervision and Engineering	$ 2,292,644	$ 1,457,859	$ 834,785	$ 996,627	$ 439,256	$ 192,046	$ 5,492	$ 569	$ 651,359	$ 7,294
17	581	Load Dispatching	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	582	Station Expenses	$ 166,789	$ 166,789	$ -	$ 92,015	$ 45,142	$ 24,181	$ 4,661	$ -	$ -	$ 789
19	583	Overhead Line Expenses	$ 514,051	$ 447,211	$ 66,840	$ 318,596	$ 134,635	$ 58,568	$ -	$ -	$ -	$ 2,252
20	584	Underground Line Expenses	$ 753,453	$ 708,947	$ 44,506	$ 452,993	$ 207,811	$ 89,083	$ -	$ -	$ -	$ 3,565
21	585	Street Lighting and Signal System Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	586	Meter Expenses	$ 32,935	$ -	$ 32,935	$ 19,879	$ 8,293	$ 4,171	$ 98	$ 494	$ -	$ -
23	587	Customer Installation Expenses	$ 622,902	$ -	$ 622,902	$ -	$ -	$ -	$ -	$ -	$ 622,902	$ -
24	588	Miscellaneous Distribution Expenses	$ 99,310	$ 68,875	$ 30,435	$ 66,599	$ 23,295	$ 7,459	$ 469	$ 48	$ 1,084	$ 356
25	589	Rents	$ 7,132	$ 4,946	$ 2,186	$ 4,783	$ 1,673	$ 536	$ 34	$ 3	$ 78	$ 26
26		Maintenance	$ -									
27	590	Supervision & Engineering	$ 2,629,808	$ 2,318,053	$ 311,755	$ 1,608,505	$ 691,801	$ 307,970	$ 9,614	$ 203	$ 133	$ 11,582
28	591	Maintenance of Structures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	592	Maintenance of Station Equip	$ 4,201,138	$ 4,201,138	$ -	$ 2,317,709	$ 1,137,064	$ 609,088	$ 117,398	$ -	$ -	$ 19,879
30	593	Maintenance of Overhead Lines	$ 27,615,017	$ 24,024,342	$ 3,590,675	$ 17,115,081	$ 7,232,628	$ 3,146,317	$ -	$ -	$ -	$ 120,991
31	594	Maintenance of Underground Lines	$ 78,467	$ 73,832	$ 4,635	$ 47,176	$ 21,642	$ 9,277	$ -	$ -	$ -	$ 371
32	595	Maintenance of Line Transformers	$ 232,448	$ 190,251	$ 42,197	$ 162,778	$ 66,170	$ 2,408	$ -	$ -	$ -	$ 1,093
33	596	Maintenance of Str. Light. and Sig. Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	597	Maintenance of Line Meters	$ 161,972	$ -	$ 161,972	$ 97,763	$ 40,784	$ 20,513	$ 482	$ 2,429	$ -	$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	$ 150,470	$ 104,356	$ 46,114	$ 100,907	$ 35,296	$ 11,301	$ 711	$ 73	$ 1,643	$ 540
36		Total Distribution Expenses	$ 39,558,536	$ 33,766,598	$ 5,791,938	$ 23,401,411	$ 10,085,489	$ 4,482,919	$ 138,959	$ 3,820	$ 1,277,199	$ 168,739

The Dayton Power and Light Company
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Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	902	Meter Reading Expenses	$ 3,890,104	$ -	$ 3,890,104	$ 1,838,240	$ 1,695,564	$ 336,543	$ 9,483	$ 10,274	$ -	$ -
4	903	Customer Records and Collection Expenses	$ 11,500,492	$ -	$ 11,500,492	$ 10,205,204	$ 1,279,449	$ 10,562	$ 177	$ 199	$ -	$ 4,901
5	904	Uncollectible Accounts	$ 22,611	$ 15,681	$ 6,930	$ 15,163	$ 5,304	$ 1,698	$ 107	$ 11	$ 247	$ 81
6	905	Misc. Customer Accounts Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7		Total Customer Accounts Expenses	$ 15,413,207	$ 15,681	$ 15,397,526	$ 12,058,607	$ 2,980,317	$ 348,803	$ 9,767	$ 10,484	$ 247	$ 4,982
8												
9		Customer Service & Information										
10	907	Supervision	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	908	Customer Assistance Expenses	$ 5,017	$ -	$ 5,017	$ 4,452	$ 558	$ 5	$ 0	$ 0	$ -	$ 2
12	909	Information & Instructional Exp.	$ 51,228	$ -	$ 51,228	$ 45,458	$ 5,699	$ 47	$ 1	$ 1	$ -	$ 22
13	910	Misc. Cust. Service and Info. Expenses	$ 14,129	$ -	$ 14,129	$ 12,538	$ 1,572	$ 13	$ 0	$ 0	$ -	$ 6
14		Total Customer Service & Information	$ 70,374	$ -	$ 70,374	$ 62,448	$ 7,829	$ 65	$ 1	$ 1	$ -	$ 30
15												
16		Administrative & General										
17		Operation										
18	920	A &G Salaries	$ 5,645,748	$ 3,465,096	$ 2,180,652	$ 3,643,590	$ 1,340,981	$ 495,603	$ 15,255	$ 1,467	$ 131,029	$ 17,822
19	921	Office Supplies and Expenses	$ 9,379,443	$ 5,756,664	$ 3,622,779	$ 6,053,200	$ 2,227,811	$ 823,360	$ 25,344	$ 2,438	$ 217,683	$ 29,608
20	922	Less: Admin. Exp. Transferred	$ (1,041,048)	$ (638,947)	$ (402,101)	$ (671,860)	$ (247,270)	$ (91,387)	$ (2,813)	$ (271)	$ (24,161)	$ (3,286)
21	923	Outside Services Employed	$ 5,041,537	$ 3,094,260	$ 1,947,277	$ 3,253,651	$ 1,197,469	$ 442,564	$ 13,623	$ 1,310	$ 117,007	$ 15,915
22	924	Property Insurance	$ 542,804	$ 333,148	$ 209,656	$ 350,309	$ 128,927	$ 47,649	$ 1,467	$ 141	$ 12,598	$ 1,713
23	925	Injuries and Damages	$ 827,179	$ 507,684	$ 319,495	$ 533,836	$ 196,472	$ 72,613	$ 2,235	$ 215	$ 19,198	$ 2,611
24	926	Employee Pensions and Benefits	$ 17,717,373	$ 10,874,096	$ 6,843,277	$ 11,434,240	$ 4,208,241	$ 1,555,292	$ 47,873	$ 4,605	$ 411,194	$ 55,928
25	927	Franchise Requirements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	928	Regulatory Commission Expenses	$ 6,898,549	$ 4,234,007	$ 2,664,542	$ 4,452,108	$ 1,638,547	$ 605,578	$ 18,640	$ 1,793	$ 160,105	$ 21,777
27	929	Less: Duplicate Charges	$ (144,966)	$ (88,973)	$ (55,993)	$ (93,557)	$ (34,432)	$ (12,726)	$ (392)	$ (38)	$ (3,364)	$ (458)
28	930.1	General Advertising Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	930.2	Misc. General Expenses	$ 628,346	$ 385,649	$ 242,697	$ 405,515	$ 149,245	$ 55,158	$ 1,698	$ 163	$ 14,583	$ 1,983
30	931	Rents	$ 18,744	$ 11,504	$ 7,240	$ 12,097	$ 4,452	$ 1,645	$ 51	$ 5	$ 435	$ 59
31		Maintenance										
32	935	Maintenance of General Plant	$ 1,565,714	$ 960,962	$ 604,752	$ 1,010,463	$ 371,889	$ 137,444	$ 4,231	$ 407	$ 36,338	$ 4,942
33		Total Administrative & General	$ 47,079,424	$ 28,895,150	$ 18,184,273	$ 30,383,592	$ 11,182,332	$ 4,132,794	$ 127,211	$ 12,236	$ 1,092,644	$ 148,615
34												
35		Total Operation & Maintenance Expenses	$ 102,121,540	$ 62,677,430	$ 39,444,111	$ 65,906,057	$ 24,255,967	$ 8,964,581	$ 275,938	$ 26,541	$ 2,370,089	$ 322,366

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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2												
3		Taxes Other Than Income Taxes										
4		Commercial Activity Taxes	$ 765,664	$ 643,513	$ 122,151	$ 512,470	$ 197,427	$ 42,713	$ 2,143	$ 105	$ 8,298	$ 2,507
5		Ohio KWH Excise Taxes	$ 15,576	$ 9,560	$ 6,016	$ 10,052	$ 3,700	$ 1,367	$ 42	$ 4	$ 361	$ 49
6		Payroll Taxes	$ 2,721,792	$ 1,670,509	$ 1,051,283	$ 1,756,560	$ 646,482	$ 238,928	$ 7,354	$ 707	$ 63,169	$ 8,592
7		Property Taxes	$ 53,297,208	$ 37,347,374	$ 15,949,834	$ 36,025,228	$ 12,857,299	$ 3,902,961	$ 238,007	$ 35,920	$ 42,871	$ 194,923
8		Federal Use Tax	$ 3,268	$ 2,006	$ 1,262	$ 2,109	$ 776	$ 287	$ 9	$ 1	$ 76	$ 10
9		Insurance Premium Taxes	$ 5,572	$ 3,864	$ 1,708	$ 3,737	$ 1,307	$ 418	$ 26	$ 3	$ 61	$ 20
10		Ohio User Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11		Total Taxes Other Than Income Taxes	$ 56,809,080	$ 39,676,826	$ 17,132,254	$ 38,310,155	$ 13,706,990	$ 4,186,676	$ 247,582	$ 36,740	$ 114,835	$ 206,101
12												
13		Income Taxes										
14		State & Local Income Tax	$ (58,474)	$ 121,520	$ (179,994)	$ (31,883)	$ 4,189	$ (25,929)	$ (909)	$ (295)	$ (3,325)	$ (323)
15		Federal Income Tax	$ (4,885,213)	$ 10,152,398	$ (15,037,611)	$ (2,663,668)	$ 349,969	$ (2,166,219)	$ (75,951)	$ (24,625)	$ (277,748)	$ (26,970)
16		Investment Tax Credit	$ (169,278)	$ (117,400)	$ (51,878)	$ (113,520)	$ (39,708)	$ (12,714)	$ (799)	$ (82)	$ (1,848)	$ (607)
17		Total Income Taxes	$ (5,112,965)	$ 10,156,518	$ (15,269,483)	$ (2,809,071)	$ 314,450	$ (2,204,862)	$ (77,660)	$ (25,002)	$ (282,921)	$ (27,900)
18												
19		Total Taxes	$ 51,696,115	$ 49,833,344	$ 1,862,771	$ 35,501,085	$ 14,021,440	$ 1,981,814	$ 169,922	$ 11,738	$ (168,086)	$ 178,201

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs
Operating Income Summary

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base										
2		Gross Plant in Service	$ 1,612,636,168		$ 1,121,167,774	$ 666,119,910	$ 326,797,202	$ 115,091,694	$ 7,445,678	$ -	$ -	$ 5,713,289
3		Reserve for Accumulated Depreciation	$ (775,879,626)		$ (534,086,257)	$ (315,033,131)	$ (154,554,675)	$ (57,994,150)	$ (3,802,271)	$ -	$ -	$ (2,702,029)
4		Rate Base Adjustments	$ (152,977,066)		$ (108,620,642)	$ (65,550,255)	$ (31,469,886)	$ (10,310,973)	$ (749,137)	$ -	$ -	$ (540,391)
5		Total Rate Base	$ 683,779,476		$ 478,460,875	$ 285,536,524	$ 140,772,641	$ 46,786,571	$ 2,894,270	$ -	$ -	$ 2,470,869
6												
7		Operating Expenses										
8		Operation & Maintenance	$ 102,121,540		$ 62,677,430	$ 36,130,379	$ 17,725,497	$ 8,255,063	$ 256,601	$ -	$ -	$ 309,889
9		Depreciation	$ 52,277,776		$ 35,296,502	$ 21,058,722	$ 10,331,370	$ 3,513,077	$ 212,713	$ -	$ -	$ 180,620
10		Taxes Other than Income	$ 56,809,080		$ 39,676,826	$ 23,758,798	$ 11,616,781	$ 3,858,783	$ 239,864	$ -	$ -	$ 202,599
11		Income Tax	$ (5,112,965)		$ 10,156,518	$ 10,737,119	$ 1,442,909	$ (1,929,335)	$ (71,292)	$ -	$ -	$ (22,883)
12		Total Operating Expenses	$ 206,095,431		$ 147,807,276	$ 91,685,018	$ 41,116,558	$ 13,697,589	$ 637,886	$ -	$ -	$ 670,225
13												
14		Proposed Rate of Return	7.86%		7.86%	8.03%	9.92%	0.00%	2.23%	0.00%	7.86%	7.86%
15		Return on Rate Base	$ 53,745,067		$ 37,607,025	$ 22,928,867	$ 13,966,524	$ -	$ 64,537	$ -	$ -	$ 194,210
16												
17		Present Return Calculation										
18		Present Retail Revenues	$ 212,287,200		$ 178,419,815	$ 118,564,605	$ 47,287,535	$ 11,299,837	$ 577,948	$ -	$ -	$ 689,891
19		Present Other Revenues	$ 5,113,684		$ 2,562,725	$ 1,520,449	$ 745,929	$ 266,669	$ 16,638	$ -	$ -	$ 13,041
20		Net Operating Income	$ 11,305,453		$ 33,175,264	$ 28,400,036	$ 6,916,905	$ (2,131,083)	$ (43,301)	$ -	$ -	$ 32,707
21		Present Rate of Return	1.65%		6.93%	9.95%	4.91%	-4.55%	-1.50%	0.00%	0.00%	1.32%
22												
23		Revenue Increase Calculation										
24		Operating Income Deficiency	$ 42,439,614		$ 4,431,760	$ (5,471,169)	$ 7,049,619	$ 2,131,083	$ 107,838	$ -	$ -	$ 161,503
25		Gross Revenue Conversion Factor	1.5498		1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498
26		Revenue Deficiency	$ 65,771,725		$ 6,868,218	$ (8,479,065)	$ 10,925,302	$ 3,302,693	$ 167,124	$ -	$ -	$ 250,293
27												
28		Proposed Revenue Increase	$ 65,771,725		$ 6,868,218	$ (8,479,065)	$ 10,925,302	$ 3,302,693	$ 167,124	$ -	$ -	$ 250,293
29												
30		Proposed Total Revenue Requirement	$ 283,172,609		$ 187,850,759	$ 111,605,989	$ 58,958,766	$ 14,869,198	$ 761,710	$ -	$ -	$ 953,225
31												
32		Proposed Base Revenue Requirement	$ 278,058,925		$ 185,288,033	$ 110,085,540	$ 58,212,836	$ 14,602,530	$ 745,072	$ -	$ -	$ 940,184

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2a
Page 2 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Gross Plant In Service										
2												
3		Total Production Plant	$ -		$ -							
4												
5		Total Transmission Plant	$ -		$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ 26,760,104	Dist_Land_Dem	$ 2,809,114	$ 1,589,590	$ 779,850	$ 367,413	$ 58,627	$ -	$ -	$ 13,634
9	361	Structures and Improvements	$ 49,424,787	Dist_Struct_Dem	$ 29,363,167	$ 17,052,642	$ 8,365,995	$ 3,403,382	$ 394,888	$ -	$ -	$ 146,260
10	362	Station Equipment	$ 228,688,261	Pri_Sub_Dem	$ 228,688,261	$ 126,164,127	$ 61,895,889	$ 33,155,586	$ 6,390,554	$ -	$ -	$ 1,082,106
11	364	Poles, Towers, and Fixtures	$ 260,613,653	Poles_Dem	$ 204,435,094	$ 121,691,152	$ 59,701,455	$ 21,998,745	$ -	$ -	$ -	$ 1,043,741
12	365	Overhead Conductors and Devices	$ 158,430,461	OH_Cond_Dem	$ 137,830,355	$ 79,906,586	$ 39,202,024	$ 18,036,389	$ -	$ -	$ -	$ 685,356
13	366	Underground Conduit	$ 10,652,766	UG_Conduit_Dem	$ 9,231,883	$ 5,377,299	$ 2,638,093	$ 1,170,370	$ -	$ -	$ -	$ 46,121
14	367	Underground Conductors and Devices	$ 203,324,254	UG_Conduct_Dem	$ 191,313,984	$ 111,583,567	$ 54,742,693	$ 24,030,675	$ -	$ -	$ -	$ 957,049
15	368	Line Transformers	$ 271,712,937	Tnsfmr_Dem	$ 222,387,570	$ 146,462,330	$ 71,854,150	$ 2,814,888	$ -	$ -	$ -	$ 1,256,203
16	369	Services	$ 207,210,012	Services_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ 46,780,659	Meter_Equip_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	371	Installations on Customer Premises	$ 15,822,537	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	372	Leased Property on Customers Premises	$ 47,450	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ 1,479,467,881		$ 1,026,059,428	$ 609,827,294	$ 299,180,149	$ 104,977,447	$ 6,844,069	$ -	$ -	$ 5,230,469
21												
22		General Plant										
23	389	Land and Land Rights	$ 1,608,881	Gr_Dist_Plant_Dem	$ 1,115,812	$ 663,171	$ 325,350	$ 114,160	$ 7,443	$ -	$ -	$ 5,688
24	390	Structures and Improvements	$ 17,301,900	Gr_Dist_Plant_Dem	$ 11,999,434	$ 7,131,734	$ 3,498,815	$ 1,227,677	$ 80,039	$ -	$ -	$ 61,169
25	391	Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ 345,031	Dist_Maint_Dem	$ 304,129	$ 175,242	$ 85,973	$ 40,154	$ 1,256	$ -	$ -	$ 1,503
28	394	Tools, Shop and Garage Equipment	$ 7,391,677	Dist_Maint_Dem	$ 6,515,419	$ 3,754,250	$ 1,841,828	$ 860,231	$ 26,909	$ -	$ -	$ 32,200
29	395	Laboratory Equipment	$ 4,431,542	Dist_Maint_Dem	$ 3,906,198	$ 2,250,791	$ 1,104,234	$ 515,735	$ 16,133	$ -	$ -	$ 19,305
30	396	Power Operated Equipment	$ 2,146,702	Dist_Maint_Dem	$ 1,893,981	$ 1,091,331	$ 535,405	$ 250,062	$ 7,822	$ -	$ -	$ 9,360
31	397	Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 326,342	Dist_Maint_Dem	$ 287,655	$ 165,750	$ 81,317	$ 37,979	$ 1,188	$ -	$ -	$ 1,422
33		Total General Plant	$ 33,554,075		$ 26,022,627	$ 15,232,268	$ 7,472,923	$ 3,046,000	$ 140,790	$ -	$ -	$ 130,647
34												
35		Intangible Plant										
36	301	Organization	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	302	Franchises and Consents	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	303	Miscellaneous Intangible Plant	$ 36,604,561	Gr_Dist_Plant_Dem	$ 25,386,462	$ 15,088,168	$ 7,402,228	$ 2,597,321	$ 169,334	$ -	$ -	$ 129,411
39		Total Intangible Plant	$ 36,604,561		$ 25,386,462	$ 15,088,168	$ 7,402,228	$ 2,597,321	$ 169,334	$ -	$ -	$ 129,411
40												
41	106	Completed Construction Not Classified - Distribution	$ 61,883,719	Gr_Dist_Plant_Dem	$ 42,918,386	$ 25,508,077	$ 12,514,216	$ 4,391,035	$ 286,276	$ -	$ -	$ 218,782
42	106	Completed Construction Not Classified - General	$ -	Gr_Dist_Plant_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	106	Completed Construction Not Classified - Intangible	$ 1,125,932	Gr_Dist_Plant_Dem	$ 780,871	$ 464,102	$ 227,688	$ 79,892	$ 5,209	$ -	$ -	$ 3,981
44												
45		Total Gross Plant In Service	$ 1,612,636,168		$ 1,121,167,774	$ 666,119,910	$ 326,797,202	$ 115,091,694	$ 7,445,678	$ -	$ -	$ 5,713,289

