

**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 II – SCHEDULES
VOLUME 1 OF 3**

Dayton Power and Light Company

DP&L Case No. 20-1651-EL-AIR

Standard Filing Requirements for Rate Increases

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Section A
Revenue Requirements

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

- A-1 Overall Financial Summary
- A-2 Computation of Gross Revenue Conversion Factor
- A-3 Calculation of Mirrored CWIP Revenue Sur-Credit Rider

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

**Overall Financial Summary
For the Twelve Months Ended May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule A-1

Page 1 of 1

Witness Responsible: Tyler A. Teuscher

Line No.	Description	Jurisdictional Proposed Test Year	Schedule Reference
(A)	(B)	(C)	(D)
1	Rate Base as of Date Certain	\$ 796,383,774	B-1, Line 27
2	Current Operating Income	\$ (31,516,062)	C-1, Column C, Line 17
4	Earned Rate of Return	-3.96%	Line 3 / Line 1
6	Requested Rate of Return	7.71%	D-1a, Column G, Line 7
8	Required Operating Income	\$ 61,401,189	Line 1 * Line 7
10	Operating Income Deficiency	\$ 92,917,251	Line 9 - Line 3
12	Gross Revenue Conversion Factor	1.29978	A-2, Line 38
14	Revenue Deficiency	\$ <u>120,771,561</u>	Line 11 * Line 13
16	Revenue Increase Requested (No Mirrored CWIP Revenue Offset)	\$ 120,759,888	E-4, Pg 1, Line 54 - Pg 2, Line 54
18	Adjusted Operating Revenues	\$ 244,408,723	C-1, Line 1, Column C
21	Revenue Requirements	\$ <u>365,180,284</u>	Line 15 + Line 20

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

Computation of Gross Revenue Conversion Factor
For the Twelve Months Ended May 31, 2021

Data: 3 Months Actual & 9 Months Estimated

Schedule A-2

Page 1 of 1

Type of Filing: Original

Witness Responsible: Frank J. Salatto

Work Paper Reference No(s).: None

Line No.	Description	% of Incremental Gross Revenues	Schedule Reference
(A)	(B)	(C)	(D)
1	Operating Revenues	100.00%	
2	Less: Uncollectibles	0.52%	WPC-3.18, Line 3
3	Commercial Activities Tax (CAT) base	99.48%	Line 1 - Line 2
4	Times CAT rate	0.26%	Statutory Rate
5			
6	Effective CAT rate	0.26%	Line 3 * Line 4
7			
8	Revenue	100.00%	
9	Less: Uncollectibles	0.52%	WPC-3.18, Line 3
10	Effective CAT rate	0.26%	Statutory Rate
11	PUCO Fee Rate from most recent invoice	0.14%	Internal Records
12	OCC Fee Rate from most recent invoice	0.02%	Internal Records
13	Ohio tax base	99.06%	Line 8 - Lines 9-12
14	Times: Ohio Blended Municipal Tax Rate	1.69%	WPC-4.1, Pg 2, Line 16
15			
16	Effective Ohio Municipal Tax Rate	1.67%	Line 13 * Line 14
17			
18	Revenues	100.00%	
19	Less: Uncollectibles	0.52%	WPC-3.18, Line 3
20	Effective CAT rate	0.26%	Statutory Rate
21	PUCO Fee Rate from most recent invoice	0.14%	Internal Records
22	OCC Fee Rate from most recent invoice	0.02%	Internal Records
23	Effective Ohio Municipal Tax Rate	1.67%	Line 16
24	Federal Income Tax (FIT) base	97.39%	Line 18 - Lines 19-23
25	FIT Marginal Rate	21.00%	Federal Tax Return
26			
27	Effective FIT Marginal Rate	20.45%	Line 24 * Line 25
28			
29	Revenues	100.00%	
30	Less: Uncollectibles	0.52%	WPC-3.18, Line 3
31	Effective CAT rate	0.26%	Statutory Rate
32	PUCO Fee Rate from most recent invoice	0.14%	Internal Records
33	OCC Fee Rate from most recent invoice	0.02%	Internal Records
34	Effective Ohio Municipal Tax Rate	1.67%	Line 16
35	Effective FIT Marginal Rate	20.45%	Line 27
36	Net Operating Income Percentage	76.94%	Line 29 - Lines 30-35
37			
38	Gross Revenue Conversion Factor	<u>1.2998</u>	Line 29 / Line 36

The Dayton Power and Light Company
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**Calculation of Mirrored CWIP Revenue Sur-Credit Rider
For the Twelve Months Ended May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule A-3

Page 1 of 1

Witness Responsible: Rachelle L. Perrin

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

DP&L did not have CWIP in its Revenue Requirement in the prior (2015) rate case, therefore there is no mirrored CWIP adjustment.

Section B
Rate Base

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

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- B-2.1 Plant In Service By Accounts and Subaccounts
- B-2.2 Adjustments to Plant In Service
- B-2.3 Gross Additions, Retirements and Transfers
- B-2.4 Lease Property
- B-2.5 Property Excluded From Rate Base - For Reasons Other Than Rate Area Allocation Reserve For Accumulated Depreciation
- B-3 Adjustments to the Reserve for Accumulated Depreciation
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The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR

Jurisdictional Rate Base Summary
As of June 30, 2020

Data: Actual

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule B-1

Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Description	Proposed Amount	Schedule Reference
(A)	(B)	(C)	(D)
1	Plant in Service	\$ -	Not Applicable
2	Production	\$ -	B-2, Line 3, Col. H
3	Transmission	\$ 1,849,422,825	B-2, Line 5, Col. H
4	Distribution	\$ 29,894,160	B-2, Line 7, Col. H
5	General	\$ 32,991,442	B-2, Line 9, Col. H
6	Other: Intangible		Sum Lines 2 thru 6
7	Total Plant In Service	\$ 1,912,308,427	
8	Reserve for Accumulated Depreciation	\$ -	
10	Production	\$ -	
11	Transmission	\$ -	B-3, Pg 1, Line 4, Col. J
12	Distribution	\$ 889,702,753	B-3, Pg 5, Line 16, Col. J
13	General	\$ 16,555,039	B-3, Pg 6, Line 16, Col. J
14	Other: Intangible	\$ 22,394,356	B-3, Pg 7, Line 17, Col. J
15	Total Reserve for Accumulated Depreciation	\$ 928,652,148	Sum Lines 10 - 14
16	Net Plant In Service	\$ 983,656,278	
18			Line 7 - Line 15
19	Construction Work In Progress 75% Complete		None Requested
20			
21	Working Capital Allowance	\$ 9,649,258	B-5, Pg 2, Line 18, Col. H
22	Customers' Advances for Construction	\$ -	B-6, Line 1, Col. I
24	Other Rate Base Items	\$ (196,921,762)	B-6, Line 27, Col. I
26	Jurisdictional Rate Base	\$ 796,383,774	Sum Lines 17 - 25
27			

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

Plant In Service Summary by Major Property Groupings
As of June 30, 2020

Date: Actual

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

Schedule B-2
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

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	\$ -	0.00%	NONDIST	\$ -	\$ -	\$ -	Not Applicable
2	Transmission	\$ 433,101,136	0.00%	NONDIST	\$ -	\$ -	\$ -	B-2.1, Pg 1, Line 3
3	Distribution	\$ 1,918,245,742	96.80%	DIRECT	\$ 1,856,933,386	\$ (7,510,561)	\$ 1,849,422,825	B-2.1, Pg 5, Line 14
4	General	\$ 30,967,627	98.84%	DIRECT	\$ 30,606,873	\$ (712,713)	\$ 29,894,160	B-2.1, Pg 6, Line 14
5	Intangible	\$ 38,084,403	86.63%	DIRECT	\$ 32,991,442	\$ -	\$ 32,991,442	B-2.1, Pg 7, Line 17
6	Total	<u>\$ 2,420,398,908</u>						
7		<u>\$ 1,920,531,701</u>			<u>\$ (8,223,274)</u>		<u>\$ 1,912,308,427</u>	

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
Non-Jurisdictional Electric Plant

Data: Actual

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

Line No.	Account 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	Transmission (Unitized)	\$ 432,866,347	0.00%	NONDIST	\$ -	\$ -	\$ -
2	Various	Transmission (Reconciling Adjustments)	\$ 234,789	0.00%	NONDIST	\$ -	\$ -	\$ -
3		Total Transmission Plant	<u>\$ 433,101,136</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule B-2.1
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Witness Responsible: Rachelle L. Perrin

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
Distribution Plant

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

Schedule B-2.1
Page 2 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account 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	360.1	Substation Land.NONE	\$ 1,906,216	100.00%	ALLDIST	\$ 1,906,216		\$ 1,906,216
2	360.2	Other Land.NONE	\$ 2,382	100.00%	ALLDIST	\$ 2,382		\$ 2,382
3	360.3	Land Rights.NONE	\$ 27,177,206	100.00%	ALLDIST	\$ 27,177,206	\$ (967,093)	\$ 26,210,113
4	360.4	Dist Land.NORTH DAYTON	\$ 339,580	100.00%	ALLDIST	\$ 339,580		\$ 339,580
5	360.4	Distribution Land.DSB	\$ 117,769	100.00%	ALLDIST	\$ 117,769		\$ 117,769
6	360.4	Distribution Land.EATON	\$ 18,635	100.00%	ALLDIST	\$ 18,635		\$ 18,635
7	360.4	Distribution Land.GREENVILLE	\$ 349,912	100.00%	ALLDIST	\$ 349,912		\$ 349,912
8	360.4	Distribution Land.MARYSVILLE	\$ 114,162	100.00%	ALLDIST	\$ 114,162		\$ 114,162
9	360.4	Distribution Land.MIAMISBURG	\$ 122,959	100.00%	ALLDIST	\$ 122,959		\$ 122,959
10	360.4	Distribution Land.OTHER	\$ 46,594	100.00%	ALLDIST	\$ 46,594		\$ 46,594
11	360.4	Distribution Land.SIDNEY	\$ 4,005	100.00%	ALLDIST	\$ 4,005		\$ 4,005
12	360.4	Distribution Land.WASH CH	\$ 93,971	100.00%	ALLDIST	\$ 93,971		\$ 93,971
13	360.4	Distribution Land.XENIA	\$ 12,890	100.00%	ALLDIST	\$ 12,890		\$ 12,890
14	361.0	S&I.NONE	\$ 10,833,040	100.00%	ALLDIST	\$ 10,833,040		\$ 10,833,040
15	361.0	S&I.STEAM PLANT	-	100.00%	ALLDIST	-		-
16	361.0	S&I.WPAFB	\$ 678,099	0.00%	NONDIST	\$ -		\$ -
17	361.0	S&I.WPAFB31	\$ 98,982	0.00%	NONDIST	\$ -		\$ -
18	361.4	S&I-OTHER COLDWATER	\$ 22,801	100.00%	ALLDIST	\$ 22,801		\$ 22,801
19	361.4	S&I-OTHER.DSB	\$ 27,494,901	100.00%	ALLDIST	\$ 27,494,901		\$ 27,494,901
20	361.4	S&I-OTHER.EATON	\$ 1,437,618	100.00%	ALLDIST	\$ 1,437,618		\$ 1,437,618
21	361.4	S&I-OTHER.GREENVILLE	\$ 1,812,156	100.00%	ALLDIST	\$ 1,812,156		\$ 1,812,156
22	361.4	S&I-OTHER.MARYSVILLE	\$ 1,168,181	100.00%	ALLDIST	\$ 1,168,181		\$ 1,168,181

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

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
Distribution Plant

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

Schedule B-2.1
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Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments ¹	(H)	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)	
1	361.4	S&I-OTHER.MIAMISBURG	\$ 17,148	100.00%	ALLDIST	\$ 17,148			\$ 17,148
2	361.4	S&I-OTHER.NORTH DAYTON	\$ 4,404,441	100.00%	ALLDIST	\$ 4,404,441			\$ 4,404,441
3	361.4	S&I-OTHER.OTHER	\$ 234,235	100.00%	ALLDIST	\$ 234,235			\$ 234,235
4	361.4	S&I-OTHER.SIDNEY	\$ 2,152,363	100.00%	ALLDIST	\$ 2,152,363			\$ 2,152,363
5	361.4	S&I-OTHER.TRANS	\$ 758,644	100.00%	ALLDIST	\$ 758,644			\$ 758,644
6	361.4	S&I-OTHER.WASH CH	\$ 1,487,264	100.00%	ALLDIST	\$ 1,487,264			\$ 1,487,264
7	361.4	S&I-OTHER.XENIA	\$ 2,354,807	100.00%	ALLDIST	\$ 2,354,807			\$ 2,354,807
8	362.0	Station Equip.NONE	\$ 154,883,750	100.00%	ALLDIST	\$ 154,883,750	\$ (1,772,167)	\$ 153,111,583	
9	362.0	Station Equip.WPAFB	\$ 9,772,798	0.00%	NONDIST	\$ -			
10	362.0	Station Equip.WPAFB31	\$ 14,517,085	0.00%	NONDIST	\$ -			
11	362.1	Gent.COMPUTER10	\$ -	84.23%	DLABOR	\$ -			
12	362.1	Gent.COMPUTER11	\$ -	84.23%	DLABOR	\$ -			
13	362.1	Gent.COMPUTER12	\$ 2,540,016	84.23%	DLABOR	\$ 2,139,455			\$ 2,139,455
14	362.1	Gent.COMPUTER13	\$ 4,942,991	84.23%	DLABOR	\$ 4,163,481			\$ 4,163,481
15	362.1	Gent.COMPUTER14	\$ 1,108,388	84.23%	DLABOR	\$ 933,595			\$ 933,595
16	362.1	Gent.COMPUTER15	\$ 1,613,561	84.23%	DLABOR	\$ 1,359,102			\$ 1,359,102
17	362.1	Gent.COMPUTER16	\$ 2,914,004	84.23%	DLABOR	\$ 2,454,466			\$ 2,454,466
18	362.1	Gent.COMPUTER17	\$ 2,949,181	84.23%	DLABOR	\$ 2,484,095			\$ 2,484,095
19	362.1	Gent.COMPUTER18	\$ 5,057,177	84.23%	DLABOR	\$ 4,259,660			\$ 4,259,660
20	362.1	Gent.COMPUTER19	\$ 1,349,057	84.23%	DLABOR	\$ 1,136,311			\$ 1,136,311
21	362.1	Gent.COMPUTERS	\$ 12,312,748	84.23%	DLABOR	\$ 10,371,028			\$ 10,371,028
22	362.1	Genr.COMPUTERS.SL	\$ -	84.23%	DLABOR	\$ -			

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

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
Distribution Plant

Data: Actual

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

Schedule B-2.1
Page 4 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account 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	362.1	Station Equip-General.OTHER	\$ 19,281,730	100.00%	ALLDIST	\$ 19,281,730		\$ 19,281,730
2	362.1	Station Equip-General.WPAFB	\$ -	0.00%	NONDIST	\$ -		\$ -
3	362.2	Station Equip-General.OTHER	\$ 35,187,373	97.13%	DMAINT	\$ 34,177,495		\$ 34,177,495
4	362.2	Station Equip-General.VEH15	\$ 1,133,202	97.13%	DMAINT	\$ 1,100,679		\$ 1,100,679
5	362.2	Station Equip-General.VEH16	\$ 581,560	97.13%	DMAINT	\$ 564,869		\$ 564,869
6	362.2	Station Equip-General.VEH17	\$ 748,473	97.13%	DMAINT	\$ 726,992		\$ 726,992
7	362.2	Station Equip-General.VEH18	\$ 1,581,267	97.13%	DMAINT	\$ 1,535,885		\$ 1,535,885
8	362.2	Station Equip-General.VEH19	\$ 29,696	97.13%	DMAINT	\$ 28,844		\$ 28,844
9	362.2	Station Equip-Vehicles.SL	\$ -	97.13%	DMAINT	\$ -		\$ -
10	362.6	Station Equip - ED.NONE	\$ 518,732	97.13%	DMAINT	\$ 503,844		\$ 503,844
11	362.7	Station Eq-General.FIBER CABLE	\$ 4,708,984	97.13%	DMAINT	\$ 4,573,836		\$ 4,573,836
12	362.7	Station Equip-General.OTHER	\$ 31,546,271	97.13%	DMAINT	\$ 30,640,893		\$ 30,640,893
13	362.7	Station Equip-Gem.MULTIPLEX	\$ 469,952	97.13%	DMAINT	\$ 456,464		\$ 456,464
14	364.0	Pole, Tower & Fixture.WPAFB31	\$ 432,920	0.00%	NONDIST	\$ -		\$ -
15	364.0	Poles, Tower & Fixtures.WPAFB	\$ 1,005,151	0.00%	NONDIST	\$ -		\$ -
16	364.0	Poles, Towers & Fixtures.NONE	\$ 350,803,882	100.00%	ALLDIST	\$ 350,803,882	\$ (2,316,662)	\$ 348,487,220
17	365.0	Ovnd Cond & Devices.WPAFB	\$ 600,498	0.00%	NONDIST	\$ -		\$ -
18	365.0	Ovnd Cond & Devices.WPAFB31	\$ 442,321	0.00%	NONDIST	\$ -		\$ -
19	365.0	Ovnd Conductor & Devices.NONE	\$ 176,356,254	100.00%	ALLDIST	\$ 176,356,254		\$ 176,356,254
20	366.0	Underground Conduit.NONE	\$ 11,757,360	100.00%	ALLDIST	\$ 11,757,360	\$ (173,087)	\$ 11,584,273
21	366.0	Underground Conduit.WPAFB	\$ 2,363,226	0.00%	NONDIST	\$ -		\$ -
22	366.0	Underground Conduit.WPAFB31	\$ 5,452,244	0.00%	NONDIST	\$ -		\$ -

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

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
Distribution Plant

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

Line No.	Account 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	367.0	Undgnd Cond & Devices.NONE	\$ 248,739.246	100.00%	ALLDIST	\$ 248,739.246	\$ (2,281,552)	\$ 246,457,694
2	367.0	Undgnd Cond & Devices.WPAFB	\$ 6,177.588	0.00%	NONDIST	\$ -	\$ -	\$ -
3	367.0	Undgnd Cond & Devices.WPAFB31	\$ 4,276.822	0.00%	NONDIST	\$ -	\$ -	\$ -
4	368.0	Line Transformers.NONE	\$ 355,801.988	100.00%	ALLDIST	\$ 355,801.988	\$ -	\$ 355,801.988
5	368.0	Line Transformers.WPAFB	\$ 1,392,937	0.00%	NONDIST	\$ -	\$ -	\$ -
6	368.0	Line Transformers.WPAFB31	\$ 6,420.046	0.00%	NONDIST	\$ -	\$ -	\$ -
7	369.1	Ovhd Electric Services.NONE	\$ 57,889.402	100.00%	ALLDIST	\$ 57,889,402	\$ -	\$ 57,889,402
8	369.2	Undgnd Electric Services.NONE	\$ 220,077.476	100.00%	ALLDIST	\$ 220,077.476	\$ -	\$ 220,077,476
9	370.0	Meters.NONE	\$ 52,352.015	100.00%	ALLDIST	\$ 52,352.015	\$ -	\$ 52,352,015
10	371.1	Cust Install - Premises.NONE	\$ 19,289.793	100.00%	ALLDIST	\$ 19,289,793	\$ -	\$ 19,289,793
11	371.2	Cust Install - Other.NONE	\$ 227,694	100.00%	ALLDIST	\$ 227,694	\$ -	\$ 227,694
12	372	Leased Prop on Cus.NONE	\$ 47,450	100.00%	ALLDIST	\$ 47,450	\$ -	\$ 47,450
13	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	100.00%	DIRECT	\$ 1,330,472	\$ -	\$ 1,330,472
14		Total Distribution Plant	<u>\$ 1,918,245.742</u>			<u>\$ 1,856,933.386</u>	<u>\$ (7,510,561)</u>	<u>\$ 1,849,422.825</u>

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

Schedule B-2.1
Page 5 of 7
Witness Responsible: Rachelle L. Perrin

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

Plant In Service by Accounts and Subaccounts
As of June 30, 2020
General Plant

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

Schedule B-2.1
Page 6 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account 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	389.2.	Land & Rights - Co.OTHER	\$ 1,670,042	100.00%	ALLDIST	\$ 1,670,042		\$ 1,670,042
2	390.1.	S&I - Utility Spec.OTHER	\$ 8,416	100.00%	ALLDIST	\$ 8,416		\$ 8,416
3	390.2.	S&I - Common.OTHER	\$ 16,392,819	100.00%	ALLDIST	\$ 16,392,819	\$ (46,795)	\$ 16,346,024
4	391.0.	Office Furniture & Equip OTHER	\$ -			\$ -		\$ -
5	392.0.	Transportation Equipment OTHER	\$ 62,046	97.13%	DMAINT	\$ 60,265		\$ 60,265
6	393.0.	Stores Equip - Common.OTHER	\$ 6,173,879	97.13%	DMAINT	\$ 5,996,689		\$ 5,996,689
7	394.0.	Tools Shop & Garage Eq.OTHER	\$ 4,862,741	97.13%	DMAINT	\$ 4,723,180	\$ (339,576)	\$ 4,383,604
8	395.0.	Lab Equip - Common.OTHER	\$ 1,471,164	97.13%	DMAINT	\$ 1,428,942		\$ 1,428,942
9	396.0.	Power Operated Equip.OTHER	\$ -			\$ -		\$ -
10	397.2.	Communication Equipment.OTHER	\$ 326,520	100.00%	ALLDIST	\$ 326,520	\$ (326,342)	\$ 178
11	398.0.	Misc Equipment - Common.OTHER	\$ -			\$ -		\$ -
12	399.0.	Other Tangible Property OTHER	\$ -			\$ -		\$ -
13	Various	General (Reconciling Adjustments)	\$ 30,967,627			\$ 30,606,873	\$ (712,713)	\$ 29,894,160
14		Total General Plant						

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

98.84%

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

Plant in Service by Accounts and Subaccounts
As of June 30, 2020
Intangible Plant

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

Line No.	Account 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.NONE	\$ 1,744,087	86.81%	DIRECT	\$ 1,513,977		\$ 1,513,977
2	3030	Intangible Plant.SL	\$ -	0.00%	DIRECT	\$ -		\$ -
3	3030	Intangible Plant.SW08	\$ 90,966	100.00%	DIRECT	\$ 90,996		\$ 90,996
4	3030	Intangible Plant.SW09	\$ 281,711	84.23%	DIRECT	\$ 237,285		\$ 237,285
5	3030	Intangible Plant.SW10	\$ 837,849	93.13%	DIRECT	\$ 780,317		\$ 780,317
6	3030	Intangible Plant.SW11	\$ 7,007,535	83.74%	DIRECT	\$ 5,867,806		\$ 5,867,806
7	3030	Intangible Plant.SW12	\$ 7,139,166	95.30%	DIRECT	\$ 6,803,727		\$ 6,803,727
8	3030	Intangible Plant.SW13	\$ 6,006,689	59.38%	DIRECT	\$ 3,566,503		\$ 3,566,503
9	3030	Intangible Plant.SW14	\$ 1,456,128	92.33%	DIRECT	\$ 1,344,415		\$ 1,344,415
10	3030	Intangible Plant.SW15	\$ 1,991,415	98.28%	DIRECT	\$ 1,957,212		\$ 1,957,212
11	3030	Intangible Plant.SW16	\$ 3,022,232	91.96%	DIRECT	\$ 2,779,296		\$ 2,779,296
12	3030	Intangible Plant.SW17	\$ 2,779,175	88.05%	DIRECT	\$ 2,447,076		\$ 2,447,076
13	3030	Intangible Plant.SW18	\$ 2,599,357	98.95%	DIRECT	\$ 2,571,972		\$ 2,571,972
14	3030	Intangible Plant.SW19	\$ 3,128,063	96.89%	DIRECT	\$ 3,030,860		\$ 3,030,860
15	3030	Intangible Plant.SW20	\$ -	0.00%	DIRECT	\$ -		\$ -
16	3030	Intangible (Reconciling Adjustments)	\$ -	0.00%	DIRECT	\$ -		\$ -
17	3030	Total Intangible Plant	\$ 38,084,403			\$ 32,991,442		\$ 32,991,442

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

86.63%

Schedule B-2.1
Page 7 of 7
Witness Responsible: Rachelle L. Perrin

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

Adjustments to Plant In Service
As of June 30, 2020

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

Schedule B-2.2

Page 1 of 1

Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Company Adjustment	Allocation %	Allocation Code	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1	3603	Land Rights - NONE	\$ (967,093)	100.00%	ALLDIST	\$ (967,093)
2	3620	Station Equip - NONE	\$ (1,772,167)	100.00%	ALLDIST	\$ (1,772,167)
3	3640	Poles, Towers & Fixt - NONE	\$ (2,316,662)	100.00%	ALLDIST	\$ (2,316,662)
4	3660	Underground Conduit - NONE	\$ (173,087)	100.00%	ALLDIST	\$ (173,087)
5	3670	Underground Conductor - NONE	\$ (2,281,552)	100.00%	ALLDIST	\$ (2,281,552)
6		Total Distribution Plant	\$ (7,510,561)			\$ (7,510,561)
7						
8	3902	S&I - Common - OTHER	\$ (46,795)	100.00%	ALLDIST	\$ (46,795)
9	3950	Lab Equip - Common - OTHER	\$ (349,610)	97.13%	DMAINT	\$ (339,576)
10	3980	Misc Equipment - Com - OTHER	\$ (326,342)	100.00%	ALLDIST	\$ (326,342)
11		Total General Plant	\$ (722,747)			\$ (712,713)

Note: Each rate base disallowance line item is assumed to be retired once it becomes fully depreciated.

