

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 20-1651-EL-AIR

CASE NO. 20-1652-EL-AAM

CASE NO. 20-1653-EL-ATA

2020 DISTRIBUTION BASE RATE CASE

**BOOK I – APPLICATION AND SUPPLEMENTAL
VOLUME 11 OF 11**

Dayton Power and Light Company
DP&L Case No. 20-1651-EL-AIR
Standard Filing Requirements for Rate Increases
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Supplemental Information (C)(19)

Requirement:

The utility shall provide a breakdown which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

Please see attached.

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Depreciation Reserve
Distribution Plant
From September 30, 2015 To June 30, 2020

Supplemental (C)(19)
Page 1 of 3

Line No.	Time Period (B)	Beginning Balance (C)	Accruals (D)	Retirements (E)	Other (F)	(G) = (C) + (D) + (E) + (F)	Ending Balance
(A)							
1	9/30/2015 - 12/31/2015	785,167,085	13,035,080	21,229,618	5,217,483		782,190,030
2	1/1/2016 - 12/31/2016	782,190,030	53,604,591	8,659,100	(6,090,595)		821,044,926
3	1/1/2017 - 12/31/2017	821,044,926	58,811,021	29,676,082	(5,316,702)		844,863,163
4	1/1/2018 - 12/31/2018	844,863,163	57,897,429	23,419,141	5,460,861		884,802,312
5	1/1/2019 - 12/31/2019	884,802,312	61,637,181	24,802,163	(16,039,850)		905,597,480
6	1/1/2020 - 06/30/2020	905,597,480	29,461,311	18,736,143	(11,447,190)		904,875,458
7	Total Accruals, Salvage, Retirements, Removal Costs, and Transfers		<u>274,446,613</u>	<u>126,522,247</u>	<u>(28,215,993)</u>		<u>904,875,458</u>
8		785,167,085					
9							

Source of data is from FERC Form 1 filings from 2016-2019 and the company's property records for September - December 2015 and January - June 2020.

The Dayton Power and Light Company
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Roll Forward of Depreciation Reserve
General Plant
From September 30, 2015 To June 30, 2020

Supplemental (C)(19)
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Line No.	Time Period (B)	Beginning Balance (C)	Accruals (D)	Retirements (E)	Other (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	9/30/2015 - 12/31/2015	18,994,446	243,070	913,433		18,324,083
2	1/1/2016 - 12/31/2016	18,324,083	1,011,219	699,815		18,635,487
3	1/1/2017 - 12/31/2017	18,635,487	981,009	521,349		19,095,147
4	1/1/2018 - 12/31/2018	19,095,147	1,096,583	1,201,500	(40,273)	18,949,957
5	1/1/2019 - 12/31/2019	18,949,957	1,214,156	1,193,526	(122,596)	18,847,991
6	1/1/2020 - 06/30/2020	18,847,991	546,165	776,257	(19,477)	18,598,422
7	Total Accruals, Salvage, Retirements, Removal Costs, and Transfers					
8		18,994,446	<u>5,092,202</u>	<u>5,305,880</u>	<u>(182,346)</u>	18,598,422
9						

Source of data is from FERC Form 1 filings from 2016-2019 and the company's property records for September - December 2015 and January - June 2020.

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Roll Forward of Depreciation Reserve
Intangible Plant
From September 30, 2015 To June 30, 2020

Supplemental (C)(19)
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Line No.	Time Period (B)	Beginning Balance (C)	Accruals (D)	Retirements (E)	Other (F)	(G) = (C) + (D) + (E) + (F)	Ending Balance
(A)							
1	9/30/2015 - 12/31/2015	47,604,749	1,660,885	-	(33,427)		49,232,207
2	1/1/2016 - 12/31/2016	49,232,207	6,538,133	267,612	936,912		56,439,640
3	1/1/2017 - 12/31/2017	56,439,640	5,325,993	-	(5,938,559)		55,827,074
4	1/1/2018 - 12/31/2018	55,827,074	6,612,980	18,269,923	(899,351)		43,270,780
5	1/1/2019 - 12/31/2019	43,270,780	4,733,806	22,308,650	(75,648)		25,620,288
6	1/1/2020 - 06/30/2020	25,620,288	1,528,870	479,888	(262,463)		26,406,807
26	Total Accruals, Salvage, Retirements, Removal Costs, and Transfers	47,604,749	26,400,667	41,326,073	(6,272,536)		26,406,807
27							
28							

Source of data is from the company's property records for September 2015 to June 2020.

THE DAYTON POWER & LIGHT COMPANY

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Supplemental Information (C)(20)

Requirement:

For each construction project which is seventy-five percent complete, the utility shall provide a copy of the following:

- a) Document providing project approval.
- b) Initial project budget and estimated timetable for completion.
- c) Most recent revised budget and timetables and dates of the revisions.
- d) Document showing the date initial construction work began.
- e) Schedule showing the distribution of construction expenditures as of the date certain (e.g., material, labor, allowance for funds used during construction, construction management, insurance, etc.).
- f) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.
- g) Details of computation of trended figures, including trending factors, source of trending factors, and rationale for their selection.

Response:

Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(21)

Requirement:

Provide surviving dollars by vintage year of placement (original cost data as of date certain for each individual plant account).

Response:

Please see attached.