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2a
Page 3 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2												
3		Total Production Plant	$ -		$ -							
4												
5		Total Transmission Plant	$ -		$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ (70,315)	Dist_Land_Dem	$ (7,381)	$ (4,177)	$ (2,049)	$ (965)	$ (154)	$ -	$ -	$ (36)
9	361	Structures and Improvements	$ (22,533,037)	Dist_Struct_Dem	$ (13,386,832)	$ (7,774,395)	$ (3,814,104)	$ (1,551,621)	$ (180,032)	$ -	$ -	$ (66,681)
10	362	Station Equipment	$ (122,468,850)	Pri_Sub_Dem	$ (122,468,850)	$ (67,564,358)	$ (33,146,950)	$ (17,755,728)	$ (3,422,317)	$ -	$ -	$ (579,497)
11	364	Poles, Towers, and Fixtures	$ (153,937,606)	Poles_Dem	$ (120,754,414)	$ (71,879,752)	$ (35,264,074)	$ (12,994,078)	$ -	$ -	$ -	$ (616,510)
12	365	Overhead Conductors and Devices	$ (77,836,256)	OH_Cond_Dem	$ (67,715,506)	$ (39,257,788)	$ (19,259,799)	$ (8,861,206)	$ -	$ -	$ -	$ (336,713)
13	366	Underground Conduit	$ (5,551,476)	UG_Conduit_Dem	$ (4,811,011)	$ (2,802,272)	$ (1,374,790)	$ (609,915)	$ -	$ -	$ -	$ (24,035)
14	367	Underground Conductors and Devices	$ (99,060,724)	UG_Conduct_Dem	$ (93,209,253)	$ (54,364,144)	$ (26,670,949)	$ (11,707,880)	$ -	$ -	$ -	$ (466,279)
15	368	Line Transformers	$ (96,911,140)	Tnsfmr_Dem	$ (79,318,391)	$ (52,238,335)	$ (25,628,031)	$ (1,003,979)	$ -	$ -	$ -	$ (448,046)
16	369	Services	$ (123,595,683)	Services_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ (13,712,156)	Meter_Equip_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	371	Installations on Customer Premises	$ (15,406,631)	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	372	Leased Property on Customers Premises	$ (47,450)	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ (731,131,324)		$ (501,671,638)	$ (295,885,220)	$ (145,160,745)	$ (54,485,372)	$ (3,602,503)	$ -	$ -	$ (2,537,798)
21												
22		General Plant										
23	389	Land and Land Rights	$ -	Gr_Dist_Plant_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	390	Structures and Improvements	$ (11,433,285)	Gr_Dist_Plant_Dem	$ (7,929,358)	$ (4,712,728)	$ (2,312,056)	$ (811,263)	$ (52,891)	$ -	$ -	$ (40,421)
25	391	Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ (274,765)	Dist_Maint_Dem	$ (242,193)	$ (139,554)	$ (68,465)	$ (31,977)	$ (1,000)	$ -	$ -	$ (1,197)
28	394	Tools, Shop and Garage Equipment	$ (4,222,684)	Dist_Maint_Dem	$ (3,722,099)	$ (2,144,711)	$ (1,052,191)	$ (491,429)	$ (15,372)	$ -	$ -	$ (18,395)
29	395	Laboratory Equipment	$ (758,860)	Dist_Maint_Dem	$ (668,900)	$ (385,427)	$ (189,090)	$ (88,315)	$ (2,763)	$ -	$ -	$ (3,306)
30	396	Power Operated Equipment	$ (2,148,702)	Dist_Maint_Dem	$ (1,893,981)	$ (1,091,331)	$ (535,405)	$ (250,062)	$ (7,822)	$ -	$ -	$ (9,360)
31	397	Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 60,394	Dist_Maint_Dem	$ 53,234	$ 30,674	$ 15,049	$ 7,029	$ 220	$ -	$ -	$ 263
33		Total General Plant	$ (18,777,902)		$ (14,403,295)	$ (8,443,076)	$ (4,142,158)	$ (1,666,017)	$ (79,628)	$ -	$ -	$ (72,416)
34												
35		Intangible Plant										
36	301	Organization	$ -		$ -							
37	302	Franchises and Consents	$ -		$ -							
38	303	Miscellaneous Intangible Plant	$ (23,988,310)	Gr_Dist_Plant_Dem	$ (16,636,679)	$ (9,887,830)	$ (4,850,951)	$ (1,702,120)	$ (110,971)	$ -	$ -	$ (84,808)
39		Total Intangible Plant	$ (23,988,310)		$ (16,636,679)	$ (9,887,830)	$ (4,850,951)	$ (1,702,120)	$ (110,971)	$ -	$ -	$ (84,808)
40												
41	106	Completed Construction Not Classified - Distribution	$ (2,027,575)	Gr_Dist_Plant_Dem	$ (1,406,190)	$ (835,754)	$ (410,019)	$ (143,869)	$ (9,380)	$ -	$ -	$ (7,168)
42	106	Completed Construction Not Classified - General	$ 117,291	Gr_Dist_Plant_Dem	$ 81,345	$ 48,347	$ 23,719	$ 8,323	$ 543	$ -	$ -	$ 415
43	106	Completed Construction Not Classified - Intangible	$ (71,806)	Gr_Dist_Plant_Dem	$ (49,800)	$ (29,598)	$ (14,521)	$ (5,095)	$ (332)	$ -	$ -	$ (254)
44												
45		Total Depreciation Reserve	$ (775,879,626)		$ (534,086,257)	$ (315,033,131)	$ (154,554,675)	$ (57,994,150)	$ (3,802,271)	$ -	$ -	$ (2,702,029)

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base Adjustments										
2												
3		Working Capital										
4		Cash Working Capital	$ (1,827,487)	Dist_Exp_Dem	$ (1,121,626)	$ (646,561)	$ (317,202)	$ (147,726)	$ (4,592)	$ -	$ -	$ (5,546)
5	154 & 163	Materials and Supplies	$ 8,591,365	Gr_Dist_Plant_Dem	$ 5,958,393	$ 3,541,306	$ 1,737,358	$ 609,611	$ 39,744	$ -	$ -	$ 30,374
6		Prepayments	$ 4,639,244	Dist_Exp_Dem	$ 2,847,351	$ 1,641,354	$ 805,245	$ 375,016	$ 11,657	$ -	$ -	$ 14,078
7		Accruals	$ (5,657,673)	Dist_Exp_Dem	$ (3,472,415)	$ (2,001,672)	$ (982,017)	$ (457,342)	$ (14,216)	$ -	$ -	$ (17,168)
8		WPAFB	$ (9,725)	Dist_Exp_Dem	$ (5,969)	$ (3,441)	$ (1,688)	$ (786)	$ (24)	$ -	$ -	$ (30)
9		Total Additions	$ 5,735,724		$ 4,205,734	$ 2,530,987	$ 1,241,698	$ 378,773	$ 32,569	$ -	$ -	$ 21,708
10												
11		Other Rate Base Items										
12	235	Customer Deposits	$ (3,743,178)	Deposit_Dem	$ (3,145,049)	$ (2,545,409)	$ (559,825)	$ (39,815)	$ -	$ -	$ -	$ -
13	252	Contributions in Aid of Construction	$ (466,036)	Contr_Aid_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14		Accumulated Deferred Income Taxes										
15		O&M	$ (9,173,296)	Dist_Exp_Dem	$ (5,630,140)	$ (3,245,492)	$ (1,592,232)	$ (741,530)	$ (23,050)	$ -	$ -	$ (27,836)
16		Gross Plant	$ (185,545,271)	Gr_Dist_Plant_Dem	$ (128,681,722)	$ (76,480,586)	$ (37,521,235)	$ (13,165,591)	$ (858,339)	$ -	$ -	$ (655,971)
17		Investment Tax Credit	$ (646,120)	Gr_Dist_Plant_Dem	$ (448,105)	$ (266,327)	$ (130,659)	$ (45,846)	$ (2,989)	$ -	$ -	$ (2,284)
18		Prepaid Pension Asset	$ 40,861,111	Dist_Exp_Dem	$ 25,078,641	$ 14,456,572	$ 7,092,368	$ 3,303,035	$ 102,672	$ -	$ -	$ 123,994
19		Total Deductions	$ (158,712,790)		$ (112,826,377)	$ (68,081,242)	$ (32,711,584)	$ (10,689,746)	$ (781,706)	$ -	$ -	$ (562,099)
20												
21		Total Adjustments to Rate Base	$ (152,977,066)		$ (108,620,642)	$ (65,550,255)	$ (31,469,886)	$ (10,310,973)	$ (749,137)	$ -	$ -	$ (540,391)
22												
23		Total Rate Base	$ 683,779,476		$ 478,460,875	$ 285,536,524	$ 140,772,641	$ 46,786,571	$ 2,894,270	$ -	$ -	$ 2,470,869

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2a

Witness Responsible: Bruce R. Chapman

Line No. (A)	FERC ACCT (B)	Description (C)	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Demand (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Ltng. (L)	Street Lighting (M)
1		Depreciation & Amortization Expense										
2												
3	403	Total Production Plant Depreciation	$ -									
4												
5	403	Total Transmission Plant Depreciation	$ -									
6												
7	403	Distribution Plant										
8		Land and Land Rights	$ -	Dist_Land_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9		Structures and Improvements	$ 2,027,639	Dist_Struct_Dem	$ 1,204,616	$ 699,580	$ 343,213	$ 139,623	$ 16,200	$ -	$ -	$ 6,000
10		Station Equipment	$ 5,879,062	Pri_Sub_Dem	$ 5,879,062	$ 3,243,397	$ 1,591,204	$ 852,356	$ 164,287	$ -	$ -	$ 27,819
11		Poles, Towers, and Fixtures	$ 9,225,723	Poles_Dem	$ 7,237,002	$ 4,307,867	$ 2,113,431	$ 778,756	$ -	$ -	$ -	$ 36,948
12		Overhead Conductors and Devices	$ 4,372,681	OH_Cond_Dem	$ 3,804,118	$ 2,205,422	$ 1,081,976	$ 497,804	$ -	$ -	$ -	$ 18,916
13		Underground Conduit	$ 160,857	UG_Conduit_Dem	$ 139,402	$ 81,197	$ 39,835	$ 17,673	$ -	$ -	$ -	$ 696
14		Underground Conductors and Devices	$ 5,184,768	UG_Conduct_Dem	$ 4,878,506	$ 2,845,381	$ 1,395,939	$ 612,782	$ -	$ -	$ -	$ 24,405
15		Line Transformers	$ 8,749,157	Tnsfmr_Dem	$ 7,160,880	$ 4,716,087	$ 2,313,704	$ 90,639	$ -	$ -	$ -	$ 40,450
16		Services	$ 7,405,001	Services_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
17		Meters	$ 1,637,323	Meter_Equip_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18		Installations on Customer Premises	$ 566,776	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19		Leased Property on Customers Premises	$ -	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant Depreciation	$ 45,208,987		$ 30,303,586	$ 18,098,931	$ 8,879,302	$ 2,989,633	$ 180,487	$ -	$ -	$ 155,234
21												
22	403	General Plant										
23		Land and Land Rights	$ -	Gr_Dist_Plant_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24		Structures and Improvements	$ 496,565	Gr_Dist_Plant_Dem	$ 344,384	$ 204,681	$ 100,416	$ 35,234	$ 2,297	$ -	$ -	$ 1,756
25		Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26		Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27		Stores Equipment	$ 13,284	Dist_Maint_Dem	$ 11,709	$ 6,747	$ 3,310	$ 1,546	$ 48	$ -	$ -	$ 58
28		Tools, Shop and Garage Equipment	$ 270,535	Dist_Maint_Dem	$ 238,464	$ 137,405	$ 67,411	$ 31,484	$ 985	$ -	$ -	$ 1,179
29		Laboratory Equipment	$ 177,262	Dist_Maint_Dem	$ 156,248	$ 90,032	$ 44,169	$ 20,629	$ 645	$ -	$ -	$ 772
30		Power Operated Equipment	$ -	Dist_Maint_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31		Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32		Miscellaneous Equipment	$ 20,396	Dist_Maint_Dem	$ 17,978	$ 10,359	$ 5,082	$ 2,374	$ 74	$ -	$ -	$ 89
33		Total General Plant Depreciation	$ 978,042		$ 768,784	$ 449,224	$ 220,389	$ 91,268	$ 4,050	$ -	$ -	$ 3,853
34												
35	403	Intangible Plant										
36		Organization	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37		Franchises and Consents	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38		Miscellaneous Intangible Plant	$ 4,033,944	Gr_Dist_Plant_Dem	$ 2,797,672	$ 1,662,766	$ 815,750	$ 286,233	$ 18,661	$ -	$ -	$ 14,261
39		Total Intangible Plant Depreciation	$ 4,033,944		$ 2,797,672	$ 1,662,766	$ 815,750	$ 286,233	$ 18,661	$ -	$ -	$ 14,261
40												
41	108	Completed Construction Not Classified - Distribution	$ 1,895,907	Gr_Dist_Plant_Dem	$ 1,314,874	$ 781,481	$ 383,393	$ 134,526	$ 8,771	$ -	$ -	$ 6,703
42	108	Completed Construction Not Classified - General	$ -	Gr_Dist_Plant_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	108	Completed Construction Not Classified - Intangible	$ 160,896	Gr_Dist_Plant_Dem	$ 111,587	$ 66,320	$ 32,537	$ 11,417	$ 744	$ -	$ -	$ 569
44												
45	411	Accretion Expense	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46												
47		Total Utility Plant Depreciation	$ 52,277,776		$ 35,296,502	$ 21,058,722	$ 10,331,370	$ 3,513,077	$ 212,713	$ -	$ -	$ 180,620

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
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Schedule E-3.2a
Page 6 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Operating Revenues										
2												
3		Operating Revenues										
4	440-446	Sales to Ultimate Customers	$ 212,287,200	Retail_Revenue_Dem	$ 178,419,815	$ 118,564,605	$ 47,287,535	$ 11,299,837	$ 577,948	$ -	$ -	$ 689,891
5	447-456.1	Other Operating Revenues	$ 5,113,684	Other_Revenue_Dem	$ 2,562,725	$ 1,520,449	$ 745,929	$ 266,669	$ 16,638	$ -	$ -	$ 13,041
6		Total Operating Revenues	$ 217,400,884		$ 180,982,540	$ 120,085,054	$ 48,033,464	$ 11,566,505	$ 594,586	$ -	$ -	$ 702,932
7												
8		Operation & Maintenance Expenses										
9												
10	500-557	Power Production Expenses	$ -									
11												
12	560-574	Transmission Expenses	$ -									
13												
14		Distribution Expenses										
15		Operation										
16	580	Operation Supervision and Engineering	$ 2,292,644	Dist_Oper_Dem	$ 1,457,859	$ 844,019	$ 414,074	$ 187,148	$ 5,379	$ -	$ -	$ 7,239
17	581	Load Dispatching	$ -		$ -	$	$	$	$	$ -	$ -	$ -
18	582	Station Expenses	$ 166,789	Pri_Sub_Dem	$ 166,789	$ 92,015	$ 45,142	$ 24,181	$ 4,661	$ -	$ -	$ 789
19	583	Overhead Line Expenses	$ 514,051	OH_Cond_Dem	$ 447,211	$ 259,269	$ 127,197	$ 58,522	$ -	$ -	$ -	$ 2,224
20	584	Underground Line Expenses	$ 753,453	UG_Conduct_Dem	$ 708,947	$ 413,492	$ 202,858	$ 89,050	$ -	$ -	$ -	$ 3,547
21	585	Street Lighting and Signal System Expenses	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	586	Meter Expenses	$ 32,935	Meter_Equip_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23	587	Customer Installation Expenses	$ 622,902	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	588	Miscellaneous Distribution Expenses	$ 99,310	Gr_Dist_Plant_Dem	$ 68,875	$ 40,935	$ 20,083	$ 7,047	$ 459	$ -	$ -	$ 351
25	589	Rents	$ 7,132	Gr_Dist_Plant_Dem	$ 4,946	$ 2,940	$ 1,442	$ 506	$ 33	$ -	$ -	$ 25
26		Maintenance										
27	590	Supervision & Engineering	$ 2,629,808	Dist_Maint_Dem	$ 2,318,053	$ 1,335,686	$ 655,285	$ 306,053	$ 9,574	$ -	$ -	$ 11,456
28	591	Maintenance of Structures	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	592	Maintenance of Station Equip	$ 4,201,138	Pri_Sub_Dem	$ 4,201,138	$ 2,317,709	$ 1,137,064	$ 609,088	$ 117,398	$ -	$ -	$ 19,879
30	593	Maintenance of Overhead Lines	$ 27,615,017	OH_Cond_Dem	$ 24,024,342	$ 13,928,014	$ 6,833,058	$ 3,143,810	$ -	$ -	$ -	$ 119,460
31	594	Maintenance of Underground Lines	$ 78,467	UG_Conduct_Dem	$ 73,832	$ 43,062	$ 21,126	$ 9,274	$ -	$ -	$ -	$ 369
32	595	Maintenance of Line Transformers	$ 232,448	Tnsfmr_Dem	$ 190,251	$ 125,297	$ 61,471	$ 2,408	$ -	$ -	$ -	$ 1,075
33	596	Maintenance of Str. Light. and Sig. Systems	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	597	Maintenance of Line Meters	$ 161,972	Meter_Equip_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	$ 150,470	Gr_Dist_Plant_Dem	$ 104,356	$ 62,023	$ 30,428	$ 10,677	$ 696	$ -	$ -	$ 532
36		Total Distribution Expenses	$ 39,558,536		$ 33,766,598	$ 19,464,461	$ 9,549,229	$ 4,447,762	$ 138,200	$ -	$ -	$ 166,946

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	902	Meter Reading Expenses	$ 3,890,104	Meter_Read_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	903	Customer Records and Collection Expenses	$ 11,500,492	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	904	Uncollectible Accounts	$ 22,611	Gr_Dist_Plant_Dem	$ 15,681	$ 9,320	$ 4,572	$ 1,604	$ 105	$ -	$ -	$ 80
6	905	Misc. Customer Accounts Expenses	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7		Total Customer Accounts Expenses	$ 15,413,207		$ 15,681	$ 9,320	$ 4,572	$ 1,604	$ 105	$ -	$ -	$ 80
8												
9		Customer Service & Information										
10	907	Supervision	$ -	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	908	Customer Assistance Expenses	$ 5,017	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	909	Information & Instructional Exp.	$ 51,228	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
13	910	Misc. Cust. Service and Info. Expenses	$ 14,129	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14		Total Customer Service & Information	$ 70,374		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15												
16		Administrative & General										
17		Operation										
18	920	A &G Salaries	$ 5,645,748	Dist_Exp_Dem	$ 3,465,096	$ 1,997,453	$ 979,947	$ 456,378	$ 14,186	$ -	$ -	$ 17,132
19	921	Office Supplies and Expenses	$ 9,379,443	Dist_Exp_Dem	$ 5,756,664	$ 3,318,426	$ 1,628,014	$ 758,194	$ 23,568	$ -	$ -	$ 28,462
20	922	Less: Admin. Exp. Transferred	$ (1,041,048)	Dist_Exp_Dem	$ (638,947)	$ (368,321)	$ (180,697)	$ (84,154)	$ (2,616)	$ -	$ -	$ (3,159)
21	923	Outside Services Employed	$ 5,041,537	Dist_Exp_Dem	$ 3,094,260	$ 1,783,685	$ 875,073	$ 407,536	$ 12,668	$ -	$ -	$ 15,299
22	924	Property Insurance	$ 542,804	Dist_Exp_Dem	$ 333,148	$ 192,043	$ 94,216	$ 43,878	$ 1,364	$ -	$ -	$ 1,647
23	925	Injuries and Damages	$ 827,179	Dist_Exp_Dem	$ 507,684	$ 292,654	$ 143,576	$ 66,866	$ 2,078	$ -	$ -	$ 2,510
24	926	Employee Pensions and Benefits	$ 17,717,373	Dist_Exp_Dem	$ 10,874,096	$ 6,268,368	$ 3,075,250	$ 1,432,196	$ 44,518	$ -	$ -	$ 53,764
25	927	Franchise Requirements	$ -	Dist_Exp_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	928	Regulatory Commission Expenses	$ 6,898,549	Dist_Exp_Dem	$ 4,234,007	$ 2,440,692	$ 1,197,399	$ 557,649	$ 17,334	$ -	$ -	$ 20,934
27	929	Less: Duplicate Charges	$ (144,966)	Dist_Exp_Dem	$ (88,973)	$ (51,289)	$ (25,162)	$ (11,718)	$ (364)	$ -	$ -	$ (440)
28	930.1	General Advertising Expenses	$ -	Dist_Exp_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	930.2	Misc. General Expenses	$ 628,346	Dist_Exp_Dem	$ 385,649	$ 222,307	$ 109,064	$ 50,793	$ 1,579	$ -	$ -	$ 1,907
30	931	Rents	$ 18,744	Dist_Exp_Dem	$ 11,504	$ 6,632	$ 3,253	$ 1,515	$ 47	$ -	$ -	$ 57
31		Maintenance										
32	935	Maintenance of General Plant	$ 1,565,714	Dist_Exp_Dem	$ 960,962	$ 553,946	$ 271,765	$ 126,566	$ 3,934	$ -	$ -	$ 4,751
33		Total Administrative & General	$ 47,079,424		$ 28,895,150	$ 16,656,598	$ 8,171,696	$ 3,805,697	$ 118,297	$ -	$ -	$ 142,863
34												
35		Total Operation & Maintenance Expenses	$ 102,121,540		$ 62,677,430	$ 36,130,379	$ 17,725,497	$ 8,255,063	$ 256,601	$ -	$ -	$ 309,889