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

**Gross Additions, Retirements, and Transfers From
Distribution Plant**

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

Line No.	Account No.	Description	(B)	(C)	Beginning Balance		Additions	Retirements	Amount	Explanation of Transfers ¹		(J) = (D) + (E) - (F) + (G)	
					(D)	(E)				(H)	(I)		
1	360	Land and Land Rights	\$ 26,760,105	\$ 3,716,361	\$ 26,760,105	\$ 3,716,361	\$ 170,184	\$ 2,126,568	\$ 543,633	\$ 30,306,282			
2	361	Structures and Improvements	\$ 49,562,456	\$ 7,518,794	\$ 49,562,456	\$ 7,518,794	\$ 2,126,568	\$ 43,984,541	\$ 543,633	\$ 54,954,682			
3	362	Station Equipment	\$ 300,160,042	\$ 53,028,862	\$ 300,160,042	\$ 53,028,862	\$ 43,984,541	\$ 543,633	\$ 309,747,995	\$ 309,747,995			
4	363	Storage Battery Equipment	\$ -	\$ -	\$ 261,214,920	\$ 95,760,706	\$ -	\$ -	\$ 102,611	\$ 352,244,953			
5	364	Poles, Towers and Fixtures	\$ 159,057,606	\$ 36,506,603	\$ 159,057,606	\$ 36,506,603	\$ 18,193,137	\$ 28,002	\$ 177,399,074	\$ 177,399,074			
6	365	Overhead Conductors and Devices	\$ 16,276,788	\$ 3,359,780	\$ 16,276,788	\$ 3,359,780	\$ 63,738	\$ -	\$ 19,572,829	\$ 19,572,829			
7	366	Underground Conductors and Devices	\$ 209,513,063	\$ 55,530,989	\$ 209,513,063	\$ 55,530,989	\$ 5,850,397	\$ -	\$ 259,193,654	\$ 259,193,654			
8	367	Line Transformers	\$ 279,173,104	\$ 86,693,846	\$ 279,173,104	\$ 86,693,846	\$ 2,251,979	\$ -	\$ 363,614,971	\$ 363,614,971			
9	368	Services	\$ 207,210,014	\$ 72,377,497	\$ 207,210,014	\$ 72,377,497	\$ 364,590	\$ 74,429	\$ 279,297,350	\$ 279,297,350			
10	369	Meters	\$ 46,780,660	\$ 30,124,718	\$ 46,780,660	\$ 30,124,718	\$ 24,553,363	\$ -	\$ 52,352,015	\$ 52,352,015			
11	370	Installations on Customers' Premises	\$ 15,822,537	\$ 5,083,553	\$ 15,822,537	\$ 5,083,553	\$ 1,388,600	\$ (2)	\$ 19,517,488	\$ 19,517,488			
12	371	Leased Property on Customers' Premises	\$ 47,450	\$ -	\$ 47,450	\$ -	\$ -	\$ -	\$ 47,450	\$ 47,450			
13	372	Street Light and Signal Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
14	373	Asset Retirement Costs for Distr Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
15	374	Total Distribution Plant	\$ 1,571,578,745	\$ 449,701,707	\$ 1,571,578,745	\$ 449,701,707	\$ 103,783,383	\$ 748,674	\$ 1,918,245,743	\$ 1,918,245,743			

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.: 20-1651-EL-AIR

**Gross Additions, Retirements, and Transfers From
General Plant**

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

Line No.	Account No.	Description	(C)	Beginning Balance		Additions	Retirements	Amount	Transfer/Reclassifications		Other Accts. Involved	Ending Balance
				(D)	(E)				(H)	(I)		
1	389	Land and Land Rights	\$ 1,608,881	\$ 293,068	\$ -	\$ -	\$ (231,907)	\$ -	\$ -	\$ -	\$ 1,670,042	
2	390	Structures and Improvements	\$ 17,301,900	\$ (36,388)	\$ 864,277	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,401,235	
3	391	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	392	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	393	Stores Equipment	\$ 436,522	\$ (20,263)	\$ 275,644	\$ -	\$ (78,569)	\$ -	\$ -	\$ -	\$ 62,046	
6	394	Tools, Shop and Garage Equipment	\$ 7,668,510	\$ (21,129)	\$ 1,473,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,173,879	
7	395	Laboratory Equipment	\$ 4,597,512	\$ 716,591	\$ 451,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,862,741	
8	396	Power Operated Equipment	\$ 2,229,175	\$ 155,422	\$ 913,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,471,164	
9	397	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	398	Miscellaneous Equipment	\$ 326,342	\$ 148,741	\$ 148,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,520	
11	399	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	399.1	Asset Retirement Costs for General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13		Total General Plant	\$ 34,168,842	\$ 1,236,042	\$ 4,126,781	\$ (310,476)	\$ -	\$ -	\$ -	\$ -	\$ 30,967,627	

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.: 20-1651-EL-AIR

**Gross Additions, Retirements, and Transfers From
Intangible Plant**

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

Line No.	Account No.	Description	(D)	(E)	(F)	(G)	(H)	(I)	Transfer/Reclassification		(J) = (D) + (E) - (F) + (G)			
									Beginning Balance	Additions	Retirements	Amount	Explanation of Transfers ¹	Other Accts.Involved
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ -
2	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -		\$ -
3	303	Miscellaneous Intangible Plant	\$ 69,541,995	\$ (1,143,522)	\$ 23,658,195	\$ (6,655,875)						\$ 38,084,403		
4		Total Intangible Plant:	\$ 69,541,995	\$ (1,143,522)	\$ 23,658,195	\$ (6,655,875)						\$ 38,084,403		

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.

Schedule B-2.3
Page 3 of 3
Witness Responsible: Rachele L. Perrin

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

Lease Property
As of June 30, 2020

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

Schedule B-2.4
Page 1 of 1
Witness Responsible: Rachelle L. Ferrin

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.: 20-1651-EL-AIR

Property Excluded from Rate Base - For Reasons Other than Rate Area Allocation
As of June 30, 2020

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

Schedule B-2.5
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	In Service Date	Original Cost	Accumulated Depreciation	Net Book Value Cost	Test Year Revenue & Expense ¹		Reasons for Exclusion	
							(E)	(F)		
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) - (F)	(H)	(I)	(J)	(K)
1	361.0	S&I.WPAFB	Various	\$ 678,099	\$ 47,364	\$ 630,735				Special Contract
2	361.0	S&I.WPAFB31	Various	\$ 98,982	\$ 61,238	\$ 37,744				Special Contract
3	362.0	Station Equip.WPAFB	Various	\$ 9,772,798	\$ 1,165,800	\$ 8,606,998				Special Contract
4	362.0	Station Equip.WPAFB31	Various	\$ 14,517,085	\$ 5,690,680	\$ 8,826,405				Special Contract
5	364.0	Pole, Tower & Fixture.WPAFB31	Various	\$ 432,920	\$ 128,894	\$ 304,026				Special Contract
6	364.0	Poles, Tower & Fixtures.WPAFB	Various	\$ 1,005,151	\$ 34,327	\$ 970,824				Special Contract
7	365.0	Ovhnd Cond & Devices.WPAFB	Various	\$ 600,498	\$ 102,171	\$ 498,327				Special Contract
8	365.0	Ovhnd Cond & Devices.WPAFB31	Various	\$ 442,321	\$ 312,339	\$ 129,982				Special Contract
9	366.0	Underground Conduit.WPAFB	Various	\$ 2,363,226	\$ 133,801	\$ 2,229,425				Special Contract
10	366.0	Underground Conduit.WPAFB31	Various	\$ 5,452,244	\$ 5,274,046	\$ 178,198				Special Contract
11	367.0	Undgnd Cond & Devices.WPAFB	Various	\$ 6,177,588	\$ 918,337	\$ 5,259,251				Special Contract
12	367.0	Undgnd Cond & Devices.WPAFB31	Various	\$ 4,276,822	\$ 4,212,548	\$ 64,274				Special Contract
13	368.0	Line Transformers.WPAFB	Various	\$ 1,392,937	\$ 260,675	\$ 1,132,262				Special Contract
14	368.0	Line Transformers.WPAFB31	Various	\$ 6,420,046	\$ 3,641,627	\$ 2,778,419				Special Contract
15		Total		\$ 53,630,717	\$ 21,983,847	\$ 31,646,870				

¹ See Schedule C-3.18

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Non-Jurisdictional Electric Plant

Data: Actual

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

Schedule B-3
Page 1 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment			Reserve for Accumulated Depreciation at Date Certain		
			(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)
1	108	Transmission (In-Service)	\$ 432,866,347	\$ 237,367,006	0.00%	NONDIST	\$ -	\$ -
2	108	Transmission (Reconciling Adjustments)	\$ 234,789	\$ 117,681	0.00%	NONDIST	\$ -	\$ -
3	108	Transmission - Retirement Work in Progress	\$ -	\$ (3,047,104)	0.00%	NONDIST	\$ -	\$ -
4		Total Transmission Plant	\$ 433,101,136	\$ 234,437,583			\$ -	\$ -

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

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Distribution Plant

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

Schedule B-3
Page 2 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Reserve for Accumulated Depreciation			Depreciation at Date Certain			Adjusted Jurisdictional (J) = (H) + (I)
			Total Company Investment	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments ¹	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J)
1	360.1	Substation Land.NONE	\$ 1,906,216	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
2	360.2	Other Land NONE	\$ 2,382	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
3	360.3	Land Rights.NONE	\$ 27,177,206	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
4	360.4	Dist Land.NORTH DAYTON	\$ 339,580	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
5	360.4	Distribution Land.DSB	\$ 117,769	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
6	360.4	Distribution Land.EATON	\$ 18,635	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
7	360.4	Distribution Land.GREENVILLE	\$ 349,912	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
8	360.4	Distribution Land.MARYSVILLE	\$ 114,162	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
9	360.4	Distribution Land.MIAMISBURG	\$ 122,959	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
10	360.4	Distribution Land.OTHER	\$ 46,594	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
11	360.4	Distribution Land.SIDNEY	\$ 4,005	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
12	360.4	Distribution Land.WASH CH	\$ 93,971	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
13	360.4	Distribution Land.XENIA	\$ 12,890	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
14	361.0	S&I.NONE	\$ 10,833,040	\$ 6,018,000	100.00%	ALLDIST	\$ 6,018,000	\$ -	\$ 6,018,000
15	361.0	S&I STEAM PLANT	\$ -	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
16	361.0	S&I.WPAFB	\$ 678,099	\$ 47,364	0.00%	NONDIST	\$ -	\$ -	\$ -
17	361.0	S&I.WPAFB1	\$ 98,982	\$ 61,238	0.00%	NONDIST	\$ -	\$ -	\$ -
18	361.4	S&I-OTHER.COLDWATER	\$ 22,801	\$ 3,591	100.00%	ALLDIST	\$ 3,591	\$ 3,591	\$ 3,591
19	361.4	S&I-OTHER.DSB	\$ 27,494,901	\$ 14,668,704	100.00%	ALLDIST	\$ 14,668,704	\$ 1,250,300	\$ 15,919,004
20	361.4	S&I-OTHER.EATON	\$ 1,437,618	\$ 858,121	100.00%	ALLDIST	\$ 858,121	\$ 858,121	\$ 858,121
21	361.4	S&I-OTHER.GREENVILLE	\$ 1,812,156	\$ 868,298	100.00%	ALLDIST	\$ 868,298	\$ 661,848	\$ 868,298
22	361.4	S&I-OTHER.MARYSVILLE	\$ 1,168,181	\$ 661,848	100.00%	ALLDIST	\$ 661,848	\$ -	\$ 661,848

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

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Distribution Plant

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

Schedule B-3
Page 3 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain			
				(D)	(E)	(F)	(G)
1	361.4	S&I-OTHER, MIAMISBURG	\$ 17,148	\$ (199,680)	100.00%	ALLDIST	\$ (199,680)
2	361.4	S&I-OTHER, NORTH DAYTON	\$ 4,404,441	\$ 667,231	100.00%	ALLDIST	\$ 667,231
3	361.4	S&I-OTHER, OTHER	\$ 234,235	\$ 92,590	100.00%	ALLDIST	\$ 92,590
4	361.4	S&I-OTHER, SIDNEY	\$ 2,152,363	\$ 1,155,054	100.00%	ALLDIST	\$ 1,155,054
5	361.4	S&I-OTHER, TRANS	\$ 758,644	\$ 569,671	100.00%	ALLDIST	\$ 569,671
6	361.4	S&I-OTHER, WASH CH	\$ 1,487,264	\$ 1,157,586	100.00%	ALLDIST	\$ 1,157,586
7	361.4	S&I-OTHER, XENIA	\$ 2,354,807	\$ 1,433,159	100.00%	ALLDIST	\$ 1,433,159
8	362.0	Station Equip, NONE	\$ 154,883,750	\$ 61,271,975	100.00%	ALLDIST	\$ 61,271,975
9	362.0	Station Equip, WPAFB	\$ 9,772,798	\$ 1,165,800	0.00%	NONDIST	\$ (1,203,577)
10	362.0	Station Equip, WPAFB31	\$ 14,517,085	\$ 5,690,680	0.00%	NONDIST	\$ -
11	362.1	Genr.COMPUTER10	\$ -	\$ -	84.23%	DLABOR	\$ -
12	362.1	Genr.COMPUTER11	\$ -	\$ (190,989)	84.23%	DLABOR	\$ (160,870)
13	362.1	Genr.COMPUTER12	\$ 2,540,016	\$ 2,354,297	84.23%	DLABOR	\$ 1,983,024
14	362.1	Genr.COMPUTER13	\$ 4,942,991	\$ 4,456,229	84.23%	DLABOR	\$ 3,753,482
15	362.1	Genr.COMPUTER14	\$ 1,108,388	\$ 332,411	84.23%	DLABOR	\$ 279,990
16	362.1	Genr.COMPUTER15	\$ 1,613,561	\$ 984,237	84.23%	DLABOR	\$ 829,023
17	362.1	Genr.COMPUTER16	\$ 2,914,004	\$ 1,366,307	84.23%	DLABOR	\$ 1,150,840
18	362.1	Genr.COMPUTER17	\$ 2,949,181	\$ 898,462	84.23%	DLABOR	\$ 756,775
19	362.1	Genr.COMPUTER18	\$ 5,057,177	\$ 1,565,675	84.23%	DLABOR	\$ 1,318,768
20	362.1	Genr.COMPUTER19	\$ 1,349,057	\$ (242,915)	84.23%	DLABOR	\$ (204,607)
21	362.1	Genr.COMPUTERS	\$ 12,312,748	\$ 12,312,748	84.23%	DLABOR	\$ 10,311,028
22	362.1	Genr.COMPUTERS,SL	\$ -	\$ -	84.23%	DLABOR	\$ -

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

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Distribution Plant

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

Schedule B-3
Page 4 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment			Reserve for Accumulated Depreciation at Date Certain			Adjusted Jurisdictional		
			(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)		
1	362.1	Station Equip-General.OTHER	\$ 19,281,730	\$ 18,595,284	100.00%	ALLDIST	\$ 18,595,284		\$ 18,595,284		
2	362.1	Station Equip-General.WPAFB	\$ -	\$ -	0.00%	NONDIST	\$ -		\$ -		
3	362.2	Station Equip-General.OTHER	\$ 35,187,373	\$ 35,397,139	97.13%	DMAINT	\$ 34,381,241		\$ 34,381,241		
4	362.2	Station Equip-General.VEH15	\$ 1,133,202	\$ 559,953	97.13%	DMAINT	\$ 543,882		\$ 543,882		
5	362.2	Station Equip-General.VEH16	\$ 581,560	\$ 259,904	97.13%	DMAINT	\$ 252,445		\$ 252,445		
6	362.2	Station Equip-General.VEH17	\$ 748,473	\$ 228,075	97.13%	DMAINT	\$ 221,529		\$ 221,529		
7	362.2	Station Equip-General.VEH18	\$ 1,581,267	\$ 420,119	97.13%	DMAINT	\$ 408,062		\$ 408,062		
8	362.2	Station Equip-General.VEH19	\$ 29,696	\$ 4,454	97.13%	DMAINT	\$ 4,326		\$ 4,326		
9	362.2	Station Equip-Vehicles.SL	\$ -	\$ -	97.13%	DMAINT	\$ -		\$ -		
10	362.6	Station Equip - ED.NONE	\$ 518,732	\$ 518,732	97.13%	DMAINT	\$ 503,844		\$ 503,844		
11	362.7	Station Eq-General.FIBER CABLE	\$ 4,708,984	\$ 1,627,710	97.13%	DMAINT	\$ 1,580,995		\$ 1,580,995		
12	362.7	Station Equip-General.OTHER	\$ 31,546,271	\$ 4,500,757	97.13%	DMAINT	\$ 4,371,585		\$ 4,371,585		
13	362.7	Station Equip-Gehr.MULTIPLEX	\$ 469,952	\$ 469,952	97.13%	DMAINT	\$ 456,464		\$ 456,464		
14	364.0	Pole, Tower & Fixture.WPAFB31	\$ 432,920	\$ 128,894	0.00%	NONDIST	\$ -		\$ -		
15	364.0	Poles, Tower & Fixtures.WPAFB	\$ 1,005,151	\$ 34,327	0.00%	NONDIST	\$ -		\$ -		
16	364.0	Poles, Towers & Fixtures.NONE	\$ 350,803,882	\$ 193,808,597	100.00%	ALLDIST	\$ 193,808,597	\$ (2,036,289)	\$ 191,772,308		
17	365.0	Ovhd Cond & Devices.WPAFB	\$ 600,498	\$ 102,171	0.00%	NONDIST	\$ -		\$ -		
18	365.0	Ovhd Cond & Devices.WPAFB31	\$ 442,321	\$ 312,339	0.00%	NONDIST	\$ -		\$ -		
19	365.0	Ovhd Conductor & Devices.NONE	\$ 176,356,254	\$ 66,366,637	100.00%	ALLDIST	\$ 66,366,637		\$ 66,366,637		
20	366.0	Underground Conduit.NONE	\$ 11,757,360	\$ 6,403,280	100.00%	ALLDIST	\$ 6,403,280	\$ (73,644)	\$ 6,329,636		
21	366.0	Underground Conduit.WPAFB	\$ 2,363,226	\$ 133,801	0.00%	NONDIST	\$ -		\$ -		
22	366.0	Underground Conduit.WPAFB31	\$ 5,452,244	\$ 5,274,046	0.00%	NONDIST	\$ -		\$ -		

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

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Distribution Plant

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

Schedule B-3
Page 5 of 7
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment	Reserve for Accumulated Depreciation at Date Certain			
				(D)	(E)	(F)	(G)
1	367.0	Undgnd Cond & Devices.NONE	\$ 248,739,246	\$ 122,378,818	100.00%	ALLDIST	\$ 122,378,818 \$ (1,752,232)
2	367.0	Undgnd Cond & Devices.WPAFB	\$ 6,177,588	\$ 918,337	0.00%	NONDIST	\$ - \$ -
3	367.0	Undgnd Cond & Devices.WPAFB31	\$ 4,276,822	\$ 4,212,548	0.00%	NONDIST	\$ - \$ -
4	368.0	Line Transformers.NONE	\$ 355,801,988	\$ 128,880,674	100.00%	ALLDIST	\$ 128,880,674 \$ 2,156,720
5	368.0	Line Transformers.WPAFB	\$ 1,392,937	\$ 260,675	0.00%	NONDIST	\$ - \$ -
6	368.0	Line Transformers.WPAFB31	\$ 6,420,046	\$ 3,641,627	0.00%	NONDIST	\$ - \$ -
7	369.1	Ovhd Electric Services.NONE	\$ 57,889,402	\$ 46,250,391	100.00%	ALLDIST	\$ 46,250,391 \$ -
8	369.2	Undgnd Electric Services.NONE	\$ 220,077,476	\$ 118,089,092	100.00%	ALLDIST	\$ 118,089,092 \$ -
9	370.0	Meters.NONE	\$ 52,352,015	\$ 15,521,180	100.00%	ALLDIST	\$ 15,521,180 \$ -
10	371.1	Cust Install - Premises.NONE	\$ 19,289,793	\$ 16,748,835	100.00%	ALLDIST	\$ 16,748,835 \$ (2,150,600)
11	371.2	Cust Install - Other.NONE	\$ 227,694	\$ 183,748	100.00%	ALLDIST	\$ 183,748 \$ -
12	372	Leased Prop on Cus.NONE	\$ 47,450	\$ 47,450	100.00%	ALLDIST	\$ 47,450 \$ (6,120)
13	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	\$ 493,688	107.71%	DIRECT	\$ 531,758 \$ -
14	108	RWIP - Cost of Removal	\$ -	\$ (11,372,611)	97.88%	DIRECT	\$ 11,131,620 \$ -
15	108	RWIP - Salvage	\$ -	\$ 3,447,142	100.00%	DIRECT	\$ (3,447,142) \$ -
16		Total Distribution Plant	<u>\$ 1,918,245,742</u>	<u>\$ 904,875,458</u>			
			<u>\$ 893,518,195</u>	<u>\$ (3,815,442)</u>			

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

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

Reserve for Accumulated Depreciation
As of June 30, 2020
General Plant

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

Line No.	Account No.	Description	Total Company Plant Investment			Reserve for Accumulated Depreciation at Date Certain			Adjusted Jurisdictional (J) = (H) + (I)
			(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	
1	389.2.	Land & Rights - Co OTHER	\$ 1,670,042	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
2	390.1.	S&I - Utility Spec.OTHER	\$ 8,416	\$ 997	100.00%	ALLDIST	\$ 997	\$ (1,284,352)	\$ 997
3	390.2.	S&I - Common.OTHER	\$ 16,392,819	\$ 12,365,841	100.00%	ALLDIST	\$ 12,365,841	\$ (1,284,352)	\$ 11,084,489
4	391.0.	Office Furniture & Equip OTHER	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
5	392.0.	Transportation Equipment OTHER	\$ 62,046	\$ 29,819	97.13%	DMAINT	\$ 28,963	\$ -	\$ -
6	393.0.	Stores Equip - Common.OTHER	\$ 6,173,879	\$ 3,672,445	97.13%	DMAINT	\$ 3,567,046	\$ -	\$ 28,963
7	394.0.	Tools Shop & Garage Eq.OTHER	\$ 4,862,741	\$ 1,179,042	97.13%	DMAINT	\$ 1,145,203	\$ (306,468)	\$ 3,567,046
8	395.0.	Lab Equip - Common.OTHER	\$ 1,471,164	\$ 1,497,974	97.13%	DMAINT	\$ 1,454,982	\$ -	\$ 838,735
9	396.0.	Power Operated Equip.OTHER	\$ -	\$ -	-	-	\$ -	\$ -	\$ 1,454,982
10	397.2.	Communication Equipment.OTHER	\$ 326,520	\$ (98,668)	100.00%	ALLDIST	\$ (98,668)	\$ (270,885)	\$ -
11	398.0.	Misc Equipment - Common.OTHER	\$ -	\$ -	-	-	\$ -	\$ -	\$ (369,553)
12	399.0.	Other Tangible Property OTHER	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
13	Various	General (Reconciling Adjustments)	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
14	108	RWIP - Cost of Removal	\$ -	\$ (71,021)	97.13%	DMAINT	\$ (68,982)	\$ (68,982)	\$ -
15	108	RWIP - Salvage	\$ -	\$ 21,993	97.13%	DMAINT	\$ 21,362	\$ 21,362	\$ -
16		Total General Plant	\$ 30,967,627	\$ 18,598,422			\$ 18,446,744	\$ (1,861,705)	\$ 16,555,039

¹ Col. (I) from Schedule B-3 Col. (G).