**The Dayton Power & Light Company
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**Distribution Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year	Original Cost
360	1904	\$ 1
360	1909	\$ 7
360	1910	\$ 2
360	1911	\$ 2
360	1912	\$ 23
360	1913	\$ 77
360	1914	\$ 18
360	1915	\$ 1,412
360	1916	\$ 540
360	1917	\$ 659
360	1918	\$ 67
360	1919	\$ 4,685
360	1920	\$ 2,502
360	1921	\$ 84
360	1922	\$ 94
360	1923	\$ 829
360	1924	\$ 206
360	1925	\$ 78
360	1926	\$ 374
360	1927	\$ 1,152
360	1928	\$ 726
360	1929	\$ 227
360	1930	\$ 9,987
360	1931	\$ 220
360	1932	\$ 272
360	1933	\$ 207
360	1934	\$ 994
360	1935	\$ 382
360	1936	\$ 960
360	1937	\$ 847
360	1938	\$ 4,134
360	1939	\$ 2,048

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
360	1940	\$	1,910
360	1941	\$	1,950
360	1942	\$	1,626
360	1943	\$	2,986
360	1944	\$	545
360	1945	\$	7,171
360	1946	\$	2,002
360	1947	\$	100,132
360	1948	\$	26,052
360	1949	\$	34,527
360	1950	\$	31,040
360	1951	\$	28,290
360	1952	\$	15,448
360	1953	\$	94,991
360	1954	\$	18,943
360	1955	\$	19,821
360	1956	\$	32,000
360	1957	\$	75,159
360	1958	\$	73,626
360	1959	\$	31,860
360	1960	\$	49,466
360	1961	\$	75,939
360	1962	\$	77,603
360	1963	\$	49,535
360	1964	\$	161,381
360	1965	\$	113,014
360	1966	\$	119,889
360	1967	\$	117,629
360	1968	\$	264,390
360	1969	\$	182,627

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
360	1970	\$	241,163
360	1971	\$	77,874
360	1972	\$	316,126
360	1973	\$	349,268
360	1974	\$	297,958
360	1975	\$	7,449
360	1976	\$	413,887
360	1977	\$	327,205
360	1978	\$	351,099
360	1979	\$	627,171
360	1980	\$	568,392
360	1981	\$	502,168
360	1982	\$	559,193
360	1983	\$	425,829
360	1984	\$	518,115
360	1985	\$	345,187
360	1986	\$	430,066
360	1987	\$	315,765
360	1988	\$	698,181
360	1989	\$	457,467
360	1990	\$	526,944
360	1991	\$	940,581
360	1992	\$	539,063
360	1993	\$	839,867
360	1994	\$	317,190
360	1995	\$	814,968
360	1996	\$	566,759
360	1997	\$	983,656
360	1998	\$	511,593
360	1999	\$	691,079

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
360	2000	\$	532,477
360	2001	\$	634,853
360	2002	\$	128,924
360	2003	\$	90,394
360	2004	\$	242,103
360	2005	\$	310,165
360	2006	\$	1,001,895
360	2007	\$	705,884
360	2008	\$	783,477
360	2009	\$	748,864
360	2010	\$	970,767
360	2011	\$	1,013,425
360	2012	\$	812,350
360	2013	\$	744,005
360	2014	\$	913,556
360	2015	\$	881,543
360	2016	\$	980,622
360	2017	\$	1,169,684
360	2018	\$	1,073,430
360	2019	\$	161,238
360	2020	\$	-
360 Total		\$	30,306,282
361	1922	\$	357
361	1930	\$	12,535
361	1932	\$	173
361	1939	\$	174
361	1941	\$	6,670
361	1942	\$	940

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
361	1943	\$	35,731
361	1945	\$	14
361	1946	\$	11,027
361	1947	\$	120
361	1948	\$	7,016
361	1949	\$	744
361	1950	\$	313,532
361	1951	\$	8,927
361	1952	\$	572
361	1953	\$	9,009
361	1954	\$	2,467
361	1955	\$	3,223
361	1956	\$	2,192,765
361	1957	\$	63,305
361	1958	\$	42,966
361	1959	\$	67,863
361	1960	\$	8,987
361	1961	\$	173,209
361	1962	\$	372,177
361	1963	\$	133,762
361	1964	\$	99,326
361	1965	\$	173,053
361	1966	\$	76,263
361	1967	\$	267,805
361	1968	\$	183,366
361	1969	\$	139,973
361	1970	\$	268,808
361	1971	\$	546,346
361	1972	\$	35,423
361	1973	\$	121,710

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
361	1974	\$	96,771
361	1975	\$	33,509
361	1976	\$	86,736
361	1977	\$	448,299
361	1978	\$	198,549
361	1979	\$	379,592
361	1980	\$	144,280
361	1981	\$	4,218,318
361	1982	\$	238,253
361	1983	\$	777,674
361	1984	\$	2,081,377
361	1985	\$	76,149
361	1986	\$	564,149
361	1987	\$	120,739
361	1988	\$	558,697
361	1989	\$	707,094
361	1990	\$	410,146
361	1991	\$	1,615,692
361	1992	\$	248,355
361	1993	\$	172,085
361	1994	\$	159,697
361	1995	\$	482,015
361	1996	\$	1,576,473
361	1997	\$	1,382,506
361	1998	\$	34,883
361	1999	\$	345,443
361	2000	\$	121,656
361	2001	\$	84,287
361	2002	\$	85,106
361	2003	\$	142,725
361	2004	\$	384,242