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Demand Costs

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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2												
3		Taxes Other Than Income Taxes										
4	408	Commercial Activity Taxes	$ 765,664	Retail_Revenue_Dem	$ 643,513	$ 427,631	$ 170,554	$ 40,756	$ 2,085	$ -	$ -	$ 2,488
5	408	Ohio KWH Excise Taxes	$ 15,576	Dist_Exp_Dem	$ 9,560	$ 5,511	$ 2,704	$ 1,259	$ 39	$ -	$ -	$ 47
6	408	Payroll Taxes	$ 2,721,792	Dist_Exp_Dem	$ 1,670,509	$ 962,964	$ 472,428	$ 220,018	$ 6,839	$ -	$ -	$ 8,259
7	408	Property Taxes	$ 53,297,208	Nt_Dist_Plant_Dem	$ 37,347,374	$ 22,359,239	$ 10,969,402	$ 3,596,091	$ 230,867	$ -	$ -	$ 191,774
8	408	Federal Use Tax	$ 3,268	Dist_Exp_Dem	$ 2,006	$ 1,156	$ 567	$ 264	$ 8	$ -	$ -	$ 10
9	408	Insurance Premium Taxes	$ 5,572	Gr_Dist_Plant_Dem	$ 3,864	$ 2,297	$ 1,127	$ 395	$ 26	$ -	$ -	$ 20
10	408	Ohio User Fees	$ -	Gr_Dist_Plant_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11		Total Taxes Other Than Income Taxes	$ 56,809,080		$ 39,676,826	$ 23,758,798	$ 11,616,781	$ 3,858,783	$ 239,864	$ -	$ -	$ 202,599
12												
13		Income Taxes										
14	409-411	State & Local Income Tax	$ (58,474)	Inc_Tax_Dem	$ 121,520	$ 127,824	$ 17,472	$ (22,678)	$ (834)	$ -	$ -	$ (264)
15	409-411	Federal Income Tax	$ (4,885,213)	Inc_Tax_Dem	$ 10,152,398	$ 10,679,070	$ 1,459,669	$ (1,894,646)	$ (69,675)	$ -	$ -	$ (22,021)
16	411	Investment Tax Credit	$ (169,278)	Gr_Dist_Plant_Dem	$ (117,400)	$ (69,775)	$ (34,232)	$ (12,011)	$ (783)	$ -	$ -	$ (598)
17		Total Income Taxes	$ (5,112,965)		$ 10,156,518	$ 10,737,119	$ 1,442,909	$ (1,929,335)	$ (71,292)	$ -	$ -	$ (22,883)
18												
19		Total Taxes	$ 51,696,115		$ 49,833,344	$ 34,495,917	$ 13,059,691	$ 1,929,448	$ 168,572	$ -	$ -	$ 179,716

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs
Operating Income Summary

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
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Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base										
2		Gross Plant in Service	$ 1,612,636,168		$ 491,468,394	$ 414,470,589	$ 51,898,112	$ 6,641,025	$ 154,075	$ 775,004	$ 17,446,950	$ 82,639
3		Reserve for Accumulated Depreciation	$ (775,879,626)		$ (241,793,370)	$ (200,868,442)	$ (22,664,880)	$ (1,990,414)	$ (45,908)	$ (230,808)	$ (15,958,992)	$ (33,926)
4		Rate Base Adjustments	$ (152,977,066)		$ (44,356,423)	$ (38,452,601)	$ (3,996,771)	$ (538,487)	$ (11,639)	$ (78,515)	$ (1,272,827)	$ (5,584)
5		Total Rate Base	$ 683,779,476		$ 205,318,601	$ 175,149,547	$ 25,236,461	$ 4,112,125	$ 96,527	$ 465,681	$ 215,130	$ 43,130
6												
7		Operating Expenses										
8		Operation & Maintenance	$ 102,121,540		$ 39,444,111	$ 29,775,678	$ 6,530,470	$ 709,518	$ 19,337	$ 26,541	$ 2,370,089	$ 12,477
9		Depreciation	$ 52,277,776		$ 16,981,274	$ 14,271,730	$ 1,779,034	$ 242,338	$ 5,640	$ 28,366	$ 651,639	$ 2,525
10		Taxes Other than Income	$ 56,809,080		$ 17,132,254	$ 14,551,357	$ 2,090,209	$ 327,892	$ 7,718	$ 36,740	$ 114,835	$ 3,503
11		Income Tax	$ (5,112,965)		$ (15,269,483)	$ (13,546,189)	$ (1,128,459)	$ (275,527)	$ (6,368)	$ (25,002)	$ (282,921)	$ (5,017)
12		Total Operating Expenses	$ 206,095,431		$ 58,288,155	$ 45,052,576	$ 9,271,254	$ 1,004,221	$ 26,327	$ 66,646	$ 2,853,643	$ 13,488
13												
14		Proposed Rate of Return	7.86%		7.86%	8.03%	9.92%	0.00%	2.23%	0.00%	7.86%	7.86%
15		Return on Rate Base	$ 53,745,067		$ 16,138,042	$ 14,064,683	$ 2,503,794	$ -	$ 2,152	$ -	$ 16,909	$ 3,390
16												
17		Present Return Calculation										
18		Present Retail Revenues	$ 212,287,200		$ 33,867,386	$ 23,522,295	$ 7,450,874	$ 542,843	$ 16,320	$ 29,160	$ 2,300,582	$ 5,312
19		Present Other Revenues	$ 5,113,684		$ 2,550,959	$ 1,915,172	$ 506,534	$ 78,141	$ 1,194	$ 5,500	$ 44,171	$ 247
20		Net Operating Income	$ 11,305,453		$ (21,869,811)	$ (19,615,109)	$ (1,313,846)	$ (383,238)	$ (8,813)	$ (31,986)	$ (508,890)	$ (7,929)
21		Present Rate of Return	1.65%		-10.65%	-11.20%	-5.21%	-9.32%	-9.13%	-6.87%	-236.55%	-18.38%
22												
23		Revenue Increase Calculation										
24		Operating Income Deficiency	$ 42,439,614		$ 38,007,853	$ 33,679,792	$ 3,817,640	$ 383,238	$ 10,966	$ 31,986	$ 525,799	$ 11,319
25		Gross Revenue Conversion Factor	1.5498		1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498	1.5498
26		Revenue Deficiency	$ 65,771,725		$ 58,903,506	$ 52,195,998	$ 5,916,471	$ 593,931	$ 16,994	$ 49,571	$ 814,869	$ 17,542
27												
28		Proposed Revenue Increase	$ 65,771,725		$ 58,903,506	$ 52,195,998	$ 5,916,471	$ 593,931	$ 16,994	$ 49,571	$ 814,869	$ 17,542
29												
30		Proposed Total Revenue Requirement	$ 283,172,609		$ 95,321,851	$ 77,633,466	$ 13,873,879	$ 1,214,915	$ 34,508	$ 84,231	$ 3,159,621	$ 23,101
31												
32		Proposed Base Revenue Requirement	$ 278,058,925		$ 92,770,892	$ 75,718,294	$ 13,367,345	$ 1,136,774	$ 33,314	$ 78,731	$ 3,115,451	$ 22,854

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2b
Page 2 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Gross Plant In Service										
2												
3		Total Production Plant	$ -		$ -							
4												
5		Total Transmission Plant	$ -		$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ 26,760,104	Dist_Land_Cust	$ 23,950,990	$ 21,240,192	$ 2,662,863	$ 22,344	$ 131	$ 653	$ 14,704	$ 10,103
9	361	Structures and Improvements	$ 49,424,787	Dist_Struct_Cust	$ 20,061,620	$ 17,411,638	$ 2,181,530	$ 130,100	$ 2,957	$ 14,173	$ 314,961	$ 6,261
10	362	Station Equipment	$ 228,688,261	Pri_Sub_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	364	Poles, Towers, and Fixtures	$ 260,613,653	Poles_Cust	$ 56,178,559	$ 49,865,728	$ 6,251,774	$ 37,108	$ -	$ -	$ -	$ 23,948
12	365	Overhead Conductors and Devices	$ 158,430,461	OH_Cond_Cust	$ 20,600,106	$ 18,284,563	$ 2,292,375	$ 14,387	$ -	$ -	$ -	$ 8,781
13	366	Underground Conduit	$ 10,652,766	UG_Conduit_Cust	$ 1,420,883	$ 1,261,221	$ 158,122	$ 934	$ -	$ -	$ -	$ 606
14	367	Underground Conductors and Devices	$ 203,324,254	UG_Conduct_Cust	$ 12,010,270	$ 10,659,681	$ 1,336,427	$ 9,042	$ -	$ -	$ -	$ 5,119
15	368	Line Transformers	$ 271,712,937	Tnsfmr_Cust	$ 49,325,367	$ 43,811,517	$ 5,492,745	$ 65	$ -	$ -	$ -	$ 21,041
16	369	Services	$ 207,210,012	Services_Cust	$ 207,210,012	$ 191,552,049	$ 15,657,963	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ 46,780,659	Meter_Equip_Cust	$ 46,780,659	$ 28,235,798	$ 11,779,271	$ 5,924,590	$ 139,351	$ 701,648	$ -	$ -
18	371	Installations on Customer Premises	$ 15,822,537	Direct	$ 15,822,537	$ -	$ -	$ -	$ -	$ -	$ 15,822,537	$ -
19	372	Leased Property on Customers Premises	$ 47,450	Direct	$ 47,450	$ -	$ 47,450	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ 1,479,467,881		$ 453,408,453	$ 382,322,387	$ 47,860,522	$ 6,138,570	$ 142,439	$ 716,475	$ 16,152,203	$ 75,858
21												
22		General Plant										
23	389	Land and Land Rights	$ 1,608,881	Gr_Dist_Plant_Cust	$ 493,069	$ 415,765	$ 52,047	$ 6,676	$ 155	$ 779	$ 17,565	$ 82
24	390	Structures and Improvements	$ 17,301,900	Gr_Dist_Plant_Cust	$ 5,302,466	$ 4,471,137	$ 559,713	$ 71,789	$ 1,666	$ 8,379	$ 188,895	$ 887
25	391	Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ 345,031	Dist_Maint_Cust	$ 40,902	$ 35,794	$ 4,791	$ 252	$ 5	$ 27	$ 17	$ 17
28	394	Tools, Shop and Garage Equipment	$ 7,391,677	Dist_Maint_Cust	$ 876,258	$ 766,820	$ 102,637	$ 5,389	$ 113	$ 570	$ 374	$ 355
29	395	Laboratory Equipment	$ 4,431,542	Dist_Maint_Cust	$ 525,344	$ 459,733	$ 61,534	$ 3,231	$ 68	$ 342	$ 224	$ 213
30	396	Power Operated Equipment	$ 2,148,702	Dist_Maint_Cust	$ 254,721	$ 222,909	$ 29,836	$ 1,566	$ 33	$ 166	$ 109	$ 103
31	397	Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 326,342	Dist_Maint_Cust	$ 38,687	$ 33,855	$ 4,531	$ 238	$ 5	$ 25	$ 17	$ 16
33		Total General Plant	$ 33,554,075		$ 7,531,448	$ 6,406,013	$ 815,089	$ 89,139	$ 2,045	$ 10,288	$ 207,201	$ 1,673
34												
35		Intangible Plant										
36	301	Organization	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	302	Franchises and Consents	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	303	Miscellaneous Intangible Plant	$ 36,604,561	Gr_Dist_Plant_Cust	$ 11,218,099	$ 9,459,309	$ 1,184,151	$ 151,879	$ 3,524	$ 17,727	$ 399,633	$ 1,877
39		Total Intangible Plant	$ 36,604,561		$ 11,218,099	$ 9,459,309	$ 1,184,151	$ 151,879	$ 3,524	$ 17,727	$ 399,633	$ 1,877
40												
41	106	Completed Construction Not Classified - Distribution	$ 61,883,719	Gr_Dist_Plant_Cust	$ 18,965,333	$ 15,991,919	$ 2,001,927	$ 256,766	$ 5,958	$ 29,969	$ 675,620	$ 3,173
42	106	Completed Construction Not Classified - General	$ -	Gr_Dist_Plant_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	106	Completed Construction Not Classified - Intangible	$ 1,125,932	Gr_Dist_Plant_Cust	$ 345,061	$ 290,962	$ 36,424	$ 4,672	$ 108	$ 545	$ 12,292	$ 58
44												
45		Total Gross Plant In Service	$ 1,612,636,168		$ 491,468,394	$ 414,470,589	$ 51,898,112	$ 6,641,025	$ 154,075	$ 775,004	$ 17,446,950	$ 82,639

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2b

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2												
3		Total Production Plant	$ -		$ -							
4												
5		*Total Transmission Plant*	$ -		$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	$ (70,315)	Dist_Land_Cust	$ (62,934)	$ (55,811)	$ (6,997)	$ (59)	$ (0)	$ (2)	$ (39)	$ (27)
9	361	Structures and Improvements	$ (22,533,037)	Dist_Struct_Cust	$ (9,146,205)	$ (7,938,063)	$ (994,572)	$ (59,313)	$ (1,348)	$ (6,462)	$ (143,593)	$ (2,854)
10	362	Station Equipment	$ (122,468,850)	Pri_Sub_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	364	Poles, Towers, and Fixtures	$ (153,937,606)	Poles_Cust	$ (33,183,192)	$ (29,454,369)	$ (3,692,758)	$ (21,919)	$ -	$ -	$ -	$ (14,146)
12	365	Overhead Conductors and Devices	$ (77,836,256)	OH_Cond_Cust	$ (10,120,750)	$ (8,983,133)	$ (1,126,235)	$ (7,068)	$ -	$ -	$ -	$ (4,314)
13	366	Underground Conduit	$ (5,551,476)	UG_Conduit_Cust	$ (740,465)	$ (657,260)	$ (82,402)	$ (486)	$ -	$ -	$ -	$ (316)
14	367	Underground Conductors and Devices	$ (99,060,724)	UG_Conduct_Cust	$ (5,851,471)	$ (5,193,457)	$ (651,115)	$ (4,405)	$ -	$ -	$ -	$ (2,494)
15	368	Line Transformers	$ (96,911,140)	Tnsfmr_Cust	$ (17,592,749)	$ (15,626,139)	$ (1,959,083)	$ (23)	$ -	$ -	$ -	$ (7,504)
16	369	Services	$ (123,595,683)	Services_Cust	$ (123,595,683)	$ (114,256,092)	$ (9,339,591)	$ -	$ -	$ -	$ -	$ -
17	370	Meters	$ (13,712,156)	Meter_Equip_Cust	$ (13,712,156)	$ (8,276,362)	$ (3,452,692)	$ (1,736,592)	$ (40,846)	$ (205,664)	$ -	$ -
18	371	Installations on Customer Premises	$ (15,406,631)	Direct	$ (15,406,631)	$ -	$ -	$ -	$ -	$ -	$ (15,406,631)	$ -
19	372	Leased Property on Customers Premises	$ (47,450)	Direct	$ (47,450)	$ -	$ (47,450)	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant	$ (731,131,324)		$ (229,459,686)	$ (190,440,687)	$ (21,352,894)	$ (1,829,866)	$ (42,195)	$ (212,128)	$ (15,550,262)	$ (31,655)
21												
22		General Plant										
23	389	Land and Land Rights	$ -	Gr_Dist_Plant_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24	390	Structures and Improvements	$ (11,433,285)	Gr_Dist_Plant_Cust	$ (3,503,927)	$ (2,954,576)	$ (369,865)	$ (47,439)	$ (1,101)	$ (5,537)	$ (124,824)	$ (586)
25	391	Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	392	Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27	393	Stores Equipment	$ (274,765)	Dist_Maint_Cust	$ (32,572)	$ (28,504)	$ (3,815)	$ (200)	$ (4)	$ (21)	$ (14)	$ (13)
28	394	Tools, Shop and Garage Equipment	$ (4,222,684)	Dist_Maint_Cust	$ (500,585)	$ (438,066)	$ (58,634)	$ (3,078)	$ (65)	$ (326)	$ (214)	$ (203)
29	395	Laboratory Equipment	$ (758,860)	Dist_Maint_Cust	$ (89,960)	$ (78,725)	$ (10,537)	$ (553)	$ (12)	$ (59)	$ (38)	$ (36)
30	396	Power Operated Equipment	$ (2,148,702)	Dist_Maint_Cust	$ (254,721)	$ (222,909)	$ (29,836)	$ (1,566)	$ (33)	$ (166)	$ (109)	$ (103)
31	397	Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	398	Miscellaneous Equipment	$ 60,394	Dist_Maint_Cust	$ 7,160	$ 6,265	$ 839	$ 44	$ 1	$ 5	$ 3	$ 3
33		Total General Plant	$ (18,777,902)		$ (4,374,607)	$ (3,716,514)	$ (471,848)	$ (52,793)	$ (1,213)	$ (6,103)	$ (125,196)	$ (939)
34												
35		Intangible Plant										
36	301	Organization	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	302	Franchises and Consents	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	303	Miscellaneous Intangible Plant	$ (23,988,310)	Gr_Dist_Plant_Cust	$ (7,351,631)	$ (6,199,031)	$ (776,018)	$ (99,532)	$ (2,310)	$ (11,617)	$ (261,894)	$ (1,230)
39		Total Intangible Plant	$ (23,988,310)		$ (7,351,631)	$ (6,199,031)	$ (776,018)	$ (99,532)	$ (2,310)	$ (11,617)	$ (261,894)	$ (1,230)
40												
41	106	Completed Construction Not Classified - Distribution	$ (2,027,575)	Gr_Dist_Plant_Cust	$ (621,385)	$ (523,964)	$ (65,592)	$ (8,413)	$ (195)	$ (982)	$ (22,136)	$ (104)
42	106	Completed Construction Not Classified - General	$ 117,291	Gr_Dist_Plant_Cust	$ 35,946	$ 30,310	$ 3,794	$ 487	$ 11	$ 57	$ 1,281	$ 6
43	106	Completed Construction Not Classified - Intangible	$ (71,806)	Gr_Dist_Plant_Cust	$ (22,006)	$ (18,556)	$ (2,323)	$ (298)	$ (7)	$ (35)	$ (784)	$ (4)
44												
45		Total Depreciation Reserve	$ (775,879,626)		$ (241,793,370)	$ (200,868,442)	$ (22,664,880)	$ (1,990,414)	$ (45,908)	$ (230,808)	$ (15,958,992)	$ (33,926)

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base Adjustments										
2												
3		Working Capital										
4		Cash Working Capital	$ (1,827,487)	Dist_Exp_Cust	$ (705,861)	$ (532,842)	$ (116,864)	$ (12,697)	$ (346)	$ (475)	$ (42,413)	$ (223)
5	154 & 163	Materials and Supplies	$ 8,591,365	Gr_Dist_Plant_Cust	$ 2,632,972	$ 2,220,171	$ 277,929	$ 35,647	$ 827	$ 4,161	$ 93,797	$ 441
6		Prepayments	$ 4,639,244	Dist_Exp_Cust	$ 1,791,893	$ 1,352,669	$ 296,670	$ 32,232	$ 878	$ 1,206	$ 107,670	$ 567
7		Accruals	$ (5,657,673)	Dist_Exp_Cust	$ (2,185,258)	$ (1,649,613)	$ (361,797)	$ (39,308)	$ (1,071)	$ (1,470)	$ (131,306)	$ (691)
8		WPAFB	$ (9,725)	Dist_Exp_Cust	$ (3,756)	$ (2,836)	$ (622)	$ (68)	$ (2)	$ (3)	$ (226)	$ (1)
9		Total Additions	$ 5,735,724		$ 1,529,990	$ 1,387,549	$ 95,317	$ 15,807	$ 286	$ 3,418	$ 27,522	$ 92
10												
11		Other Rate Base Items										
12	235	Customer Deposits	$ (3,743,178)	Deposit_Cust	$ (598,129)	$ (504,989)	$ (88,209)	$ (1,913)	$ -	$ -	$ (3,018)	$ -
13	252	Contributions in Aid of Construction	$ (466,036)	Contr_Aid_Cust	$ (466,036)	$ (459,042)	$ (6,994)	$ -	$ -	$ -	$ -	$ -
14		Accumulated Deferred Income Taxes										
15		O&M	$ (9,173,296)	Dist_Exp_Cust	$ (3,543,156)	$ (2,674,667)	$ (586,614)	$ (63,734)	$ (1,737)	$ (2,384)	$ (212,899)	$ (1,121)
16		Gross Plant	$ (185,545,271)	Gr_Dist_Plant_Cust	$ (56,863,549)	$ (47,948,395)	$ (6,002,356)	$ (769,860)	$ (17,864)	$ (89,856)	$ (2,025,705)	$ (9,514)
17		Investment Tax Credit	$ (646,120)	Gr_Dist_Plant_Cust	$ (198,015)	$ (166,970)	$ (20,902)	$ (2,681)	$ (62)	$ (313)	$ (7,054)	$ (33)
18		Prepaid Pension Asset	$ 40,861,111	Dist_Exp_Cust	$ 15,782,470	$ 11,913,914	$ 2,612,987	$ 283,894	$ 7,737	$ 10,620	$ 948,326	$ 4,992
19		Total Deductions	$ (158,712,790)		$ (45,886,413)	$ (39,840,149)	$ (4,092,088)	$ (554,293)	$ (11,926)	$ (81,933)	$ (1,300,349)	$ (5,675)
20												
21		Total Adjustments to Rate Base	$ (152,977,066)		$ (44,356,423)	$ (38,452,601)	$ (3,996,771)	$ (538,487)	$ (11,639)	$ (78,515)	$ (1,272,827)	$ (5,584)
22												
23		Total Rate Base	$ 683,779,476		$ 205,318,601	$ 175,149,547	$ 25,236,461	$ 4,112,125	$ 96,527	$ 465,681	$ 215,130	$ 43,130

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
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Schedule E-3.2b