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

Reserve for Accumulated Depreciation
As of June 30, 2020
Intangible Plant

Data: Actual

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

Schedule B-3
Page 7 of 7

Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment			Reserve for Accumulated Depreciation			Depreciation at Date Certain		
			(D)	(E)	(F)	(G)	(H) = (E)* (F)	(I)	(J) = (H) + (I)	Adjusted Jurisdictional	
1	3030	Intangible Plant.NONE	\$ 1,744,087	\$ 43,989	86.81%	DIRECT	\$ 38,185		\$ 38,185		
2	3030	Intangible Plant.SL	\$ -	\$ -	0.00%	DIRECT	\$ -		\$ -		
3	3030	Intangible Plant.SW08	\$ 90,996	\$ 90,996	100.00%	DIRECT	\$ 90,996		\$ 90,996		
4	3030	Intangible Plant.SW09	\$ 281,711	\$ 281,711	84.23%	DIRECT	\$ 237,285		\$ 237,285		
6	3030	Intangible Plant.SW10	\$ 837,849	\$ 837,849	93.13%	DIRECT	\$ 780,317		\$ 780,317		
5	3030	Intangible Plant.SW11	\$ 7,007,535	\$ 7,007,535	83.74%	DIRECT	\$ 5,867,806		\$ 5,867,806		
7	3030	Intangible Plant.SW12	\$ 7,139,166	\$ 7,139,166	95.30%	DIRECT	\$ 6,803,727		\$ 6,803,727		
8	3030	Intangible Plant.SW13	\$ 6,006,689	\$ 5,191,987	59.38%	DIRECT	\$ 3,082,769		\$ 3,082,769		
9	3030	Intangible Plant.SW14	\$ 1,456,128	\$ 1,150,485	92.33%	DIRECT	\$ 1,062,221		\$ 1,062,221		
10	3030	Intangible Plant.SW15	\$ 1,991,415	\$ 1,595,044	98.28%	DIRECT	\$ 1,567,649		\$ 1,567,649		
11	3030	Intangible Plant.SW16	\$ 3,022,232	\$ 1,680,736	91.96%	DIRECT	\$ 1,545,633		\$ 1,545,633		
12	3030	Intangible Plant.SW17	\$ 2,779,175	\$ 450,821	88.05%	DIRECT	\$ 396,950		\$ 396,950		
13	3030	Intangible Plant.SW18	\$ 2,599,357	\$ 651,859	98.95%	DIRECT	\$ 644,991		\$ 644,991		
14	3030	Intangible Plant.SW19	\$ 3,128,063	\$ 283,259	96.89%	DIRECT	\$ 274,457		\$ 274,457		
15	3030	Intangible Plant.SW20	\$ -	\$ -	0.00%	DIRECT	\$ -		\$ -		
16	3030	Intangible (Reconciling Adjustments)	\$ -	\$ 1,370	100.00%	DIRECT	\$ 1,370		\$ 1,370		
17		Total Intangible Plant	\$ 38,084,403	\$ 26,406,807			\$ 22,394,356	\$ -	\$ 22,394,356		

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

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

Adjustments to the Reserve for Accumulated Depreciation
As of June 30, 2020

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-2b, WPB-3.1

Schedule B-3.1
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Total Company Adjustment	Allocation %	Allocation Code	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1	361.4	S&I-OTHER.DSB	1,250,300	100.00%	ALLDIST	\$ 1,250,300
2	3620	Station Equip - NONE	(1,203,577)	100.00%	ALLDIST	\$ (1,203,577)
3	3640	Poles, Towers & Fixt - NONE	(2,036,289)	100.00%	ALLDIST	\$ (2,036,289)
4	3660	Underground Conduit - NONE	(73,644)	100.00%	ALLDIST	\$ (73,644)
5	3670	Underground Conductor - NONE	(1,752,232)	100.00%	ALLDIST	\$ (1,752,232)
6	368	Line Transformers.NONE	2,156,720	100.00%	ALLDIST	\$ 2,156,720
7	371.1	Cust Install - Premises.NONE	(2,150,600)	100.00%	ALLDIST	\$ (2,150,600)
8	372	Leased Prop on Cus.NONE	(6,120)	100.00%	ALLDIST	\$ (6,120)
9		Total Distribution Plant	<u>(3,815,442)</u>			<u>(3,815,442)</u>
10						
11	3902	S&I - Common - OTHER	(1,284,352)	100.00%	ALLDIST	\$ (1,284,352)
12	3950	Lab Equip - Common - OTHER	(315,523)	97.13%	DMAINT	\$ (306,468)
13	3980	Misc Equipment - Com - OTHER	(270,885)	100.00%	ALLDIST	\$ (270,885)
14		Total General Plant	<u>(1,870,761)</u>			<u>(1,861,705)</u>

Note: Each rate base disallowance line item is assumed to be retired once it becomes fully depreciated.

The Dayton Power and Light Company
 Case No.: 20-1651-EL-AIR
 Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
 As of June 30, 2020
 Distribution Plant

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

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts

As of June 30, 2020

Distribution Plant

Schedule B-3.2
 Page 1 of 5
 Witness Responsible: Rachelle L. Penin

Line No.	Account No.	Description	Adjusted Jurisdictional			Current Depreciation Rates			Proposed Depreciation Rates		
			(C)	(D)	(E)	Plant Investment	Reserve Balance	Accrued Rate ^a	Calculated Expense	(G) = (D) * (F)	Proposed Accrual Rate
(A)	(B)					(F)	(H)	(I)	(J)	(K)	(O)
1	380.1	Substation Land.NONE	\$ 1,906,216	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
2	380.2	Other Land.NONE	\$ 2,382	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
3	380.3	Land Rights.NONE	\$ 26,210,113	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
4	380.4	Dist Land.NORTH DAYTON	\$ 339,580	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
5	380.4	Distribution Land.DSB	\$ 117,769	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
6	380.4	Distribution Land.EATON	\$ 18,655	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
7	380.4	Distribution Land.GREENVILLE	\$ 349,912	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
8	380.4	Distribution Land.MARYSVILLE	\$ 114,162	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
9	380.4	Distribution Land.MIAMISBURG	\$ 122,959	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
10	380.4	Distribution Land.OTHER	\$ 46,594	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
11	380.4	Distribution Land.SIDNEY	\$ 4,005	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
12	380.4	Distribution Land.WASH CH	\$ 93,971	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
13	380.4	Distribution Land.XENIA	\$ 12,890	\$ -	\$ -	\$ 0.00%	\$ -	\$ -	\$ -	\$ 0.00%	\$ -
14	381.0	S&L.NONE	\$ 10,833,040	\$ 6,018,000	\$ -	2.72%	\$ -	\$ 294,659	-25.00%	\$ 46.00	R1.5
15	381.0	S&L.STEAM PLANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	R3.0
16	381.0	S&L.WP&FB	\$ -	\$ -	\$ -	2.48%	\$ -	\$ -	\$ -	\$ -	R3.0
17	381.0	S&L.WP&FB31	\$ -	\$ -	\$ -	2.48%	\$ -	\$ -	\$ -	\$ -	R3.0
18	381.4	S&L-OTHER.COLDWATER	\$ 22,801	\$ 3,591	\$ -	3.79%	\$ 864	\$ -	\$ -	\$ -	4.13
19	381.4	S&L-OTHER.DSB	\$ 27,494,901	\$ 15,919,004	\$ -	3.79%	\$ -	\$ 1,042,057	-25.00%	\$ 33.00	L0
20	381.4	S&L-OTHER.EATON	\$ 1,437,618	\$ 858,121	\$ -	3.79%	\$ 54,486	\$ -	\$ -	\$ -	497,658
21	381.4	S&L-OTHER.GREENVILLE	\$ 1,812,156	\$ 868,298	\$ -	3.79%	\$ 68,681	\$ -	\$ -	\$ -	26,021
22	381.4	S&L-OTHER.MARYSVILLE	\$ 1,168,181	\$ 661,948	\$ -	3.79%	\$ 44,274	\$ -	\$ -	\$ -	32,800
23	381.4	S&L-OTHER.MIAMISBURG	\$ 17,148	\$ (199,880)	\$ -	3.79%	\$ 650	\$ -	\$ -	\$ -	21,144
24	381.4	S&L-OTHER.NORTH DAYTON	\$ 4,404,441	\$ 667,231	\$ -	3.79%	\$ 166,928	\$ -	\$ -	\$ -	310
								\$ 33.00	\$ 33.00	\$ 1.81%	\$ 79,720

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

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of June 30, 2020
Distribution Plant

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

Line No.	Account No.	Description	Adjusted Jurisdictional			Current Depreciation Rates			Proposed Depreciation Rates			(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M) = (D) * (K)	(N)	(O)
			Plant Investment	Reserve Balance	Accrued Rate^	Calculated Depreciation Expense	% Net Salvage^	Average Service Life^	Curve Form^	Proposed Accrual Rate	Calculated Depreciation Expense															
(A)			(E)	(F)	(G) = (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M) = (D) * (K)	(N)	(O)													
1	361.4	S&L-OTHER OTHER	\$ 234,2256	\$ 92,5580	3.79%	\$ 8,878	-25.00%	33.00	L0	1.81%	\$ 4,240	-15.00%	45.0	50												
2	361.4	S&L-OTHER SIDNEY	\$ 2,152,365	\$ 1,155,054	3.79%	\$ 81,575	-25.00%	33.00	L0	1.81%	\$ 38,958	-15.00%	45.0	50												
3	361.4	S&L-OTHER TRANS	\$ 758,644	\$ 569,671	3.79%	\$ 28,753	-25.00%	33.00	L0	1.81%	\$ 13,731	-15.00%	45.0	50												
4	361.4	S&L-OTHER WASH CH	\$ 1,487,264	\$ 1,157,586	3.79%	\$ 56,367	-25.00%	33.00	L0	1.81%	\$ 26,919	-15.00%	45.0	50												
5	361.4	S&L-OTHER XENIA	\$ 2,354,807	\$ 1,433,159	3.79%	\$ 69,247	-25.00%	33.00	L0	1.81%	\$ 42,622	-15.00%	45.0	50												
6	362.0	Station Equip NONE	\$ 60,068,398	\$ 2,00%	\$ 3,052,232	-10.00%	55.00	R1.5	2.28%	\$ 3,490,244	-25.00%	58.00	R1.5													
7	362.0	Station Equip WPAFB	\$ -	\$ -	2.79%	\$ -	-10.00%	55.00	R2.0	2.79%	\$ -	-10.00%	55.00	R2.0												
8	362.0	Station Equip WPAFB1	\$ -	\$ -	2.21%	\$ -	-10.00%	55.00	R2.0	2.21%	\$ -	-10.00%	55.00	R2.0												
9	362.1	Genc.COMPUTER10	\$ -	\$ -	(160,870)	-	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ												
10	362.1	Genc.COMPUTER11	\$ -	\$ -	(160,870)	14.28%	-	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ												
11	362.1	Genc.COMPUTER12	\$ 2,139,456	\$ 1,983,024	14.28%	\$ 305,728	0.00%	7.00	SQ	6.37%	\$ 136,283	0.00%	10.0	SQ												
12	362.1	Genc.COMPUTER13	\$ 4,163,487	\$ 3,753,482	14.28%	\$ 594,961	0.00%	7.00	SQ	6.37%	\$ 265,214	0.00%	10.0	SQ												
13	362.1	Genc.COMPUTER14	\$ 933,595	\$ 279,980	14.28%	\$ 133,411	0.00%	7.00	SQ	6.37%	\$ 59,470	0.00%	10.0	SQ												
14	362.1	Genc.COMPUTER15	\$ 1,359,102	\$ 829,023	14.28%	\$ 194,216	0.00%	7.00	SQ	6.37%	\$ 66,575	0.00%	10.0	SQ												
15	362.1	Genc.COMPUTER16	\$ 2,454,466	\$ 1,150,840	14.28%	\$ 350,743	0.00%	7.00	SQ	6.37%	\$ 156,349	0.00%	10.0	SQ												
16	362.1	Genc.COMPUTER17	\$ 2,484,085	\$ 756	14.28%	\$ 354,977	0.00%	7.00	SQ	6.37%	\$ 158,237	0.00%	10.0	SQ												
17	362.1	Genc.COMPUTER18	\$ 4,259,660	\$ 1,318,768	14.28%	\$ 608,705	0.00%	7.00	SQ	6.37%	\$ 271,340	0.00%	10.0	SQ												
18	362.1	Genc.COMPUTER19	\$ 1,136,311	\$ (204,607)	14.28%	\$ 162,379	0.00%	7.00	SQ	6.37%	\$ 72,383	0.00%	10.0	SQ												
19	362.1	Genc.COMPUTERS	\$ 10,371,028	\$ 10,371,028	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ												
20	362.1	Genc.COMPUTERS SL	\$ -	\$ -	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ												
21	362.1	Station Equip-General.OTHER	\$ 19,281,730	\$ 18,595,284	4.00%	\$ 771,269	-	25.00	R1.5	4.87%	\$ 939,020	-25.00%	55.00	R2.0												
22	362.1	Station Equip-General.OTHER	\$ 34,177,495	\$ 34,381,241	2.79%	\$ -	-10.00%	55.00	R2.0	2.79%	\$ -	-10.00%	55.00	R2.0												
23	362.2	Station Equip-General.OTHER	\$ 1,100,679	\$ 543,882	12.00%	\$ 132,081	0.00%	8.30	SQ	3.72%	\$ -	10.00%	12.0	L3												
24	362.2	Station Equip-General.VEH16	\$ 564,869	\$ 252,445	12.00%	\$ 67,784	0.00%	8.30	SQ	3.72%	\$ 40,945	10.00%	12.0	L3												
25	362.2	Station Equip-General.VEH17	\$ 726,992	\$ 221,529	12.00%	\$ 87,239	0.00%	8.30	SQ	3.72%	\$ 21,013	10.00%	12.0	L3												
26	362.2	Station Equip-General.VEH18	\$ 1,555,885	\$ 408,062	12.00%	\$ 184,306	0.00%	8.30	SQ	3.72%	\$ 57,135	10.00%	12.0	L3												
27	362.2	Station Equip-General.VEH19	\$ 28,844	\$ 4,326	12.00%	\$ 3,461	0.00%	8.30	SQ	3.72%	\$ 1,073	10.00%	12.0	L3												

Schedule B-3.2
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Witness Responsible: Rachelle L. Perrin

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

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of June 30, 2020
Distribution Plant

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

Line No.	Account No.	Description	Adjusted Jurisdictional		Current Depreciation Rates		Proposed Depreciation Rates							
			(D)	(E)	Plant Investment	Reserve Balance	Current Accrual Rate ^a	Calculated Depreciation Expense ^a	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
1	362.2	Station Equip-Vehicles,SL	\$ 503,844	\$ -	12.00%	\$ -	0.00%	8.30	SQ	3.72%	\$ -	10.00%	12.0	L3
2	362.6	Station Equip -ED,NONE	\$ 4,573,836	\$ 503,844	9.09%	\$ -	0.00%	11.00	R3.0	0.00%	\$ -	0.00%	20.0	S4
3	362.7	Station Eq-General,FIBER CABLE	\$ 30,640,883	\$ 1,580,985	3.85%	\$ 176,083	0.00%	26.00	SQ	3.63%	\$ 166,030	0.00%	20.0	SQ
4	362.7	Station Equip-General, OTHER	\$ 4,371,585	\$ 4,371,585	5.00%	\$ 1,552,045	0.00%	20.00	S1.5	6.69%	\$ 2,049,876	0.00%	20.0	S1
5	362.7	Station Equip-Gent,MULTIPLEX	\$ 456,464	\$ 456,464	5.00%	\$ -	0.00%	20.00	S1.5	9.00%	\$ -	0.00%	20.0	S1
6	364.0	Pole, Tower & Fixture,WPAFB31	\$ -	\$ -	3.76%	\$ -	-60.00%	50.00	R2.0	3.76%	\$ -	-60.00%	50.00	R2.0
7	364.0	Poles, Tower & Fixtures,WPAFB	\$ 348,487,220	\$ 191,772,308	4.51%	\$ 11,151,591	-60.00%	50.00	R2.0	4.51%	\$ -	-60.00%	50.00	R2.0
8	365.0	Poles, Towers & Fixtures,NONE	\$ -	\$ -	3.20%	\$ -	-30.00%	50.00	R2.0	4.67%	\$ 16,274,353	-100.00%	63.0	R2.5
9	365.0	Ovhnd Cond & Devices,WPAFB	\$ -	\$ -	3.65%	\$ -	-30.00%	50.00	R2.0	3.65%	\$ -	-30.00%	50.00	R2.0
10	365.0	Ovhnd Cond & Devices,WPAFB31	\$ -	\$ -	2.65%	\$ -	-30.00%	50.00	R2.0	2.65%	\$ -	-30.00%	50.00	R2.0
11	365.0	Ovhnd Conductor & Devices,NONE	\$ 176,356,254	\$ 66,386,637	2.60%	\$ 4,585,263	-30.00%	50.00	R2.0	2.61%	\$ 4,602,898	-30.00%	60.0	R1
12	366.0	Underground Conduit,NONE	\$ 11,584,273	\$ 6,329,636	1.47%	\$ 170,289	-10.00%	75.00	R4.0	2.75%	\$ 318,568	-50.00%	75.00	S4
13	366.0	Underground Conduit,WPAFB	\$ -	\$ -	1.60%	\$ -	-5.00%	70.00	R4.0	1.60%	\$ -	-5.00%	70.00	R4.0
14	366.0	Underground Conduit,WPAFB31	\$ -	\$ -	1.49%	\$ -	-5.00%	70.00	R4.0	1.49%	\$ -	-5.00%	70.00	R4.0
15	367.0	Undgnd Cond & Devices,NONE	\$ 246,457,634	\$ 120,626,586	2.30%	\$ 5,668,527	-15.00%	50.00	S1.5	1.62%	\$ 3,992,615	-30.00%	55.00	S1.5
16	367.0	Undgnd Cond & Devices,WPAFB	\$ -	\$ -	2.71%	\$ -	-15.00%	48.00	S2.0	2.71%	\$ -	-15.00%	48.00	S2.0
17	367.0	Undgnd Cond & Devices,WPAFB31	\$ -	\$ -	2.40%	\$ -	-15.00%	48.00	S2.0	2.40%	\$ -	-15.00%	48.00	S2.0
18	368.0	Line Transformers,NONE	\$ 355,801,988	\$ 131,037,394	3.04%	\$ 10,816,380	-40.00%	46.00	S2.0	4.57%	\$ 16,280,151	-50.00%	52.00	R2.5
19	368.0	Line Transformers,WPAFB	\$ -	\$ -	3.09%	\$ -	-25.00%	46.00	S2.0	3.09%	\$ -	-25.00%	46.00	S2.0
20	368.0	Line Transformers,WPAFB31	\$ -	\$ -	2.85%	\$ -	-25.00%	46.00	S2.0	2.85%	\$ -	-25.00%	46.00	S2.0
21	369.1	Ovhnd Electric Services,NONE	\$ 57,889,402	\$ 46,250,391	3.89%	\$ 2,251,898	-75.00%	45.00	R2.5	4.24%	\$ 2,454,511	-80.00%	60.0	R3
22	369.2	Undgnd Electric Services,NONE	\$ 220,077,476	\$ 118,089,992	3.33%	\$ 7,328,580	-50.00%	45.00	R5	3.75%	\$ 8,274,913	-80.00%	60.0	R5
23	370.0	Meters,NONE	\$ 52,352,015	\$ 15,521,180	4.35%	\$ 2,277,313	0.00%	23.00	S1.0	4.73%	\$ 2,476,250	-1.00%	22.0	L0
24	371.1	Cust Instal - Premises,NONE	\$ 19,289,793	\$ 14,598,235	4.00%	\$ 771,592	-20.00%	30.00	R1.0	0.49%	\$ 94,520	-20.00%	42.0	R1
25	371.2	Cust Instal - Other,NONE	\$ 227,684	\$ 183,748	2.22%	\$ 5,056	0.00%	45.00	L2.0	3.71%	\$ 8,447	-20.00%	45.0	S1.5
26	372	Leased Prop on Cus,NONE	\$ 47,450	\$ 41,330	2.50%	\$ 1,186	0.00%	40.00	SQ	1.07%	\$ 508	0.00%	40.0	L3
27		Total Distribution Plant	\$ 1,848,092,353	\$ 881,486,518		\$ 55,686,723					\$ 63,841,276			

Schedule B-3.2
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Witness Responsible: Rachelle L. Pennin

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

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of June 30, 2020
General Plant

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

Line No.	Account No.	Description	Adjusted Jurisdictional		Current Depreciation Rates		Proposed Depreciation Rates								
			(D)	(E)	Plant Investment	Reserve Balance	Current Accrual Rate ^a	Calculated Depreciation Expense ^a	% Net Salvage ^a	Average Service Life ^a	Curve Form ^a	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life
(A)	(B)	(C)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L)	(M) = (D) * (K)	(N)	(O)			
1	389.2.	Land & Rights - Co. OTHER	\$ 1,670,042	\$ -	0.00%	\$ -	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA
2	390.1.	S&I - Utility Spec. OTHER	\$ 8,416	\$ 987	3.33%	\$ 280	0.00%	NA	1.15	\$ 148	0.00%	45.0	R1	NA	NA
3	390.2.	S&I - Common OTHER	\$ 16,346,024	\$ 11,081,489	3.33%	\$ 544,323	0.00%	NA	1.15	\$ 49,038	-10.00%	45.0	R1	NA	NA
4	391.0.	Office Furniture & Equip OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA
5	392.0.	Transportation Equipment OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA
6	393.0.	Stores Equip - Common OTHER	\$ 60,265	\$ 28,863	3.85%	\$ 2,320	0.00%	NA	26.00	\$ SQ	4.08%	2.459	0.00%	25.0	SQ
7	394.0.	Tools Shop & Garage Eq OTHER	\$ 5,986,689	\$ 3,567,046	3.65%	\$ 218,879	5.00%	NA	26.00	\$ SQ	4.79%	28/241	0.00%	25.0	SQ
8	395.0.	Lab Equip - Common OTHER	\$ 4,333,604	\$ 838,735	4.00%	\$ 175,344	0.00%	NA	25.00	\$ SQ	6.61%	289,756	0.00%	20.0	SQ
9	396.0.	Power Operated Equip OTHER	\$ 1,428,942	\$ 1,454,982	5.00%	\$ -	10.00%	NA	18.00	\$ SQ	2.90%	-	0.00%	17.0	L3
10	397.2.	Communication Equipment OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA
11	398.0.	Misc Equipment - Common OTHER	\$ 178	\$ (369,553)	6.25%	\$ 11	0.00%	NA	16.00	\$ SQ	11.77%	21	0.00%	20.0	SQ
12	399.0.	Other Tangible Property OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA
13		Total General Plant	\$ 29,894,160	\$ 16,602,559		\$ 941,157				\$ 628,663					

Schedule B-3.2
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Witness Responsible: Rachelle L. Perrin

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

Depreciation Accrual Rates and Jurisdictional Reserve Balances by Accounts
As of June 30, 2020
Intangible Plant

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

Line No.	Account No.	Description	Adjusted Jurisdictional			Current Depreciation Rates			Proposed Depreciation Rates					
			(C)	(D)	(E)	Plant Investment	Reserve Balance	Accrued Rate ^a	Calculated Depreciation Expense ^a	% Net Salvage ^a	Average Service Life ^a	Curve Form ^a	Calculated Accrual Rate	Depreciation Expense
1	3030	Intangible Plant.NONE	\$ 1,513,977	\$ 38,185	\$ 14.29%	\$ 216,347	0.00%	7.0	SQ	14.29%	\$ 216,347	0.00%	7.0	SQ
2	3030	Intangible Plant.SL	\$ -	\$ 90,986	\$ 14.29%	\$ -	0.00%	7.0	SQ	0.65%	\$ -	0.00%	7.0	SQ
3	3030	Intangible Plant.SW08	\$ 90,986	\$ 237,285	\$ 14.29%	\$ -	0.00%	7.0	SQ	0.65%	\$ -	0.00%	7.0	SQ
4	3030	Intangible Plant.SW09	\$ 237,285	\$ 780,317	\$ 14.29%	\$ -	0.00%	7.0	SQ	0.65%	\$ -	0.00%	7.0	SQ
5	3030	Intangible Plant.SW10	\$ 780,317	\$ 5,867,806	\$ 14.29%	\$ -	0.00%	7.0	SQ	0.65%	\$ -	0.00%	7.0	SQ
6	3030	Intangible Plant.SW11	\$ 5,867,806	\$ 6,803,727	\$ 14.29%	\$ -	0.00%	7.0	SQ	0.65%	\$ -	0.00%	7.0	SQ
7	3030	Intangible Plant.SW12	\$ 6,803,727	\$ 3,082,769	\$ 14.29%	\$ 509,653	0.00%	7.0	SQ	0.65%	\$ 509,653	0.00%	7.0	SQ
8	3030	Intangible Plant.SW13	\$ 3,082,769	\$ 1,344,415	\$ 1.062,221	\$ 192,117	0.00%	7.0	SQ	14.29%	\$ 192,117	0.00%	7.0	SQ
9	3030	Intangible Plant.SW14	\$ 1,344,415	\$ 1,967,212	\$ 1,567,649	\$ 279,686	0.00%	7.0	SQ	14.29%	\$ 279,686	0.00%	7.0	SQ
10	3030	Intangible Plant.SW15	\$ 1,967,212	\$ 2,779,286	\$ 1,545,633	\$ 397,161	0.00%	7.0	SQ	14.29%	\$ 397,161	0.00%	7.0	SQ
11	3030	Intangible Plant.SW16	\$ 2,779,286	\$ 2,447,076	\$ 396,950	\$ 349,687	0.00%	7.0	SQ	14.29%	\$ 349,687	0.00%	7.0	SQ
12	3030	Intangible Plant.SW17	\$ 2,447,076	\$ 644,991	\$ 14.29%	\$ 367,535	0.00%	7.0	SQ	14.29%	\$ 367,535	0.00%	7.0	SQ
13	3030	Intangible Plant.SW18	\$ 644,991	\$ 2,571,972	\$ 274,487	\$ 433,110	0.00%	7.0	SQ	14.29%	\$ 433,110	0.00%	7.0	SQ
14	3030	Intangible Plant.SW19	\$ 2,571,972	\$ 3,030,860	\$ -	\$ 0.00%	7.0	SQ	14.29%	\$ -	0.00%	7.0	SQ	
15	3030	Intangible Plant.SW20	\$ 3,030,860	\$ -	\$ 14.29%	\$ 0.00%	7.0	SQ	14.29%	\$ -	0.00%	7.0	SQ	
16		Total Intangible Plant	\$ 32,981,442	\$ 22,392,386	\$ -	\$ 2,745,296					\$ 2,745,296			

^aWhere applicable, Columns (F), and (H) through (J) represent depreciation values as prescribed by the PUCO for booking purposes.