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
361	2005	\$	343,318
361	2006	\$	1,662,291
361	2007	\$	979,940
361	2008	\$	2,837,782
361	2009	\$	1,626,597
361	2010	\$	4,605,846
361	2011	\$	3,984,069
361	2012	\$	6,392,811
361	2013	\$	653,348
361	2014	\$	1,244,946
361	2015	\$	1,128,712
361	2016	\$	614,651
361	2017	\$	3,201,509
361	2018	\$	853,805
361	2019	\$	1,241,673
361	2020	\$	227,551
361 Total		\$	54,954,680
362	1915	\$	1,362
362	1918	\$	952
362	1920	\$	9,110
362	1921	\$	2,313
362	1922	\$	3,140
362	1923	\$	787
362	1925	\$	8,455
362	1926	\$	10,918
362	1928	\$	227
362	1929	\$	13,549
362	1930	\$	500

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FERC Plant Account	Vintage Year		Original Cost
362	1931	\$	2,103
362	1933	\$	934
362	1934	\$	338
362	1936	\$	19,493
362	1937	\$	16,708
362	1938	\$	14,501
362	1939	\$	8,414
362	1940	\$	30,506
362	1941	\$	106,213
362	1942	\$	10,055
362	1943	\$	150,764
362	1944	\$	3,874
362	1945	\$	11,825
362	1946	\$	101,027
362	1947	\$	58,288
362	1948	\$	136,732
362	1949	\$	335,358
362	1950	\$	464,754
362	1951	\$	409,335
362	1952	\$	628,018
362	1953	\$	414,812
362	1954	\$	280,229
362	1955	\$	118,532
362	1956	\$	554,628
362	1957	\$	448,771
362	1958	\$	721,619
362	1959	\$	398,511
362	1960	\$	383,061
362	1961	\$	723,450
362	1962	\$	746,768

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**Distribution Plant
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Vintage Year
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FERC Plant Account	Vintage Year		Original Cost
362	1963	\$	493,130
362	1964	\$	816,248
362	1965	\$	669,355
362	1966	\$	1,032,025
362	1967	\$	1,471,931
362	1968	\$	1,604,018
362	1969	\$	1,259,610
362	1970	\$	2,789,964
362	1971	\$	2,497,034
362	1972	\$	1,739,947
362	1973	\$	1,972,754
362	1974	\$	1,619,907
362	1975	\$	1,907,924
362	1976	\$	1,463,072
362	1977	\$	1,969,458
362	1978	\$	387,012
362	1979	\$	3,587,607
362	1980	\$	1,761,601
362	1981	\$	415,685
362	1982	\$	267,040
362	1983	\$	1,091,225
362	1984	\$	748,349
362	1985	\$	364,415
362	1986	\$	736,540
362	1987	\$	602,582
362	1988	\$	3,393,757
362	1989	\$	5,609,538
362	1990	\$	7,856,507
362	1991	\$	3,683,388
362	1992	\$	2,958,779

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Vintage Year
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FERC Plant Account	Vintage Year		Original Cost
362	1993	\$	5,205,690
362	1994	\$	3,027,047
362	1995	\$	2,573,719
362	1996	\$	8,876,611
362	1997	\$	11,243,811
362	1998	\$	3,811,599
362	1999	\$	14,325,607
362	2000	\$	1,513,314
362	2001	\$	3,636,280
362	2002	\$	1,037,516
362	2003	\$	2,833,422
362	2004	\$	3,587,393
362	2005	\$	7,393,342
362	2006	\$	7,499,376
362	2007	\$	8,265,428
362	2008	\$	7,839,261
362	2009	\$	8,278,904
362	2010	\$	14,099,635
362	2011	\$	16,146,233
362	2012	\$	39,017,803
362	2013	\$	10,879,680
362	2014	\$	5,940,837
362	2015	\$	9,502,804
362	2016	\$	14,813,758
362	2017	\$	15,031,327
362	2018	\$	12,422,144
362	2019	\$	4,075,887
362	2020	\$	2,748,233
362 Total		\$	309,747,995

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Vintage Year
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FERC Plant Account	Vintage Year	Original Cost
364	1915	\$ -
364	1917	\$ -
364	1929	\$ 457
364	1933	\$ 45,926
364	1935	\$ 24,982
364	1936	\$ -
364	1937	\$ 21,251
364	1940	\$ 193
364	1941	\$ 138
364	1942	\$ 336
364	1943	\$ 99,915
364	1944	\$ 139
364	1945	\$ 2,409
364	1946	\$ 2,380
364	1947	\$ 1,787
364	1948	\$ 268,000
364	1949	\$ 7,552
364	1950	\$ 639,146
364	1951	\$ 7,230
364	1952	\$ 275,329
364	1953	\$ 468,516
364	1954	\$ 360,838
364	1955	\$ 319,758
364	1956	\$ 578,866
364	1957	\$ 638,469
364	1958	\$ 743,764
364	1959	\$ 603,223
364	1960	\$ 696,647
364	1961	\$ 700,904

364 1962 \$ 624,941

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FERC Plant Account	Vintage Year		Original Cost
364	1963	\$	824,579
364	1964	\$	1,243,830
364	1965	\$	1,279,791
364	1966	\$	1,296,108
364	1967	\$	1,511,816
364	1968	\$	1,235,120
364	1969	\$	1,423,453
364	1970	\$	1,557,272
364	1971	\$	1,245,609
364	1972	\$	1,287,647
364	1973	\$	1,015,983
364	1974	\$	1,107,721
364	1975	\$	1,168,930
364	1976	\$	1,106,506
364	1977	\$	888,941
364	1978	\$	1,246,388
364	1979	\$	1,338,471
364	1980	\$	1,554,093
364	1981	\$	1,526,372
364	1982	\$	1,520,966
364	1983	\$	1,508,191
364	1984	\$	1,662,230
364	1985	\$	1,768,008
364	1986	\$	1,942,318
364	1987	\$	2,637,469
364	1988	\$	2,004,961
364	1989	\$	6,663,537
364	1990	\$	14,859,487
364	1991	\$	11,042,918