Witness Responsible: Bruce R. Chapman

Line No. (A)	FERC ACCT (B)	Description (C)	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Ltng. (L)	Street Lighting (M)
1		Depreciation & Amortization Expense										
2												
3	403	Total Production Plant Depreciation	$ -									
4												
5	403	Total Transmission Plant Depreciation	$ -									
6												
7	403	Distribution Plant										
8		Land and Land Rights	$ -	Dist_Land_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9		Structures and Improvements	$ 2,027,639	Dist_Struct_Cust	$ 823,023	$ 714,308	$ 89,497	$ 5,337	$ 121	$ 581	$ 12,921	$ 257
10		Station Equipment	$ 5,879,062	Pri_Sub_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11		Poles, Towers, and Fixtures	$ 9,225,723	Poles_Cust	$ 1,988,721	$ 1,765,247	$ 221,313	$ 1,314	$ -	$ -	$ -	$ 848
12		Overhead Conductors and Devices	$ 4,372,681	OH_Cond_Cust	$ 568,563	$ 504,654	$ 63,270	$ 397	$ -	$ -	$ -	$ 242
13		Underground Conduit	$ 160,857	UG_Conduit_Cust	$ 21,455	$ 19,044	$ 2,388	$ 14	$ -	$ -	$ -	$ 9
14		Underground Conductors and Devices	$ 5,184,768	UG_Conduct_Cust	$ 306,262	$ 271,822	$ 34,079	$ 231	$ -	$ -	$ -	$ 131
15		Line Transformers	$ 8,749,157	Tnsfmr_Cust	$ 1,588,277	$ 1,410,731	$ 176,866	$ 2	$ -	$ -	$ -	$ 678
16		Services	$ 7,405,001	Services_Cust	$ 7,405,001	$ 6,845,437	$ 559,564	$ -	$ -	$ -	$ -	$ -
17		Meters	$ 1,637,323	Meter_Equip_Cust	$ 1,637,323	$ 988,253	$ 412,274	$ 207,361	$ 4,877	$ 24,558	$ -	$ -
18		Installations on Customer Premises	$ 566,776	Direct	$ 566,776	$ -	$ -	$ -	$ -	$ -	$ 566,776	$ -
19		Leased Property on Customers Premises	$ -	Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20		Total Distribution Plant Depreciation	$ 45,208,987		$ 14,905,401	$ 12,519,496	$ 1,559,250	$ 214,655	$ 4,999	$ 25,139	$ 579,697	$ 2,164
21												
22	403	General Plant										
23		Land and Land Rights	$ -	Gr_Dist_Plant_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
24		Structures and Improvements	$ 496,565	Gr_Dist_Plant_Cust	$ 152,181	$ 128,322	$ 16,064	$ 2,060	$ 48	$ 240	$ 5,421	$ 25
25		Office Furniture and Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26		Transportation Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27		Stores Equipment	$ 13,284	Dist_Maint_Cust	$ 1,575	$ 1,378	$ 184	$ 10	$ 0	$ 1	$ 1	$ 1
28		Tools, Shop and Garage Equipment	$ 270,535	Dist_Maint_Cust	$ 32,071	$ 28,066	$ 3,756	$ 197	$ 4	$ 21	$ 14	$ 13
29		Laboratory Equipment	$ 177,262	Dist_Maint_Cust	$ 21,014	$ 18,389	$ 2,461	$ 129	$ 3	$ 14	$ 9	$ 9
30		Power Operated Equipment	$ -	Dist_Maint_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
31		Communication Equipment	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32		Miscellaneous Equipment	$ 20,396	Dist_Maint_Cust	$ 2,418	$ 2,116	$ 283	$ 15	$ 0	$ 2	$ 1	$ 1
33		Total General Plant Depreciation	$ 978,042		$ 209,258	$ 178,271	$ 22,749	$ 2,411	$ 55	$ 278	$ 5,446	$ 49
34												
35	403	Intangible Plant										
36		Organization	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37		Franchises and Consents	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38		Miscellaneous Intangible Plant	$ 4,033,944	Gr_Dist_Plant_Cust	$ 1,236,272	$ 1,042,447	$ 130,497	$ 16,738	$ 388	$ 1,954	$ 44,041	$ 207
39		Total Intangible Plant Depreciation	$ 4,033,944		$ 1,236,272	$ 1,042,447	$ 130,497	$ 16,738	$ 388	$ 1,954	$ 44,041	$ 207
40												
41	108	Completed Construction Not Classified - Distribution	$ 1,895,907	Gr_Dist_Plant_Cust	$ 581,033	$ 489,938	$ 61,332	$ 7,866	$ 183	$ 918	$ 20,699	$ 97
42	108	Completed Construction Not Classified - General	$ -	Gr_Dist_Plant_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	108	Completed Construction Not Classified - Intangible	$ 160,896	Gr_Dist_Plant_Cust	$ 49,309	$ 41,579	$ 5,205	$ 668	$ 15	$ 78	$ 1,757	$ 8
44												
45	411	Accretion Expense	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
46												
47		Total Utility Plant Depreciation	$ 52,277,776		$ 16,981,274	$ 14,271,730	$ 1,779,034	$ 242,338	$ 5,640	$ 28,366	$ 651,639	$ 2,525

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2b

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Operating Revenues										
2												
3		Operating Revenues										
4	440-446	Sales to Ultimate Customers	$ 212,287,200	Retail_Revenue_Cust	$ 33,867,386	$ 23,522,295	$ 7,450,874	$ 542,843	$ 16,320	$ 29,160	$ 2,300,582	$ 5,312
5	447-456.1	Other Operating Revenues	$ 5,113,684	Other_Revenue_Cust	$ 2,550,959	$ 1,915,172	$ 506,534	$ 78,141	$ 1,194	$ 5,500	$ 44,171	$ 247
6		Total Operating Revenues	$ 217,400,884		$ 36,418,344	$ 25,437,467	$ 7,957,408	$ 620,984	$ 17,514	$ 34,660	$ 2,344,753	$ 5,559
7												
8		Operation & Maintenance Expenses										
9												
10	500-557	Power Production Expenses	$ -									
11												
12	560-574	Transmission Expenses	$ -									
13												
14		Distribution Expenses										
15		Operation										
16	580	Operation Supervision and Engineering	$ 2,292,644	Dist_Oper_Cust	$ 834,785	$ 152,609	$ 25,182	$ 4,898	$ 113	$ 569	$ 651,359	$ 55
17	581	Load Dispatching	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	582	Station Expenses	$ 166,789	Pri_Sub_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19	583	Overhead Line Expenses	$ 514,051	OH_Cond_Cust	$ 66,840	$ 59,327	$ 7,438	$ 47	$ -	$ -	$ -	$ 28
20	584	Underground Line Expenses	$ 753,453	UG_Conduct_Cust	$ 44,506	$ 39,501	$ 4,952	$ 34	$ -	$ -	$ -	$ 19
21	585	Street Lighting and Signal System Expenses	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	586	Meter Expenses	$ 32,935	Meter_Equip_Cust	$ 32,935	$ 19,879	$ 8,293	$ 4,171	$ 98	$ 494	$ -	$ -
23	587	Customer Installation Expenses	$ 622,902	Direct	$ 622,902	$ -	$ -	$ -	$ -	$ -	$ 622,902	$ -
24	588	Miscellaneous Distribution Expenses	$ 99,310	Gr_Dist_Plant_Cust	$ 30,435	$ 25,664	$ 3,213	$ 412	$ 10	$ 48	$ 1,084	$ 5
25	589	Rents	$ 7,132	Gr_Dist_Plant_Cust	$ 2,186	$ 1,843	$ 231	$ 30	$ 1	$ 3	$ 78	$ 0
26		Maintenance										
27	590	Supervision & Engineering	$ 2,629,808	Dist_Maint_Cust	$ 311,755	$ 272,819	$ 36,516	$ 1,917	$ 40	$ 203	$ 133	$ 126
28	591	Maintenance of Structures	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	592	Maintenance of Station Equip	$ 4,201,138	Pri_Sub_Dem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30	593	Maintenance of Overhead Lines	$ 27,615,017	OH_Cond_Cust	$ 3,590,675	$ 3,187,067	$ 399,570	$ 2,508	$ -	$ -	$ -	$ 1,531
31	594	Maintenance of Underground Lines	$ 78,467	UG_Conduct_Cust	$ 4,635	$ 4,114	$ 516	$ 3	$ -	$ -	$ -	$ 2
32	595	Maintenance of Line Transformers	$ 232,448	Tnsfmr_Cust	$ 42,197	$ 37,480	$ 4,699	$ 0	$ -	$ -	$ -	$ 18
33	596	Maintenance of Str. Light. and Sig. Systems	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
34	597	Maintenance of Line Meters	$ 161,972	Meter_Equip_Cust	$ 161,972	$ 97,763	$ 40,784	$ 20,513	$ 482	$ 2,429	$ -	$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	$ 150,470	Gr_Dist_Plant_Cust	$ 46,114	$ 38,884	$ 4,868	$ 624	$ 14	$ 73	$ 1,643	$ 8
36		Total Distribution Expenses	$ 39,558,536		$ 5,791,938	$ 3,936,950	$ 536,261	$ 35,157	$ 759	$ 3,820	$ 1,277,199	$ 1,793

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2b
Page 7 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
3	902	Meter Reading Expenses	$ 3,890,104	Meter_Read_Cust	$ 3,890,104	$ 1,838,240	$ 1,695,564	$ 336,543	$ 9,483	$ 10,274	$ -	$ -
4	903	Customer Records and Collection Expenses	$ 11,500,492	Acct_Cust	$ 11,500,492	$ 10,205,204	$ 1,279,449	$ 10,562	$ 177	$ 199	$ -	$ 4,901
5	904	Uncollectible Accounts	$ 22,611	Gr_Dist_Plant_Cust	$ 6,930	$ 5,843	$ 731	$ 94	$ 2	$ 11	$ 247	$ 1
6	905	Misc. Customer Accounts Expenses	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7		Total Customer Accounts Expenses	$ 15,413,207		$ 15,397,526	$ 12,049,287	$ 2,975,744	$ 347,199	$ 9,663	$ 10,484	$ 247	$ 4,902
8												
9		Customer Service & Information										
10	907	Supervision	$ -	Acct_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	908	Customer Assistance Expenses	$ 5,017	Acct_Cust	$ 5,017	$ 4,452	$ 558	$ 5	$ 0	$ 0	$ -	$ 2
12	909	Information & Instructional Exp.	$ 51,228	Acct_Cust	$ 51,228	$ 45,458	$ 5,699	$ 47	$ 1	$ 1	$ -	$ 22
13	910	Misc. Cust. Service and Info. Expenses	$ 14,129	Acct_Cust	$ 14,129	$ 12,538	$ 1,572	$ 13	$ 0	$ 0	$ -	$ 6
14		Total Customer Service & Information	$ 70,374		$ 70,374	$ 62,448	$ 7,829	$ 65	$ 1	$ 1	$ -	$ 30
15												
16		Administrative & General										
17		Operation										
18	920	A &G Salaries	$ 5,645,748	Dist_Exp_Cust	$ 2,180,652	$ 1,646,136	$ 361,034	$ 39,225	$ 1,069	$ 1,467	$ 131,029	$ 690
19	921	Office Supplies and Expenses	$ 9,379,443	Dist_Exp_Cust	$ 3,622,779	$ 2,734,773	$ 599,797	$ 65,166	$ 1,776	$ 2,438	$ 217,683	$ 1,146
20	922	Less: Admin. Exp. Transferred	$ (1,041,048)	Dist_Exp_Cust	$ (402,101)	$ (303,539)	$ (66,573)	$ (7,233)	$ (197)	$ (271)	$ (24,161)	$ (127)
21	923	Outside Services Employed	$ 5,041,537	Dist_Exp_Cust	$ 1,947,277	$ 1,469,966	$ 322,396	$ 35,027	$ 955	$ 1,310	$ 117,007	$ 616
22	924	Property Insurance	$ 542,804	Dist_Exp_Cust	$ 209,656	$ 158,266	$ 34,711	$ 3,771	$ 103	$ 141	$ 12,598	$ 66
23	925	Injuries and Damages	$ 827,179	Dist_Exp_Cust	$ 319,495	$ 241,181	$ 52,896	$ 5,747	$ 157	$ 215	$ 19,198	$ 101
24	926	Employee Pensions and Benefits	$ 17,717,373	Dist_Exp_Cust	$ 6,843,277	$ 5,165,872	$ 1,132,991	$ 123,096	$ 3,355	$ 4,605	$ 411,194	$ 2,165
25	927	Franchise Requirements	$ -	Dist_Exp_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26	928	Regulatory Commission Expenses	$ 6,898,549	Dist_Exp_Cust	$ 2,664,542	$ 2,011,417	$ 441,149	$ 47,930	$ 1,306	$ 1,793	$ 160,105	$ 843
27	929	Less: Duplicate Charges	$ (144,966)	Dist_Exp_Cust	$ (55,993)	$ (42,268)	$ (9,270)	$ (1,007)	$ (27)	$ (38)	$ (3,364)	$ (18)
28	930.1	General Advertising Expenses	$ -	Dist_Exp_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
29	930.2	Misc. General Expenses	$ 628,346	Dist_Exp_Cust	$ 242,697	$ 183,207	$ 40,181	$ 4,366	$ 119	$ 163	$ 14,583	$ 77
30	931	Rents	$ 18,744	Dist_Exp_Cust	$ 7,240	$ 5,465	$ 1,199	$ 130	$ 4	$ 5	$ 435	$ 2
31		Maintenance										
32	935	Maintenance of General Plant	$ 1,565,714	Dist_Exp_Cust	$ 604,752	$ 456,517	$ 100,124	$ 10,878	$ 296	$ 407	$ 36,338	$ 191
33		Total Administrative & General	$ 47,079,424		$ 18,184,273	$ 13,726,994	$ 3,010,636	$ 327,097	$ 8,915	$ 12,236	$ 1,092,644	$ 5,752
34												
35		Total Operation & Maintenance Expenses	$ 102,121,540		$ 39,444,111	$ 29,775,678	$ 6,530,470	$ 709,518	$ 19,337	$ 26,541	$ 2,370,089	$ 12,477

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Customer Costs

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No.	FERC ACCT	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2												
3		Taxes Other Than Income Taxes										
4		Commercial Activity Taxes	$ 765,664	Retail_Revenue_Cust	$ 122,151	$ 84,839	$ 26,873	$ 1,958	$ 59	$ 105	$ 8,298	$ 19
5		Ohio KWH Excise Taxes	$ 15,576	Dist_Exp_Cust	$ 6,016	$ 4,542	$ 996	$ 108	$ 3	$ 4	$ 361	$ 2
6		Payroll Taxes	$ 2,721,792	Dist_Exp_Cust	$ 1,051,283	$ 793,596	$ 174,053	$ 18,910	$ 515	$ 707	$ 63,169	$ 333
7		Property Taxes	$ 53,297,208	Nt_Dist_Plant_Cust	$ 15,949,834	$ 13,665,989	$ 1,887,897	$ 306,870	$ 7,140	$ 35,920	$ 42,871	$ 3,148
8		Federal Use Tax	$ 3,268	Dist_Exp_Cust	$ 1,262	$ 953	$ 209	$ 23	$ 1	$ 1	$ 76	$ 0
9		Insurance Premium Taxes	$ 5,572	Gr_Dist_Plant_Cust	$ 1,708	$ 1,440	$ 180	$ 23	$ 1	$ 3	$ 61	$ 0
10		Ohio User Fees	$ -	Gr_Dist_Plant_Cust	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11		Total Taxes Other Than Income Taxes	$ 56,809,080		$ 17,132,254	$ 14,551,357	$ 2,090,209	$ 327,892	$ 7,718	$ 36,740	$ 114,835	$ 3,503
12												
13		Income Taxes										
14		State & Local Income Tax	$ (58,474)	Inc_Tax_Cust	$ (179,994)	$ (159,707)	$ (13,283)	$ (3,251)	$ (75)	$ (295)	$ (3,325)	$ (59)
15		Federal Income Tax	$ (4,885,213)	Inc_Tax_Cust	$ (15,037,611)	$ (13,342,738)	$ (1,109,701)	$ (271,574)	$ (6,277)	$ (24,625)	$ (277,748)	$ (4,949)
16		Investment Tax Credit	$ (169,278)	Gr_Dist_Plant_Cust	$ (51,878)	$ (43,745)	$ (5,476)	$ (702)	$ (16)	$ (82)	$ (1,848)	$ (9)
17		Total Income Taxes	$ (5,112,965)		$ (15,269,483)	$ (13,546,189)	$ (1,128,459)	$ (275,527)	$ (6,368)	$ (25,002)	$ (282,921)	$ (5,017)
18												
19		Total Taxes	$ 51,696,115		$ 1,862,771	$ 1,005,168	$ 961,750	$ 52,365	$ 1,350	$ 11,738	$ (168,086)	$ (1,514)

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Allocators

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Schedule E-3.2c

Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	NCP Demand - Pri Sub & Below	3,498,947	3,498,947	1,930,321	947,012	507,283	97,776		-	16,556
2	**Pri_Sub_Dem**		**100.00%**	**55.17%**	**27.07%**	**14.50%**	**2.79%**	**0.00%**	**0.00%**	**0.47%**
3										
4	NCP Demand - Pri & Below	3,401,171	3,401,171	1,930,321	947,012	507,283	-	-	-	16,556
5	**Pri_Dem**		**100.00%**	**56.75%**	**27.84%**	**14.91%**	**0.00%**	**0.00%**	**0.00%**	**0.49%**
6										
7	NCP Demand - Sec & Below	2,893,889	2,893,889	1,930,321	947,012	-	-	-	-	16,556
8	**Sec_Dem**		**100.00%**	**66.70%**	**32.72%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.57%**
9										
10	Customer Accts	519,365	519,365	460,869	57,780	477	8	9	-	221
11	**Acct_Cust**		**100.00%**	**88.74%**	**11.13%**	**0.09%**	**0.00%**	**0.00%**	**0.00%**	**0.04%**
12										
13	Customer Accts	519,348	519,348	460,869	57,780	477	-	-	-	221
14	**Pri_Cust**		**100.00%**	**88.74%**	**11.13%**	**0.09%**	**0.00%**	**0.00%**	**0.00%**	**0.04%**
15										
16	Customer Accts	518,871	518,871	460,869	57,780	-	-	-	-	221
17	**Sec_Cust**		**100.00%**	**88.82%**	**11.14%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.04%**
18										
19	Service Drops	545,327	545,327	504,119	41,208	-	-	-	-	-
20	**Services_Cust**		**100.00%**	**92.44%**	**7.56%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
21										
22	Meter Equipment	$50,387,802	$50,387,802	$30,412,992	$12,687,543	$6,381,421	$150,096	$755,751	$0	$0
23	**Meter_Equip_Cust**		**100.00%**	**60.36%**	**25.18%**	**12.66%**	**0.30%**	**1.50%**	**0.00%**	**0.00%**
24										
25	Meter Reading	$319,956	$319,956	$151,193	$139,458	$27,680	$780	$845	$0	$0
26	**Meter_Read_Cust**		**100.00%**	**47.25%**	**43.59%**	**8.65%**	**0.24%**	**0.26%**	**0.00%**	**0.00%**
27										
28	Contributions in Aid	$497,901	$497,901	$490,429	$7,472	$0	$0	$0	$0	$0
29	**Contr_Aid_Cust**		**100.00%**	**98.50%**	**1.50%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
30										
31	**Distribution Revenue**	**$212,287,200**	**100.0%**							
32	Dem/Energy Charge	$178,419,815	84.0%	$118,564,605	$47,287,535	$11,299,837	$577,948	$0	$0	$689,891
33	**Retail_Revenue_Dem**	**$178,419,815**	**84.0%**	**55.85%**	**22.28%**	**5.32%**	**0.27%**	**0.00%**	**0.00%**	**0.32%**
34										
35	Cust Charge	$33,867,386	16.0%	$23,522,295	$7,450,874	$542,843	$16,320	$29,160	$2,300,582	$5,312
36	**Retail_Revenue_Cust**	**$33,867,386**	**16.0%**	**11.08%**	**3.51%**	**0.26%**	**0.01%**	**0.01%**	**1.08%**	**0.00%**
37										
38	**Customer Deposits**	$3,375,954	$3,375,954	$2,751,139	$584,459	$37,634	$0	$0	$2,722	$0
39	Dem/Energy Split from Rev	**100.0%**	**84.0%**							
40	**Deposit_Dem**			**68.00%**	**14.96%**	**1.06%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
41	Cust Split from Rev	**100.0%**	**16.0%**							
42	**Deposit_Cust**			**13.49%**	**2.36%**	**0.05%**	**0.00%**	**0.00%**	**0.08%**	**0.00%**