Schedule B-3.2
Page 5 of 5
Witness Responsible: Rachelle L. Perrin

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

**Depreciation Reserve Accruals, Retirements, and Transfers From
 Total by Function**

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

Schedule B-3.3
 Page 1 of 1
 Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	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	\$ 47,604,749	\$ 28,016,656	\$ 41,811,852	\$ (7,404,117)	\$ 26,405,436
2	360-373	Distribution Plant	\$ 785,167,085	\$ 274,446,611	\$ 126,512,610	\$ (31,202,707)	\$ 901,898,378
3	389-399	General Plant	\$ 18,994,446	\$ 5,092,203	\$ 5,305,881	\$ (133,318)	\$ 18,647,450
4		Total In-Service Property	\$ 851,766,280	\$ 307,555,470	\$ 173,630,343	\$ (38,740,143)	\$ 946,951,264

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

Depreciation Reserve and Expense for Lease Property
As of June 30, 2020

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

Schedule B-3.4
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Account 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.: 20-1651-EL-AIR

Construction Work in Progress
As of June 30, 2020

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

Schedule B-4
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

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

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

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

Construction Work in Progress - Percent Complete (Time)
As of June 30, 2020

Data: Actual
Type of Filing: Original

Work Paper Reference No(s): None

Schedule B-4.1

Page 1 of 1

Witness Responsible: Rachelle L. Perrin

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

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

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

Construction Work in Progress - Percent Complete (Dollars)
As of June 30, 2020

Data: Actual

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule B-4.2
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Project No.	Most Recent Budget Estimate			Project Expenditures As of Date			Date Certain % Completion	
		Construction Dollars	AFUDC	Total Dollars Trended	Construction Dollars	Construction Trended	Construction Dollars	Construction Trended	Construction Dollars
(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.: 20-1651-EL-AIR

Allowance for Working Capital
As of June 30, 2020

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: None

Schedule B-5
Page 1 of 2
Witness Responsible: Craig A. Forestal

Line No. (A)	Working Capital Component (B)	Description of Methodology Used to Determine Jurisdictional Requirement (C)	Schedule Reference (D)	Jurisdictional (E)
1	<u>Working Capital - Cash:</u>			
2				
3	Cash Working Capital	Lead-Lag Study	B-5.1, pg 1, Line 6	\$ -

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

Allowance for Working Capital
For the Thirteen Months Ended May 31, 2021

Data: 4 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule B-5
Page 2 of 2
Witness Responsible: Craig A. Forestal

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	<u>Working Capital - Non Cash:</u>						
2	Fuel Stock	13 month average balance	B-5.1, pg 2, Line 3, Column F	\$	-		\$
4	M&S Held for Normal Operations	13 month average balance	B-5.1, pg 2, Line 5, Column F	\$ 11,917,758			
5	Less: Allowance for new construction		B-5.1, pg 2, Line 6, Column F	\$ 3,115,718			
6	M&S Held for Normal Operations less allowance for new construction		Line 5 - Line 6	\$ 8,802,040	100.00%	(a)	\$ 8,802,040
8	Other (Specify and List)	13 month average balance	B-5.1, pg 2, Line 10, Column F	\$ 8,135,276	85.46%	DIRECT	\$ 6,952,325
9	Prepayments	13 month average balance	B-5.1, pg 2, Line 12, Column F	\$ (6,609,458)	89.70%	DIRECT	\$ (5,928,839)
11	Accruals	13 month average balance	B-5.1, pg 2, Line 14, Column F	\$ (176,268)	100.00%	DIRECT	\$ (176,268)
13	WPAFB			\$ 10,151,590			\$ 9,649,258
15	Total Non-cash Working Capital						
17	Working Capital Allowance						
18							

Sources:
(a) Supplemental (C)(1)(c)

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

Miscellaneous Working Capital Items
As of June 30, 2020

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule B-5.1

Page 1 of 3

Witness Responsible: Patrick J. Donlon

Line No. (A)	Description (B)	Jurisdictional (C)
1	<u>Cash Working Capital</u>	
2	Revenue Lag	\$
3		
4	Expense Lead	\$
5		
6	Net Cash Working Capital Requirement	\$

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

Miscellaneous Working Capital Items
For the Thirteen Months Ended May 31, 2021

Date: 4 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1b, WPB-5.1d, WPB-5.1e, WPB-5.1f

Schedule B-5.1
Page 2 of 3
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Description	Schedule Reference	Thirteen Month Average Balance			Allocation %	Allocation Code	Jurisdictional (I) = (F) * (G)
			(D)	(E)	(F) = (D) - (E)			
1	Working Capital - Non Cash					0.00%	NONDIST	\$ -
2	Fuel Stock	SAP General Ledger and Forecast	\$ -	\$ -	\$ -			
3	Materials & Supplies	WPB-5.1b, pg 1, Line 8, Column E & F	\$ 11,917,758	\$ -	\$ 11,917,758			\$ -
4	Less: Amount Allocated to New Construction	WPB-5.1b, pg 1, Line 8, Column I	\$ 11,917,758	\$ -	\$ 3,115,718			\$ -
5	Total M&S Other than New Construction				\$ 8,802,040	100.00%	(a)	\$ 8,802,040
6	Other (Specify & List)							
7	Prepayments	WPB-5.1d, Line 16, Column C & D	\$ 19,431,341	\$ 11,296,065	\$ 8,135,276	85.46%	DIRECT	\$ 6,952,325
8	Accruals	WPB-5.1e, Line 16, Column C & D	\$ (6,609,458)	\$ -	\$ (6,609,458)	89.70%	DIRECT	\$ (5,928,839)
9	WPAFB	WPB-5.1f, Line 16, Column C & D	\$ (176,268)	\$ -	\$ (176,268)	100.00%	DIRECT	\$ (176,268)
10	Total Non-Cash Working Capital		\$ 24,563,373	\$ 11,296,065	\$ 10,151,590			\$ 9,649,258

Sources:
(a) Supplemental (C)(1)(c)

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

Miscellaneous Working Capital Items
As of June 30, 2020

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

Schedule B-5.1
Page 3 of 3
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Description	Schedule Reference	Total Company	Date Certain Balance			Allocation %	Allocation Code	Jurisdictional (I) = (F) * (G)
				(D)	(E)	(F) = (D) - (E)			
1	Working Capital - Non Cash						0.00%	NONDIST	\$ -
2	Fuel Stock	SAP General Ledger	\$ -	\$ -	\$ -	\$ -			
3	Materials & Supplies	WPB-5.1b, pg 2, Line 8, Column E & F	\$ 11,862,519	\$ -	\$ 11,862,519	\$ -			
4	Less: Amount Allocated to New Construction	WPB-5.1b, pg 2, Line 8, Column I	\$ 11,862,519	\$ -	\$ 3,101,276	\$ 8,761,243	100.00%	(a)	\$ 8,761,243
5	Total M&S Other than New Construction								
6	Other (Specify & List)	WPB-5.1d, Line 2, Column C & D	\$ 43,351,222	\$ 37,767,603	\$ 5,583,618	83.66%	DIRECT	\$ 4,671,112	
7	Prepayments	WPB-5.1e, Line 2, Column C & D	\$ (6,918,170)	\$ (6,918,170)	\$ (6,918,170)	89.46%	DIRECT	\$ (6,188,995)	
8	Accruals	WPB-5.1f, Line 2, Column C & D	\$ (176,268)	\$ (176,268)	\$ (176,268)	100.00%	DIRECT	\$ (176,268)	
9	WPAFB								
10	Total Non-Cash Working Capital		\$ 48,119,303	\$ 37,767,603	\$ 7,250,424				\$ 7,067,092

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

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

Other Rate Base Items Summary
As of June 30, 2020

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

Line No.	Account 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	252	<u>Customers' Advances for Construction</u>	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
2								
3	235	<u>Other Rate Base Items</u>	\$ (18,952,914)	100.00%	CUSTDPST	\$ (18,952,914)	\$ (18,952,914)	\$ (18,952,914)
4		<u>Customers' Deposits</u>						
5	255	Investment Tax Credits:						
6		Pre-1971 3% Credit						
7	190	1971 4% Credit	\$ -			\$ -	\$ -	\$ -
8	281	1975 6% Credit	\$ -			\$ -	\$ -	\$ -
9	282	1981 10% Credit on Recovery of Property	\$ -			\$ -	\$ -	\$ -
10	283	ITC Tax Benefits Sold	\$ -			\$ -	\$ -	\$ -
11		Other (Specify and List Separately)						
12		Total Investment tax Credits	\$ <u>(311,439)</u>	77.80%	DIRECT	\$ <u>(242,284)</u>	\$ -	\$ <u>(242,284)</u>
13								
14								
15								
16		<u>Deferred Income Taxes:</u>						
17	190	Debits	\$ 7,846,829	69.09%	DIRECT	\$ 5,421,421	\$ -	\$ 5,421,421
18	281	Accelerated Amortization Property	\$ -	0.00%	NONDIST	\$ -	\$ -	\$ -
19	282	Utility Property	\$ (154,721,249)	122.32%	DIRECT	\$ (189,247,443)	\$ (189,247,443)	\$ (189,247,443)
20	283	Credits	\$ (24,693,020)	123.06%	DIRECT	\$ (30,387,948)	\$ (30,387,948)	\$ (30,387,948)
21		Other (Specify and List Separately)		0.00%	DIRECT	\$ -	\$ -	\$ -
22		Total Deferred Income Taxes	\$ <u>(171,567,440)</u>			\$ <u>(214,213,970)</u>	\$ -	\$ <u>(214,213,970)</u>
23								
24		Other (Specify and List Separately):						
25		Net Prepaid Pension Asset	\$ 62,883,278	58.02%	DIRECT	\$ 36,487,406	\$ -	\$ 36,487,406
26		Total Other Rate Base Items	\$ <u>(127,948,515)</u>			\$ <u>(196,921,762)</u>	\$ -	\$ <u>(196,921,762)</u>

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

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

Adjustments to Other Rate Base Items As of June 30, 2020

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

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

No adjustments to be made.

Schedule B-6.1
Page 1 of 1

Witness Responsible: Rachelle L. Perrin

Schedule B-6.1
Page 1 of 1

Witness Responsible: Rachelle L. Perrin

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

Contributions in Aid of Construction by Accounts and Subaccounts
As of June 30, 2020

Data: Actual

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

Schedule B-6.2
Page 1 of 1
Witness Responsible: Rachelle L. Perrin

Line No.	Account 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	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
2								
3		Total	\$ -			\$ -	\$ -	\$ -

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

Jurisdictional Allocation Factors
Rate Base and Operating Income

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

Schedule B-7
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Rachelle Perrin

Line No.	Account No.	Description	Allocation Code	Allocation %	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(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	97.13%	B-7.1
4	Various	Distribution Gross Plant	DGRSPLNT	79.01%	B-7.1
5	Various	Distribution Net Plant	DNTPLNT	79.58%	B-7.1
Operating Income					
6	Various	100% Jurisdictional Items	ALLDIST	100.00%	B-7.1
7	Various	Non-Jurisdictional Items	NONDIST	0.00%	B-7.1
8	235	Customer Deposits	CUSTDPST	100.00%	B-7.1
9	450	Forfeited Discounts	OTHREV1	100.00%	B-7.1
10	451	Misc. Service Revenues	OTHREV2	100.00%	B-7.1
11	454	Rent	OTHREV3	97.55%	B-7.1
12	456	Other Electric Revenue	OTHREV4	100.00%	B-7.1
13	456.1	Revenues from Transmission of Electricity of Others	OTHREV5	0.00%	B-7.1
14	920	Administrative and General Salaries	A&G1	93.10%	B-7.1
15	921	Office Supplies and Expenses	A&G2	90.89%	B-7.1
16	922	Administrative Expenses Transferred - Cr.	A&G3	91.38%	B-7.1
17	923	Outside Services	A&G4	92.62%	B-7.1
18	924	Property Insurance	A&G5	68.15%	B-7.1
19	925	Injuries and Damages	A&G6	79.28%	B-7.1
20	926	Employee Pensions and Benefits	A&G7	84.62%	B-7.1
21	929	Company Use	A&G9	84.18%	B-7.1
22	930.1	General Advertising Expenses	A&G10	85.93%	B-7.1
23	930.2	Miscellaneous General Expenses	A&G11	99.36%	B-7.1
24	931	Rents	A&G12	93.29%	B-7.1
25	935	Maintenance of General Plant	GPMaint	97.14%	B-7.1
26	408.1	Property Taxes	OTHTAX1	85.70%	B-7.1
27	408.1	Commercial Activities Tax	OTHTAX2	36.75%	B-7.1
28	408.1	Payroll Tax	OTHTAX3	83.70%	B-7.1
29	Various	Distribution Salaries & Wages	DLABOR	84.23%	B-7.1

The Dayton Power and Light Company
Case No.: 20-1651-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: Lauren R. Whitehead, Rachelle L. Perrin

Line No.	Account 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	\$ 13,928,151	\$ 13,928,151	\$ 13,528,510	\$ 97.13%	
4	Various	DMAINT	Regulated Maintenance	\$ 2,420,398,908	\$ 2,420,398,908	\$ 1,912,308,427	\$ 79.01%	
5	Various	DGRSPLNT	Distribution Gross Plant	\$ 1,236,080,638	\$ 1,236,080,638	\$ 983,656,278	\$ 79.58%	
6	Various	DNTPLNT	Distribution Net Plant	\$ (20,045,692)	\$ (20,045,692)	\$ (20,045,692)	\$ 100.00%	
7	235	CUSTDPST	Customer Deposits	\$ (2,778,927)	\$ (2,778,927)	\$ (2,778,927)	\$ 100.00%	
8	450	OTHREV1	Forfeited Discounts	\$ (1,201,228)	\$ (1,201,228)	\$ (1,201,228)	\$ 100.00%	
9	451	OTHREV2	Misc. Service Revenues	\$ (1,855,255)	\$ (1,855,255)	\$ (1,855,255)	\$ 97.55%	
10	454	OTHREV3	Rent	\$ (9,344,950)	\$ (9,344,950)	\$ (9,344,950)	\$ 100.00%	
11	456	OTHREV4	Other Electric Revenue	\$ (44,051,816)	\$ (44,051,816)	\$ (44,051,816)	\$ 0.00%	
12	456.1	OTHREV5	Revenues from Transmission of Electricity of Others	\$ 1,600,112	\$ 1,600,112	\$ 1,489,739	\$ 93.10%	
13	920	A&G1	Administrative and General Salaries	\$ 31,843,964	\$ 31,843,964	\$ 28,944,214	\$ 90.89%	
14	921	A&G2	Office Supplies and Expenses	\$ (1,940,647)	\$ (1,940,647)	\$ (1,773,371)	\$ 91.38%	
15	922	A&G3	Administrative Expenses Transferred - Cr.	\$ 6,731,863	\$ 6,731,863	\$ 6,234,932	\$ 92.62%	
16	923	A&G4	Outside Services	\$ 5,077,262	\$ 5,077,262	\$ 3,459,917	\$ 68.15%	
17	924	A&G5	Property Insurance	\$ 281,795	\$ 281,795	\$ 223,393	\$ 79.28%	
18	925	A&G6	Injuries and Damages	\$ 7,155,002	\$ 7,155,002	\$ 6,054,417	\$ 84.62%	
19	926	A&G7	Employee Pensions and Benefits	\$ (902,668)	\$ (902,668)	\$ (759,898)	\$ 84.18%	
20	929	A&G9	Company Use	\$ 7,397	\$ 7,397	\$ 6,356	\$ 85.93%	
21	930.1	A&G10	General Advertising Expenses	\$ 5,285,419	\$ 5,285,419	\$ 5,251,829	\$ 99.36%	
22	930.2	A&G11	Miscellaneous General Expenses	\$ 40,055	\$ 40,055	\$ 37,366	\$ 93.29%	
23	931	A&G12	Rents	\$ 3,304,769	\$ 3,304,769	\$ 3,210,324	\$ 97.14%	
24	935	GPMINT	Maintenance of General Plant	\$ 74,056,460	\$ 74,056,460	\$ 63,465,697	\$ 85.70%	
25	408.1	OTHTAX1	Property Taxes	\$ 1,729,155	\$ 1,729,155	\$ 635,463	\$ 36.75%	
26	408.1	OTHTAX2	Commercial Activities Tax	\$ 2,695,507	\$ 2,695,507	\$ 2,256,247	\$ 83.70%	
27	408.1	OTHTAX3	Payroll Tax	\$ 61,752,027	\$ 61,752,027	\$ 52,012,998	\$ 84.23%	
28	Various	DLABOR	Distribution Salaries & Wages					

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

Explanation of Changes in Allocation Procedures

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

Schedule B-7.2
Page 1 of 1
Witness Responsible: Lauren R. Whitehead, Rachelle L. Perrin

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

Refer to the direct Testimony of Lauren R Whitehead for discussion of jurisdictional allocation factors.

The Dayton Power and Light Company
Case No.: 20-1651-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: Rachelle L. Perrin

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 2015 rate case, therefore there are no Mirrored CWIP Allowances.

Section C
Operating Income

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

- C-1 Jurisdictional Proforma Net Operating Income Statement
- C-2 Adjusted Test Year Jurisdictional Operating Income
- C-2.1 Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
- C-3 Summary of Jurisdictional Adjustments to Operating Income
 - C-3.1 Adjust Federal and State Income Taxes
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The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR

**Jurisdictional Proforma Net Operating Income Statement
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: None

Line No.	Description	Adjusted Jurisdictional Revenue & Expenses (C)	Proposed Increase (D)	Proforma Jurisdictional Revenue & Expenses (E) = (C) + (D)	Schedule Reference (F)
1	Operating Revenues	\$ 244,408,723	\$ 120,771,561	\$ 365,180,284	Schedule C-1, Pg. 1, Column E, Line 5
2	<u>Operating Expenses</u>				
3	Operation & Maintenance	\$ 156,139,696	\$ 822,453	\$ 156,962,150	Schedule C-2, Pg. 1, Column E, Line 15
4	Depreciation and Amortization Expenses	\$ 67,215,235	\$ -	\$ 67,215,235	Schedule C-2, Pg. 1, Column E, Line 20
5	Taxes - Other Than Income Taxes	\$ 67,178,450	\$ 312,376	\$ 67,490,826	Schedule C-2, Pg. 1, Column E, Line 21
6	Operating Expenses Before Income Taxes	<u>\$ 290,533,381</u>	<u>\$ 1,134,829</u>	<u>\$ 291,668,210</u>	Sum Lines 4 thru 6
7					
8	NOI before Income Taxes	\$ (46,124,658)	\$ 119,636,731	\$ 73,512,073	Line 1 - Line 7
9					
10	State Income Taxes	\$ 2,255,991	\$ 2,019,958	\$ 4,275,949	Schedule C-2, Pg. 2, Column E, Line 6
11	Federal Income Taxes	\$ (16,864,587)	\$ 24,699,522	\$ 7,834,936	Schedule C-2, Pg. 2, Column E, Line 11
12	Total Income Taxes	<u>\$ (14,608,596)</u>	<u>\$ 26,719,481</u>	<u>\$ 12,110,885</u>	
13					
14	Total Operating Expenses	\$ 275,924,785	\$ 27,854,310	\$ 303,779,095	Line 7 + Line 13
15					
16	Net Operating Income	\$ (31,516,062)	\$ 92,917,251	\$ 61,401,189	Line 1 - Line 15
17					
18	Rate Base	<u>\$ 796,383,774</u>		<u>\$ 796,383,774</u>	Schedule B-1, Column C, Line 27
19					
20	Rate of Return			<u>7.71%</u>	Line 17 / Line 19
21					

Schedule C-1
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Witness Responsible: Craig A. Forestal

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

**Adjusted Test Year Jurisdictional Operating Income
For the Twelve Months Ending May 31, 2021**

Date: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule C-2
Page 1 of 2
Witness Responsible: Craig A. Forestal

Line No.	Description	Unadjusted Jurisdictional Revenue (C)	Adjustments (Sch C-3) (D)	Adjusted Jurisdictional Revenue & Expenses (E) = (C) + (D)
(A)	(B)			
1	OPERATING REVENUES			
2	Distribution Revenues	\$ 350,794,843	\$ (113,445,400)	\$ 237,349,443
3	Other Retail Revenues	\$ -	\$ -	\$ -
4	Other Operating Revenues	\$ 31,342,285	\$ (24,283,005)	\$ 7,059,280
5	Total Operating Revenues	\$ 382,137,128	\$ (137,728,405)	\$ 244,408,723
6	OPERATING EXPENSES			
8	Operation and Maintenance Expenses	\$ 30,095,649	\$ (30,095,649)	\$ -
9	Production Expense	\$ 117,955	\$ (117,955)	\$ -
10	Transmission Expense	\$ 52,112,265	\$ 9,933,479	\$ 62,045,744
11	Distribution Expense	\$ 35,638,434	\$ (17,424,367)	\$ 18,214,067
12	Customer Accounts Expense	\$ 15,910,307	\$ (2,745,368)	\$ 13,164,939
13	Customer Service & Information Expense	\$ 59,897,897	\$ 2,817,050	\$ 62,714,947
14	Administrative & General Expense	\$ 193,772,507	\$ (37,632,811)	\$ 156,139,696
15	Total Operating and Maintenance Expense			
16	Depreciation and Amortization Expenses	\$ 62,638,830	\$ 1,831,109	\$ 64,469,939
17	Depreciation	\$ 2,933,634	\$ (188,338)	\$ 2,745,296
18	Amortization & Depletion Of Utility Plant	\$ -	\$ -	\$ -
19	Net Amortization of Regulatory Credits/Debits	\$ -	\$ -	\$ -
20	Total Depreciation and Amortization Expenses	\$ 65,572,464	\$ 1,642,771	\$ 67,215,235
21	Taxes Other Than Income Taxes	\$ 125,689,852	\$ (58,511,402)	\$ 67,178,450
22	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	\$ 385,034,823	\$ (94,501,442)	\$ 290,533,381