364 1992 \$ 5,043,956

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FERC Plant Account	Vintage Year		Original Cost
364	1993	\$	5,080,965
364	1994	\$	3,818,004
364	1995	\$	2,631,867
364	1996	\$	4,742,427
364	1997	\$	6,836,621
364	1998	\$	3,514,231
364	1999	\$	6,879,490
364	2000	\$	6,293,035
364	2001	\$	7,593,220
364	2002	\$	7,693,194
364	2003	\$	8,974,496
364	2004	\$	8,977,178
364	2005	\$	15,170,111
364	2006	\$	14,816,042
364	2007	\$	10,621,959
364	2008	\$	10,338,557
364	2009	\$	21,731,506
364	2010	\$	8,675,415
364	2012	\$	15,378,200
364	2013	\$	10,317,230
364	2014	\$	9,078,788
364	2015	\$	11,337,103
364	2016	\$	11,332,942
364	2017	\$	9,221,234
364	2018	\$	12,822,279
364	2019	\$	7,776,077
364	2020	\$	16,558,729
364 Total		\$	352,241,953

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**Distribution Plant
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Vintage Year
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FERC Plant Account	Vintage Year		Original Cost
365	1926	\$	14
365	1929	\$	196,639
365	1930	\$	249
365	1931	\$	8,339
365	1932	\$	14,733
365	1933	\$	94,474
365	1934	\$	757
365	1935	\$	26,471
365	1936	\$	2,942
365	1937	\$	400,618
365	1938	\$	10,544
365	1939	\$	12,152
365	1940	\$	16,985
365	1941	\$	6,644
365	1942	\$	10,137
365	1943	\$	584,317
365	1944	\$	8,337
365	1945	\$	7,205
365	1946	\$	10,020
365	1947	\$	21,086
365	1948	\$	1,287,296
365	1949	\$	42,450
365	1950	\$	1,703,754
365	1951	\$	50,634
365	1952	\$	474,366
365	1953	\$	606,843
365	1954	\$	534,362
365	1955	\$	399,212
365	1956	\$	546,773
365	1957	\$	552,235
365	1958	\$	623,373

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Vintage Year
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FERC Plant Account	Vintage Year		Original Cost
365	1959	\$	573,003
365	1960	\$	615,338
365	1961	\$	899,718
365	1962	\$	924,300
365	1963	\$	1,101,716
365	1964	\$	1,599,671
365	1965	\$	1,565,472
365	1966	\$	1,619,510
365	1967	\$	1,603,769
365	1968	\$	1,409,345
365	1969	\$	1,579,586
365	1970	\$	1,845,883
365	1971	\$	1,287,313
365	1972	\$	1,635,467
365	1973	\$	1,519,956
365	1974	\$	2,062,253
365	1975	\$	1,613,814
365	1976	\$	2,003,612
365	1977	\$	1,358,808
365	1978	\$	1,906,508
365	1979	\$	1,595,829
365	1980	\$	1,508,303
365	1981	\$	1,465,138
365	1982	\$	913,966
365	1983	\$	914,727
365	1984	\$	1,115,326
365	1985	\$	1,043,978
365	1986	\$	1,071,224
365	1987	\$	1,173,281
365	1988	\$	1,748,516
365	1989	\$	3,015,308

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FERC Plant Account	Vintage Year		Original Cost
365	1990	\$	3,734,318
365	1991	\$	5,545,915
365	1992	\$	2,278,087
365	1993	\$	2,735,206
365	1994	\$	2,933,662
365	1995	\$	1,967,027
365	1996	\$	4,019,076
365	1997	\$	8,063,171
365	1998	\$	3,290,590
365	1999	\$	4,169,313
365	2000	\$	5,692,418
365	2001	\$	4,108,747
365	2002	\$	4,570,933
365	2003	\$	3,439,985
365	2004	\$	3,533,647
365	2005	\$	3,699,106
365	2006	\$	3,663,769
365	2007	\$	4,403,627
365	2008	\$	3,808,322
365	2009	\$	3,373,936
365	2010	\$	2,465,075
365	2011	\$	4,619,806
365	2012	\$	6,134,123
365	2013	\$	3,029,195
365	2014	\$	2,903,534
365	2015	\$	4,353,742
365	2016	\$	3,523,372
365	2017	\$	4,700,747
365	2018	\$	7,518,572
365	2019	\$	3,876,748

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FERC Plant Account	Vintage Year		Original Cost
365	2020	\$	2,698,707
365 Total		\$	177,399,074
366	1918	\$	7,106
366	1919	\$	235
366	1926	\$	21,467
366	1927	\$	31,704
366	1928	\$	4,964
366	1929	\$	7,718
366	1930	\$	16,639
366	1931	\$	93,072
366	1932	\$	53,870
366	1934	\$	1,385
366	1935	\$	97
366	1936	\$	166
366	1937	\$	2,807
366	1938	\$	3,442
366	1939	\$	5,506
366	1940	\$	362
366	1941	\$	12,333
366	1942	\$	1,754
366	1943	\$	77,717
366	1944	\$	317
366	1945	\$	18,791
366	1946	\$	34,897
366	1947	\$	3,930
366	1948	\$	50,762
366	1949	\$	87,793
366	1950	\$	25,712