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Allocators

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Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No.	Description		Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Ltng.	Street Lighting
(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	**Other Operating Revenue**		**$5,113,684**	**100.0%**							
2		Dem Rev	$2,562,725	50.1%	$1,520,449	$745,929	$266,669	$16,638	$0	$0	$13,041
3	**Other_Revenue_Dem**		**$2,562,725**	**50.1%**	**29.73%**	**14.59%**	**5.21%**	**0.33%**	**0.00%**	**0.00%**	**0.26%**
4											
5		Cust Rev	$2,550,959	49.9%	$1,915,172	$506,534	$78,141	$1,194	$5,500	$44,171	$247
6	**Other_Revenue_Cust**		**$2,550,959**	**49.9%**	**37.45%**	**9.91%**	**1.53%**	**0.02%**	**0.11%**	**0.86%**	**0.00%**
7											
8	**Distribution Land**		**$26,760,104**	**100.0%**							
9		Subst Dem	$1,885,478	7.0%	3.9%	1.9%	1.0%	0.2%	0.0%	0.0%	0.0%
10		Plant Dem	$923,636	3.5%	2.1%	1.0%	0.4%	0.0%	0.0%	0.0%	0.0%
11	**Dist_Land_Dem**		**$2,809,114**	**10.5%**	**5.9%**	**2.9%**	**1.4%**	**0.2%**	**0.0%**	**0.0%**	**0.1%**
12											
13		Plant Cust	$380,458	1.4%	1.2%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%
14		Cust Acct	$82,320	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
15		Pri Cust	$18,188,724	68.0%	60.3%	7.6%	0.1%	0.0%	0.0%	0.0%	0.0%
16		Sec Cust	$5,299,488	19.8%	17.6%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%
17	**Dist_Land_Cust**		**$23,950,990**	**89.5%**	**79.4%**	**10.0%**	**0.1%**	**0.0%**	**0.0%**	**0.1%**	**0.0%**
18											
19	**Distribution Structures**		**$49,424,787**	**100.0%**							
20		Subst Dem	$9,578,975	19.4%	10.7%	5.2%	2.8%	0.5%	0.0%	0.0%	0.1%
21		Plant Dem	$19,784,192	40.0%	23.8%	11.7%	4.1%	0.3%	0.0%	0.0%	0.2%
22	**Dist_Struct_Dem**		**$29,363,167**	**59.4%**	**34.5%**	**16.9%**	**6.9%**	**0.8%**	**0.0%**	**0.0%**	**0.3%**
23											
24		Plant Cust	$8,149,382	16.5%	13.8%	1.7%	0.2%	0.0%	0.0%	0.6%	0.0%
25		Cust Acct	$11,912,238	24.1%	21.4%	2.7%	0.0%	0.0%	0.0%	0.0%	0.0%
26	**Dist_Struct_Cust**		**$20,061,620**	**40.6%**	**35.2%**	**4.4%**	**0.3%**	**0.0%**	**0.0%**	**0.6%**	**0.0%**
27											
28	**Distribution Poles**		**$260,613,653**	**100.0%**							
29		Pri Dem	$147,494,625	56.6%	32.1%	15.8%	8.4%	0.0%	0.0%	0.0%	0.3%
30		Sec Dem	$56,940,470	21.8%	14.6%	7.1%	0.0%	0.0%	0.0%	0.0%	0.1%
31	**Poles_Dem**		**$204,435,094**	**78.4%**	**46.7%**	**22.9%**	**8.4%**	**0.0%**	**0.0%**	**0.0%**	**0.4%**
32											
33		Pri Cust	$40,402,583	15.5%	13.8%	1.7%	0.0%	0.0%	0.0%	0.0%	0.0%
34		Sec Cust	$15,775,975	6.1%	5.4%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%
35	**Poles_Cust**		**$56,178,559**	**21.6%**	**19.1%**	**2.4%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Allocators

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No. (A)	Description (B)		Total Company (C)	Total Check (D)	Residential (E)	Secondary (F)	Primary (G)	Primary Substation (H)	High Voltage (I)	Private Outdoor Ltng. (J)	Street Lighting (K)
1	**Overhead Conductor**		**$158,430,461**	**100.0%**							
2		Pri Dem	$120,928,280	76.3%	43.3%	21.3%	11.4%	0.0%	0.0%	0.0%	0.4%
3		Sec Dem	$16,902,075	10.7%	7.1%	3.5%	0.0%	0.0%	0.0%	0.0%	0.1%
4	**OH_Cond_Dem**		**$137,830,355**	**87.0%**	**50.4%**	**24.7%**	**11.4%**	**0.0%**	**0.0%**	**0.0%**	**0.4%**
5											
6		Pri Cust	$15,663,983	9.9%	8.8%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%
7		Sec Cust	$4,936,123	3.1%	2.8%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
8	**OH_Cond_Cust**		**$20,600,106**	**13.0%**	**11.5%**	**1.4%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
9											
10	**Underground Conduit**		**$10,652,766**	**100.0%**							
11		Pri Dem	$7,846,959	73.7%	41.8%	20.5%	11.0%	0.0%	0.0%	0.0%	0.4%
12		Sec Dem	$1,384,925	13.0%	8.7%	4.3%	0.0%	0.0%	0.0%	0.0%	0.1%
13	**UG_Conduit_Dem**		**$9,231,883**	**86.7%**	**50.5%**	**24.8%**	**11.0%**	**0.0%**	**0.0%**	**0.0%**	**0.4%**
14											
15		Pri Cust	$1,016,426	9.5%	8.5%	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%
16		Sec Cust	$404,457	3.8%	3.4%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%
17	**UG_Conduit_Cust**		**$1,420,883**	**13.3%**	**11.8%**	**1.5%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
18											
19	**Underground Conductor**		**$203,324,254**	**100.0%**							
20		Pri Dem	$161,118,067	79.2%	45.0%	22.1%	11.8%	0.0%	0.0%	0.0%	0.4%
21		Sec Dem	$30,195,916	14.9%	9.9%	4.9%	0.0%	0.0%	0.0%	0.0%	0.1%
22	**UG_Conduct_Dem**		**$191,313,984**	**94.1%**	**54.9%**	**26.9%**	**11.8%**	**0.0%**	**0.0%**	**0.0%**	**0.5%**
23											
24		Pri Cust	$9,844,973	4.8%	4.3%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%
25		Sec Cust	$2,165,297	1.1%	0.9%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
26	**UG_Conduct_Cust**		**$12,010,270**	**5.9%**	**5.2%**	**0.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
27											
28	**Line Transformers**		**$271,712,937**	**100.0%**							
29		Pri Dem	$18,872,930	6.9%	3.9%	1.9%	1.0%	0.0%	0.0%	0.0%	0.0%
30		Sec Dem	$203,514,640	74.9%	50.0%	24.5%	0.0%	0.0%	0.0%	0.0%	0.4%
31	**Tnsfmr_Dem**		**$222,387,570**	**81.8%**	**53.9%**	**26.4%**	**1.0%**	**0.0%**	**0.0%**	**0.0%**	**0.5%**
32											
33		Pri Cust	$70,660	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
34		Sec Cust	$49,254,707	18.1%	16.1%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%
35	**Tnsfmr_Cust**		**$49,325,367**	**18.2%**	**16.1%**	**2.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Cost of Service - Allocators

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Witness Responsible: Bruce R. Chapman

Line No. (A)	Description (B)	Total Company (C)	Total Check (D)	Residential (E)	Secondary (F)	Primary (G)	Primary Substation (H)	High Voltage (I)	Private Outdoor Ltng. (J)	Street Lighting (K)
1	**Gross Distribution Plant**									
2	Gross Dist Plant - Demand	$1,479,467,881	$1,026,059,428	$609,827,294	$299,180,149	$104,977,447	$6,844,069	$0	$0	$5,230,469
3	**Gr_Dist_Plant_Dem**	**100.00%**	**69.35%**	**41.2%**	**20.2%**	**7.1%**	**0.5%**	**0.0%**	**0.0%**	**0.4%**
4										
5	Gross Dist Plant - Customer	$1,479,467,881	$453,408,453	$382,322,387	$47,860,522	$6,138,570	$142,439	$716,475	$16,152,203	$75,858
6	**Gr_Dist_Plant_Cust**	**100.00%**	**30.65%**	**25.8%**	**3.2%**	**0.4%**	**0.0%**	**0.0%**	**1.1%**	**0.0%**
7										
8	**Net Distribution Plant**									
9	Net Dist Plant - Demand	$748,336,557	$524,387,790	$313,942,074	$154,019,404	$50,492,075	$3,241,566	$0	$0	$2,692,671
10	**Nt_Dist_Plant_Dem**	**100.00%**	**70.07%**	**42.0%**	**20.6%**	**6.7%**	**0.4%**	**0.0%**	**0.0%**	**0.4%**
11										
12	Net Dist Plant - Customer	$748,336,557	$223,948,767	$191,881,700	$26,507,628	$4,308,704	$100,245	$504,347	$601,940	$44,203
13	**Nt_Dist_Plant_Cust**	**100.00%**	**29.93%**	**25.6%**	**3.5%**	**0.6%**	**0.0%**	**0.1%**	**0.1%**	**0.0%**
14										
15	**Distribution Operation**									
16	Dist Oper - Demand	$2,196,572	$1,396,768	$808,651	$396,723	$179,306	$5,153	$0	$0	$6,936
17	**Dist_Oper_Dem**	**100.00%**	**63.59%**	**36.8%**	**18.1%**	**8.2%**	**0.2%**	**0.0%**	**0.0%**	**0.3%**
18										
19	Dist Oper - Customer	$2,196,572	$799,804	$146,214	$24,127	$4,693	$108	$546	$624,064	$53
20	**Dist_Oper_Cust**	**100.00%**	**36.41%**	**6.7%**	**1.1%**	**0.2%**	**0.0%**	**0.0%**	**28.4%**	**0.0%**
21										
22	**Distribution Maintenance**									
23	Dist Maint - Demand	$32,439,512	$28,593,919	$16,476,106	$8,083,147	$3,775,256	$118,094	$0	$0	$141,315
24	**Dist_Maint_Dem**	**100.00%**	**88.15%**	**50.8%**	**24.9%**	**11.6%**	**0.4%**	**0.0%**	**0.0%**	**0.4%**
25										
26	Dist Maint - Customer	$32,439,512	$3,845,593	$3,365,308	$450,436	$23,649	$497	$2,502	$1,643	$1,558
27	**Dist_Maint_Cust**	**100.00%**	**11.85%**	**10.4%**	**1.4%**	**0.1%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
28										
29	**Distribution Expense**									
30	Dist Exp - Demand	$55,042,117	$33,782,279	$19,473,781	$9,553,801	$4,449,366	$138,304	$0	$0	$167,026
31	**Dist_Exp_Dem**	**100.00%**	**61.38%**	**35.4%**	**17.4%**	**8.1%**	**0.3%**	**0.0%**	**0.0%**	**0.3%**
32										
33	Dist Exp - Customer	$55,042,117	$21,259,837	$16,048,684	$3,519,834	$382,420	$10,423	$14,305	$1,277,446	$6,725
34	**Dist_Exp_Cust**	**100.00%**	**38.62%**	**29.2%**	**6.4%**	**0.7%**	**0.0%**	**0.0%**	**2.3%**	**0.0%**
35										
36	**Income Tax**									
37	Income Tax Adj Factor	0.0104191								
38	Income Tax- Demand	($4,943,687)	$10,273,918	$10,806,894	$1,477,141	($1,917,324)	($70,509)	$0	$0	($22,285)
39	**Inc_Tax_Dem**	**100.00%**	**-207.82%**	**-218.6%**	**-29.9%**	**38.8%**	**1.4%**	**0.0%**	**0.0%**	**0.5%**
40										
41	Income Tax - Customer	($4,943,687)	($15,217,605)	($13,502,445)	($1,122,983)	($274,824)	($6,352)	($24,920)	($281,073)	($5,008)
42	**Inc_Tax_Cust**	**100.00%**	**307.82%**	**273.1%**	**22.7%**	**5.6%**	**0.1%**	**0.5%**	**5.7%**	**0.1%**

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4
Page 1 of 2
Witness Responsible: Robert J. Adams

			Customer Sales				Proposed						
							Proposed Rate						
Line No.	Rate Code	Description	Customer Bills	kWh	kW	kVar	Customer Charge	kWh	kW	kVar	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Total Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	RESIDENTIAL												
2	RNH	Residential Non-Heating	4,173,016	3,425,120,929			$ 13.73	$ 0.0209590			$ 129,082,619	69.48%	$ 129,082,619
3	RNH-EMP	Residential Non-Heating-Employee	13,041	10,159,595			$ -	$ 0.0209590			$ 212,935	0.11%	$ 212,935
4	RH	Residential Heating	1,340,092	1,810,219,986			$ 13.73	$ 0.0209590			$ 56,339,864	30.33%	$ 56,339,864
5	RH-EMP	Residential Heating-Employee	4,281	6,928,695			$ -	$ 0.0209590			$ 145,219	0.08%	$ 145,219
6	Total Residential		5,530,430								$ 185,780,637	65.61%	$ 185,780,637
7													
8	SECONDARY												
9		Off-peak Meter Surcharge									$ 24,624	0.03%	$ 24,624
10	UMSEC	Unmetered Secondary Service	27,260				$ 14.70				$ 400,722	0.56%	$ 400,722
11	SEC1PH	Secondary Single Phase	445,903				$ 16.34				$ 7,286,055	10.18%	$ 7,286,055
12	SEC3PH	Secondary Three Phase	184,553				$ 26.76				$ 4,938,638	6.90%	$ 4,938,638
13			657,716		12,939,870				$ 4.4635107		$ 57,757,250	80.69%	$ 57,757,250
14	SEC1PH-MAX	Secondary Single Phase-MAX	22,639				$ 16.34				$ 369,921	0.52%	$ 369,921
15	SEC3PH-MAX	Secondary Three Phase-MAX	13,007				$ 26.76				$ 348,067	0.49%	$ 348,067
16			35,646	38,960,607				$ 0.0116935			$ 455,586	0.64%	$ 455,586
17	Total Secondary										$ 71,580,864	25.28%	$ 71,580,864
18													
19	PRIMARY												
20	PRI	Off-peak Meter Surcharge									$ 5,801	0.04%	$ 5,801
21	PRI	Primary	5,492	2,820,450,998	5,984,586	3,498,042	$ 197.58		$ 2.1044704	$ 0.5699314	$ 15,673,138	99.58%	$ 15,673,138
22	PRI-MAX CHARGE	Primary	232	3,467,905			$ 197.58	$ 0.0041815			$ 60,340	0.38%	$ 60,340
23	Total Primary										$ 15,739,279	5.56%	$ 15,739,279
24													
25	PRIMARY SUBSTATION												
26	PRISUB	Primary Substation	96		1,106,925	626,001	$ 347.02		$ 0.5858977	$ 0.1541967	$ 778,386	0.27%	$ 778,386
27													
28	TRANSMISSION VOLTAGE SERVICE												
29	HV	High Voltage	108	975,140,514			$ 728.99				$ 78,731	0.03%	$ 78,731
30													
31	STREET LIGHTING SERVICE												
32	SL	Street Lighting	2,656	54,279,372			$ 8.60	$ 0.0173212			$ 963,025	0.34%	$ 963,025
33													
34	PRIVATE OUTDOOR LIGHTING SERVICE												
35	POL	Private Outdoor Lighting											
36		Pole Charges	116,246					$ 1.33			$ 154,607	4.96%	$ 154,607
37		Ornamental Pole Charges	1,320					$ 1.33			$ 1,756	0.06%	$ 1,756
38		Aerial Spans	155,040					$ 0.60			$ 93,024	2.98%	$ 93,024
39		Fixtures	331,080				$ 1.06				$ 350,945	11.26%	$ 350,945
40		9500 Lumen High Pressure Sod.	10,740				$ 10.81				$ 116,099	3.73%	$ 116,099
41		28000 Lumen High Pressure Sod.	5,784				$ 10.81				$ 62,525	2.01%	$ 62,525
42		7000 Lumens Mercury	194,316				$ 10.81				$ 2,100,556	67.40%	$ 2,100,556
43		21000 Lumens Mercury	21,228				$ 10.81				$ 229,475	7.36%	$ 229,475
44		2500 Lumens Incandescent	36				$ 10.81				$ 389	0.01%	$ 389
45		7000 Lumens Fluorescent	108				$ 10.81				$ 1,167	0.04%	$ 1,167
46		4000 Lumens PT Mercury	552				$ 10.81				$ 5,967	0.19%	$ 5,967
47		Total Private Outdoor Lighting Service									$ 3,116,510	1.10%	$ 3,116,510
48													
49	TOTAL RETAIL REVENUE										$ 278,037,432	98.19%	$ 278,037,432
50													
51	OTHER MISCELLANEOUS REVENUE												
52		Total Other Operating Revenue									$ 5,113,684	1.81%	$ 5,113,684
53													
54	TOTAL COMPANY		6,232,376	9,144,728,601	20,031,382	4,124,043					$ 283,151,116	100.00%	$ 283,151,116

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
For the Twelve Months Ended May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4.1a, WPE-4.1b

Schedule E-4
Page 2 of 2
Witness Responsible: Robert J. Adams

			Customer Sales				Current						
								Current Rate					
Line No.	Rate Code	Description	Customer Bills	kWh	kW	kVar	Customer Charge	kWh	kW	kVar	Current Revenue	% of Current Revenue To Total Current Revenue	Current Total Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	RESIDENTIAL												
2	RNH	Residential Non-Heating	4,133,523				$ 4.25				$ 17,567,473	12.36%	$ 17,567,473
3	RNH (w/o kWh)	Residential Non-Heating	39,493				$ 5.00				$ 197,465	0.14%	$ 197,465
4				3,425,120,929				$ 0.02260			$ 77,407,733	54.48%	$ 77,407,733
5	RNH-EMP	Residential Non-Heating-Employee	13,030				$ 3.28				$ 42,738	0.03%	$ 42,738
6	RNH-EMP (w/o kWh)	Residential Non-Heating-Employee	11				$ 3.84				$ 42	0.00%	$ 42
7				10,159,595				$ 0.01439			$ 146,197	0.10%	$ 146,197
8	RH	Residential Heating	1,333,233				$ 4.25				$ 5,666,240	3.99%	$ 5,666,240
9	RH (w/o kWh)	Residential Heating	6,859				$ 5.00				$ 34,295	0.02%	$ 34,295
10				1,810,219,986				$ 0.02260			$ 40,910,972	28.79%	$ 40,910,972
11	RH-EMP	Residential Heating-Employee	4,281				$ 3.28				$ 14,042	0.01%	$ 14,042
12	RH-EMP (w/o kWh)	Residential Heating-Employee	0				$ 3.84				$ -	0.00%	$ -
13				6,928,695				$ 0.01439			$ 99,704	0.07%	$ 99,704
14	Total Residential										$ 142,086,900	65.36%	$ 142,086,900
15													
16	SECONDARY												
17		Off-peak Meter Surcharge									$ 24,624	0.05%	$ 24,624
18	UMSEC	Unmetered Secondary Service	27,260				$ 6.67				$ 181,824	0.34%	$ 181,824
19	SEC1PH	Secondary Single Phase	445,663				$ 8.66				$ 3,859,442	7.14%	$ 3,859,442
20	SEC3PH	Secondary Three Phase	183,737				$ 16.00				$ 2,939,792	5.44%	$ 2,939,792
21			656,660	498,451,737	10,252,113			$ 0.01248	$ 3.89808		$ 46,184,232	85.45%	$ 46,184,232
22	SEC1PH-MAX	Secondary Single Phase-MAX	22,639				$ 8.66				$ 196,054	0.36%	$ 196,054
23	SEC3PH-MAX	Secondary Three Phase-MAX	13,007				$ 16.00				$ 208,112	0.39%	$ 208,112
24			35,646	38,960,607				$ 0.0116935			$ 455,586	0.84%	$ 455,586
25	Total Secondary										$ 54,049,666	24.86%	$ 54,049,666
26													
27	PRIMARY												
28	PRI	Off-peak Meter Surcharge									$ 5,801	0.05%	$ 5,801
29	PRI	Primary	5,372	2,805,705,014	5,984,586	3,498,042	$ 95.00		$ 1.84047		$ 11,524,792	99.63%	$ 11,524,792
30	PRI-MAX CHARGE	Primary	232	3,467,905			$ 95.00	$ 0.0041815			$ 36,541	0.32%	$ 36,541
31	Total Primary										$ 11,567,134	5.32%	$ 11,567,134
32													
33	PRIMARY SUBSTATION												
34	PRISUB	Primary Substation	96		1,106,925		$ 170.00		$ 0.52212		$ 594,268	0.27%	$ 594,268
35													
36	SCHOOL	Secondary	1,056	35,259,464			$ 38.85	$ 0.0183700			$ 688,742		
37		Primary	120	14,745,984			$ 38.85	$ 0.0183700			$ 275,546		
38		School Total	1,176	50,005,448							$ 964,288	0.44%	$ 964,288
39													
40	TRANSMISSION VOLTAGE SERVICE												
41	HV	High Voltage	108	975,140,514			$ 270.00				$ 29,160	0.01%	$ 29,160
42													
43	STREET LIGHTING SERVICE												
44	SL	Street Lighting	2,656	54,279,372			$ 2.00	$ 0.01271			$ 695,203	0.32%	$ 695,203
45													
46	PRIVATE OUTDOOR LIGHTING SERVICE												
47	POL	Private Outdoor Lighting											
48		Pole Charges	116,246				$ 1.78				$ 206,918	8.99%	$ 206,918
49		Ornamental Pole Charges	1,320				$ 3.70				$ 4,884	0.21%	$ 4,884
50		Aerial Spans	155,040				$ 0.68				$ 105,427	4.58%	$ 105,427
51		9500 Lumen High Pressure Sod.	15,516				$ 5.52414				$ 85,713	3.73%	$ 85,713
52		28000 Lumen High Pressure Sod.	12,060				$ 5.79499				$ 69,888	3.04%	$ 69,888
53		7000 Lumens Mercury	249,648				$ 5.22916				$ 1,305,449	56.74%	$ 1,305,449
54		21000 Lumens Mercury	46,584				$ 10.73722				$ 500,183	21.74%	$ 500,183
55		2500 Lumens Incandescent	60				$ 4.46222				$ 268	0.01%	$ 268
56		7000 Lumens Fluorescent	144				$ 4.60166				$ 663	0.03%	$ 663
57		4000 Lumens PT Mercury	7,068				$ 2.99805				$ 21,190	0.92%	$ 21,190
58		Total Private Outdoor Lighting Service									$ 2,300,582	1.06%	$ 2,300,582
58													
59	TOTAL RETAIL REVENUE										$ 212,287,200	97.65%	$ 212,287,200
59													
60	OTHER MISCELLANEOUS REVENUE												
60		Total Other Operating Revenue									$ 5,113,684	2.35%	$ 5,113,684
61													
62	TOTAL COMPANY		6,232,376	9,678,439,802	17,343,624	3,498,042					$ 217,400,884	100.00%	$ 217,400,884