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

**Adjusted Test Year Jurisdictional Operating Income
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Adjusted Test Year Jurisdictional Operating Income

For the Twelve Months Ending May 31, 2021

Schedule C-2
Page 2 of 2
Witness Responsible: Craig A. Forestal

Line No.	Description	Jurisdictional Revenue (C)	Adjustments (Sch C-3) (D)	Adjusted Jurisdictional Revenue & Expenses (E) = (C) + (D)
(A)	(B)			
1	NOI BEFORE INCOME TAXES	\$ (2,897,695)	\$ (43,226,963)	\$ (46,124,658)
2	Income Taxes-State and Local			
3	Current	\$ (386,846)	\$ (702,112)	\$ (1,088,958)
4	Provision for Deferred Income Taxes	\$ 3,366,861	\$ (21,912)	\$ 3,344,949
5	Total State & Local Income Taxes	\$ 2,980,015	\$ (724,024)	\$ 2,255,991
6	Income Taxes-Federal			
7	Current	\$ (4,730,250)	\$ (8,585,237)	\$ (13,315,487)
8	Provision for Deferred Income Taxes	\$ (3,132,859)	\$ (344,982)	\$ (3,477,841)
9	Deferred Investment Tax Credit	\$ (71,259)	\$ -	\$ (71,259)
10	Total Federal Income Taxes	\$ (7,934,368)	\$ (8,930,219)	\$ (16,864,587)
11	Total Income Taxes	\$ (4,954,353)	\$ (9,654,243)	\$ (14,608,596)
12				
13				
14	Total Operating Expenses	\$ 380,080,470	\$ (104,155,685)	\$ 275,924,785
15				
16	Net Operating Income	\$ 2,056,658	\$ (33,572,720)	\$ (31,516,062)

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

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1

Line No.	Account No.	Description	Unadjusted Total Utility	Allocation %	Unadjusted Jurisdictional	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		OPERATING REVENUES	\$ 350,794,843	100.00%	\$ 350,794,843	ALLDIST
2	440-446	Distribution Revenues	\$ 293,769,884	0.00%	\$ 350,794,843	NONDIST
3	440-446	Other Retail Revenues	\$ 644,564,727		\$ 350,794,843	-
4		TOTAL Sales to Ultimate Customers				
5						
6	447	Sales for Resale	\$ 18,763,208	91.12%	\$ 17,097,013	DIRECT
7		TOTAL Sales of Electricity	\$ 663,327,935		\$ 367,891,856	
8						
9	450	Forfeited Discounts	\$ 2,582,423	100.00%	\$ 2,582,423	OTHREV1
10	451	Misc. Service Revenues	\$ 730,850	100.00%	\$ 730,850	OTHREV2
11	454	Rental Income	\$ 936,443	97.55%	\$ 913,500	OTHREV3
12	456	Other Electric Revenues	\$ 10,018,499	100.00%	\$ 10,018,499	OTHREV4
13	456.1	Revenues from Transmission of Electricity of Others	\$ 46,610,222	0.00%	\$ -	OTHREV5
14		TOTAL Other Operating Revenues	\$ 60,878,438		\$ 14,245,272	
15						
16		TOTAL Electric Operating Revenues	\$ 724,206,373		\$ 382,137,128	
17						
18		OPERATING EXPENSES				
19		PRODUCTION EXPENSES				
20	501-509, 548-549, 555-557	Production Operation Expenses	\$ 203,993,755	14.75%	\$ 30,095,649	DIRECT
21	510-514, 553-554	Production Maintenance Expenses	\$ 36,764	0.00%	\$ -	NONDIST
22		TOTAL Power Production Expenses	\$ 204,030,520		\$ 30,095,649	

Schedule C-2.1
Page 1 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

**Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Line No.	Account 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	\$ 47,758,397	0.25%	\$ 117,955	DIRECT
4	568-571	Transmission Maintenance Expenses	\$ 2,170,856	0.00%	\$ -	NONDIST
5		TOTAL Transmission Expenses	\$ 49,929,252		\$ 117,955	
6						
7		DISTRIBUTION EXPENSES				
8		Operation Supervision and Engineering	\$ 4,600,923	100.00%	\$ 4,600,923	ALLDIST
9	580	Local Dispatching	\$ -	100.00%	\$ -	ALLDIST
10	581	Station Expenses	\$ 462,251	100.00%	\$ 462,251	ALLDIST
11	582	Overhead Line Expenses	\$ 496,358	100.00%	\$ 496,358	ALLDIST
12	583	Underground Line Expenses	\$ 1,302,315	100.00%	\$ 1,302,315	ALLDIST
13	584	Street Lighting and Signal System Expenses	\$ -	100.00%	\$ -	ALLDIST
14	585	Meter Expenses	\$ 177,018	100.00%	\$ 177,018	ALLDIST
15	586	Customer Installations Expenses	\$ 735,755	100.00%	\$ 735,755	ALLDIST
16	587	Miscellaneous Expenses	\$ 221,149	100.00%	\$ 221,149	ALLDIST
17	588	Rents	\$ 46,929	100.00%	\$ 46,929	ALLDIST
18	589	TOTAL Operation	\$ 8,042,697		\$ 8,042,697	
19						
20		Maintenance	\$ 2,658,766	100.00%	\$ 2,658,766	ALLDIST
21	590	Maintenance Supervision and Engineering	\$ -	100.00%	\$ -	ALLDIST
22	591	Maintenance of Structures	\$ 5,028,547	100.00%	\$ 5,028,547	ALLDIST
23	592	Maintenance of Station Equipment	\$ 35,348,828	100.00%	\$ 35,348,828	ALLDIST
24	593	Maintenance of Overhead Lines	\$ 289,183	100.00%	\$ 289,183	ALLDIST
25	594	Maintenance of Underground Lines	\$ 391,852	100.00%	\$ 391,852	ALLDIST
26	595	Maintenance of Line Transformers	\$ 1,281	100.00%	\$ 1,281	ALLDIST
27	596	Maintenance of Street Lighting and Signal Systems	\$ 168,761	100.00%	\$ 168,761	ALLDIST
28	597	Maintenance of Meters	\$ 182,349	100.00%	\$ 182,349	ALLDIST
29	598	Maintenance of Miscellaneous Distribution Plant	\$ 44,069,567		\$ 44,069,567	
30		TOTAL Maintenance	\$ 52,112,265		\$ 52,112,265	
31		TOTAL Distribution Expenses				

Schedule C-2.1
Page 2 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Line No.	Account No.	Description	Unadjusted Total	Allocation %	Unadjusted Jurisdictional	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		OPERATING EXPENSES				
2		CUSTOMER ACCOUNTS EXPENSES				
3		Operation				
4	901	Supervision	\$ 3,452,380	100.00%	\$ 3,452,380	ALLDIST
5	902	Meter Reading Expenses	\$ 8,449,303	100.00%	\$ 8,449,303	ALLDIST
6	903	Customer Records and Collection Expenses	\$ 23,736,751	100.00%	\$ 23,736,751	ALLDIST
7	904	Uncollectible Accounts	\$ -	100.00%	\$ -	ALLDIST
8	905	Miscellaneous Customer Accounts Expenses	\$ 35,638,433	-	\$ 35,638,433	ALLDIST
9		TOTAL Customer Accounts Expenses				
10						
11						
12		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
13		Operation				
14	907	Supervision	\$ 1,009,806	100.00%	\$ 1,009,806	ALLDIST
15	908	Customer Assistance Expenses	\$ 5,245,711	100.00%	\$ 5,245,711	ALLDIST
16	909	Informational and Instructional Expenses	\$ 2,142,220	100.00%	\$ 2,142,220	ALLDIST
17	910	Misc. Customer Service and Informational Expenses	\$ 7,512,570	100.00%	\$ 7,512,570	ALLDIST
18		TOTAL Customer Service and Informational Expenses	\$ 15,910,307		\$ 15,910,307	
19						
20	911-916	SALES EXPENSES	\$ -	0.00%	\$ -	NONDIST
21						
22		ADMINISTRATIVE AND GENERAL EXPENSES				
23		Operation				
24	920	Administrative and General Salaries	\$ 2,469,103	93.10%	\$ 2,298,735	A&G1
25	921	Office Supplies and Expenses	\$ 22,835,448	90.89%	\$ 20,755,139	A&G2
26	922	Administrative Expenses Transferred - Cr.	\$ (1,656,973)	91.38%	\$ (1,514,142)	A&G3
27	923	Outside Services Employed	\$ 13,601,119	92.62%	\$ 12,597,357	A&G4
28	924	Property Insurance	\$ 4,875,488	68.15%	\$ 3,322,652	A&G5
29	925	Injuries and Damages	\$ 1,680,951	79.28%	\$ 1,332,658	A&G6

Schedule C-2.1
Page 3 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

**Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Line No.	Account 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	\$ 13,301,520	84.62%	\$ 11,255,747	A&G7
2	927	Franchise Requirements	\$ -	0.00%	\$ -	NONDIST
3	928	Regulatory Commission Expenses	\$ 3,071,344	100.00%	\$ 3,071,344	ALLDIST
4	929	Duplicate Charges-Cr.	\$ (778,420)	84.18%	\$ (655,274)	A&G9
5	930.1	General Advertising Expenses	\$ 689,256	85.93%	\$ 592,278	A&G10
6	930.2	Miscellaneous General Expenses	\$ 4,269,158	99.36%	\$ 4,241,835	A&G11
7	931	Rents	\$ 49,613	93.29%	\$ 46,284	A&G12
8		TOTAL Operation	\$ 64,407,618		\$ 57,344,613	
9		Maintenance	\$ 2,628,458	97.14%	\$ 2,553,284	GPMINT
10	935	Maintenance of General Plant	\$ 67,036,075		\$ 59,897,897	
11		TOTAL Administrative and General Expenses				
12						
13		TOTAL Operating Expenses	\$ 424,656,853		\$ 193,772,507	
14						
15		DEPRECIATION AND AMORTIZATION EXPENSES				
16						
17		DEPRECIATION EXPENSE				
18	403	Production	\$ -	0.00%	\$ -	NONDIST
19	403	Transmission	\$ 8,787,271	0.00%	\$ -	NONDIST
20	403	Distribution	\$ 61,674,679	100.00%	\$ 61,674,679	DIRECT
21	403	General	\$ 1,101,522	87.53%	\$ 964,152	DIRECT
22		TOTAL Depreciation Expense	\$ 71,563,471		\$ 62,638,830	
23						
24		AMORTIZATION OF UTILITY PLANT				
25	404	Intangible Plant	\$ 3,351,612	87.53%	\$ 2,933,634	DIRECT
26						
27		TOTAL Depreciation and Amortization Expenses	\$ 74,915,083		\$ 65,572,464	

Schedule C-2.1
Page 4 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
For the Twelve Months Ended

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1

Line No.	Account No.	Description	Unadjusted Total	Allocation %	Unadjusted Jurisdictional	Allocation Code/Description
(A)	(B)	(C)	(D)	(E)	(F) = (D) * (E)	(G)
1		TAXES OTHER THAN INCOME TAXES				
2	408.1	Commercial Activity Taxes	\$ 1,729,155	36.75%	\$ 635,463	OTHTAX2
3	408.1	State Excise Taxes	\$ 54,746,949	100.00%	\$ 54,746,949	ALLDIST
4	408.1	Payroll Taxes	\$ 3,264,273	83.70%	\$ 2,732,327	OTHTAX3
5	408.1	Property Taxes	\$ 77,915,436	85.70%	\$ 66,773,529	OTHTAX1
6	408.1	Sales & Use Taxes	\$ 825,269	97.13%	\$ 801,584	DMANT
7	408.1	Ohio User Fees	\$ -	0.00%	\$ -	NONDIST
8		TOTAL Taxes Other Than Income Taxes	\$ 138,481,083		\$ 125,689,852	
9		INCOME TAXES				
10		Income Taxes-State and Local				
11		Current	\$ 762,665	-50.72%	\$ (386,846)	DIRECT
12	409	Provision for Deferred Income Taxes	\$ 4,420,681	76.16%	\$ 3,366,861	DIRECT
13	410-411	Total State and Local Income Taxes	\$ 5,183,345		\$ 2,980,015	
14		Income Taxes-Federal				
15		Current	\$ 14,249,395	-33.20%	\$ (4,730,250)	DIRECT
16	409	Provision for Deferred Income Taxes	\$ (7,221,419)	43.38%	\$ (3,132,889)	DIRECT
17	410-411	Deferred Investment Tax Credit	\$ (271,549)	26%	\$ (71,259)	DIRECT
18	411	Total Federal Income Taxes	\$ 6,756,427		\$ (7,934,388)	
19		TOTAL Income Taxes	\$ 11,939,772		\$ (4,954,353)	
20		TOTAL Operating Expense	\$ 649,982,790		\$ 380,080,470	
21		Net Operating Income	\$ 74,213,583		\$ 2,056,658	
22						
23						
24						

Schedule C-2.1
Page 5 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

**Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Witness Responsible: Craig A. Forestal, Claire E. Hale

Schedule C-3
Page 2 of 5

Line No.	Element of Operating Income	Schedule Reference	Description				
			Alternative Energy Rider	State Excise Tax Rider	Eliminate Tax Savings Rider	Vegetation Management Costs	Property Taxes
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues			\$ (56,062,377)	\$ 6,178,110		
3	Other Retail Revenues						
4	Other Operating Revenues						
5	Total Operating Revenues			\$ (56,062,377)	\$ 6,178,110		
6	OPERATING EXPENSES						
7	Operation and Maintenance Expenses						
8	Production Expense						
9	Transmission Expense						
10	Distribution Expense						
11	Customer Accounts Expenses						
12	Customer Service and Information Expense						
13	Administrative and General Expense						
14	Total Operating and Maintenance Expenses	\$ (412,855)	\$ -	\$ -	\$ 18,880,083	\$ -	\$ -
15	Depreciation and Amortization Expenses	\$ (412,855)	\$ -	\$ -	\$ 18,880,083	\$ -	\$ -
16	Depreciation						
17	Amortization and Depletion Of Utility Plant						
18	Net Amortization of Regulatory Credits/Debits						
19	Total Depreciation and Amortization Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Taxes Other Than Income Taxes	\$ (56,062,377)				\$ (2,903,543)	\$ 206,303
21	Income Taxes-State and Local						
22	Current						
23	Provision for Deferred Income Taxes						
24	Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Income Taxes-Federal						
26	Current						
27	Provision for Deferred Income Taxes						
28	Deferred Investment Tax Credit						
29	Total Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Total Operating Expenses	\$ (412,855)	\$ (56,062,377)	\$ -	\$ 18,880,083	\$ (2,903,543)	\$ 206,303
31	Net Operating Income	\$ 412,855	\$ -	\$ 6,178,110	\$ (18,880,083)	\$ 2,903,543	\$ (206,303)

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

**Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule C-3

Page 3 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Element of Operating Income	Description			Interest on Customer Deposits	Rate Case Expense	
		Annualized AES Services Labor	Annualized DP&L Labor and Payroll Tax	Annualized Employee Benefits			
(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 OPERATING EXPENSES							
7 Operation and Maintenance Expenses							
8 Production Expense							
9 Transmission Expense	\$ 3,351	\$ 288,391				\$ 412,960	
10 Distribution Expense		\$ 129,862					
11 Customer Accounts Expenses	\$ 1,776	\$ 21,887					
12 Customer Service and Information Expense	\$ 401,514	\$ 48,267	\$ 1,528,253	\$ -			
13 Administrative and General Expense	\$ 406,641	\$ 488,406	\$ 1,528,253	\$ -			
14 Total Operating and Maintenance Expense							
15 Depreciation and Amortization Expenses							
16 Depreciation							
17 Amortization and Depletion Of Utility Plant							
18 Net Amortization of Regulatory Credits/Debits							
19 Total Depreciation and Amortization Expenses							
20 Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21 Income Taxes-State and Local	\$ 11,786	\$ 36,722					
22 Current Provision for Deferred Income Taxes							
23 Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24 Income Taxes-Federal							
25 Current Provision for Deferred Income Taxes							
26 Deferred Investment Tax Credit							
27 Total Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28 Total Operating Expenses	\$ 418,427	\$ 525,128	\$ 1,528,253	\$ 1,642,771	\$ 412,960	\$ 1,866,834	
29 Net Operating Income	\$ (418,427)	\$ (525,128)	\$ (1,528,253)	\$ (1,642,771)	\$ (412,960)	\$ (1,866,834)	

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

**Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule C-3
Page 4 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Element of Operating Income	Description					
		Customer Uncollectible Expense	Non-Jurisdictional Revenue and Expense	General Advertising	Expense Adjustments	Company Use Credit	Amortize Regulatory Assets
(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	\$ -	\$ (6,364,986)	\$ -	\$ -	\$ -	\$ -
6	OPERATING EXPENSES						
7	Operation and Maintenance Expenses						
8	Production Expense						
9	Transmission Expense						
10	Distribution Expense	\$ 5,317,983	\$ (1,400,353)	\$ (42,117)	\$ 96,893	\$ 655,274	\$ 21,301
11	Customer Accounts Expenses						
12	Customer Service and Information Expense						
13	Administrative and General Expense	\$ 376,301	\$ (592,278)	\$ (303,568)	\$ 405,292	\$ 655,274	\$ 21,301
14	Total Operating and Maintenance Expenses	\$ 5,317,983	\$ (1,818,771)	\$ (592,278)	\$ 405,292	\$ 655,274	\$ 21,301
15	Depreciation and Amortization Expenses						
16	Depreciation						
17	Amortization and Depletion Of Utility Plant						
18	Net Amortization of Regulatory Credits/Debits						
19	Total Depreciation and Amortization Expenses						
20	Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Income Taxes-State and Local						
22	Current						
23	Provision for Deferred Income Taxes						
24	Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Income Taxes-Federal						
26	Current						
27	Provision for Deferred Income Taxes						
28	Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Total Federal Income Taxes						
30							
31							
32	Total Operating Expenses	\$ 5,317,983	\$ (1,874,543)	\$ (592,278)	\$ (405,292)	\$ 655,274	\$ 21,301
33							
34	Net Operating Income	\$ (5,317,983)	\$ (4,490,443)	\$ 592,278	\$ 405,292	\$ (655,274)	\$ (21,301)

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

**Summary of Jurisdictional Adjustments to Operating Income
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3
Page 5 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Element of Operating Income	Schedule Reference	Description		
			Test Year Revenue (C)	Customer Programs (D)	Unbilled Revenue and Expense (E)
1	OPERATING REVENUES				
2	Distribution Revenues		\$ (2,426,956)		\$ (1,123,231)
3	Other Retail Revenues				
4	Other Operating Revenues				
5	Total Operating Revenues		\$ (2,426,956)	\$ -	\$ (1,123,231)
6	OPERATING EXPENSES				
7	Operation and Maintenance Expenses				
8	Production Expense				
9	Transmission Expense				
10	Distribution Expense				
11	Customer Accounts Expenses				
12	Customer Service and Information Expense				
13	Administrative and General Expense				
14	Total Operating and Maintenance Expense		\$ -	\$ 11,928,167	\$ -
15	Depreciation and Amortization Expenses				
16	Amortization and Depletion Of Utility Plant				
17	Net Amortization of Regulatory Credits/Debits				
18	Total Depreciation and Amortization Expenses		\$ -	\$ -	\$ 267,876
19	Taxes Other Than Income Taxes				
20	Income Taxes-State and Local Current				
21	Provision for Deferred Income Taxes				
22	Total State and Local Income Taxes		\$ -	\$ -	\$ -
23	Income Taxes-Federal				
24	Current				
25	Provision for Deferred Income Taxes				
26	Total Federal Income Taxes		\$ -	\$ -	\$ -
27	Deferred Investment Tax Credit				
28	Total Operating Expenses		\$ -	\$ 11,928,167	\$ 267,876
29	Net Operating Income		\$ (2,426,956)	\$ (11,928,167)	\$ (1,391,107)

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

**Adjust Federal and State Income Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.1

Schedule C-3.1
Page 1 of 1
Witness Responsible: Frank J. Salatto, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Calculate the income tax effect of various C-3 adjustments						
3	4	Income Taxes				
5	409	Current State and Local Income Tax Expense	\$ (702,112)	100.00%	DIRECT	\$ (702,112)
6	410-411	Deferred State and Local Income Tax Expense	\$ (21,912)	100.00%	DIRECT	\$ (21,912)
7		Total State and Local Income Taxes	\$ (724,024)			\$ (724,024)
8	9	Current Federal Income Tax Expense	\$ (8,585,237)	100.00%	DIRECT	\$ (8,585,237)
10	410-411	Deferred Federal Income Tax Expense	\$ (344,982)	100.00%	DIRECT	\$ (344,982)
11	411	Deferred Investment Tax Credit Expense		100.00%	DIRECT	
12		Total Federal Income Taxes	\$ (8,930,219)			\$ (8,930,219)
13	14	Total Income Tax Expense	\$ (9,654,243)			\$ (9,654,243)

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

**Eliminate Universal Service Fund Rider Revenue and Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: WPC-3.2

Schedule C-3.2

Page 1 of 1

Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
1		Purpose and Description: Eliminate Universal Service Fund Rider revenue and expense from the test year				
2						
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	\$ (23,285,172)	100.00%	ALLDIST	\$ (23,285,172)
6						
7		Expense				
8	904	Uncollectible Accounts	\$ (23,285,172)	100.00%	ALLDIST	\$ (23,285,172)

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

Eliminate Legacy Generation Rider Revenue and Expense
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.3

Schedule C-3.3
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Eliminate Legacy Generation Rider revenue and expenses from the test year				
3						
4	440-446	Revenue Sales to Ultimate Customers	\$ (11,835,718)	100.00%	ALLDIST	\$ (11,835,718)
5	447	Sales for Resale	\$ (17,097,013)	100.00%	ALLDIST	\$ (17,097,013)
6	456	Other Electric Revenues	\$ (821,006)	100.00%	ALLDIST	\$ (821,006)
7		Total Revenue	\$ (29,753,737)			\$ (29,753,737)
8						
9	555	Expense Purchased Power	\$ (30,131,306)	100.00%	ALLDIST	\$ (30,131,306)
10	556	System Control and Load Dispatching	\$ 35,657	100.00%	ALLDIST	\$ 35,657
11	561.4	Scheduling, System Control and Dispatch Services	\$ (8,343)	100.00%	ALLDIST	\$ (8,343)
12	565	Transmission of Electricity by Others	\$ (109,612)	100.00%	ALLDIST	\$ (109,612)
13		Total Expense	\$ (30,213,605)			\$ (30,213,604)

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

**Eliminate Storm Cost Recovery Rider Revenue and Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-3.4

Schedule C-3.4

Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
1		Purpose and Description: Eliminate Storm Rider revenue and expense from the test year				
2						
3						
4	440-446	Revenue	\$ (6,871,844)	100.00%	ALLDIST	\$ (6,871,844)
5	440-446	Sales to Ultimate Customers				
6						
7		Expense				
8	408.1	Taxes Other than Income Taxes	\$ (12,397)	100.00%	ALLDIST	\$ (12,397)
9	593	Maintenance of Overhead Lines	\$ (6,822,221)	100.00%	ALLDIST	\$ (6,822,221)
10	923	Contract Labor	\$ -	100.00%	ALLDIST	\$ -
11	925	Injuries & Damages	\$ 38	100.00%	ALLDIST	\$ 38
12	926	Employee Pensions and Benefits	\$ (19,430)	100.00%	ALLDIST	\$ (19,430)
13		Total Expense	\$ (6,854,009)			\$ (6,854,009)

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

**Eliminate Energy Efficiency Rider Revenue and Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.5

Schedule C-3.5
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Eliminate Energy Efficiency Rider revenue from the test year and adjust expense to forecasted level				
2						
3						
4						
5	440-446	Revenue Sales to Ultimate Customers	\$ (18,018,212)	100.00%	ALLDIST	\$ (18,018,212)
6						
7		Expense				
8	580	Operation Supervision and Engineering	\$ (817,155)	100.00%	ALLDIST	\$ (817,155)
9	907	Supervision	\$ (342,727)	100.00%	ALLDIST	\$ (342,727)
9	908	Customer Assistance Expenses	\$ (5,114,997)	100.00%	ALLDIST	\$ (5,114,997)
10	909	Informational and Instructional Expenses	\$ (1,826,928)	100.00%	ALLDIST	\$ (1,826,928)
11	910	Misc. Customer Service and Informational Expenses	\$ (7,467,322)	100.00%	ALLDIST	\$ (7,467,322)
12	926	Employee Pensions and Benefits	\$ -	100.00%	ALLDIST	\$ -
13	408.1	Taxes Other Than Income Taxes	\$ -	100.00%	ALLDIST	\$ -
14		Total Expense	\$ (15,569,129)			\$ (15,569,129)

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

**Eliminate Alternative Energy Rider Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s):: WPC-3.6

Schedule C-3.6
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Eliminate Alternative Energy expense from the test year*						
1						
2						
3						
4	Expense					
5	920	Administrative and General Salaries	\$ (701)	93.10%	A&G1	\$ (652)
6	930.2	Miscellaneous General Expenses	\$ (414,858)	99.36%	A&G11	\$ (412,203)
7		Total Expense	\$ (415,559)			\$ (412,855)

*Alternative Energy revenues are included with the Standard Offer Rate, which is allocated 0% to distribution. Therefore, no pro forma adjustment is needed to eliminate the revenues.