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Vintage Year
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FERC Plant Account	Vintage Year	Original Cost
366	1951	\$ 63,004
366	1952	\$ 51,714
366	1953	\$ 4,876
366	1954	\$ 39,396
366	1955	\$ 49,525
366	1956	\$ 214,000
366	1957	\$ 32,615
366	1958	\$ 48,496
366	1959	\$ 18,117
366	1960	\$ 32,665
366	1961	\$ 122,484
366	1962	\$ 47,908
366	1963	\$ 473,900
366	1964	\$ 108,463
366	1965	\$ 1,952,759
366	1966	\$ 257,573
366	1967	\$ 304,343
366	1968	\$ 174,243
366	1969	\$ 200,993
366	1970	\$ 3,407,406
366	1971	\$ 153,570
366	1972	\$ 302,829
366	1973	\$ 151,126
366	1974	\$ 119,985
366	1975	\$ 145,965
366	1976	\$ 150,691
366	1977	\$ 58,491
366	1978	\$ 19,916
366	1979	\$ 188,358
366	1980	\$ 15,835

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FERC Plant Account	Vintage Year		Original Cost
366	1981	\$	24,110
366	1982	\$	23,501
366	1983	\$	8,045
366	1984	\$	19,762
366	1985	\$	16,819
366	1986	\$	9,661
366	1987	\$	6,608
366	1988	\$	17,971
366	1989	\$	35,022
366	1990	\$	127,009
366	1991	\$	404,738
366	1992	\$	196,803
366	1993	\$	95,636
366	1994	\$	428,769
366	1995	\$	441,855
366	1996	\$	403,451
366	1997	\$	1,255,349
366	1998	\$	313,620
366	1999	\$	154,424
366	2000	\$	200,890
366	2001	\$	174,369
366	2002	\$	60,058
366	2003	\$	45,191
366	2004	\$	276,117
366	2005	\$	336,172
366	2006	\$	249,249
366	2007	\$	198,178
366	2008	\$	140,267
366	2009	\$	259,103
366	2010	\$	95,467

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FERC Plant Account	Vintage Year		Original Cost
366	2011	\$	63,098
366	2012	\$	218,581
366	2013	\$	229,008
366	2014	\$	468,814
366	2015	\$	821,836
366	2016	\$	648,304
366	2017	\$	541,907
366	2018	\$	254,684
366	2019	\$	381,102
366	2020	\$	451,496
366 Total		\$	19,572,829
367	1943	\$	-
367	1944	\$	-
367	1945	\$	-
367	1946	\$	-
367	1947	\$	-
367	1948	\$	-
367	1949	\$	-
367	1950	\$	255
367	1951	\$	-
367	1952	\$	54
367	1953	\$	38,461
367	1954	\$	137,969
367	1955	\$	25,330
367	1956	\$	29,303
367	1957	\$	324,817
367	1958	\$	55,431
367	1959	\$	99,237
367	1960	\$	45,449

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FERC Plant Account	Vintage Year		Original Cost
367	1961	\$	279,806
367	1962	\$	81,469
367	1963	\$	214,091
367	1964	\$	125,429
367	1965	\$	253,750
367	1966	\$	314,266
367	1967	\$	282,311
367	1968	\$	618,288
367	1969	\$	246,920
367	1970	\$	147,944
367	1971	\$	632,307
367	1972	\$	970,318
367	1973	\$	1,077,871
367	1974	\$	864,079
367	1975	\$	1,108,979
367	1976	\$	1,107,971
367	1977	\$	1,274,957
367	1978	\$	2,305,347
367	1979	\$	2,105,469
367	1980	\$	1,600,669
367	1981	\$	1,548,922
367	1982	\$	782,619
367	1983	\$	1,015,340
367	1984	\$	1,475,266
367	1985	\$	1,975,219
367	1986	\$	1,816,471
367	1987	\$	2,431,018
367	1988	\$	2,873,740
367	1989	\$	5,201,807
367	1990	\$	4,947,141

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FERC Plant Account	Vintage Year		Original Cost
367	1991	\$	5,631,503
367	1992	\$	3,810,613
367	1993	\$	5,413,041
367	1994	\$	4,675,523
367	1995	\$	5,070,917
367	1996	\$	5,665,465
367	1997	\$	8,937,219
367	1998	\$	5,719,492
367	1999	\$	7,118,179
367	2000	\$	6,408,813
367	2001	\$	6,097,393
367	2002	\$	6,099,788
367	2003	\$	6,764,629
367	2004	\$	7,102,009
367	2005	\$	5,971,882
367	2006	\$	6,473,889
367	2007	\$	6,420,489
367	2008	\$	7,389,485
367	2009	\$	9,153,370
367	2010	\$	10,001,913
367	2011	\$	10,443,868
367	2012	\$	8,886,779
367	2013	\$	6,386,956
367	2014	\$	6,720,318
367	2015	\$	12,432,193
367	2016	\$	7,976,327
367	2017	\$	8,777,267
367	2018	\$	9,522,156
367	2019	\$	12,230,023
367	2020	\$	5,456,064
367 Total		\$	259,193,656