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Residential Non-Heating

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s). WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1

Witness Responsible: Robert J Adams

					Proposed				Current				
Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
1	RNH	Residential Non-Heating											
2													
3	Distribution Charges:												
4	Customer Charge w/ kWh		4,133,523		$ 13.73	$ 56,753,271	33 84%		$ 4.25	$ 17,567,473	11.87%		
5	Customer Charge w/o kWh		39,493		$ 13.73	$ 542,239	0.32%		$ 5.00	$ 197,465	0.13%		
6													
7	Energy Charge												
8	All kWh			3,425,120,929	$ 0 020959	$ 71,787,110	42.80%		$ 0.02260	$ 77,407,733	52.32%		
9													
10	Universal Service Fund Rider												
11	0-833,000 kWh			3,425,120,929	$ 0.00229280	$ 7,853,117	4.68%		$ 0.002293	$ 7,853,117	5.31%		
12	>833,000 kWh			0	$ 0.00057000	$ -	0.00%		$ 0.000570	$ -	0.00%		
13													
14	Excise Tax Rider												
15	0-2,000 kWh			3,247,107,644	$ 0.00465	$ 15,099,051	9.00%		$ 0.00465	$ 15,099,051	10 21%		
16	2,001-15,000 kWh			172,951,578	$ 0.00419	$ 724,667	0.43%		$ 0.00419	$ 724,667	0.49%		
17	> 15,000 kWh			5,061,707	$ 0.00363	$ 18,374	0.01%		$ 0.00363	$ 18,374	0.01%		
18													
19	Energy Efficiency Rider												
20	All kWh			3,425,120,929	$ 0.0045785	$ 15,681,916	9.35%		$ 0.0045785	$ 15,681,916	10.60%		
21													
22	Lost Revenue Offset												
23	All kWh			3,425,120,929	$ (0.002880)	$ (9,865,376)	-5.88%		-	$ -	-		
24													
25	Economic Development Rider												
26	All kWh			3,425,120,929	$ 0.0002085	$ 714,138	0.43%		$ 0.0002085	$ 714,138	0.48%		
27													
28	Storm Cost Recovery Rider												
29	Per Bill		4,173,016		$ -	$ -	0.00%		$ 2.72	$ 11,350,604	7.67%		
30													
31	Reconciliation Rider												
32	All kWh			3,425,120,929	$ 0.0003910	$ 1,339,222	0.80%		$ 0.0003910	$ 1,339,222	0.91%		
33													
34	Regulatory Compliance Rider												
35	Per Bill			4,173,016	$ 1.08	$ 4,506,857	2.69%		$ -	$ -	-		
36													
37	Uncollectible Rider												
38	All kWh			3,425,120,929	$ 0.0007506	$ 2,570,896	1.53%		$ -	$ -	-		
39													
40					Total Proposed Revenue	$ 167,725,482	95.78%		Total Current Revenue	$ 147,953,759	100.00%	$ 19,771,722	13 36%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Residential Non-Heating - Employee

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	RNH-EMP	Residential Non-Heating Employee											
2													
3	Distribution Charges:												
4	Customer Charge w/ kWh		13,030		$ -	$ -	0.00%		$ 3.28	$ 42,738	12.30%		
5	Customer Charge w/o kWh		11		$ -	$ -	0.00%		$ 3.84	$ 42	0.01%		
6													
7	Energy Charge												
8	All kWh			10,159,595	$ 0.0209590	$ 212,935	64.85%		$ 0.01439	$ 146,197	42.08%		
9													
10	Universal Service Fund Rider												
11	0-833,000 kWh			10,159,595	$ 0.0022928	$ 23,294	7.09%		$ 0.0022928	$ 23,294	6.70%		
12	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
13													
14	Excise Tax Rider												
15	0-2,000 kWh			9,832,816	$ 0.00465	$ 45,723	13.92%		$ 0.00465	$ 45,723	13.16%		
16	2,001-15,000 kWh			326,779	$ 0.00419	$ 1,369	0.42%		$ 0.00419	$ 1,369	0.39%		
17	> 15,000 kWh			0	$ 0.00363	$ -	0.00%		$ 0.00363	$ -	0.00%		
18													
19	Energy Efficiency Rider												
20	All kWh			10,159,595	$ 0.0045785	$ 46,516	14.17%		$ 0.0045785	$ 46,516	13.39%		
21													
22	Lost Revenue Offset												
23	All kWh			10,159,595	$ (0.0028803)	$ (29,263)	-8.91%		-	$ -	-		
24													
25	Economic Development Rider												
26	All kWh			10,159,595	$ 0.0002085	$ 2,118	0.65%		$ 0.0002085	$ 2,118	0.61%		
27													
28	Storm Cost Recovery Rider												
29	Per Bill		13,041		$ -	$ -	0.00%		$ 2.72	$ 35,472	10.21%		
30													
31	Reconciliation Rider												
32	All kWh			10,159,595	$ 0.0003910	$ 3,972	1.21%		$ 0.0003910	$ 3,972	1.14%		
33													
34	Regulatory Compliance Rider												
35	Per Bill		13,041		$ 1.08	$ 14,084	4.29%		$ -	$ -	-		
36													
37	Uncollectible Rider												
38	All kWh			10,159,595	$ 0.0007506	$ 7,626	2.32%		$ -	$ -	-		
39													
40					Total Proposed Revenue	$ 328,374	100.00%		Total Current Revenue	$ 347,441	100.00%	$ (19,066)	-5.49%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Residential Heating

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	RH	Residential Heating											
2													
3	Distribution Charges:												
4	Customer Charge w/ kWh		1,333,233		$ 13.73	$ 18,305,289	24.17%		$ 4.25	$ 5,666,240	7.86%		
5	Customer Charge w/o kWh		6,859		$ 13.73	$ 94,174	0.12%		$ 5.00	$ 34,295	0.05%		
6													
7	Energy Charge												
8	All kWh			1,810,219,986	$ 0.0209590	$ 37,940,401	50.09%		$ 0.02260	$ 40,910,972	56.77%		
9													
10	Universal Service Fund Rider												
11	0-833,000 kWh			1,810,219,986	$ 0.0022928	$ 4,150,472	5.48%		$ 0.0022928	$ 4,150,472	5.76%		
12	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
13													
14	Excise Tax Rider												
15	0-2,000 kWh			1,521,890,463	$ 0.00465	$ 7,076,791	9.34%		$ 0.00465	$ 7,076,791	9.82%		
16	2,001-15,000 kWh			285,411,790	$ 0.00419	$ 1,195,875	1.58%		$ 0.00419	$ 1,195,875	1.66%		
17	> 15,000 kWh			2,917,733	$ 0.00363	$ 10,591	0.01%		$ 0.00363	$ 10,591	0.02%		
18													
19	Energy Efficiency Rider												
20	All kWh			1,810,219,986	$ 0.0045785	$ 8,288,092	10.94%		$ 0.0045785	$ 8,288,092	11.50%		
21													
22	Lost Revenue Offset												
23	All kWh			1,810,219,986	$ (0.0028803)	$ (5,213,977)	-6.88%		$ -	$ -	-		
24													
25	Economic Development Rider												
26	All kWh			1,810,219,986	$ 0.0002085	$ 377,431	0.50%		$ 0.0002085	$ 377,431	0.52%		
27													
28	Storm Cost Recovery Rider												
29	Per Bill		1,340,092		$ -	$ -	0.00%		$ 2.72	$ 3,645,050	5.06%		
30													
31	Reconciliation Rider												
32	All kWh			1,810,219,986	$ 0.0003910	$ 707,796	0.94%		$ 0.0003910	$ 707,796	0.98%		
33													
34	Regulatory Compliance Rider												
35	Per Bill		1,340,092		$ 1.08	$ 1,447,299	1.91%		$ -	$ -	-		
36													
37	Uncollectible Rider												
38	All kWh			1,810,219,986	$ 0.0007506	$ 1,358,751	1.79%		$ -	$ -	-		
39													
40					Total Proposed Revenue	$ 75,738,987	100.00%		Total Current Revenue	$ 72,063,606	100.00%	$ 3,675,381	5.10%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Residential Heating - Employee

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
1	RH-EMP	Residential Heating - Employee											
2													
3	Distribution Charges:												
4	Customer Charge w/ kWh		4,281		$ -	$ -	0.00%		$ 3 28	$ 14,042	6.73%		
5	Customer Charge w/o kWh		0		$ -	$ -	0.00%		$ 3.84	$ -	0.00%		
6													
7	Energy Charge												
8	All kWh			6,928,695	$ 0.0209590	$ 145,219	67.30%		$ 0.01439	$ 99,704	47.76%		
9													
10	Universal Service Fund Rider												
11	0-833,000 kWh			6,928,695	$ 0.0022928	$ 15,886	7.36%		$ 0.0022928	$ 15,886	7.61%		
12	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0 0005700	$ -	0.00%		
13													
14	Excise Tax Rider												
15	0-2,000 kWh			5,636,089	$ 0.00465	$ 26,208	12.15%		$ 0 00465	$ 26,208	12.55%		
16	2,001-15,000 kWh			1,292,606	$ 0.00419	$ 5,416	2 51%		$ 0.00419	$ 5,416	2.59%		
17	> 15,000 kWh			0	$ 0.00363	$ -	0.00%		$ 0.00363	$ -	0.00%		
18													
19	Energy Efficiency Rider												
20	All kWh			6,928,695	$ 0.0045785	$ 31,723	14.70%		$ 0.0045785	$ 31,723	15.20%		
21													
22	Lost Revenue Offset												
23	All kWh		4,281	6,928,695	$ (0.0028803)	$ (19,957)	-9.25%		$ -	$ -	-		
24													
25	Economic Development Rider												
26	All kWh			6,928,695	$ 0.0002085	$ 1,445	0.67%		$ 0 0002085	$ 1,445	0.69%		
27													
28	Storm Cost Recovery Rider												
29	Per Bill		4,281		$ -	$ -	0.00%		$ 2.72	$ 11,644	5.58%		
30													
31	Reconciliation Rider												
32	All kWh			6,928,695	$ 0.0003910	$ -	0 00%		$ 0.0003910	$ 2,709	1.30%		
33													
34	Regulatory Compliance Rider												
35	Per Bill		4,281		$ 1.08	$ 4,623	2.14%		$ -	$ -	-		
36													
37	Uncollectible Rider												
38	All kWh			6,928,695	$ 0.0007506	$ 5,201	2 41%		$ -	$ -	-		
39													
40					Total Proposed Revenue	$ 215,764	100.00%		Total Current Revenue	$ 208,777	100.00%	$ 6,987	3.35%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Secondary

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
Page 5 of 13
Witness Responsible: Robert J. Adams

Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed: Proposed Rate (F)	Proposed: Proposed Revenue (G)	Proposed: % of Proposed Revenue To Total Proposed Revenue (H)	Proposed: Proposed Revenue Total (I)	Current: Most Current Rate (J)	Current: Current Annualized Revenue (K)	Current: % of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	UMSEC	Secondary Unmetered											
2	1PSEC	Secondary Single Phase											
3	3PSEC	Secondary Three Phase											
4													
5	Distribution Charges:												
6	Customer Charge	Secondary Unmetered	27,260		$ 14.70	$ 400,722	0.36%		$ 6.67	$ 181,824	0.18%		
7		Secondary Single Phase	445,663		$ 16.34	$ 7,282,133	6.47%		$ 8.66	$ 3,859,442	3.84%		
8		Secondary Three Phase	183,737		$ 26.76	$ 4,916,802	4.37%		$ 16.00	$ 2,939,792	2.92%		
9													
10	Off-peak Meter Surcharge					$ 24,624	0.022%			$ 24,624	0.024%		
11													
12	Energy Charge												
13	0-1500 kWh			498,451,737			0.00%		$ 0.01248	$ 6,220,678	6.18%		
14													
15	Demand Charge												
16	All kW			12,840,463	$ 4.4635107	$ 57,313,545	50.92%						
17	> 5 kW			10,252,113			0.00%		$ 3.89808	$ 39,963,555	39 73%		
18													
19	Universal Service Fund Rider												
20	0-833,000 kWh			3,890,707,517	$ 0.0022928	$ 8,920,614	7 93%		$ 0.0022928	$ 8,920,614	8 87%		
21	>833,000 kWh			52,348,135	$ 0.0005700	$ 29,838	0.03%		$ 0.0005700	$ 29,838	0.03%		
22													
23	Excise Tax Rider												
24	0-2,000 kWh			605,524,368	$ 0.00465	$ 2,815,688	2.50%		$ 0.00465	$ 2,815,688	2.80%		
25	2,001-15,000 kWh			1,184,955,363	$ 0.00419	$ 4,964,963	4.41%		$ 0.00419	$ 4,964,963	4.94%		
26	> 15,000 kWh			2,152,575,921	$ 0.00363	$ 7,813,851	6.94%		$ 0.00363	$ 7,813,851	7.77%		
27													
28	Energy Efficiency Rider												
29	All kWh			3,943,055,652	$ 0.0035797	$ 14,114,956	12 54%		$ 0.0035797	$ 14,114,956	14.03%		
30													
31	Lost Revenue Offset												
32	All kWh			3,943,055,652	$ (0.0004720)	$ (1,861,122)	-1.65%		$ -	$ -	-		
33													
34	Economic Development Rider												
35	All kWh			3,943,055,652	$ 0.0000902	$ 355,664	0 32%		$ 0.0000902	$ 355,664	0 35%		
36													
37	Storm Cost Recovery Rider												
38	Per Bill		656,660		$ -	$ -	0.00%		$ 10 42	$ 6,842,397	6.80%		
39													
40	Reconciliation Rider												
41	All kWh			3,943,055,652	$ 0.0003910	$ 1,541,735	1.37%		$ 0.0003910	$ 1,541,735	1.53%		
42													
43	Regulatory Compliance Rider												
44	Per Bill		656,660		$ 4.10	$ 2,692,306	2.39%		$ -	$ -	-		
45													
46	Uncollectible Rider												
47	All kWh			3,943,055,652	$ 0.0003131	$ 1,234,571	1.10%		$ -	$ -	-		
48													
49					Total Proposed Revenue	$ 112,560,890	100.00%		Total Current Revenue	$ 100,589,621	100.00%	$ 11,971,269	11.90%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Secondary - Max Charge

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s). WPE-4, WPE-4.1a, WPE-4.1b

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
1	SEC-MAX												
2													
3	1PSEC	Secondary Single Phase											
4	3PSEC	Secondary Three Phase											
5													
6	Distribution Charges:												
7	Customer Charge	Secondary Single Phase	22,639		$ 16.34	$ 369,921	21.30%		$ 8.66	$ 196,054	11.85%		
8		Secondary Three Phase	13,007		$ 26 76	$ 348,067	20.04%		$ 16.00	$ 208,112	12.58%		
9													
10	Energy Charge												
11	All kWh			38,960,607	$ 0.0116935	$ 455,586	26.23%		$ 0.0116935	$ 455,586	27.54%		
12													
13	Demand Charge												
14	All kW			986,952			0.00%		$ -	$ -	0.00%		
15													
16	Universal Service Fund Rider												
17	0-833,000 kWh			38,960,607	$ 0.0022928	$ 89,329	5.14%		$ 0.0022928	$ 89,329	5.40%		
18	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
19													
20	Excise Tax Rider												
21	0-2,000 kWh			28,444,473	$ 0.00465	$ 132,267	7.62%		$ 0.00465	$ 132,267	7 99%		
22	2,001-15,000 kWh			9,671,454	$ 0.00419	$ 40,523	2.33%		$ 0.00419	$ 40,523	2.45%		
23	> 15,000 kWh			844,679	$ 0.00363	$ 3,066	0.18%		$ 0.00363	$ 3,066	0.19%		
24													
25	Energy Efficiency Rider												
26	All kWh			38,960,607	$ 0.0035797	$ 139,467	8.03%		$ 0.0035797	$ 139,467	8.43%		
27													
28	Lost Revenue Offset												
29	All kWh			38,960,607	$ (0.0004720)	$ (18,389)	-1.06%		$ -	$ -	-		
30													
31	Economic Development Rider												
32	All kWh			38,960,607	$ 0.0000902	$ 3,514	0.20%		$ 0.0000902	$ 3,514	0.21%		
33													
34	Storm Cost Recovery Rider												
35	Per Bill		35,646		$ -	$ -	0.00%		$ 10.42	$ 371,431	22.45%		
36													
37	Reconciliation Rider												
38	All kWh			38,960,607	$ 0.0003910	$ 15,234	0.88%		$ 0.0003910	$ 15,234	0.92%		
39													
40	Regulatory Compliance Rider												
41	Per Bill		35,646		$ 4.10	$ 146,149	8.41%		$ -	$ -	-		
42													
43	Uncollectible Rider												
44	All kWh			38,960,607	$ 0.0003131	$ 12,199	0.70%		$ -	$ -	-		
45													
46					Total Proposed Revenue	$ 1,736,933	100.00%		Total Current Revenue	$ 1,654,583	100.00%	$ 82,349	4.98%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Primary Service

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	PRI	Primary Service											
2													
3	Distribution Charges:												
4	Customer Charge		5,372		$ 197.58	$ 1,061,400	2.76%		$ 95.00	$ 510,340	1.48%		
5													
6	Off-peak Meter Surcharge					$ 5,801	0.02%			$ 5,801	0.02%		
7													
8	Demand Charge												
9	All kW			5,947,123	$ 2.1044704	$ 12,515,545	32.58%		$ 1.84047	$ 10,945,502	31 74%		
10	All kVar			3,477,677	$ 0.5699314	$ 1,982,037	5.16%						
11													
12	Universal Service Fund Rider												
13	0-833,000 kWh			1,649,334,666	$ 0.0022928	$ 3,781,595	9 84%		$ 0.0022928	$ 3,781,595	10 96%		
14	>833,000 kWh			1,156,370,347	$ 0.0005700	$ 659,131	1.72%		$ 0.0005700	$ 659,131	1.91%		
15													
16	Excise Tax Rider												
17	0-2,000 kWh			10,422,823	$ 0.00465	$ 48,466	0.13%		$ 0.00465	$ 48,466	0.14%		
18	2,001-15,000 kWh			65,484,329	$ 0 00419	$ 274,379	0.71%		$ 0.00419	$ 274,379	0.80%		
19	> 15,000 kWh			2,729,797,861	$ 0.00363	$ 9,909,166	25.79%		$ 0.00363	$ 9,909,166	28.73%		
20													
21	Energy Efficiency Rider												
22	All kWh			2,805,705,014	$ 0.0025409	$ 7,129,016	18.56%		$ 0.0025409	$ 7,129,016	20.67%		
23													
24	Lost Revenue Offset												
25	All kWh			2,805,705,014	$ (0.0003636)	$ (1,020,154)	-2.66%		$ -	$ -	-		
26													
27	Economic Development Rider												
28	All kWh			2,805,705,014	$ 0.0000265	$ 74,351	0.19%		$ 0.0000265	$ 74,351	0.22%		
29													
30	Storm Cost Recovery Rider												
31	Per Bill		5,372		$ -	$ -	0.00%		$ 10.42	$ 55,976	0.16%		
32													
33	Reconciliation Rider												
34	All kWh			2,805,705,014	$ 0.0003910	$ 1,097,031	2.86%		$ 0.0003910	$ 1,097,031	3.18%		
35													
36	Regulatory Compliance Rider												
37	Per Bill		5,372		$ 4.10	$ 22,025	0.06%		$ -	$ -	-		
38													
39	Uncollectible Rider												
40	All kWh			2,805,705,014	$ 0.0003131	$ 878,466	2.29%		$ -	$ -	-		
41													
42					Total Proposed Revenue	$ 38,418,255	100.00%		Total Current Revenue	$ 34,490,754	100.00%	$ 3,927,501	11.39%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Primary - Max Charge

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	PRI-MAX	Primary Service - Max Charge											
2													
3	Distribution Charges:												
4	Customer Charge		232		$ 197.58	$ 45,839	49.22%		$ 95.00	$ 22,040	31.05%		
5													
6	Energy Charge												
7	All kWh			3,467,905	$ 0.0041815	$ 14,501	15.57%		$ 0.0041815	$ 14,501	20.43%		
8													
9	Demand Charge												
10	All kW			91,279			0.00%		$ -	$ -	0.00%		
11	All kVar			74,994			0.00%						
12													
13	Universal Service Fund Rider												
14	0-833,000 kWh			3,467,905	$ 0.0022928	$ 7,951	8.54%		$ 0.0022928	$ 7,951	11.20%		
15	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
16													
17	Excise Tax Rider												
18	0-2,000 kWh			430,520	$ 0.00465	$ 2,002	2.15%		$ 0.00465	$ 2,002	2.82%		
19	2,001-15,000 kWh			1,386,374	$ 0.00419	$ 5,809	6.24%		$ 0.00419	$ 5,809	8.19%		
20	> 15,000 kWh			1,651,012	$ 0.00363	$ 5,993	6.44%		$ 0.00363	$ 5,993	8.44%		
21													
22	Energy Efficiency Rider												
23	All kWh			3,467,905	$ 0.0025409	$ 8,812	9.46%		$ 0.0025409	$ 8,812	12.42%		
24													
25	Economic Development Rider												
26	All kWh			3,467,905	$ 0.0000265	$ 92	0.10%		$ 0.0000265	$ 92	0.13%		
27													
28	Lost Revenue Offset												
29	All kWh			3,467,905	$ (0.0003636)	$ (1,261)	-1.35%		$ -	$ -	-		
30													
31	Storm Cost Recovery Rider												
32	Per Bill		232		$ -	$ -	0.00%		$ 10.42	$ 2,417	3.41%		
33													
34	Reconciliation Rider												
35	All kWh			3,467,905	$ 0.0003910	$ 1,356	1.46%		$ 0.0003910	$ 1,356	1.91%		
36													
37	Regulatory Compliance Rider												
38	Per Bill		232		$ 4.10	$ 951	1.02%		$ -	$ -	-		
39													
40	Uncollectible Rider												
41	All kWh			3,467,905	$ 0.0003131	$ 1,086	1.17%		$ -	$ -	-		
42													
43					Total Proposed Revenue	$ 93,130	100.00%		Total Current Revenue	$ 70,973	100.00%	$ 22,157	31.22%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Primary Substation