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

**Eliminate State Excise Tax Rider Revenue and Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: WPC-3.7

Schedule C-3.7
Page 1 of 1
Witness Responsible: Frank J. Salatto

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Eliminate State Excise Tax Rider revenue and expense from the test year						
1						
2						
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	\$ (56,062,377)	100.00%	ALLDIST	\$ (56,062,377)
6						
7		Expense				
8	408.1	Taxes Other Than Income Taxes	\$ (56,062,377)	100.00%	ALLDIST	\$ (56,062,377)

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

Tax Savings Credit Rider
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original

Work Paper Reference No(s).: WPC-3.8

Schedule C-3.8
Page 1 of 1
Witness Responsible: Frank J. Salatto

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Eliminate Tax Savings Credit accruals from the test year						
1						
2						
3						
4		Revenue				
5	440-446	Impact of Regulatory Liability Accruals	\$ 6,178,110	100.00%	ALLDIST	\$ 6,178,110

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

**Amortize Vegetation Management Asset and Adjust Expenses
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.9

Schedule C-3.9
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Accou nt No. (A)	Description (B)	Total Adjustment (C)	Allocation % (D)	Allocation Code (E)	Jurisdictional Amount (G) = (D) * (E)
Purpose and Description: Adjust test year jurisdictional vegetation management expenses to equal calculated amount.						
1		Vegetation Management Distribution Expenses				
2						
3						
4						
5		Calculated Expenses for Test Year	\$ 30,000,000			
6		Add: Amortization of Vegetation Management Asset	\$ 4,580,083			
7		Total Annualized Vegetation Management Costs	\$ 34,580,083			
8						
9		Less: Projected & Actual Expenses in Test Year	\$ 15,700,000			
10	593	Adjustment to Test Year Expenses	\$ 18,880,083	100.0%	Direct	\$ 18,880,083

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

**Annualize Property Tax to Reflect Plant In Service on Date Certain
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original
Work Paper Reference No(s).: WPC-3.10a, WPC-3.10b & WPC-3.10c

Schedule C-3.10
Page 1 of 1

Witness Responsible: Frank J. Salatto

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
Purpose and Description: Adjust property taxes to be calculated based on jurisdictional plant-in-service as of						
1						
2						
3						
4		Expense				
5	408.1	Taxes Other Than Income Taxes	\$ (2,903,543)	100.00%	ALLDIST	\$ (2,903,543)

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

Annualize AES Services Labor, Benefits and Payroll Taxes
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.12a and WPC-3.12b

Schedule C-3.12
 Page 1 of 1
 Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Annualize AES Services labor, benefits, and payroll tax						
3						
4	580	Expense Operation Supervision and Engineering	\$ 2,107	100.00%	DIRECT	\$ 2,107
5	590	Maintenance Supervision and Engineering	\$ 1,243	100.00%	DIRECT	\$ 1,243
6	907	Supervision	\$ 1,776	100.00%	DIRECT	\$ 1,776
7	920	Administrative and General Salaries	\$ 195,548	84.17%	DIRECT	\$ 164,593
8	923	Outside Services Employed	\$ 181	88.53%	DIRECT	\$ 160
9		Total O&M Expense	<u><u>\$ 200,855</u></u>			<u><u>\$ 169,880</u></u>
10						
11	408.1	Taxes other than income taxes (FICA)	\$ 13,936	84.57%	DIRECT	\$ 11,786
12		Total Tax Expense	<u><u>\$ 13,936</u></u>			<u><u>\$ 11,786</u></u>
13						
14						
15	926	Employee Pension and Benefits (Pension)	\$ -	84.62%	DIRECT	\$ -
16	926	Employee Pension and Benefits (401k)	\$ 15,800	84.62%	DIRECT	\$ 13,374
17	926	Employee Pension and Benefits (Health Benefits)	\$ 255,542	83.60%	DIRECT	\$ 213,629
18	920	Administrative and General Salaries (LTC Expense)	\$ 11,519	93.10%	DIRECT	\$ 9,759
19		Total Benefit Expense	<u><u>\$ 282,861</u></u>			<u><u>\$ 236,761</u></u>

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

**Annualize DP&L Labor and Payroll Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: WPC-3.13a & WPC-3.13b

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Annualize labor and payroll taxes				
2						
3						
4						
5	580	Expense Operation Supervision and Engineering	\$ 75,044	100.00%	DIRECT	\$ 75,044
6	582	Station Expenses	\$ 3,118	100.00%	DIRECT	\$ 3,118
7	583	Overhead Line Expenses	\$ 2,112	100.00%	DIRECT	\$ 2,112
8	584	Underground Line Expenses	\$ 1,426	100.00%	DIRECT	\$ 1,426
9	586	Meter Expenses	\$ 1,216	100.00%	DIRECT	\$ 1,216
10	587	Customer Installations Expenses	\$ 10,690	100.00%	DIRECT	\$ 10,690
11	588	Miscellaneous Distribution Expenses	\$ 36	100.00%	DIRECT	\$ 36
12	590	Maintenance Supervision and Engineering	\$ 7,159	100.00%	DIRECT	\$ 7,159
13	592	Maintenance of Station Equipment	\$ 35,713	100.00%	DIRECT	\$ 35,713
14	593	Maintenance of Overhead Lines	\$ 144,153	100.00%	DIRECT	\$ 144,153
15	594	Maintenance of Underground Lines	\$ 1,971	100.00%	DIRECT	\$ 1,971
16	595	Maintenance of Line Transformers	\$ 4,361	100.00%	DIRECT	\$ 4,361
17	596	Maintenance of Street Lighting and Signal Systems	\$ 25	100.00%	DIRECT	\$ 25
18	597	Maintenance of Meters	\$ 1,202	100.00%	DIRECT	\$ 1,202
19	598	Maintenance of Miscellaneous Distribution Plant	\$ 165	100.00%	DIRECT	\$ 165
20	902	Meter Reading Expenses	\$ 46,961	100.00%	DIRECT	\$ 46,961
21	903	Customer Records and Collection Expenses	\$ 82,900	100.00%	DIRECT	\$ 82,900
22	907	Supervision	\$ 12,632	100.00%	DIRECT	\$ 12,632
23	908	Customer Assistance Expenses	\$ 8,510	100.00%	DIRECT	\$ 8,510
24	910	Misc. Customer Service and Informational Expenses	\$ 745	100.00%	DIRECT	\$ 745
25	920	Administrative and General Salaries	\$ 43,127	94.70%	DIRECT	\$ 40,843
26	925	Injuries and Damages	\$ 1,464	99.32%	DIRECT	\$ 1,454
27	926	Employee Pensions and Benefits	\$ 1,727	99.81%	DIRECT	\$ 1,723
28	935	Maintenance of General Plant	\$ 4,249	99.93%	DIRECT	\$ 4,246
29		Total O&M Expense	\$ 490,707			\$ 490,707
30	408.1	Taxes other than income taxes (FICA)	\$ 41,073	89.41%	DIRECT	\$ 36,722
31		Total Payroll Taxes	\$ 41,073			\$ 36,722
32						

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

**Annualize Employee Benefits Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.14a & WPC 3-14b

Schedule C-3.14
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	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)	\$ -		DIRECT	\$ -
6	926	Employee Pensions and Benefits (OPEB)	\$ -		DIRECT	\$ -
7	926	Employee Pensions and Benefits (401k)	\$ 24,459	89.14%	DIRECT	\$ 21,803
8	920	Administrative and General Salaries (LTC)	\$ 2,983	91.04%	DIRECT	\$ 2,715
9	926	Employee Pensions and Benefits (Health Benefits)	\$ 1,673,262	89.87%	DIRECT	\$ 1,503,735
10		Total Expense	\$ 1,700,703			\$ 1,528,253

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

Annualize Depreciation Expense
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: WPC-2.1, WPC-3.15a & WPC-3.15b

Schedule C-3.15
 Page 1 of 1
 Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
(A)	(B)	(C)				
1		Purpose and Description: Annualize depreciation expense with proposed depreciation rates				
2						
3						
4	Expense					
5	403	Distribution Plant Depreciation	\$ 3,975,127	54.50%	DIRECT	\$ 2,166,597
6	403	General Plant Depreciation	\$ (394,078)	85.13%	DIRECT	\$ (335,489)
7	404	Intangible Plant Amortization	\$ (103,903)	181.26%	DIRECT	\$ (188,338)
8		Total Expense	\$ 3,477,147			\$ 1,642,771
9						
10						
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	\$ 65,649,806	97.25%	DIRECT	\$ 63,841,276
15		Current Annual Expense per WPC-3.15a	\$ 61,674,679	100.00%	DIRECT	\$ 61,674,679
16		Test Year Depreciation Expense per WPC-2.1	\$ 3,975,127			\$ 2,166,597
17		Increase / (Decrease) in Test Year Depreciation Expense				
18						
19		Test Year Depreciation of General Plant	\$ 707,444	88.86%	DIRECT	\$ 628,663
20		Current Annual Expense per WPC-3.15a	\$ 1,101,522	87.53%	DIRECT	\$ 964,152
21		Test Year Depreciation Expense per WPC-2.1	\$ (394,078)			\$ (335,489)
22		Increase / (Decrease) in Test Year Depreciation Expense				
23						
24		Test Year Amortization of Intangible Plant	\$ 3,247,709	84.53%	DIRECT	\$ 2,745,296
25		Current Annual Expense per WPC-3.15a	\$ 3,351,612	87.53%	DIRECT	\$ 2,933,634
26		Test Year Amortization Expense per WPC-2.1	\$ (103,903)			\$ (188,338)
27		Increase / (Decrease) in Test Year Amortization Expense				

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

**Include Interest on Customer Service Deposits
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule C-3.16
Page 1 of 1
Witness Responsible: Lauren R. Whitehead

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
Purpose and Description: Include customer deposit interest expense as the statutory rate applied to the date certain balance of customer deposits						
1						
2						
3						
4						
5	431	Expense Interest On Customer Service Deposits	\$ 412,960	100.00%	ALLDIST	\$ 412,960
6						
7						
Supporting Calculations						
8						
9		Date Certain Deposits	\$ 13,765,328	100.00%	CUSTDPST	\$ 13,765,328
10		Statutory Interest Rate				3%
11		Interest on Customer Deposits				\$ 412,960

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

Adjust Rate Case Expense
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Schedule C-3.17
Page 1 of 1
Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description:						
1						
2		Adjust the estimated cost of presenting utility cases as reflected on Schedule C-8, amortized over a three-year period				
3						
4		Expense				
5	928	Regulatory Commission Expenses	\$ 1,866,834	100.00%	ALLDIST	\$ 1,866,834

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

**Adjust Customer Uncollectible Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-3.18

Schedule C-3.18
Page 1 of 1
Witness Responsible: Chad R. Riethmiller

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Adjust uncollectible expense for adjustments to test year revenues and amortization of regulatory asset balance						
3	4	Expense	\$ 5,317,983	100.00%	ALLDIST	\$ 5,317,983
5	904	Customer Uncollectible Accounts Expense				

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

**Eliminate Wright Patterson Non-Jurisdictional Revenues and Expenses
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.19

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Eliminate Wright Patterson non-jurisdictional revenues and expenses				
2						
3	4	Revenue	\$ (6,364,986)	100.00%	OTHREV4	\$ (6,364,986)
4	456	Other Electric Revenues				
5						
6						
7		Expense				
8	580	Supervisory - Elect. Dist.	\$ (122,086)	100.00%	ALLDIST	\$ (122,086)
9	582	Oper. Station Equipment	\$ (190,265)	100.00%	ALLDIST	\$ (190,265)
10	584	Oper. Overhead Line	\$ (66,613)	100.00%	ALLDIST	\$ (66,613)
11	587	Oper. Customer Install	\$ (3,577)	100.00%	ALLDIST	\$ (3,577)
12	592	Misc. Station Equipment	\$ (949,231)	100.00%	ALLDIST	\$ (949,231)
13	593	Maint. Overhead Lines	\$ (65,685)	100.00%	ALLDIST	\$ (65,685)
14	595	Maint. Line Transformers	\$ (2,896)	100.00%	ALLDIST	\$ (2,896)
13	408.1	Taxes Other Than Income Taxes	\$ (55,772)	100.00%	ALLDIST	\$ (55,772)
14	910	Miscellaneous Customer Service and Informational Expenses	\$ (42,117)	100.00%	ALLDIST	\$ (42,117)
15	920	Administrative and General Salaries	\$ (13,842)	93.10%	A&G1	\$ (12,887)
16	921	Office Supplies and Expenses	\$ (128,020)	90.89%	A&G2	\$ (116,358)
17	922	Administrative Expenses Transferred - Cr.	\$ 9,289	91.38%	A&G3	\$ 8,489
18	923	Outside Services Employed	\$ (76,251)	92.62%	A&G4	\$ (70,624)
19	924	Property Insurance	\$ (27,333)	68.15%	A&G5	\$ (18,628)
20	925	Injuries and Damages	\$ (29,214)	79.28%	A&G6	\$ (23,161)
21	926	Employee Pensions & Benefits	\$ (103,474)	84.62%	A&G7	\$ (87,559)
22	928	Regulatory Commission Expenses	\$ (17,219)	100.00%	ALLDIST	\$ (17,219)
23	930.2	Miscellaneous General Expenses	\$ (23,934)	99.36%	A&G11	\$ (23,781)
24	931	Rents	\$ (278)	93.29%	A&G12	\$ (259)
25	935	Maintenance of General Plant	\$ (14,736)	97.14%	GPMINT	\$ (14,314)
26		Total Expense ¹	\$ (1,923,252)			\$ (1,874,543)

¹ Depreciation has been removed on Schedule C-3.15

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

**Eliminate General Advertising Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3.20

Page 1 of 1

Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Eliminate general advertising expense from the test year				
2						
3						
4		Expense				
5	930.1	General Advertising Expenses	\$ (689,256)	85.93%	A&G10	\$ (592,278)

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

**Miscellaneous Expense Adjustments
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3.21
Page 1 of 1
Witness Responsible: Patrick J. Donlon

Line No.	Account 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	\$ 108,525	100.00%	ALLDIST	\$ 108,525
6	592	Miscellaneous of Station Equipment	\$ 56,800	100.00%	ALLDIST	\$ 56,800
7	593	Maintenance of Overhead Lines	\$ (363,942)	100.00%	ALLDIST	\$ (363,942)
8	909	Informational and instructional advertising expenses	\$ 96,893	100.00%	ALLDIST	\$ 96,893
9	920	Administrative and general salaries	\$ (12,238)	93.10%	A&G1	\$ (11,394)
10	921	Office Supplies and Expenses	\$ (84,875)	90.89%	A&G2	\$ (77,143)
11	923	Outside Services Employed	\$ 205,842	92.62%	A&G4	\$ 190,650
12	926	Employee Pensions and Benefits	\$ 22,151	84.62%	A&G7	\$ 18,744
13	928	Regulatory Commission Expenses	\$ (430,011)	100.00%	ALLDIST	\$ (430,011)
14	930.1	General Advertising Expenses	\$ 6,500	85.93%	A&G10	\$ 5,585
15		Total Expense	\$ (394,356)			\$ (405,292)

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

**Eliminate Company Use Credit
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: WPC-3.22

Schedule C-3.22

Page 1 of 1

Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
1		Purpose and Description: Eliminate company use credit from test year				
2						
3						
4		Expenses				
5	929	Duplicate Charges	\$ 778,420	84.18%	A&G9	\$ 655,274

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

**Amortization of Regulatory Asset
For the Twelve Months Ending May 31, 2021**

Data:

Type of Filing: Original
Work Paper Reference No(s).: WPC-3.23

Schedule C-3.23

Page 1 of 1

Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Amortization of Distribution Investment Rider audit costs regulatory asset						
1						
2						
3						
4		Expense				
5	930.2	Miscellaneous General Expenses	\$ 21,301	100.00%	ALLDIST	\$ 21,301

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

Adjust Test Year Revenues
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-3.24
Page 1 of 1
Witness Responsible: Chad R. Riethmiller

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description: Adjust test year jurisdictional revenues to equal calculated amount on Sch. E-4				
2						
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	\$ (2,426,956)	100.00%	ALLDIST	\$ (2,426,956)
6						
7		Supporting Calculations				
8						
9		Projected & Actual Revenues in Test Year - including all other pro forma adjustments				\$ 239,776,399
10		Calculated Revenues for Test Year				\$ 237,349,443
11		Adjustment to Test Year Revenue				\$ (2,426,956)

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

Customer Programs

For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.25

Schedule C-3.25
Page 1 of 1
Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment (D)	Allocation % (E)	Allocation Code (F)	Jurisdictional Amount (G) = (D) * (E)
1		Proposed Level of Expense				
2	908	Customer Assistance Expenses	\$ 4,705,994	100%	DIRECT	\$ 4,705,994
3	909	Informational and Instructional Expenses	\$ 538,774	100%	DIRECT	\$ 538,774
4	910	Misc. Customer Service and Informational Expenses	\$ 6,683,399	100%	DIRECT	\$ 6,683,399
5		Total Expense	\$ 11,928,167	100%	DIRECT	\$ 11,928,167

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

**Eliminate Unbilled Revenue and Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.26

Schedule C-3.26
Page 1 of 1
Witness Responsible: Chad R. Riethmiller

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
Purpose and Description: Eliminate unbilled revenue and expense from the test year						
1						
2						
3						
4		Revenue				
5	440-446	Sales to Ultimate Customers	\$ (2,082,023)	53.95%	DIRECT	\$ (1,123,231)
6						
7		Expense				
8	408.1	State Excise Taxes	\$ 496,536	53.95%	ALLDIST	\$ 267,876
9		Total Expense	\$ 496,536			\$ 267,876

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

**Adjusted Jurisdictional Income Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.1, WPC-4

Schedule C-4
Page 1 of 2

Witness Responsible: Frank J. Salatto

Line No. (A)	Description (B)	At Current Rates		At Proposed Rates	
		Unadjusted Jurisdictional (C)	Schedule C-3 Adjustments (D)	Adjusted (E) = (C) + (D)	Adjustments (F)
1	Operating Income Before State & Local Income Taxes	\$ (2,897,695)	\$ (43,226,963)	\$ (46,124,658)	\$ 119,636,731
2	Current State & Local Income Tax Expense	\$ (386,846)	\$ (702,112)	\$ (1,088,958)	\$ 2,019,958
4	Operating Income Before Federal Income Taxes	\$ (2,510,849)	\$ (42,524,851)	\$ (45,035,700)	\$ 117,616,773
6	Reconciling Items:				\$ 72,581,073
7	Interest Charges	\$ (16,324,222)		\$ (16,324,222)	\$ (16,324,222)
9	Schedule M Reconciling Items:				
10	Tax Accelerated Depreciation	\$ 48,453,329		\$ 48,453,329	\$ -
11	Book Depreciation	\$ 65,572,464	\$ 1,642,771	\$ 67,215,235	\$ -
12	Excess of Book Over Tax Depreciation	\$ 17,119,135	\$ 1,642,771	\$ 18,761,906	\$ -
13	Other Reconciling Items	\$ (20,809,064)	\$ -	\$ (20,809,064)	\$ -
14	Total Schedule M Reconciling Items	\$ (3,689,929)	\$ 1,642,771	\$ (2,047,158)	\$ -
18	Federal Taxable Income	\$ (22,525,000)	\$ (40,882,080)	\$ (63,407,080)	\$ 117,616,773
20	Federal, State, Local Income Taxes				\$ 54,209,693
21	Federal @ 21% Statutory Rate				
22	State & Local @ Effective Tax Rates				
23					

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

**Adjusted Jurisdictional Income Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: WPC-3.1, WPC-4

Schedule C-4
Page 2 of 2
Witness Responsible: Frank J. Salatto

Line No.	Description (B)	At Current Rates			At Proposed Rates	
		Unadjusted Jurisdictional (C)	Schedule C-3 Adjustments (D)	Adjusted (E) = (C) + (D)	Adjustments (F)	Proforma (G) = (E) + (F)
1	Current Federal Income Tax @ Statutory Rates	\$ (4,730,250)	\$ (8,585,237)	\$ (13,315,487)	\$ 24,699,522	\$ 11,384,035
2	Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
3						
4	Current Federal Income Tax Expense	\$ (4,730,250)	\$ (8,585,237)	\$ (13,315,487)	\$ 24,699,522	\$ 11,384,035
5						
6	Deferred Income Tax Expense (Net):					
7	Depreciation Related	\$ (3,595,018)	\$ (344,982)	\$ (3,940,000)	\$ -	\$ (3,940,000)
8	Excess DFIT Reversal - Protected	\$ (1,693,508)	\$ (1,693,508)	\$ (1,693,508)	\$ -	\$ (1,693,508)
9	Excess DFIT Reversal - Unprotected	\$ (3,160,000)	\$ (3,160,000)	\$ (3,160,000)	\$ -	\$ (3,160,000)
10	Other Temporary Differences	\$ 5,315,668	\$ -	\$ 5,315,668	\$ -	\$ 5,315,668
11	Total Deferred Federal Income Taxes (Net)	\$ (3,132,859)	\$ (344,982)	\$ (3,477,841)	\$ -	\$ (3,477,841)
12						
13	Amortization of Deferred Investment Tax Credits	\$ (71,259)	\$ (71,259)	\$ (71,259)	\$ (71,259)	\$ (71,259)
14						
15	Total Federal Income Tax Expense	\$ (7,934,368)	\$ (8,930,219)	\$ (16,864,587)	\$ 24,699,522	\$ 7,834,935
16						
17	Current State & Local Income Tax Expense	\$ (386,846)	\$ (702,112)	\$ (1,088,958)	\$ 2,019,958	\$ 931,000
18	Deferred State & Local Income Tax Expense	\$ 3,366,861	\$ (21,912)	\$ 3,344,949	\$ -	\$ 3,344,949
19						
20	Total State & Local Income Tax Expense	\$ 2,980,015	\$ (724,024)	\$ 2,255,991	\$ 2,019,958	\$ 4,275,949
21						
22	Total Income Tax Expense	\$ (4,954,353)	\$ (9,654,243)	\$ (14,608,596)	\$ 26,719,480	\$ 12,110,884

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

**Development of Jurisdictional Income Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s.): WPC-4.1

Schedule C-4.1
Page 1 of 2
Witness Responsible: Frank J. Salatto

Line No.	Description	Total Test Year	Allocation %	Unadjusted Jurisdictional
(A)	(B)	(C)	(D)	(E) = (C) * (D)
1	Operating Income Before State & Local Taxes	\$ 86,153,355	VARIOUS	\$ (2,897,695)
2	Current State & Local Income Tax Expense	\$ 762,664	VARIOUS	\$ (386,846)
4	Operating Income Before Federal Income Taxes	<u>\$ 85,390,692</u>		<u>\$ (2,510,849)</u>
6	Reconciling Items:			
7	Interest Charges	\$ (24,910,613)	DIRECT	\$ (16,324,222)
8				
9				
10	Schedule M Reconciling Items:			
11	Tax Accelerated Depreciation	\$ 61,325,565	DIRECT	\$ 48,453,329
12	Book Depreciation	\$ 74,915,083	DIRECT	\$ 65,572,464
13	<i>Excess of Book Over Tax Depreciation</i>	<u>\$ 13,589,518</u>		<u>\$ 17,119,135</u>
14				
15	Other Reconciling Items	\$ (29,992,396)	VARIOUS	\$ (20,809,064)
16				
17	Total Schedule M Reconciling Items	<u>\$ (16,402,878)</u>		<u>\$ (3,689,929)</u>
18				
19	Federal Taxable Income	<u>\$ 44,077,200</u>		<u>\$ (22,525,000)</u>