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FERC Plant Account	Vintage Year		Original Cost
368	1917	\$	56
368	1926	\$	(381)
368	1928	\$	2,480
368	1929	\$	49,988
368	1933	\$	1,303
368	1935	\$	1,360
368	1936	\$	428
368	1937	\$	47,492
368	1938	\$	340
368	1939	\$	955
368	1940	\$	3,083
368	1941	\$	16,151
368	1942	\$	2,017
368	1943	\$	77,979
368	1944	\$	2,505
368	1945	\$	9,468
368	1946	\$	8,457
368	1947	\$	20,707
368	1948	\$	97,189
368	1949	\$	23,822
368	1950	\$	53,439
368	1951	\$	96,391
368	1952	\$	231,140
368	1953	\$	208,387
368	1954	\$	255,272
368	1955	\$	332,058
368	1956	\$	599,928
368	1957	\$	503,399

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FERC Plant Account	Vintage Year		Original Cost
368	1958	\$	330,049
368	1959	\$	592,006
368	1960	\$	555,693
368	1961	\$	378,159
368	1962	\$	222,359
368	1963	\$	158,836
368	1964	\$	179,225
368	1965	\$	211,813
368	1966	\$	(3,446)
368	1967	\$	1,623,847
368	1968	\$	1,426,302
368	1969	\$	2,334,768
368	1970	\$	2,703,967
368	1971	\$	2,543,042
368	1972	\$	3,179,205
368	1973	\$	3,597,888
368	1974	\$	3,940,593
368	1975	\$	1,904,011
368	1976	\$	1,987,656
368	1977	\$	2,325,700
368	1978	\$	3,245,210
368	1979	\$	2,610,864
368	1980	\$	2,840,276
368	1981	\$	3,121,960
368	1982	\$	1,514,416
368	1983	\$	1,888,263
368	1984	\$	2,356,270
368	1985	\$	2,405,928
368	1986	\$	2,719,937
368	1987	\$	3,417,261
368	1988	\$	4,354,281

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FERC Plant Account	Vintage Year		Original Cost
368	1989	\$	9,939,123
368	1990	\$	4,352,145
368	1991	\$	5,231,441
368	1992	\$	2,117,331
368	1993	\$	5,645,247
368	1994	\$	4,962,482
368	1995	\$	4,635,740
368	1996	\$	6,569,566
368	1997	\$	6,331,486
368	1998	\$	4,654,370
368	1999	\$	3,565,926
368	2000	\$	7,871,403
368	2001	\$	9,266,294
368	2002	\$	5,975,028
368	2003	\$	3,760,216
368	2004	\$	4,771,800
368	2005	\$	9,084,607
368	2006	\$	10,028,402
368	2007	\$	10,387,777
368	2008	\$	13,833,285
368	2009	\$	10,126,117
368	2010	\$	15,656,755
368	2011	\$	13,856,443
368	2012	\$	11,512,086
368	2013	\$	9,573,188
368	2014	\$	14,048,685
368	2015	\$	11,724,546
368	2016	\$	12,644,712
368	2017	\$	13,541,183
368	2018	\$	14,785,386

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Vintage Year
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FERC Plant Account	Vintage Year		Original Cost
368	2019	\$	23,858,706
368	2020	\$	15,991,745
368 Total		\$	363,614,971
369	1938	\$	264,620
369	1940	\$	1,048
369	1941	\$	1,083
369	1942	\$	1,817
369	1943	\$	448
369	1944	\$	1,555
369	1945	\$	2,024
369	1946	\$	12,485
369	1947	\$	13,486
369	1948	\$	109,938
369	1949	\$	53,791
369	1950	\$	87,085
369	1951	\$	101,844
369	1952	\$	120,863
369	1953	\$	229,736
369	1954	\$	254,974
369	1955	\$	350,890
369	1956	\$	420,131
369	1957	\$	433,026
369	1958	\$	313,837
369	1959	\$	375,529
369	1960	\$	377,904
369	1961	\$	378,313
369	1962	\$	336,205
369	1963	\$	329,970
369	1964	\$	359,899

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At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
369	1965	\$	455,661
369	1966	\$	402,161
369	1967	\$	468,462
369	1968	\$	654,576
369	1969	\$	769,205
369	1970	\$	689,344
369	1971	\$	977,671
369	1972	\$	1,544,426
369	1973	\$	1,835,806
369	1974	\$	1,666,242
369	1975	\$	1,609,337
369	1976	\$	1,529,913
369	1977	\$	1,698,120
369	1978	\$	2,517,748
369	1979	\$	1,749,691
369	1980	\$	1,587,500
369	1981	\$	1,685,416
369	1982	\$	1,259,374
369	1983	\$	1,624,503
369	1984	\$	1,764,140
369	1985	\$	1,558,675
369	1986	\$	2,249,447
369	1987	\$	1,632,279
369	1988	\$	2,688,468
369	1989	\$	2,542,811
369	1990	\$	2,964,944
369	1991	\$	2,551,453
369	1992	\$	3,329,007
369	1993	\$	2,874,647
369	1994	\$	3,603,009