Data: 4 Months Actual & 8 Months Estimated
Type of Filing. Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
Page 9 of 13
Witness Responsible: Robert J. Adams

Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed: Proposed Rate (F)	Proposed: Proposed Revenue (G)	Proposed: % of Proposed Revenue To Total Proposed Revenue (H)	Proposed: Proposed Revenue Total (I)	Current: Most Current Rate (J)	Current: Current Annualized Revenue (K)	Current: % of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	PRI-SUB	Primary Substation											
2													
3	Distribution Charges:												
4	Customer Charge		96		$ 347.02	$ 33,314	0.63%		$ 170.00	$ 16,320	0.32%		
5													
6	Demand Charge												
7	All kW			1,106,925	$ 0.5858977	$ 648,545	12.25%		$ 0.52212	$ 577,948	11.33%		
8	All kVar			626,001	$ 0.1541967	$ 96,527	1.82%						
9													
10	Universal Service Fund Rider												
11	0-833,000 kWh			79,540,392	$ 0.0022928	$ 182,370	3.45%		$ 0.0022928	$ 182,370	3.58%		
12	>833,000 kWh			558,467,677	$ 0.0005700	$ 318,327	6.01%		$ 0.0005700	$ 318,327	6.24%		
13													
14	Excise Tax Rider												
15	0-2,000 kWh			193,013	$ 0.00465	$ 898	0.02%		$ 0.00465	$ 898	0.02%		
16	2,001-15,000 kWh			1,255,679	$ 0.00419	$ 5,261	0.10%		$ 0.00419	$ 5,261	0.10%		
17	> 15,000 kWh			636,559,377	$ 0.00363	$ 2,310,711	43.65%		$ 0.00363	$ 2,310,711	45.30%		
18													
19	Energy Efficiency Rider												
20	All kWh			638,008,069	$ 0.0022489	$ 1,434,816	27.11%		$ 0.0022489	$ 1,434,816	28.13%		
21													
22	Lost Revenue Offset												
23	All kWh			638,008,069	$ (0.0002989)	$ (190,701)	-3.60%		$ -	$ -	-		
24													
25	Economic Development Rider												
26	All kWh			638,008,069	$ 0.0000061	$ 3,892	0.07%		$ 0.0000061	$ 3,892	0.08%		
27													
28	Storm Cost Recovery Rider												
29	Per Bill		96		$ -	$ -	0.00%		$ 10.42	$ 1,000	0.02%		
30													
31	Reconciliation Rider												
32	All kWh			638,008,069	$ 0.0003910	$ 249,461	4.71%		$ 0.0003910	$ 249,461	4.89%		
33													
34	Regulatory Compliance Rider												
35	Per Bill		96		$ 4.10	$ 394	0.01%		$ -	$ -	-		
36													
37	Uncollectible Rider												
38	All kWh			638,008,069	$ 0.0003131	$ 199,760	3.77%		$ -	$ -	-		
39													
40					Total Proposed Revenue	$ 5,293,575	100.00%		Total Current Revenue	$ 5,101,003	100.00%	$ 192,571	3.78%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
High Voltage

Data. 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	HV	High Voltage											
2													
3	Distribution Charges:												
4	Customer Charge		108		$ 728.99	$ 78,731	1.15%		$ 270.00	$ 29,160	0.43%		
5	All kW			1,847,766	$ -	$ -	0.00%						
6	All kVar			786,483	$ -	$ -	0.00%						
7													
8	Universal Service Fund Rider												
9	0-833,000 kWh			79,433,065	$ 0.0022928	$ 182,124	2.66%		$ 0.0022928	$ 182,124	2.69%		
10	>833,000 kWh			895,707,449	$ 0.0005700	$ 510,553	7.46%		$ 0.0005700	$ 510,553	7.55%		
11													
12	Excise Tax Rider												
13	0-2,000 kWh			211,980	$ 0.00465	$ 986	0.01%		$ 0.00465	$ 986	0.02%		
14	2,001-15,000 kWh			1,329,747	$ 0.00419	$ 5,572	0.08%		$ 0.00419	$ 5,572	0.08%		
15	> 15,000 kWh			973,598,787	$ 0.00363	$ 3,534,164	51.62%		$ 0.00363	$ 3,534,164	52.23%		
16													
17	Energy Efficiency Rider												
18	All kWh			975,140,514	$ 0.0021751	$ 2,121,028	30.98%		$ 0.0021751	$ 2,121,028	31.35%		
19													
20	Lost Revenue Offset												
21	All kWh			975,140,514	$ (0.0002814)	$ (274,405)	-4.01%		$ -	$ -	-		
22													
23	Economic Development Rider												
24	All kWh			975,140,514	$ 0.0000002	$ 195	0.00%		$ 0.0000002	$ 195	0.00%		
25													
26	Storm Cost Recovery Rider												
27	Per Bill		108		$ -	$ -	0.00%		$ 10.42	$ 1,125	0.02%		
28													
29	Reconciliation Rider												
30	All kWh			975,140,514	$ 0.0003910	$ 381,280	5.57%		$ 0.0003910	$ 381,280	5.64%		
31													
32	Regulatory Compliance Rider												
33	Per Bill		108		$ 4.10	$ 443	0.01%		$ -	$ -	-		
34													
35	Uncollectible Rider												
36	All kWh			975,140,514	$ 0.0003131	$ 305,316	4.46%		$ -	$ -	-		
37													
38					Total Proposed Revenue	$ 6,845,987	100.00%		Total Current Revenue	$ 6,766,187	100.00%	$ 79,800	1.18%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
School

Data. 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
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Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	SCH	School											
2													
3	Distribution Charges:												
4	Customer Charge												
5	School		1,176										
6	Secondary Single Phase		240		$ 16.34	$ 3,922	0.37%		$ 38.85	$ 9,324	0.64%		
7	Secondary Three Phase		816		$ 26.76	$ 21,836	2.03%		$ 38.85	$ 31,702	2.16%		
8	Primary		120		$ 197.58	$ 23,710	2.21%		$ 38.85	$ 4,662	0.32%		
9													
10	Energy Charge												
11	All kWh			50,005,448									
12	All kW-Secondary			99,407	$ 4.4635107	$ 443,705	41.30%						
13	All kWh - Secondary			35,259,464	$ -	$ -	0.00%		$ 0.01837	$ 647,716	44.10%		
14	All kW-Primary			37,463	$ 2.1044704	$ 78,840	7.34%						
15	All kWh - Primary			14,745,984	$ -	$ -	0.00%		$ 0.01837	$ 270,884	18.44%		
16	All kVar - Primary			20,365	$ 0.5699314	$ 11,606	1.08%						
17													
18	Universal Service Fund Rider												
19	0-833,000 kWh			50,005,448	$ 0.0022928	$ 114,652	10.67%		$ 0.0022928	$ 114,652	7.81%		
20	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
21													
22	Excise Tax Rider												
23	0-2,000 kWh			2,169,782	$ 0.00465	$ 10,089	0.94%		$ 0.00465	$ 10,089	0.69%		
24	2,001-15,000 kWh			12,521,442	$ 0.00419	$ 52,465	4.88%		$ 0.00419	$ 52,465	3.57%		
25	> 15,000 kWh			35,314,224	$ 0.00363	$ 128,191	11.93%		$ 0.00363	$ 128,191	8.73%		
26													
27	Energy Efficiency Rider												
28	All kWh - Secondary			35,259,464	$ 0.0035797	$ 126,218	11.75%		$ 0.0035797	$ 126,218	8.59%		
29	All kWh - Primary			14,745,984	$ 0.0025409	$ 37,468	3.49%		$ 0.0025409	$ 37,468	2.55%		
30													
31	Lost Revenue Offset												
32	All kWh - Secondary			35,259,464	$ (0.0004720)	$ (16,642)	-1.55%		$ -	$ -	-		
33	All kWh - Primary			14,745,984	$ (0.0003636)	$ (5,362)	-0.50%						
34													
35	Economic Development Rider												
36	All kWh - Secondary			35,259,464	$ 0.0000902	$ 3,180	0.30%		$ 0.0000902	$ 3,180	0.22%		
37	All kWh - Primary			14,745,984	$ 0.0000265	$ 391	0.04%		$ 0.0000265	$ 391	0.03%		
38													
39	Storm Cost Recovery Rider												
40	Per Bill		1176		$ -	$ -	0.00%		$ 10.42	$ 12,254	0.83%		
41													
42	Reconciliation Rider												
43	All kWh			50,005,448	$ 0.0003910	$ 19,552	1.82%		$ 0.0003910	$ 19,552	1.33%		
44													
45	Regulatory Compliance Rider												
46	Secondary Per Bill		1,056		$ 4.10	$ 4,330	0.40%		$ -	$ -	-		
47	Primary Per Bill		120		$ 4.10	$ 492	0.05%		$ -	$ -	-		
48													
49	Uncollectible Rider												
50	All kWh			50,005,448	$ 0.0003131	$ 15,657	1.46%		$ -	$ -	-		
51													
52					Total Proposed Revenue	$ 1,074,300	100.00%		Total Current Revenue	$ 1,468,749	100.00%	$ (394,448)	-26.86%
53													

*The Company proposes to eliminate the School Tariff class as part of this proceeding, as further explained by Company Witness Parke. Upon Commission approval of this case, customers currently taking service under the School Tariff will transition to either the Secondary or Primary Tariff class.

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Street Lighting

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
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Witness Responsible: Robert J. Adams

					Proposed				Current				
Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed Rate (F)	Proposed Revenue (G)	% of Proposed Revenue To Total Proposed Revenue (H)	Proposed Revenue Total (I)	Most Current Rate (J)	Current Annualized Revenue (K)	% of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	SL	Street Lighting											
2													
3	Distribution Charges:												
4	Customer Charge		2,656		$ 8.60	$ 22,842	1.50%		$ 2.00	$ 5,312	0.42%		
5													
6	Energy Charge												
7	All kWh			54,279,372	$ 0.0173212	$ 940,184	61.65%		$ 0.01271	$ 689,891	53.88%		
8													
9	Universal Service Fund Rider												
10	0-833,000 kWh			53,222,266	$ 0.0022928	$ 122,028	8.00%		$ 0.0022928	$ 122,028	9.53%		
11	>833,000 kWh			1,057,106	$ 0.0005700	$ 603	0.04%		$ 0.0005700	$ 603	0.05%		
12													
13	Excise Tax Rider												
14	0-2,000 kWh			3,932,114	$ 0.00465	$ 18,284	1.20%		$ 0.00465	$ 18,284	1.43%		
15	2,001-15,000 kWh			10,727,899	$ 0.00419	$ 44,950	2.95%		$ 0.00419	$ 44,950	3.51%		
16	> 15,000 kWh			39,619,359	$ 0.00363	$ 143,818	9.43%		$ 0.00363	$ 143,818	11.23%		
17							0.00%						
18	Energy Efficiency Rider												
19	All kWh			54,279,372	$ 0.0037209	$ 201,968	13.24%		$ 0.0037209	$ 201,968	15.77%		
20													
21	Lost Revenue Offset												
22	All kWh			50,005,448	$ (0.0004692)	$ (23,463)	-1.54%		$ -	$ -	-		
23													
24	Economic Development Rider												
25	All kWh			54,279,372	$ 0.0000870	$ 4,722	0.31%		$ 0.0000870	$ 4,722	0.37%		
26													
27	Storm Cost Recovery Rider												
28	Per Bill		2,656		$ -	$ -	0.00%		$ 10.42	$ 27,676	2.16%		
29													
30	Reconciliation Rider												
31	All kWh			54,279,372	$ 0.0003910	$ 21,223	1.39%		$ 0.0003910	$ 21,223	1.66%		
32													
33	Regulatory Compliance Rider												
34	Per Bill		2,656		$ 4.10	$ 10,890	0.71%		$ -	$ -	-		
35													
36	Uncollectible Rider												
37	All kWh			54,279,372	$ 0.0003131	$ 16,995	1.11%		$ -	$ -	-		
38													
39					Total Proposed Revenue	$ 1,525,044	100.00%		Total Current Revenue	$ 1,280,475	100.00%	$ 244,569	19.10%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Tariff Class Revenue Summary
Private Outdoor Lighting

Data: 4 Months Actual & 8 Months Estimated
Type of Filing, Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
Page 13 of 13
Witness Responsible, Robert J. Adams

Line No. (A)	Rate Code (B)	Description (C)	Customer Bills (D)	Customer Sales kWh / kW (E)	Proposed: Proposed Rate (F)	Proposed: Proposed Revenue (G)	Proposed: % of Proposed Revenue To Total Proposed Revenue (H)	Proposed: Proposed Revenue Total (I)	Current: Most Current Rate (J)	Current: Current Annualized Revenue (K)	Current: % of Current Revenue To Total Current Revenue (L)	Increase (M) = (G) - (K)	% Increase (N) = (M) / (K)
1	POL	Private Outdoor Lighting											
2													
3	Distribution Charges:												
4	Pole Charge			116,246	$ 1.33	$ 154,607	4.48%		$ 1.78	$ 206,918	6.71%		
5	Ornamental Pole Charge			1,320	$ 1.33	$ 1,756	0.05%		$ 3.70	$ 4,884	0.16%		
6	Spans			155,040	$ 0.60	$ 93,024	2.69%		$ 0.68	$ 105,427	3.42%		
7													
8	Customer Charge		232,764		$ 10.81	$ 2,516,179	72.84%		$ -	$ -	-		
9													
10	Fixture Charge												
11	9500 Lumen High Pressure Sod.			15,516	$ 1.06	$ 16,447	0.48%		$ 5.52414	$ 85,713	2.78%		
12	28000 Lumen High Pressure Sod.			12,060	$ 1.06	$ 12,784	0.37%		$ 5.79499	$ 69,888	2.27%		
13	7000 Lumens Mercury			249,648	$ 1.06	$ 264,627	7.66%		$ 5.22916	$ 1,305,449	42.34%		
14	21000 Lumens Mercury			46,584	$ 1.06	$ 49,379	1.43%		$ 10.73722	$ 500,183	16.22%		
15	2500 Lumens Incandescent			60	$ 1.06	$ 64	0.00%		$ 4.46222	$ 268	0.01%		
16	7000 Lumens Fluorescent			144	$ 1.06	$ 153	0.00%		$ 4.60166	$ 663	0.02%		
17	4000 Lumens PT Mercury			7,068	$ 1.06	$ 7,492	0.22%		$ 2.99805	$ 21,190	0.69%		
18													
19	Universal Service Fund Rider												
20	0-833,000 kWh			29,008,750	$ 0.0022928	$ 66,511	1.93%		$ 0.0022928	$ 66,511	2.16%		
21	>833,000 kWh			0	$ 0.0005700	$ -	0.00%		$ 0.0005700	$ -	0.00%		
22													
23	Excise Tax Rider												
24	0-2,000 kWh			29,008,750	$ 0.00465	$ 134,891	3.91%		$ 0.00465	$ 134,891	4.38%		
25	2,001-15,000 kWh			0	$ 0.00419	$ -	0.00%		$ 0.00419	$ -	0.00%		
26	> 15,000 kWh			0	$ 0.00363	$ -	0.00%		$ 0.00363	$ -	0.00%		
27													
28	Energy Efficiency Rider												
29	All kWh			29,008,750	$ 0.0108632	$ 315,128	9.12%		$ 0.0108632	$ 315,128	10.22%		
30													
31	Lost Revenue Offset												
32	All kWh			29,008,750	$ (0.0108632)	$ (315,128)	-9.12%		$ -	$ -	-		
33													
34	Economic Development Rider												
35	All kWh			29,008,750	$ 0.0005579	$ 16,184	0.47%		$ 0.0005579	$ 16,184	0.53%		
36													
37	Storm Cost Recovery Rider												
38	All Fixtures			331,080	$ -	$ -	0.00%		$ 0.72	$ 238,378	7.73%		
39													
40	Reconciliation Rider												
41	All kWh			29,008,750	$ 0.0003910	$ 11,342	0.33%		$ 0.0003910	$ 11,342	0.37%		
42													
43	Regulatory Compliance Rider												
44	Per Bill		232,764		$ 0.43	$ 100,089	2.90%		$ -	$ -	-		
45													
46	Uncollectible Rider												
47	All kWh			29,008,750	$ 0.0003131	$ 9,083	0.26%		$ -	$ -	-		
48													
49					Total Proposed Revenue	$ 3,454,610	100.00%		Total Current Revenue	$ 3,083,016	100.00%	$ 371,594	12.05%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Residential

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule E-5

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	RNH	0.0	50	$13.29	$9.40	$0.04	$1.08	($2.72)	($0.14)	$7.66	$20.95	57.64%
2		0.0	100	$19.62	$9.32	$0.08	$1.08	($2.72)	($0.29)	$7.47	$27.09	38.07%
3		0.0	200	$32.27	$9.15	$0.15	$1.08	($2.72)	($0.58)	$7.08	$39.35	21.94%
4		0.0	400	$57.50	$8.82	$0.30	$1.08	($2.72)	($1.15)	$6.33	$63.83	11.01%
5		0.0	500	$70.17	$8.66	$0.38	$1.08	($2.72)	($1.44)	$5.96	$76.13	8.49%
6		0.0	750	$101.76	$8.25	$0.56	$1.08	($2.72)	($2.16)	$5.01	$106.77	4.92%
7		0.0	1,000	$129.98	$7.84	$0.75	$1.08	($2.72)	($2.88)	$4.07	$134.05	3.13%
8		0.0	1,200	$152.53	$7.51	$0.90	$1.08	($2.72)	($3.46)	$3.31	$155.84	2.17%
9		0.0	1,400	$175.10	$7.18	$1.05	$1.08	($2.72)	($4.03)	$2.56	$177.66	1.46%
10		0.0	1,500	$186.40	$7.02	$1.13	$1.08	($2.72)	($4.32)	$2.19	$188.59	1.17%
11		0.0	2,000	$242.82	$6.20	$1.50	$1.08	($2.72)	($5.76)	$0.30	$243.12	0.12%
12		0.0	2,500	$299.03	$5.38	$1.88	$1.08	($2.72)	($7.20)	($1.58)	$297.45	-0.53%
13		0.0	3,000	$355.23	$4.56	$2.25	$1.08	($2.72)	($8.64)	($3.47)	$351.76	-0.98%
14		0.0	4,000	$467.59	$2.92	$3.00	$1.08	($2.72)	($11.52)	($7.24)	$460.35	-1.55%
15		0.0	5,000	$580.02	$1.28	$3.75	$1.08	($2.72)	($14.40)	($11.01)	$569.01	-1.90%
16		0.0	7,500	$861.03	($2.83)	$5.63	$1.08	($2.72)	($21.60)	($20.44)	$840.59	-2.37%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Residential Heating (Winter)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	RH-W	0.0	50	$13.29	$9.40	$0.04	$1.08	($2.72)	($0.14)	$7.66	$20.95	57.64%
2		0.0	100	$19.62	$9.32	$0.08	$1.08	($2.72)	($0.29)	$7.47	$27.09	38.07%
3		0.0	200	$32.27	$9.15	$0.15	$1.08	($2.72)	($0.58)	$7.08	$39.35	21.94%
4		0.0	400	$57.50	$8.82	$0.30	$1.08	($2.72)	($1.15)	$6.33	$63.83	11.01%
5		0.0	500	$70.17	$8.66	$0.38	$1.08	($2.72)	($1.44)	$5.96	$76.13	8.49%
6		0.0	750	$101.76	$8.25	$0.56	$1.08	($2.72)	($2.16)	$5.01	$106.77	4.92%
7		0.0	1,000	$123.98	$7.84	$0.75	$1.08	($2.72)	($2.88)	$4.07	$128.05	3.28%
8		0.0	1,200	$141.73	$7.51	$0.90	$1.08	($2.72)	($3.46)	$3.31	$145.04	2.34%
9		0.0	1,400	$159.52	$7.18	$1.05	$1.08	($2.72)	($4.03)	$2.56	$162.08	1.60%
10		0.0	1,500	$168.41	$7.02	$1.13	$1.08	($2.72)	($4.32)	$2.19	$170.60	1.30%
11		0.0	2,000	$212.84	$6.20	$1.50	$1.08	($2.72)	($5.76)	$0.30	$213.14	0.14%
12		0.0	2,500	$257.04	$5.38	$1.88	$1.08	($2.72)	($7.20)	($1.58)	$255.46	-0.61%
13		0.0	3,000	$301.26	$4.56	$2.25	$1.08	($2.72)	($8.64)	($3.47)	$297.79	-1.15%
14		0.0	4,000	$389.64	$2.92	$3.00	$1.08	($2.72)	($11.52)	($7.24)	$382.40	-1.86%
15		0.0	5,000	$478.06	$1.28	$3.75	$1.08	($2.72)	($14.40)	($11.01)	$467.05	-2.30%
16		0.0	7,500	$699.09	($2.83)	$5.63	$1.08	($2.72)	($21.60)	($20.44)	$678.65	-2.92%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Residential Heating (Summer)