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

**Development of Jurisdictional Income Taxes
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-4.1

Schedule C-4.1
Page 2 of 2
Witness Responsible: Frank J. Salatto

Line No.	Description	Total Test Year	Allocation %	Unadjusted Jurisdictional (E) = (C) * (D)
(A)	(B)	(C)	(D)	
1	Federal, State, Local Income Taxes:			
2	Federal @ 21% Statutory Rate			
3	State & Local @ Effective Tax Rates			
4				
5	Current Federal Income Tax @ Statutory Rate	\$ 9,256,212		
6	True-up and Prior Period Adjustments	\$ 4,993,184	NONDIST	\$ (4,730,250)
7				
8	Current Federal Income Tax Expense	<u>\$ 14,249,396</u>		<u>\$ (4,730,250)</u>
9				
10	Deferred Income Tax Expense (Net):			
11	Depreciation Related	\$ (2,853,796)	DIRECT	\$ (3,595,018)
12	Excess DFIT Reversal - Protected	\$ (2,424,441)	DIRECT	\$ (1,693,508)
13	Excess DFIT Reversal - Unprotected	\$ (4,401,844)	DIRECT	\$ (3,160,000)
14	Other Temporary Differences	\$ 7,409,835	VARIOUS	\$ 5,315,668
15	True-up and Prior Period Adjustments	\$ (4,951,173)	NONDIST	\$ <u>-</u>
16	Total Deferred Federal Income Taxes (Net)	<u>\$ (7,221,419)</u>		<u>\$ (3,132,859)</u>
17				
18	Amortization of Deferred Investment Tax Credits	\$ (271,549)	DIRECT	\$ (71,259)
19				
20	Total Federal Income Tax Expense	<u>\$ 6,756,428</u>		<u>\$ (7,934,368)</u>
21				
22	Current State & Local Income Tax Expense	\$ 762,664	DIRECT	\$ (386,846)
23	Deferred State & Local Income Tax Expense	\$ 4,420,681	VARIOUS	\$ 3,366,861
24	Total State & Local Income Tax Expense	<u>\$ 5,183,344</u>		<u>\$ 2,980,015</u>
25				
26	Total Income Tax Expense	<u>\$ 11,939,773</u>		<u>\$ (4,954,353)</u>

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

Social and Service Club Dues
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule C-5

Page 1 of 1

Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1	921	Rotary Club of Dayton	\$ 346	87.95%	DIRECT	\$ 304

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

Charitable Contributions
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s.): None

Schedule C-6

Page 1 of 1

Witness Responsible: Craig A. Forestal

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(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.: 20-1651-EL-AIR

**Customer Service and Informational, Sales, and General Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-7

Schedule C-7
Page 1 of 1
Witness Responsible: Lauren R. Whitehead

Line No.	Account No.	Description	Labor	Non-Labor	Total Unadjusted
(A)	(B)	(C)	(D)	(E)	(F) = (D) + (E)
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
2	907	Supervision	\$ 756,086	\$ 253,720	\$ 1,009,806
4	908	Customer Assistance	\$ 283,559	\$ 4,962,151	\$ 5,245,711
6	909	Informational and Instructional Expenses	\$ -	\$ 2,142,220	\$ 2,142,220
8	910	Miscellaneous Customer Service and Informational Exp.	\$ 45,056	\$ 7,467,515	\$ 7,512,570
10		Total Customer Service and Informational Expenses	<u>\$ 1,084,701</u>	<u>\$ 14,825,606</u>	<u>\$ 15,910,307</u>
12		SALES EXPENSES			
14	911	Supervision	\$ -	\$ -	\$ -
16	912	Demonstrating and Selling Expenses	\$ -	\$ -	\$ -
18	913	Advertising Expenses	\$ -	\$ -	\$ -
20	916	Miscellaneous Selling Expenses	\$ -	\$ -	\$ -
22		Total Sales Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24		GENERAL EXPENSES			
26	930.1	General Advertising Expenses	\$ -	\$ 689,256	\$ 689,256
28	930.2	General Miscellaneous Expenses	\$ -	\$ 4,269,158	\$ 4,269,158
30		Total General Expenses	<u>\$ -</u>	<u>\$ 4,958,414</u>	<u>\$ 4,958,414</u>
31					

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

**Rate Case Expense
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule of Rate Case Expense Amortization						Expenses Included in Unadjusted Test Year Expense (G)
Line No.	Description	Total Expense to be Amortized (C)	Opinion/Order Date (D)	Authorized Amortization Period (E)	Amount Amortized/ Expensed to Date (F)	
(A)	(B)					
1	Current (Estimated)	\$ 4,290,500				\$ -
2						
3	Most Recent	\$ 2,989,762	26-Sep-18	5	\$ 1,679,760	\$ 629,910
4						
5	Next Most Recent ¹	\$ -	22-Jan-92			\$ 629,910
18	Miscellaneous					\$ 2,250
19	Total	\$ 4,290,500	\$ 3,451,360	\$ 5,556,041	\$ -	\$ 1,268,460

¹DP&L does not have the information available.

Note: See Schedule C-3.16 for adjustment related to rate case expense.

NOTE: Remaining amount from most recent DP&L bill.

275 days

275 days

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

Operation & Maintenance Payroll Costs of DP&L Employees
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 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

Schedule C-9
Page 1 of 1
Witness Responsible: Lauren R. Whitehead

Line No.	Description	Operation and Maintenance Expense				Jurisdictional Adjusted (H) = (F) + (G)
		Total Company Unadjusted	Allocation %	Allocation Code	Jurisdictional Unadjusted	
(A)	(B)	(C)	(D)	(E)	(F) = (C) * (D)	(G)
1	Payroll Costs:					
2	Labor	<u>\$ 34,900,630</u>	89.07%	DIRECT	<u>\$ 31,087,180</u>	<u>\$ 488,406</u>
3						<u>\$ 31,575,587</u>
4	Employee Benefits					
5	Pension	\$ 3,133,054	89.87%	DIRECT	\$ 2,815,628	\$ -
6	OPEB	\$ (344,506)	89.85%	DIRECT	\$ (309,527)	\$ -
7	Savings Plan Contribution	\$ 1,319,026	89.26%	DIRECT	\$ 1,177,370	\$ 21,803
8	Health Benefits & Insurance	\$ 6,014,034	90.83%	DIRECT	\$ 5,462,505	\$ 1,503,735
9	Long-Term Compensation	\$ 161,870	92.09%	DIRECT	\$ 149,061	\$ 2,715
10	Total Benefits	<u>\$ 10,283,477</u>			<u>\$ 9,295,037</u>	<u>\$ 1,528,253</u>
11						<u>\$ 10,823,291</u>
12	Payroll Taxes:					
13	FICA	\$ 2,614,901	89.40%	DIRECT	\$ 2,337,686	\$ 36,722
14	Federal Unemployment	\$ 3,028	89.90%	DIRECT	\$ 2,723	\$ -
15	State Unemployment	\$ 7,675	89.81%	DIRECT	\$ 6,892	\$ -
16	Total Payroll Taxes	<u>\$ 2,625,604</u>			<u>\$ 2,347,301</u>	<u>\$ 36,722</u>
17						<u>\$ 2,384,023</u>
18	Total Payroll Costs	<u>\$ 47,809,711</u>			<u>\$ 42,729,518</u>	<u>\$ 2,053,382</u>
19						<u>\$ 44,782,900</u>

Total Company Payroll Analysis
For the Twelve Months Ending May 31, 2021 and Calendar Years 2015 thru 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c

Total Company Payroll Analysis

Schedule C-9.1
Page 1 of 3
Witness Responsible: Lauren R. Whitehead

Line No.	Description	2015 (A)	2016 (B)	2017 (C)	Most Recent Five Calendar Years (D)	2018 (E)	2019 (F)	(G)	Test Year (H)
1	<u>Manhours</u>								
2	Straight - Time Hours	\$ 2,258,821	\$ 2,207,592	\$ 1,903,254	\$ 1,186,729	\$ 1,293,094	\$ 1,299,424		
3	Overtime Hours	\$ 419,916	\$ 386,153	\$ 364,450	\$ 233,759	\$ 155,225	\$ 222,406		
4	Total Manhours	\$ 2,678,736	\$ 2,593,745	\$ 2,267,704	\$ 1,420,488	\$ 1,448,319	\$ 1,521,830		
5	Ratio of Overtime Hours to Straight - Time Hours	18.59%	17.49%	19.15%	19.70%	12.00%	17.12%		
6	<u>Labor Dollars</u>								
7	Straight - Time Dollars	\$ 74,392,851	\$ 75,676,413	\$ 68,596,079	\$ 46,425,482	\$ 50,144,783	\$ 43,626,149		
8	Overtime Dollars	\$ 22,328,288	\$ 22,359,257	\$ 21,325,310	\$ 5,437,390	\$ 5,545,111	\$ 12,025,880		
9	Employee Incentive Costs	\$ 5,225,719	\$ 4,034,022	\$ 4,388,950	\$ 3,500,487	\$ 5,012,288	\$ 2,825,264		
10	Total Labor Dollars	\$ 101,946,839	\$ 102,069,692	\$ 94,310,339	\$ 55,363,359	\$ 60,702,193	\$ 58,477,293		
11	Ratio of Overtime Dollars to Straight - Time Dollars	30.01%	29.55%	31.08%	11.71%	11.06%	27.57%		
12	O&M Labor Dollars	\$ 81,087,803	\$ 78,042,976	\$ 72,544,429	\$ 34,575,470	\$ 35,737,144	\$ 34,900,630		
13	Ratio of O&M Labor Dollars to Total Labor Dollars	79.54%	76.46%	76.92%	62.45%	58.87%	59.68%		
14	Employee Benefits:								
15	Pension	\$ 9,619,247	\$ 9,362,122	\$ 8,042,563	\$ 4,274,760	\$ 4,157,880	\$ 4,578,871		
16	OPEB	\$ 95,460	\$ 60,568	\$ (191,140)	\$ (411,721)	\$ (534,888)	\$ (503,474)		
17	Savings Plan Contribution	\$ 3,458,239	\$ 3,162,342	\$ 3,603,023	\$ 2,342,253	\$ 2,528,114	\$ 1,919,346		
18	Health Benefits	\$ 11,925,730	\$ 8,562,542	\$ 11,753,930	\$ 9,453,658	\$ 9,516,120	\$ 8,808,285		
19	Long-Term Compensation	\$ 457,086	\$ 510,602	\$ 387,558	\$ 289,267	\$ (90,545)	\$ 236,024		
20	Total Employee Benefits	\$ 25,555,773	\$ 21,638,175	\$ 29,375,935	\$ 15,948,217	\$ 15,576,701	\$ 15,039,052		
21	Employee Benefits Expensed	\$ 19,746,265	\$ 15,878,268	\$ 21,527,574	\$ 10,242,941	\$ 10,376,399	\$ 10,283,477		
22	Ratio of Employee Benefits Expensed to Total Benefits	77.27%	73.38%	73.28%	64.23%	66.61%	68.38%		
23	Total FICA Taxes	\$ 7,143,924	\$ 7,234,612	\$ 6,615,587	\$ 3,881,508	\$ 3,334,680	\$ 3,820,914		
24	FICA Taxes Expensed	\$ 5,739,132	\$ 5,660,967	\$ 5,055,755	\$ 2,497,471	\$ 1,931,645	\$ 2,614,901		
25	Ratio of FICA Taxes Expensed to Total FICA	80.34%	78.25%	76.44%	64.34%	57.93%	68.44%		
26	Total Federal Unemployment Taxes	\$ 159,834	\$ 181,713	\$ 51,256	\$ 31,033	\$ 27,382	\$ 4,421		
27	Federal Unemployment Taxes Expensed	\$ 129,631	\$ 147,273	\$ 37,403	\$ 19,642	\$ 17,757	\$ 3,028		
28	Ratio of FUT Expensed to Total FUT	81.10%	81.05%	72.97%	63.30%	64.85%	68.50%		
29	Total State Unemployment Taxes	\$ 34,327	\$ 33,677	\$ 97,660	\$ 20,621	\$ 19,271	\$ 11,204		
30	State Unemployment Taxes Expensed	\$ 23,869	\$ 12,130	\$ 73,826	\$ (943)	\$ 7,266	\$ 7,675		
31	Ratio of SUT Expensed to Total SUT	69.54%	36.02%	75.60%	-4.57%	37.71%	68.50%		
32	Average Employee Levels	1,157	1,169	1,000	702	653	683		
33	Year End Employee Levels	1,180	1,162	660	643	656	704		

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

Dayton Power & Light - Union
By Employee Classifications / Payroll Distribution

For the Twelve Months Ending May 31, 2021 and Calendar Years 2015 thru 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c

Schedule C-9.1
Page 2 of 3
Witness Responsible: Lauren R. Whitehead

Line No.	Description	Most Recent Five Calendar Years					2019 (G)	Test Year (H)
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)		
1	Manhours							
2	Straight - Time Hours	1,531,622	1,438,328	1,227,440	724,954	853,045	842,222	
3	Overtime Hours	419,916	386,153	364,450	233,759	155,225	222,406	
4	Total Manhours	1,951,538	1,824,481	1,591,891	958,713	1,008,270	1,064,628	
5	Ratio of Overtime Hours to Straight - Time Hours	27.42%	26.85%	29.65%	32.24%	18.20%	26.41%	
6	Labor Dollars							
7	Straight - Time Dollars	\$ 46,648,881	\$ 46,661,500	\$ 38,013,021	\$ 29,666,793	\$ 34,265,631	\$ 27,522,996	
8	Overtime Dollars	\$ 22,328,268	\$ 22,359,257	\$ 21,325,310	\$ 5,437,390	\$ 5,545,111	\$ 12,025,880	
9	Employee Incentive Costs	\$ 305,904	\$ 227,704	\$ 265,886	\$ 182,824	\$ 195,830	\$ 260,175	
10	Total Labor Dollars	\$ 69,283,053	\$ 69,288,461	\$ 58,804,187	\$ 35,287,007	\$ 40,006,572	\$ 39,809,052	
11	Ratio of Overtime Dollars to Straight - Time Dollars	47.88%	47.92%	56.10%	18.33%	16.18%	43.69%	
12	O&M Labor Dollars	\$ 53,823,847	\$ 51,009,943	\$ 43,908,995	\$ 21,807,488	\$ 22,309,652	\$ 21,189,659	
13	Ratio of O&M Labor Dollars to Total Labor Dollars	77.69%	73.66%	73.67%	61.80%	55.76%	53.23%	
14	Total Employee Benefits	N/A	N/A	N/A	N/A	N/A	N/A	
15	Employee Benefits Expensed	N/A	N/A	N/A	N/A	N/A	N/A	
16	Ratio of Employee Benefits Expensed to Total Benefits	N/A	N/A	N/A	N/A	N/A	N/A	
17	Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A	
18	Payroll Taxes Expensed	N/A	N/A	N/A	N/A	N/A	N/A	
19	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A	
20	Average Employee Levels	726	720	605	387	381	389	
21	Year End Employee Levels	731	724	353	367	386	394	

Dayton Power & Light - Non-Union
By Employee Classifications / Payroll Distribution
For the Twelve Months Ending May 31, 2021 and Calendar Years 2015 thru 2019

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c

Line No.	Description	2015		Most Recent Five Calendar Years		2019 (G)	Test Year (H)
		(A)	(B)	(C)	(D)		
1	Manhours						
2	Straight - Time Hours	727,199		769,264			
3	Overtime Hours						
4	Total Manhours	727,199		769,264			
5	Ratio of Overtime Hours to Straight - Time Hours	0.00%		0.00%			
6							
7	Labor Dollars						
8	Straight - Time Dollars	\$ 27,743,971		\$ 29,014,913		\$ 30,583,058	
9	Overtime Dollars	\$ -		\$ -		\$ 16,758,689	
10	Employee Incentive Costs	\$ 4,919,815		\$ 3,806,318		\$ 4,123,094	
11	Total Labor Dollars	\$ 32,663,786		\$ 32,821,231		\$ 34,706,152	
12	Ratio of Overtime Dollars to Straight - Time Dollars	0.00%		0.00%		0.00%	
13							
14	O&M Labor Dollars	\$ 27,263,956		\$ 27,033,033		\$ 28,636,334	
15	Ratio of O&M Labor Dollars to Total Labor Dollars	83.41%		82.36%		82.51%	
16							
17	Total Employee Benefits	N/A		N/A		N/A	
18	Employee Benefits Expensed	N/A		N/A		N/A	
19	Ratio of Employee Benefits Expensed to Total Benefits	N/A		N/A		N/A	
20							
21	Total Payroll Taxes	N/A		N/A		N/A	
22	Payroll Taxes Expensed	N/A		N/A		N/A	
23	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A		N/A		N/A	
24	Average Employee Levels	431		449		396	
25	Year End Employee Levels	449		438		307	
26							

Schedule C-9.1
Page 3 of 3
Witness Responsible: Lauren R. Whitehead

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

Comparative Balance Sheets for the Most Recent Five Calendar Years
For the Twelve Months Ending May 31 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Line No.	Description		Most Recent Five Calendar Years (1)					Date Certain June 30, 2020
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Balance Sheet								
1	UTILITY PLANT							
2	Utility Plant (101-106,114) [incl. EPIS leased & assoc. reserve]	\$5,348,662,866	\$5,507,689,867	\$2,314,269,564	\$2,328,269,538	\$2,367,881,887	\$2,420,845,551	
3	Construction Work in Progress (107)	\$92,393,578	\$44,137,049	\$2,358,406,613	\$2,363,786,796	\$2,475,889,700	\$96,834,710	
4	Total Utility Plant	\$5,426,683,574	\$5,600,083,988	\$1,175,927,988	\$1,170,731,801	\$1,181,961,913	\$2,517,650,260	
5	(Less) Accum. Prov. For Depr., Amort., and Depl. (108, 110, 111, 115)	\$2,815,125,117	\$2,469,226,261					\$1,184,318,270
6	Nuclear Utility Plant, Before Nuclear Fuel	\$2,611,558,457	\$1,350,857,237	\$1,182,476,625	\$1,193,054,985	\$1,293,907,787	\$1,333,331,980	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120, 1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120,2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Nuclear Fuel Assemblies in Reactor (10,3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Spent Nuclear Fuel (120,4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Nuclear Fuel Under Capital Leases (120, 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	(Less) Accum. Prov. For Amort. Of Nuclear Fuel Assem. (120,5)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Net Nuclear Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Net Utility Plant	\$2,611,558,457	\$1,330,857,237	\$1,182,476,625	\$1,193,054,985	\$1,293,907,787	\$1,333,331,980	
15	Utility Plant Adjustments (116)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Gas Stored Underground-Noncurrent (117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	OTHER PROPERTY AND INVESTMENTS							
18	Nonutility Property (121)	\$5,310,819	\$5,300,096	\$4,326,780	\$3,541,157	\$3,541,158	\$3,450,993	
19	(Less) Accum. Prov. For Depr. & Amort. (122)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Investments in Associated Companies (123)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Investments in Subsidiary Companies (123,1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	(For Cost of Account 123,1, See Footnote page 224, line 42)							
23	Noncurrent Portion of Allowances							
24	Other Investments (124)	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	
25	Sinking Funds (124)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Depreciation Fund (126)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Amortization Fund - Federal (127)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Other Special Funds (128)	\$100,272	\$100,273	\$100,273	\$100,273	\$100,273	\$100,273	
29	Special Funds (Non Major Only) (129)	\$4,006,216	\$1,944,662	\$0	\$0	\$0	\$0	\$0
30	Long-Term Portion of Derivative Assets (175)	\$2,946,153	\$566,490	\$1,466,616	\$609,416	\$0	\$0	\$0
31	Long-Term Portion of Derivative Assets - Hedges (176)							
32	Total Other Property and Investments	\$12,653,460	\$8,401,521	\$6,383,669	\$4,740,846	\$4,131,430	\$4,041,266	
33	CURRENT AND ACCRUED ASSETS							
34	Cash & Working Funds (Non Major Only) (130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Cash (131)	\$5,361,401	\$1,602,895	\$5,127,814	\$4,848,955	\$10,828,250	\$7,4,157,474	
36	Special Deposits (132-134)	\$45,196,146	\$30,265,430	\$1,567,926	\$21,194,505	\$10,496,972	\$0	\$0
37	Working Fund (135)	\$7,186	\$0	\$0	\$0	\$0	\$0	\$0
38	Temporary Cash Investments (136)	\$0	\$0	\$0	\$40,114,347	\$0	\$0	\$0
39	Notes Receivable (141)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Customer Accounts Receivable (142)	\$60,066,705	\$77,481,328	\$6,894,071	\$55,083,647	\$44,384,734	\$39,645,876	
41	Other Accounts Receivable (143)	\$16,786,252	\$13,312,385	\$4,200,797	\$28,561,035	\$13,386,658	\$12,986,100	
42	(Less) Accum. Prov. For Uncollectible Account - Credit (144)	\$834,792	\$1,160,010	\$1,054,304	\$891,105	\$385,416	\$3,663,093	
43	Notes Receivable from Associated Companies (145)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	Accounts Receivable from Associated Companies (146)	\$848,932	\$2,670,622	\$3,479,021	\$2,343,689	\$3,707,386	\$5,763,043	
45	Fuel Stock (151)	\$70,381,548	\$9,925,242	\$0	\$0	\$0	\$0	\$0
46	Fuel Stock - Expense Undistributed (152)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Residuals (Elec.) and Extracted Products (153)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Schedule C-10.1
Page 1 of 4
Witness Responsible: Karin M. Nyhus

**Comparative Balance Sheets for the Most Recent Five Calendar Years
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-10.1
Page 2 of 4

Witness Responsible: Karin M. Nyhus

Line No.	Description	2015 (A)	2015 (B)	2016 (C)	2016 (D)	Most Recent Five Calendar Years (1) (E)	2018 (F)	2019 (G)	Date Certain June 30, 2020 (H)
1	CURRENT AND ACCRUED ASSETS, continued			\$40,542,974	\$38,048,770	\$7,560,214	\$7,615,629	\$14,381,635	\$12,347,052
2	Plant Material and Operating Supplies (154)			\$0	\$0	\$0	\$0	\$0	\$0
3	Merchandise (155)			\$0	\$0	\$0	\$0	\$0	\$0
4	Other Materials and Supplies (156)			\$0	\$0	\$0	\$0	\$0	\$0
5	Nuclear Materials Held for Sale (157)			\$0	\$0	\$0	\$0	\$0	\$0
6	All allowances (158.1 and 158.2)			\$2,352	\$2,047	\$0	\$0	\$0	\$0
7	(Less) Noncurrent Portion of Allowances			\$2,052,045	\$1,697,574	\$443,224	\$537,417	(\$315,589)	(\$84,533)
8	Stores Expense Undistributed (163)			\$0	\$0	\$0	\$0	\$0	\$0
9	Gas Stored Underground - Current (164.1)			\$0	\$0	\$0	\$0	\$0	\$0
10	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			\$15,142,130	\$10,150,631	\$7,696,596	\$6,146,242	\$41,129,381	\$43,351,222
11	Prepayments (165)			\$0	\$0	\$0	\$0	\$0	\$0
12	Advances for Gas (166-167)			\$0	\$0	\$0	\$0	\$0	\$0
13	Interest and Dividends Receivable (171)			\$0	\$0	\$0	\$0	\$0	\$0
14	Rents Receivable (172)			\$0	\$0	\$0	\$0	\$0	\$0
15	Accrued Utility Revenues (173)			\$43,281,049	\$43,012,067	\$17,952,351	\$16,814,627	\$19,435,670	\$19,874,812
16	Miscellaneous Current and Accrued Assets (174)			\$0	\$52,994	\$0	\$0	\$0	\$0
17	Derivative Instrument Assets (175)			\$11,690,986	\$7,974,987	\$0	\$0	\$0	\$0
18	(Less) Long-Term Portion of Derivative Instrument Assets (175)			\$4,006,216	\$1,944,662	\$0	\$0	\$0	\$0
19	Derivative Instrument Assets - Hedges (176)			\$19,145,953	\$12,815,145	\$1,466,616	\$1,525,020	\$100,887	\$0
20	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			\$2,946,153	\$566,390	\$1,466,616	\$609,417	\$0	\$0
21	Total Current and Accrued Assets			\$325,718,508	\$272,340,355	\$33,967,710	\$183,284,591	\$157,150,578	\$203,997,954
22	DEFERRED DEBITS								
23	Unamortized Debt Expenses (181)			\$6,916,080	\$12,345,722	\$10,128,113	\$6,479,816	\$6,021,144	\$5,970,242
24	Extraordinary Property Losses (182.1)			\$0	\$0	\$0	\$0	\$0	\$0
25	Unrecovered Plant and Regulatory Study Costs (182.2)			\$0	\$0	\$0	\$0	\$0	\$0
26	Other Regulatory Assets (182.3)			\$185,334,673	\$196,047,010	\$180,175,424	\$186,892,686	\$182,144,520	\$188,527,692
27	Prelim. Survey and Investigation Charges (183)			\$0	\$0	\$0	\$0	\$0	\$0
28	Prelim. Natural Gas Survey and Investigation Charges ('183.1)			\$0	\$0	\$0	\$0	\$0	\$0
29	Other Preliminary Survey and Investigation Charges ('183.2)			\$2,187,581	\$1,732,585	\$1,426,630	\$1,623,787	(\$1,132,761)	(\$1,036,164)
30	Temporary Facilities (185)			\$0	\$0	\$0	\$0	\$0	\$0
31	Clearing Accounts/Temp Facilities ('184, 185)			\$90,479,982	\$90,723,173	\$84,829,478	\$85,051,153	\$90,529,608	\$52,574,530
32	Miscellaneous Deferred Debits (186)			\$0	\$0	\$0	\$0	\$0	\$0
33	Def. Losses from Disposition of Utility Plant (187)			\$0	\$0	\$0	\$0	\$0	\$0
34	Research, Dev'l, And Demonstration Expend. (188)			\$8,954,079	\$7,967,000	\$6,978,921	\$5,992,842	\$9,985,162	\$8,551,441
35	Unamortized Loss on Reacquired Debt (189)			\$15,853,879	\$14,901,054	\$12,313,000	\$9,236,363	\$8,987,584	\$9,788,702
36	Accumulated Deferred Income Taxes (190)			\$0	\$0	\$0	\$0	\$0	\$0
37	Unrecovered Purchased Gas Costs (191)								
38	Total Deferred Debits			\$309,726,234	\$323,716,544	\$295,856,366	\$296,475,257	\$263,776,443	
39	Total Assets and Other Debts			\$3,259,856,659	\$1,935,316,257	\$1,578,685,570	\$1,676,357,079	\$1,751,665,052	\$1,805,147,552