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
369	1995	\$	3,016,945
369	1996	\$	5,013,333
369	1997	\$	5,050,911
369	1998	\$	5,221,134
369	1999	\$	4,361,491
369	2000	\$	7,002,149
369	2001	\$	10,246,875
369	2003	\$	12,251,577
369	2004	\$	889,262
369	2005	\$	6,846,700
369	2006	\$	9,618,244
369	2007	\$	6,728,548
369	2008	\$	6,083,958
369	2009	\$	8,719,311
369	2010	\$	9,455,289
369	2011	\$	8,756,768
369	2012	\$	7,912,379
369	2013	\$	15,095,348
369	2014	\$	13,649,475
369	2015	\$	12,732,299
369	2016	\$	12,121,595
369	2017	\$	13,459,755
369	2018	\$	14,977,347
369	2019	\$	21,274,574
369	2020	\$	65,074
369 Total		\$	277,966,878

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year	Original Cost
370	1930	\$ 477
370	1936	\$ 661
370	1937	\$ 6,272
370	1940	\$ 118
370	1941	\$ 510
370	1942	\$ 2,006
370	1943	\$ 1,417
370	1944	\$ 2,628
370	1945	\$ 1,422
370	1946	\$ 1,130
370	1947	\$ 3,447
370	1948	\$ 7,436
370	1949	\$ 4,932
370	1950	\$ 7,130
370	1951	\$ 8,363
370	1952	\$ 12,266
370	1953	\$ 12,211
370	1954	\$ 11,239
370	1955	\$ 8,649
370	1956	\$ 27,496
370	1957	\$ 16,169
370	1958	\$ 12,399
370	1959	\$ 16,000
370	1960	\$ 20,334
370	1961	\$ 31,218
370	1962	\$ 45,004
370	1963	\$ 68,777
370	1964	\$ 60,156
370	1965	\$ 66,826

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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
370	1966	\$	113,224
370	1967	\$	168,558
370	1968	\$	208,477
370	1969	\$	238,381
370	1970	\$	240,937
370	1971	\$	295,257
370	1972	\$	327,897
370	1973	\$	340,092
370	1974	\$	329,158
370	1975	\$	245,775
370	1976	\$	324,833
370	1977	\$	476,312
370	1978	\$	477,016
370	1979	\$	405,349
370	1980	\$	328,321
370	1981	\$	330,908
370	1982	\$	338,690
370	1983	\$	454,669
370	1984	\$	374,792
370	1985	\$	583,115
370	1986	\$	579,555
370	1987	\$	458,747
370	1988	\$	490,128
370	1989	\$	811,960
370	1990	\$	162,636
370	1991	\$	404,156
370	1992	\$	537,802
370	1993	\$	536,176
370	1994	\$	428,415
370	1995	\$	232,399

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
370	1996	\$	336,940
370	1997	\$	722,317
370	1998	\$	623,625
370	1999	\$	566,995
370	2000	\$	640,916
370	2001	\$	961,001
370	2002	\$	783,546
370	2003	\$	468,639
370	2004	\$	2,167,070
370	2005	\$	1,696,771
370	2006	\$	898,312
370	2007	\$	1,490,023
370	2008	\$	934,123
370	2009	\$	1,041,860
370	2010	\$	1,381,413
370	2011	\$	2,848,121
370	2012	\$	4,603,300
370	2013	\$	2,744,213
370	2014	\$	3,143,932
370	2015	\$	3,007,557
370	2016	\$	2,110,008
370	2017	\$	2,940,679
370	2018	\$	1,514,149
370	2019	\$	2,223,800
370	2020	\$	802,281
370 Total		\$	52,352,015
 371	 1929	 \$	 928
371	1930	\$	665

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
371	1931	\$	345
371	1937	\$	270
371	1947	\$	4,153
371	1948	\$	493
371	1952	\$	1,094
371	1958	\$	26
371	1959	\$	170
371	1960	\$	294
371	1961	\$	3,930
371	1962	\$	8,959
371	1963	\$	18,269
371	1964	\$	16,890
371	1965	\$	18,857
371	1966	\$	22,749
371	1967	\$	43,812
371	1968	\$	58,972
371	1969	\$	58,410
371	1970	\$	174,230
371	1971	\$	114,987
371	1972	\$	275,392
371	1973	\$	228,074
371	1974	\$	263,751
371	1975	\$	224,966
371	1976	\$	286,264
371	1977	\$	196,149
371	1978	\$	244,416
371	1979	\$	251,027
371	1980	\$	341,805
371	1981	\$	377,373
371	1982	\$	324,745

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
371	1983	\$	239,576
371	1984	\$	280,910
371	1985	\$	268,086
371	1986	\$	303,441
371	1987	\$	236,239
371	1988	\$	362,745
371	1989	\$	290,004
371	1990	\$	401,606
371	1991	\$	315,677
371	1992	\$	473,210
371	1993	\$	376,564
371	1994	\$	293,390
371	1995	\$	314,607
371	1996	\$	454,815
371	1997	\$	607,862
371	1998	\$	588,592
371	1999	\$	442,304
371	2000	\$	296,478
371	2001	\$	704,016
371	2002	\$	320,124
371	2003	\$	272,978
371	2004	\$	316,839
371	2005	\$	307,370
371	2006	\$	329,786
371	2007	\$	418,600
371	2008	\$	374,028
371	2009	\$	431,028
371	2010	\$	529,677
371	2011	\$	547,627
371	2012	\$	705,320
371	2013	\$	650,396