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	RH-S	0.0	50	$13.29	$9.40	$0.04	$1.08	($2.72)	($0.14)	$7.66	$20.95	57.64%
2		0.0	100	$19.62	$9.32	$0.08	$1.08	($2.72)	($0.29)	$7.47	$27.09	38.07%
3		0.0	200	$32.27	$9.15	$0.15	$1.08	($2.72)	($0.58)	$7.08	$39.35	21.94%
4		0.0	400	$57.50	$8.82	$0.30	$1.08	($2.72)	($1.15)	$6.33	$63.83	11.01%
5		0.0	500	$70.17	$8.66	$0.38	$1.08	($2.72)	($1.44)	$5.96	$76.13	8.49%
6		0.0	750	$101.76	$8.25	$0.56	$1.08	($2.72)	($2.16)	$5.01	$106.77	4.92%
7		0.0	1,000	$129.98	$7.84	$0.75	$1.08	($2.72)	($2.88)	$4.07	$134.05	3.13%
8		0.0	1,200	$152.53	$7.51	$0.90	$1.08	($2.72)	($3.46)	$3.31	$155.84	2.17%
9		0.0	1,400	$175.10	$7.18	$1.05	$1.08	($2.72)	($4.03)	$2.56	$177.66	1.46%
10		0.0	1,500	$186.40	$7.02	$1.13	$1.08	($2.72)	($4.32)	$2.19	$188.59	1.17%
11		0.0	2,000	$242.82	$6.20	$1.50	$1.08	($2.72)	($5.76)	$0.30	$243.12	0.12%
12		0.0	2,500	$299.03	$5.38	$1.88	$1.08	($2.72)	($7.20)	($1.58)	$297.45	-0.53%
13		0.0	3,000	$355.23	$4.56	$2.25	$1.08	($2.72)	($8.64)	($3.47)	$351.76	-0.98%
14		0.0	4,000	$467.59	$2.92	$3.00	$1.08	($2.72)	($11.52)	($7.24)	$460.35	-1.55%
15		0.0	5,000	$580.02	$1.28	$3.75	$1.08	($2.72)	($14.40)	($11.01)	$569.01	-1.90%
16		0.0	7,500	$861.03	($2.83)	$5.63	$1.08	($2.72)	($21.60)	($20.44)	$840.59	-2.37%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Secondary Unmetered

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible *Rider*	Regulatory *Compliance Rider*	2015 Storm Rider	Lost Revenue *Offset*	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	UM-SEC	5.0	50	$23.21	$29.72	$0.02	$4.10	($10.42)	($0.02)	$23.40	$46.61	100.82%
2		5.0	100	$29.36	$29.10	$0.03	$4.10	($10.42)	($0.05)	$22.76	$52.12	77.52%
3		5.0	150	$35.48	$28.48	$0.05	$4.10	($10.42)	($0.07)	$22.14	$57.62	62.40%
4		5.0	200	$41.64	$27.85	$0.06	$4.10	($10.42)	($0.09)	$21.50	$63.14	51.63%
5		5.0	300	$53.89	$26.60	$0.09	$4.10	($10.42)	($0.14)	$20.23	$74.12	37.54%
6		5.0	400	$66.16	$25.36	$0.13	$4.10	($10.42)	($0.19)	$18.98	$85.14	28.69%
7		5.0	500	$78.44	$24.11	$0.16	$4.10	($10.42)	($0.24)	$17.71	$96.15	22.58%
8		5.0	600	$90.69	$22.86	$0.19	$4.10	($10.42)	($0.28)	$16.45	$107.14	18.14%
9		5.0	800	$115.21	$20.36	$0.25	$4.10	($10.42)	($0.38)	$13.91	$129.12	12.07%
10		5.0	1,000	$139.75	$17.87	$0.31	$4.10	($10.42)	($0.47)	$11.39	$151.14	8.15%
11		5.0	1,200	$164.31	$15.37	$0.38	$4.10	($10.42)	($0.57)	$8.86	$173.17	5.39%
12		5.0	1,400	$188.82	$12.88	$0.44	$4.10	($10.42)	($0.66)	$6.34	$195.16	3.36%
13		5.0	1,600	$207.07	$11.63	$0.50	$4.10	($10.42)	($0.76)	$5.05	$212.12	2.44%
14		5.0	2,000	$230.84	$11.63	$0.63	$4.10	($10.42)	($0.94)	$5.00	$235.84	2.17%
15		5.0	2,200	$242.64	$11.63	$0.69	$4.10	($10.42)	($1.04)	$4.96	$247.60	2.04%
16		5.0	2,400	$254.43	$11.63	$0.75	$4.10	($10.42)	($1.13)	$4.93	$259.36	1.94%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Secondary Single Phase

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	1PSEC	5	750	$111.09	$20.64	$0.23	$4.10	($10.42)	($0.35)	$14.20	$125.29	12.78%
2		5	1,500	$203.11	$11.28	$0.47	$4.10	($10.42)	($0.71)	$4.72	$207.83	2.32%
3		10	1,500	$272.77	$14.10	$0.47	$4.10	($10.42)	($0.71)	$7.54	$280.31	2.76%
4		25	5,000	$688.45	$22.59	$1.57	$4.10	($10.42)	($2.36)	$15.48	$703.93	2.25%
5		25	7,500	$835.96	$22.59	$2.35	$4.10	($10.42)	($3.54)	$15.08	$851.04	1.80%
6		25	10,000	$983.43	$22.59	$3.13	$4.10	($10.42)	($4.72)	$14.68	$998.11	1.49%
7		50	15,000	$1,626.72	$36.72	$4.70	$4.10	($10.42)	($7.08)	$28.02	$1,654.74	1.72%
8		50	25,000	$2,211.08	$36.72	$7.83	$4.10	($10.42)	($11.80)	$26.43	$2,237.51	1.20%
9		200	50,000	$5,761.85	$121.54	$15.66	$4.10	($10.42)	($23.60)	$107.28	$5,869.13	1.86%
10		200	100,000	$8,683.62	$121.54	$31.31	$4.10	($10.42)	($47.20)	$99.33	$8,782.95	1.14%
11		300	125,000	$11,537.76	$178.08	$39.14	$4.10	($10.42)	($59.00)	$151.90	$11,689.66	1.32%
12		500	200,000	$18,321.12	$291.17	$62.62	$4.10	($10.42)	($94.40)	$253.07	$18,574.19	1.38%
13		1,000	300,000	$30,616.51	$573.88	$93.93	$4.10	($10.42)	($141.60)	$519.89	$31,136.40	1.70%
14		1,000	500,000	$41,274.81	$573.88	$156.55	$4.10	($10.42)	($236.00)	$488.11	$41,762.92	1.18%
15		2,500	750,000	$75,496.48	$1,422.03	$234.83	$4.10	($10.42)	($354.00)	$1,296.54	$76,793.02	1.72%
16		2,500	1,000,000	$88,531.63	$1,422.03	$313.10	$4.10	($10.42)	($472.00)	$1,256.81	$89,788.44	1.42%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Secondary Three Phase

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	3PSEC	5	500	$87.77	$26.84	$0.16	$4.10	($10.42)	($0.24)	$20.44	$108.21	23.29%
2		5	1,500	$210.45	$14.36	$0.47	$4.10	($10.42)	($0.71)	$7.80	$218.25	3.71%
3		10	1,500	$280.11	$17.18	$0.47	$4.10	($10.42)	($0.71)	$10.62	$290.73	3.79%
4		25	5,000	$695.79	$25.67	$1.57	$4.10	($10.42)	($2.36)	$18.56	$714.35	2.67%
5		25	7,500	$843.30	$25.67	$2.35	$4.10	($10.42)	($3.54)	$18.16	$861.46	2.15%
6		25	10,000	$990.77	$25.67	$3.13	$4.10	($10.42)	($4.72)	$17.76	$1,008.53	1.79%
7		50	25,000	$2,218.42	$39.80	$7.83	$4.10	($10.42)	($11.80)	$29.51	$2,247.93	1.33%
8		200	50,000	$5,769.19	$124.62	$15.66	$4.10	($10.42)	($23.60)	$110.36	$5,879.55	1.91%
9		200	125,000	$10,151.85	$124.62	$39.14	$4.10	($10.42)	($59.00)	$98.44	$10,250.29	0.97%
10		500	200,000	$18,328.46	$294.25	$62.62	$4.10	($10.42)	($94.40)	$256.15	$18,584.61	1.40%
11		1,000	300,000	$30,623.85	$576.96	$93.93	$4.10	($10.42)	($141.60)	$522.97	$31,146.82	1.71%
12		1,000	500,000	$41,282.15	$576.96	$156.55	$4.10	($10.42)	($236.00)	$491.19	$41,773.34	1.19%
13		2,500	750,000	$75,503.82	$1,425.11	$234.83	$4.10	($10.42)	($354.00)	$1,299.62	$76,803.44	1.72%
14		2,500	1,000,000	$88,538.97	$1,425.11	$313.10	$4.10	($10.42)	($472.00)	$1,259.89	$89,798.86	1.42%
15		5,000	1,500,000	$149,154.59	$2,838.68	$469.65	$4.10	($10.42)	($708.00)	$2,594.01	$151,748.60	1.74%
16		5,000	2,000,000	$174,938.94	$2,838.68	$626.20	$4.10	($10.42)	($944.00)	$2,514.56	$177,453.50	1.44%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Primary Service

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Demand (kVar)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)		(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	PRI	5	2.4	1,000	$225.82	$105.27	$0.31	$4.10	($10.42)	($0.36)	$98.90	$324.72	43.80%
2		5	2.4	2,500	$307.73	$105.27	$0.78	$4.10	($10.42)	($0.91)	$98.82	$406.55	32.11%
3		10	4.8	5,000	$509.12	$107.96	$1.57	$4.10	($10.42)	($1.82)	$101.39	$610.51	19.91%
4		25	12.1	7,500	$841.87	$116.08	$2.35	$4.10	($10.42)	($2.73)	$109.38	$951.25	12.99%
5		25	12.1	10,000	$977.61	$116.08	$3.13	$4.10	($10.42)	($3.64)	$109.25	$1,086.86	11.18%
6		50	24.2	20,000	$1,846.07	$129.57	$6.26	$4.10	($10.42)	($7.27)	$122.24	$1,968.31	6.62%
7		50	24.2	30,000	$2,383.48	$129.57	$9.39	$4.10	($10.42)	($10.91)	$121.73	$2,505.21	5.11%
8		200	96.9	50,000	$5,427.90	$210.61	$15.66	$4.10	($10.42)	($18.18)	$201.77	$5,629.67	3.72%
9		200	96.9	75,000	$6,771.40	$210.61	$23.48	$4.10	($10.42)	($27.27)	$200.50	$6,971.90	2.96%
10		200	96.9	100,000	$8,114.89	$210.61	$31.31	$4.10	($10.42)	($36.36)	$199.24	$8,314.13	2.46%
11		500	242.2	250,000	$20,115.13	$372.62	$78.28	$4.10	($10.42)	($90.90)	$353.68	$20,468.81	1.76%
12		1,000	484.3	500,000	$40,115.42	$642.60	$156.55	$4.10	($10.42)	($181.80)	$611.03	$40,726.45	1.52%
13		2,500	1,210.8	1,000,000	$86,393.72	$1,452.65	$313.10	$4.10	($10.42)	($363.60)	$1,395.83	$87,789.55	1.62%
14		5,000	2,421.6	2,500,000	$197,246.26	$2,802.73	$782.75	$4.10	($10.42)	($909.00)	$2,670.16	$199,916.42	1.35%
15		10,000	4,843.2	5,000,000	$392,942.69	$5,502.88	$1,565.50	$4.10	($10.42)	($1,818.00)	$5,244.06	$398,186.75	1.33%
16		25,000	12,108.1	7,500,000	$719,945.01	$13,603.38	$2,348.25	$4.10	($10.42)	($2,727.00)	$13,218.31	$733,163.32	1.84%
17		25,000	12,108.1	10,000,000	$849,988.51	$13,603.38	$3,131.00	$4.10	($10.42)	($3,636.00)	$13,092.06	$863,080.57	1.54%
18		50,000	24,216.1	15,000,000	$1,438,340.18	$27,104.12	$4,696.50	$4.10	($10.42)	($5,454.00)	$26,340.30	$1,464,680.48	1.83%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Primary Substation

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Demand (kVar)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	PRI-SUB	3,000	1,453	1,000,000	$89,251.78	$592.40	$313.10	$4.10	($10.42)	($298.90)	$600.28	$89,852.06	0.67%
2		5,000	2,422	2,000,000	$164,644.48	$869.31	$626.20	$4.10	($10.42)	($597.80)	$891.39	$165,535.87	0.54%
3		5,000	2,422	3,000,000	$215,568.68	$869.31	$939.30	$4.10	($10.42)	($896.70)	$905.59	$216,474.27	0.42%
4		10,000	4,843	4,000,000	$327,664.10	$1,561.60	$1,252.40	$4.10	($10.42)	($1,195.60)	$1,612.08	$329,276.18	0.49%
5		10,000	4,843	5,000,000	$378,588.30	$1,561.60	$1,565.50	$4.10	($10.42)	($1,494.50)	$1,626.28	$380,214.58	0.43%
6		15,000	7,265	6,000,000	$490,683.75	$2,253.89	$1,878.60	$4.10	($10.42)	($1,793.40)	$2,332.77	$493,016.52	0.48%
7		15,000	7,265	7,000,000	$541,607.95	$2,253.89	$2,191.70	$4.10	($10.42)	($2,092.30)	$2,346.97	$543,954.92	0.43%
8		15,000	7,265	8,000,000	$592,532.15	$2,253.89	$2,504.80	$4.10	($10.42)	($2,391.20)	$2,361.17	$594,893.32	0.40%
9		25,000	12,108	9,000,000	$765,798.85	$3,638.49	$2,817.90	$4.10	($10.42)	($2,690.10)	$3,759.97	$769,558.82	0.49%
10		25,000	12,108	10,000,000	$816,723.05	$3,638.49	$3,131.00	$4.10	($10.42)	($2,989.00)	$3,774.17	$820,497.22	0.46%
11		30,000	14,530	12,500,000	$1,005,204.78	$4,330.78	$3,913.75	$4.10	($10.42)	($3,736.25)	$4,501.96	$1,009,706.74	0.45%
12		30,000	14,530	15,000,000	$1,132,515.28	$4,330.78	$4,696.50	$4.10	($10.42)	($4,483.50)	$4,537.46	$1,137,052.74	0.40%
13		50,000	24,216	17,500,000	$1,504,510.75	$7,099.95	$5,479.25	$4.10	($10.42)	($5,230.75)	$7,342.13	$1,511,852.88	0.49%
14		50,000	24,216	20,000,000	$1,631,821.25	$7,099.95	$6,262.00	$4.10	($10.42)	($5,978.00)	$7,377.63	$1,639,198.88	0.45%
15		50,000	24,216	25,000,000	$1,886,442.25	$7,099.95	$7,827.50	$4.10	($10.42)	($7,472.50)	$7,448.63	$1,893,890.88	0.39%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
High Voltage Service

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	HV	1,000	500,000	$38,338.46	$458.99	$156.55	$4.10	($10.42)	($140.70)	$468.52	$38,806.98	1.22%
2		2,000	1,000,000	$76,099.47	$458.99	$313.10	$4.10	($10.42)	($281.40)	$484.37	$76,583.84	0.64%
3		3,000	1,500,000	$113,286.84	$458.99	$469.65	$4.10	($10.42)	($422.10)	$500.22	$113,787.06	0.44%
4		3,500	2,000,000	$144,392.15	$458.99	$626.20	$4.10	($10.42)	($562.80)	$516.07	$144,908.22	0.36%
5		5,000	2,500,000	$187,661.49	$458.99	$782.75	$4.10	($10.42)	($703.50)	$531.92	$188,193.41	0.28%
6		7,500	3,000,000	$243,094.79	$458.99	$939.30	$4.10	($10.42)	($844.20)	$547.77	$243,642.56	0.23%
7		7,500	4,000,000	$293,141.49	$458.99	$1,252.40	$4.10	($10.42)	($1,125.60)	$579.47	$293,720.96	0.20%
8		10,000	5,000,000	$373,598.14	$458.99	$1,565.50	$4.10	($10.42)	($1,407.00)	$611.17	$374,209.31	0.16%
9		10,000	6,000,000	$423,644.84	$458.99	$1,878.60	$4.10	($10.42)	($1,688.40)	$642.87	$424,287.71	0.15%
10		12,500	7,000,000	$504,101.49	$458.99	$2,191.70	$4.10	($10.42)	($1,969.80)	$674.57	$504,776.06	0.13%
11		12,500	8,000,000	$554,148.19	$458.99	$2,504.80	$4.10	($10.42)	($2,251.20)	$706.27	$554,854.46	0.13%
12		15,000	9,000,000	$634,604.85	$458.99	$2,817.90	$4.10	($10.42)	($2,532.60)	$737.97	$635,342.82	0.12%
13		20,000	10,000,000	$745,471.44	$458.99	$3,131.00	$4.10	($10.42)	($2,814.00)	$769.67	$746,241.11	0.10%
14		40,000	20,000,000	$1,489,218.11	$458.99	$6,262.00	$4.10	($10.42)	($5,628.00)	$1,086.67	$1,490,304.78	0.07%
15		60,000	30,000,000	$2,232,964.74	$458.99	$9,393.00	$4.10	($10.42)	($8,442.00)	$1,403.67	$2,234,368.41	0.06%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Private Outdoor Lighting

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	POL	7000										
2		Mercury	75	$10.91	$6.64	$0.02	$0.43	($0.72)	($0.81)	$5.56	$16.47	50.96%
3		21000										
4		Mercury	154	$21.33	$1.13	$0.05	$0.43	($0.72)	($1.67)	($0.78)	$20.55	-3.66%
5		2500										
6		Incandescent	64	$10.04	$7.41	$0.02	$0.43	($0.72)	($0.70)	$6.44	$16.48	64.14%
7		7000										
8		Fluorescent	66	$11.07	$7.27	$0.02	$0.43	($0.72)	($0.72)	$6.28	$17.35	56.73%
9		4000										
10		Mercury	43	$10.10	$8.87	$0.01	$0.43	($0.72)	($0.47)	$8.12	$18.22	80.40%
11		9500										
12		High Pressure Sod.	39	$8.80	$6.35	$0.01	$0.43	($0.72)	($0.42)	$5.65	$14.45	64.20%
13		28000										
14		High Pressure Sod.	96	$12.67	$6.08	$0.03	$0.43	($0.72)	($1.04)	$4.78	$17.45	37.73%

The Dayton Power and Light Company
Case No 15-1830-EL-AIR

Typical Bill Comparison
Street Lighting

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Uncollectible Rider	Regulatory Compliance Rider	2015 Storm Rider	Lost Revenue Offset	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) = Sum (F) to (J)	(L) = (E) + (K)	(M) = (K) / (E)
1	SL	0	50	$15.92	$6.83	$0.02	$4.10	($10.42)	($0.02)	$0.51	$16.43	3.20%
2		0	100	$19.44	$7.06	$0.03	$4.10	($10.42)	($0.05)	$0.72	$20.16	3.70%
3		0	200	$26.45	$7.52	$0.06	$4.10	($10.42)	($0.09)	$1.17	$27.62	4.42%
4		0	400	$40.47	$8.44	$0.13	$4.10	($10.42)	($0.19)	$2.06	$42.53	5.09%
5		0	500	$47.49	$8.91	$0.16	$4.10	($10.42)	($0.23)	$2.52	$50.01	5.31%
6		0	750	$65.02	$10.06	$0.23	$4.10	($10.42)	($0.35)	$3.62	$68.64	5.57%
7		0	1,000	$82.55	$11.21	$0.31	$4.10	($10.42)	($0.47)	$4.73	$87.28	5.73%
8		0	1,200	$96.56	$12.13	$0.38	$4.10	($10.42)	($0.56)	$5.63	$102.19	5.83%
9		0	1,400	$110.58	$13.06	$0.44	$4.10	($10.42)	($0.66)	$6.52	$117.10	5.90%
10		0	1,600	$124.61	$13.98	$0.50	$4.10	($10.42)	($0.75)	$7.41	$132.02	5.95%
11		0	2,000	$152.65	$15.82	$0.63	$4.10	($10.42)	($0.94)	$9.19	$161.84	6.02%
12		0	2,500	$187.50	$18.13	$0.78	$4.10	($10.42)	($1.17)	$11.42	$198.92	6.09%
13		0	3,000	$222.33	$20.43	$0.94	$4.10	($10.42)	($1.41)	$13.64	$235.97	6.14%
14		0	4,000	$291.95	$25.04	$1.25	$4.10	($10.42)	($1.88)	$18.09	$310.04	6.20%
15		0	5,000	$361.63	$29.66	$1.57	$4.10	($10.42)	($2.35)	$22.56	$384.19	6.24%