**The Dayton Power &
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**Distribution Plant
Surviving Dollars by
Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
371	2014	\$	409,002
371	2015	\$	328,685
371	2016	\$	603,471
371	2017	\$	369,178
371	2018	\$	515,502
371	2019	\$	141,893
371	2020	\$	1,133,398
371 Total		\$	19,517,488
372	1933	\$	183
372	1948	\$	198
372	1964	\$	724
372	1965	\$	(758)
372	1967	\$	278
372	1969	\$	(1,671)
372	1970	\$	12,285
372	1973	\$	10,839
372	1974	\$	13,417
372	1975	\$	8,538
372	1976	\$	2,074
372	1977	\$	(765)
372	1985	\$	(2,749)
372	1986	\$	12,681
372	1991	\$	(486)
372	1992	\$	(566)
372	1999	\$	(2,079)
372	2005	\$	(784)
372	2008	\$	1,307)
372	2011	\$	(2,600)
372 Total		\$	47,450

**The Dayton Power & Light Company
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**General Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
389	1988	\$	1,608,881
389	2011	\$	61,161
389 Total		\$	1,670,042
390	1988	\$	13,576,301
390	1996	\$	100,392
390	2007	\$	125,674
390	2009	\$	52,881
390	2012	\$	959,998
390	2013	\$	1,019,630
390	2015	\$	103,120
390	2016	\$	168,604
390	2017	\$	121,013
390	2018	\$	173,624
390 Total		\$	16,401,235
393	1996	\$	15,104
393	1997	\$	46,943
393 Total		\$	62,046

**The Dayton Power & Light
Company
Case No.: 20-1651-EL-AIR**

**General Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
394	1994	\$	849,462
394	1995	\$	843,921
394	1996	\$	391,387
394	1997	\$	1,277,366
394	1998	\$	22,995
394	1999	\$	149,742
394	2000	\$	59,062
394	2001	\$	343,629
394	2002	\$	138,312
394	2003	\$	162,065
394	2004	\$	268,473
394	2005	\$	283,666
394	2006	\$	99,356
394	2007	\$	43,113
394	2008	\$	221,521
394	2009	\$	113,693
394	2010	\$	115,176
394	2011	\$	64,092
394	2012	\$	384,987
394	2013	\$	67,092
394	2014	\$	58,407
394	2015	\$	40,390
394	2017	\$	14,028
394	2018	\$	83,429
394	2019	\$	78,515
394 Total		\$	6,173,879

**The Dayton Power & Light
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**General Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
395	1994	\$	35,758
395	1995	\$	3,143
395	1996	\$	104,170
395	1997	\$	41,383
395	1999	\$	31,118
395	2004	\$	71,201
395	2005	\$	296,929
395	2006	\$	53,030
395	2008	\$	96,662
395	2009	\$	740,101
395	2010	\$	246,243
395	2011	\$	960,103
395	2012	\$	636,798
395	2013	\$	281,527
395	2014	\$	403,858
395	2015	\$	339,959
395	2016	\$	151,992
395	2017	\$	199,731
395	2018	\$	169,037
395 Total		\$	4,862,741

**The Dayton Power & Light
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**General Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
396	1983	\$	47,758
396	1987	\$	26,943
396	1988	\$	60,731
396	1989	\$	57,289
396	1992	\$	35,100
396	1993	\$	66,326
396	1994	\$	87,933
396	1995	\$	72,512
396	1996	\$	93,403
396	1998	\$	84,992
396	1999	\$	6,303
396	2000	\$	130,460
396	2005	\$	239,980
396	2006	\$	306,013
396	2015	\$	134,914
396	2016	\$	12,667
396	2018	\$	7,843
396 Total		\$	1,471,164
398	2001	\$	55,437
398	2003	\$	831
398	2006	\$	3,922
398	2008	\$	5,223

**The Dayton Power & Light
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**General Plant
Surviving Dollars by Vintage Year
At June 30, 2020**

FERC Plant Account	Vintage Year		Original Cost
398	2011	\$	75,296
398	2012	\$	32,759
398	2013	\$	56,771
398	2015	\$	28,665
398	2016	\$	61,747
398	2019	\$	5,869
398 Total		\$	326,520

The Dayton Power & Light Company
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Intangible Plant
Surviving Dollars by Vintage Year
At June 30, 2020

FERC Plant Account	Vintage Year	Original Cost
303	2008	\$ 90,996
303	2009	\$ 281,711
303	2010	\$ 837,849
303	2011	\$ 7,007,535
303	2012	\$ 7,139,166
303	2013	\$ 6,006,689
303	2014	\$ 1,456,128
303	2015	\$ 1,991,415
303	2016	\$ 3,022,232
303	2017	\$ 2,779,175
303	2018	\$ 2,599,357
303	2019	\$ 3,128,063
303	2020	\$ 1,744,087
303 Total		\$ 38,084,402

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(22)

Requirement: Please provide employee level by month for the test year and the 2 most recent calendar years.

Response: Please see the attached employee level details.

Dayton Power and Light
Count of Active Employees by Month

	2018	2019	2020	2021
January	1,131	989	1,001	1,004
February	1,131	994	1,001	1,004
March	1,129	990	996	1,004
April	1,047	989	1,014	1,004
May	1,026	1,004	1,013	1,004
June	1,006	1,002	1,004	
July	1,003	998	1,003	
August	986	995	1,003	
September	992	996	999	
October	998	994	1,004	
November	994	1,010	1,004	
December	990	1,004	1,004	

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in

Case No(s). 20-1651-EL-AIR, 20-1652-EL-AAM, 20-1653-EL-ATA

Summary: Application Book I - Application and Supplemental, Volume 11 of 11 electronically filed by Mr. Jeffrey S Sharkey on behalf of The Dayton Power and Light Company