Comparative Balance Sheets for the Most Recent Five Calendar Years
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-10.1
Page 3 of 4

Witness Responsible: Karin M. Nyhus

Line No.	Description	Most Recent Five Calendar Years (1)					Date Certain June 30, 2020 (H)
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	
1	PROPRIETARY CAPITAL						
2	Common Stock Issued (201) Includes amount due within one year	\$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	\$0	\$0	\$0	\$0	\$0
4	Capital Stock Subscribed (202, 205)	\$0	\$0	\$0	\$0	\$0	\$0
5	Stock Liability for Conversion (203, 206)	\$0	\$0	\$0	\$0	\$0	\$0
6	Premium on Capital Stock (207)	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820
7	Other Paid-In-Capital (208-211)	\$516,388,433	\$523,439,702	\$398,515,087	\$424,533,818	\$329,695,707	\$465,516,137
8	Installments Received on Capital Stock (212)	\$0	\$0	\$0	\$0	\$0	\$0
9	(Less) Discount on Capital Stock (213)	\$0	\$0	\$0	\$0	\$0	\$0
10	(Less) Capital Stock Expense (214)	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891
11	Retained Earnings (215, 215.1, 216)	\$37,206,353	(\$406,273,026)	(\$319,437,627)	(\$231,818,536)	(\$106,938,497)	(\$77,980,459)
12	Unappropriated Undistr. Subsidiary Earnings (216.1)	\$0	\$0	\$0	\$0	\$0	\$0
13	(Less) Reacquired Capital Stock (217)	\$0	\$0	\$0	\$0	\$0	\$0
14	Nonconsolidated Proprietorship (Non Major Only) (218)	\$0	\$0	\$0	\$0	\$0	\$0
15	Accumulated Other Comprehensive Income (219)	(\$28,714,877)	(\$42,456,333)	(\$36,181,749)	(\$35,259,355)	(\$36,940,168)	(\$35,556,708)
16	Total Proprietary Capital	\$1,235,417,370	\$362,396,984	\$330,582,362	\$445,142,578	\$473,503,633	\$640,065,620
17	LONG-TERM DEBT						
18	Bonds (221) includes amount due within one year	\$745,000,000	\$300,000,000	\$200,000,000	\$140,000,000	\$140,000,000	\$140,000,000
19	(Less) Reacquired Bonds	\$0	\$0	\$0	\$0	\$0	\$0
20	Advances from Associated Companies (223)	\$18,103,259	\$462,965,335	\$458,371,932	\$453,772,727	\$442,516,980	\$442,436,623
21	Other Long-Term Debt (224)	\$0	\$0	\$0	\$0	\$0	\$0
22	Unamortized Premium on Long Term Debt (225)	\$0	\$0	\$0	\$0	\$0	\$0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	\$183,076	\$2,107,778	\$2,041,073	\$1,388,018	\$2,687,948	\$2,842,260
24	Total Long-Term Debt	\$762,920,183	\$760,857,557	\$656,330,059	\$562,374,709	\$579,829,032	\$579,794,363
25	OTHER NONCURRENT LIABILITIES						
26	Obligations Under Capital Leases - Noncurrent (227)	\$0	\$267,764	\$0	\$0	\$0	\$0
27	Accumulated Provision for Property Insurance (228.1)	\$2,977,600	\$2,699,000	\$1,045,635	\$1,596,645	\$1,562,939	\$1,108,012
28	Accumulated Provision for Injuries and Damages (228.2)	\$95,109,948	\$108,245,883	\$93,573,064	\$85,376,900	\$81,592,022	\$72,428,755
29	Accumulated Provision for Pensions and Benefits (228.3)	\$0	\$0	\$0	\$0	\$0	\$0
30	Accumulated Miscellaneous Operating Provisions (228.4)	\$0	\$0	\$0	\$0	\$0	\$0
31	Accumulated Provision for Rate Refunds (229)	\$2,715,506	\$2,004,515	\$0	\$0	\$0	\$0
32	Long-Term Portion of Derivative Instrument Liabilities	\$2,741,502	\$2,389,181	\$0	\$0	\$0	\$0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	\$62,130,783	\$135,159,258	\$8,034,333	\$4,686,809	\$4,596,809	\$4,596,809
34	Asset Retirement Obligations (230)	\$165,675,359	\$250,765,601	\$102,653,632	\$91,670,354	\$87,851,769	\$78,233,576
35	Total Other Non-Current Liabilities						

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

**Comparative Balance Sheets for the Most Recent Five Calendar Years
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: None

Schedule C-10.1
Page 4 of 4

Witness Responsible: Karin M. Nyhus

Line No.	Description	Most Recent Five Calendar Years (1)					Date Certain (H)
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	
1 CURRENT AND ACCRUED LIABILITIES							
2 Notes Payable (231)	\$0	\$10,000,000	\$0	\$0	\$0	\$0	\$0
3 Accounts Payable (232)	\$93,546,988	\$108,447,290	\$43,886,162	\$50,551,475	\$60,207,034	\$50,164,228	\$0
4 Notes Payable to Associated Companies (233)	\$35,000,000	\$5,000,000	\$0	\$0	\$0	\$0	\$0
5 Accounts Payable to Associated Companies (234)	\$509,909	\$2,010,847	\$2,742,964	\$5,229,646	\$13,851,307	\$8,964,889	\$18,952,914
6 Customer Deposits (235)	\$13,598,810	\$15,246,216	\$21,835,540	\$21,318,217	\$20,611,422	\$156,772,702	\$124,177,487
7 Taxes Accrued (236)	\$168,310,598	\$159,739,655	\$145,979,407	\$133,235,502	\$442,223	\$1,383,296	\$1,281,440
8 Interest Accrued (237)	\$4,086,348	\$2,106,583	\$72,232	\$0	\$0	\$0	\$0
9 Dividends Declared (238)	\$72,232	\$0	\$0	\$0	\$0	\$0	\$0
10 Matured Long-Term Debt (239)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Matured Interest (240)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Tax Collections Payable (241)	\$61,529,760	\$26,929,976	\$16,743,349	\$20,758,145	\$19,727,281	\$17,471,801	\$0
13 Miscellaneous Current and Accrued Liabilities (242)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Obligations Under Capital Leases - Current (243)	\$130,891	\$9,814,421	\$0	\$0	\$0	\$0	\$0
15 Derivative Instrument Liabilities (244)	\$17,704,818	\$2,715,506	\$2,004,515	\$0	\$0	\$0	\$0
16 (Less) Long-Term Portion of Derivative Instrument Liabilities	\$2,715,506	\$9,789,787	\$19,386,835	(\$335,972)	\$0	\$0	\$111,784
17 Derivative Instrument Liabilities - Hedges (245)	\$2,741,502	\$2,389,181	\$0	\$0	\$0	\$0	\$0
18 (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	\$398,802,252	\$344,491,250	\$241,665,726	\$231,555,208	\$0	\$0	\$0
19 Total Current and Accrued Liabilities							
20 DEFERRED CREDITS							
21 Customer Advances for Construction (252)	\$334,285	\$247,083	\$56,943	\$56,943	\$0	\$0	\$0
22 Accumulated Deferred Investment Tax Credits (255)	\$19,979,903	\$17,705,733	\$852,311	\$521,319	\$256,483	\$125,386	\$0
23 Deferred Gains from Disposition of Utility Plant (256)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Other Deferred Credits (253)	\$66,941	\$93,660	\$20,374	\$42,572	\$12,042	\$12,041	\$0
25 Other Regulatory Liabilities (254)	\$29,567,315	\$37,597,931	\$103,195,874	\$174,076,908	\$127,865,572	\$101,656,335	\$0
26 Unamortized Gain on Reacquired Debt (257)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 Accumulated Deferred Income Taxes - Accel. Amort. (281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 Accumulated Deferred Income Taxes - Other Property (282)	\$611,216,518	\$130,284,747	\$128,492,200	\$133,238,539	\$145,969,326	\$158,337,049	\$0
29 Accumulated Deferred Income Taxes - Other (283)	\$35,876,553	\$30,875,701	\$14,845,289	\$7,697,949	\$23,824,341	\$25,798,556	\$0
30 Total Deferred Credits	\$697,041,515	\$216,804,855	\$247,452,991	\$315,634,230	\$297,927,734	\$285,929,768	\$0
31 Total Liabilities and Stockholder Equity	\$3,259,856,659	\$1,935,316,257	\$1,578,685,570	\$1,676,357,079	\$1,751,685,052	\$1,805,147,553	\$0

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

Comparative Income Statements for the Most Recent Five Years
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-10.2

Schedule C-10.2

Page 1 of 2

Witness Responsible: Karin M. Nyhuis

Line No. (A)	Description (B)	Most Recent Five Calendar Years					Test Year (H)
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	\$ 1,584,307,159	\$ 1,346,554,101	\$ 1,100,475,917	\$ 790,391,564	\$ 783,809,352	\$ 724,206,373
3	Operating Expenses:						
4	Operation Expenses (401)	\$ 992,072,164	\$ 874,052,886	\$ 673,971,370	\$ 407,462,018	\$ 388,786,249	\$ 375,751,208
5	Maintenance Expenses (402)	\$ 128,300,800	\$ 100,268,791	\$ 78,563,101	\$ 37,916,969	\$ 49,307,763	\$ 48,905,645
6	Depreciation Expense (403)	\$ 125,172,199	\$ 1,457,348,983	\$ 95,471,187	\$ 68,222,948	\$ 66,534,173	\$ 71,563,471
7	Depreciation Expense for Asset Retirement Costs (403.1)	\$ 2,700,797	\$ 6,135,572	\$ 47,743,557	\$ 24,332	\$ -	\$ -
8	Amort. & Depl. Of Utility Plant (404-405)	\$ 8,167,779	\$ 7,475,045	\$ 6,327,291	\$ 6,290,759	\$ 4,298,851	\$ 3,351,612
9	Amort. Of Utility Plant Acq. Adj. (406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Amort. Of Property Losses (407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Amort. Of Conversion Expenses (407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Regulatory Debts (407.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	(Less) Regulatory Credits (407.4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Taxes Other Than Incomes Taxes (408.1)	\$ 134,854,514	\$ 134,686,626	\$ 134,693,345	\$ 124,824,072	\$ 126,840,630	\$ 138,481,083
15	Income Taxes - Federal (409.1)	\$ 55,843,568	\$ 51,040,039	\$ (66,678,423)	\$ 1,362,120	\$ 8,404,273	\$ 14,249,395
16	- Other (409.1)	\$ 852,327	\$ 618,753	\$ (961,784)	\$ 28,592	\$ 537,883	\$ 762,665
17	Provision of Deferred Inc. Taxes (410.1)	\$ (19,156,768)	\$ (472,365,112)	\$ 84,935,122	\$ 16,605,130	\$ 19,359,539	\$ (2,800,739)
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	\$ -	\$ -	\$ -	\$ -	\$ 10,750,346	\$ -
19	Investment Tax Credit Adj. - Net (411.4)	\$ (2,392,326)	\$ (2,274,170)	\$ (1,716,270)	\$ (330,391)	\$ -	\$ (271,549)
20	(Less) Gains from Disp. Of Utility Plant (411.6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Losses from Disp. Of Utility Plant (411.7)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	(Less) Gains from Disposition of Allowances (411.8)	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
23	Losses from Disposition of Allowances (411.9)	\$ (9,156)	\$ 74,862	\$ (139,040)	\$ -	\$ -	\$ -
24	\$ 2,118,199	\$ 2,825,800	\$ 3,975,500	\$ 5,309	\$ -	\$ -	\$ -
25	\$ 1,428,524,110	\$ 2,159,888,055	\$ 1,056,185,056	\$ 662,415,258	\$ 653,319,015	\$ 649,992,790	\$ -
26	Total Utility Operating Expenses	\$ 155,783,049	\$ (843,333,954)	\$ 44,290,861	\$ 127,976,306	\$ 130,490,337	\$ 74,213,583

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

Revenue Statistics - Total
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-11.1

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31,					Five Projected Calendar Years				
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	2020 (H)	2021 (I)	2022 (J)	2023 (K)	2024 (L)	2024 (M)				
1	Revenue By Customer Class															
2	Residential	\$ 341,074,397	\$ 449,189,491	\$ 391,757,947	\$ 449,464,243	\$ 445,991,541	\$ 386,090,199	\$ 377,647,377	\$ 360,663,595	\$ 423,846,467	\$ 460,486,837	\$ 481,670,262				
3	Commercial	\$ 140,543,861	\$ 168,847,254	\$ 144,567,017	\$ 138,589,575	\$ 154,648,223	\$ 131,611,881	\$ 120,662,005	\$ 117,212,458	\$ 138,786,522	\$ 150,812,486	\$ 157,494,744				
4	Industrial	\$ 64,778,386	\$ 81,707,133	\$ 70,201,254	\$ 60,688,874	\$ 66,767,087	\$ 69,033,891	\$ 55,358,691	\$ 58,966,331	\$ 68,759,753	\$ 74,534,904	\$ 78,656,084				
5	Other	\$ 44,849,060	\$ 57,922,664	\$ 49,725,659	\$ 46,137,056	\$ 48,582,641	\$ 47,030,417	\$ 44,492,174	\$ 44,657,629	\$ 48,813,911	\$ 51,016,836	\$ 52,305,727				
6	Total Retail	\$ 59,1245,444	\$ 757,666,562	\$ 656,257,877	\$ 694,879,748	\$ 715,989,492	\$ 643,766,388	\$ 598,160,248	\$ 581,500,013	\$ 660,206,653	\$ 736,051,263	\$ 770,126,811				
7	YEAR END Number of Customers By Class:															
9	Residential	457,564	459,827	461,994	465,135	465,770	468,493	469,493	470,695	471,630	472,944	474,290				
10	Commercial	50,723	50,913	51,254	51,687	51,769	52,242	52,395	52,514	52,681	52,852	52,852				
11	Industrial	1,713	1,717	1,704	1,700	1,695	1,699	1,699	1,699	1,699	1,699	1,699				
12	Other	6,707	6,671	6,657	6,644	6,567	6,542	6,542	6,542	6,542	6,542	6,542				
13	Total Retail	516,707	519,128	521,609	525,186	525,801	529,977	529,977	531,331	532,385	533,866	535,384				
14	AVERAGE Number of Customers By Class:															
15	Residential	457,152	458,696	460,911	463,565	465,453	469,296	467,818	470,009	470,980	472,129	473,491				
16	Commercial	50,713	50,818	51,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750				
17	Industrial	1,720	1,715	1,711	1,702	1,698	1,699	1,699	1,699	1,699	1,699	1,699				
18	Other	6,704	6,689	6,664	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542				
20	Total Retail	516,289	517,918	520,369	523,388	525,484	525,730	528,057	530,559	531,652	532,948	534,483				
21	AVERAGE Revenue per Customer:															
22	Residential	\$ 746,085	\$ 979,276	\$ 849,965	\$ 969,583	\$ 958,189	\$ 844,010	\$ 807,253	\$ 767,354	\$ 899,925	\$ 975,342	\$ 1,017,274				
23	Commercial	\$ 2,771,353	\$ 3,322,588	\$ 2,830,014	\$ 2,682,602	\$ 2,969,642	\$ 2,521,649	\$ 2,320,080	\$ 2,240,025	\$ 2,647,028	\$ 2,868,400	\$ 2,985,659				
24	Industrial	\$ 37,661,852	\$ 47,642,643	\$ 41,041,365	\$ 35,657,388	\$ 39,332,599	\$ 40,628,322	\$ 32,550,565	\$ 34,697,684	\$ 40,460,448	\$ 43,858,732	\$ 46,283,767				

Notes:

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

Schedule C-11.1
Page 1 of 1

Witness Responsible: Chad R. Riehmler, Claire E. Hale

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

Revenue Statistics - Jurisdictional
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPC-11.2

Revenue Statistics - Jurisdictional

For the Twelve Months Ending May 31, 2021

Schedule C-11.2

Page 1 of 1

Witness Responsible: Chad R. Riehmler, Claire E. Hale

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021		Five Projected Calendar Years					
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue By Customer Class	\$ 148,913,462	\$ 205,807,178	\$ 150,093,431	\$ 217,222,269	\$ 240,299,646	\$ 219,839,218	\$ 200,505,983	\$ 186,134,695	\$ 245,636,921	\$ 276,424,592	\$ 291,205,119		
2	Residential	\$ 66,334,261	\$ 84,347,176	\$ 75,254,779	\$ 62,133,967	\$ 87,186,843	\$ 72,991,142	\$ 62,130,757	\$ 57,438,653	\$ 72,473,844	\$ 80,590,350	\$ 84,095,846		
3	Commercial	\$ 29,817,202	\$ 40,633,282	\$ 34,591,658	\$ 23,362,374	\$ 37,163,008	\$ 37,529,348	\$ 26,557,256	\$ 25,653,759	\$ 30,602,891	\$ 33,616,055	\$ 35,042,427		
4	Industrial	\$ 11,055,477	\$ 15,076,370	\$ 13,471,578	\$ 9,840,417	\$ 15,547,805	\$ 16,945,890	\$ 14,031,901	\$ 13,556,257	\$ 16,437,386	\$ 17,985,356	\$ 18,636,696		
5	Other	\$ 256,120,402	\$ 345,864,016	\$ 313,411,446	\$ 312,559,022	\$ 380,177,302	\$ 347,305,798	\$ 303,225,907	\$ 292,753,364	\$ 365,151,042	\$ 408,616,352	\$ 428,980,080		
6	Total Retail													
7	YEAR END Number of Customers By Class:													
8	Residential	457,564	459,827	461,994	465,135	465,770	469,493	469,493	470,695	471,630	472,944	474,290		
9	Commercial	50,723	50,913	51,254	51,769	52,242	52,395	52,395	52,514	52,681	52,852	52,852		
10	Industrial	1,713	1,717	1,704	1,700	1,695	1,699	1,699	1,699	1,699	1,699	1,699		
11	Other	6,707	6,671	6,657	6,644	6,567	6,542	6,542	6,542	6,542	6,542	6,542		
12	Total Retail	516,707	519,128	521,609	525,166	525,801	529,977	529,977	531,331	532,385	533,866	535,384		
13	AVERAGE Number of Customers By Class:													
14	Residential	457,152	458,656	460,911	463,565	465,453	469,296	467,818	470,009	470,980	472,129	473,491		
15	Commercial	50,713	50,818	50,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750		
16	Industrial	1,720	1,715	1,711	1,702	1,698	1,699	1,699	1,699	1,699	1,699	1,699		
17	Other	6,704	6,689	6,664	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542		
18	Total Retail	516,289	517,918	520,369	523,388	525,484	529,730	528,067	530,559	531,652	532,948	534,483		
19	AVERAGE Revenue per MWh													
20	Residential	\$ 325,742	\$ 448,679	\$ 412,430	\$ 468,591	\$ 516,271	\$ 468,248	\$ 427,069	\$ 395,447	\$ 520,825	\$ 584,477	\$ 613,981		
21	Commercial	\$ 1,308,033	\$ 1,659,798	\$ 1,473,172	\$ 1,207,176	\$ 1,685,100	\$ 1,397,174	\$ 1,189,285	\$ 1,096,265	\$ 1,380,081	\$ 1,529,785	\$ 1,591,155		
22	Industrial	\$ 17,335,593	\$ 23,692,882	\$ 20,223,127	\$ 13,726,424	\$ 21,892,788	\$ 22,983,474	\$ 15,827,143	\$ 15,095,496	\$ 18,007,724	\$ 19,780,767	\$ 20,620,990		

Notes:

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

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

Sales Statistics - Total
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: WPC-11.3

YEAR END Number of Customers By Class:

Schedule C-11.3
Page 1 of 1
Witness Responsible: Chad R. Reithmiller, Claire E. Hale

Line No. Description 2015 2016 2017 2018 2019 Test Yr. 12 Mo. Ending May 31, 2020 2021 2022 2023 2024

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWh Sales By Customer Class:											
2	Residential	3,465,498	5,190,374	4,993,562	5,614,038	5,361,285	5,491,285	5,399,453	5,427,322	5,308,929	5,307,130	5,356,485
3	Commercial	2,790,016	3,747,775	3,673,103	3,783,106	3,682,469	3,439,298	3,448,283	3,470,670	3,545,322	3,598,594	3,621,954
4	Industrial	2,808,211	3,816,933	3,831,994	3,871,102	3,745,333	3,861,866	3,527,263	3,782,817	3,818,174	3,836,158	3,848,339
5	Other	982,337	1,314,986	1,279,588	1,301,468	1,273,441	1,215,214	1,191,182	1,246,200	1,225,578	1,225,250	1,215,223
6	Total Retail	<u>10,047,062</u>	<u>14,070,078</u>	<u>13,778,247</u>	<u>14,519,712</u>	<u>14,062,528</u>	<u>13,807,664</u>	<u>13,566,152</u>	<u>13,927,009</u>	<u>13,908,003</u>	<u>13,967,132</u>	<u>14,042,001</u>
7	YEAR END Number of Customers By Class:											
8	Residential	457,564	459,827	461,994	465,135	465,770	469,493	469,493	470,695	471,630	472,944	474,290
9	Commercial	50,723	50,913	51,254	51,687	51,769	52,242	52,395	52,514	52,681	52,852	52,852
10	Industrial	1,713	1,717	1,704	1,700	1,695	1,689	1,698	1,699	1,699	1,699	1,699
11	Other	6,707	6,671	6,657	6,644	6,587	6,542	6,542	6,542	6,542	6,542	6,542
12	Total Retail	<u>516,707</u>	<u>519,128</u>	<u>521,609</u>	<u>525,166</u>	<u>525,801</u>	<u>529,977</u>	<u>531,331</u>	<u>532,385</u>	<u>533,866</u>	<u>535,384</u>	<u>535,384</u>
13	AVERAGE Number of Customers By Class:											
14	Residential	457,152	458,696	460,911	463,565	465,453	469,296	467,818	470,009	470,980	472,129	473,491
15	Commercial	50,713	50,818	51,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750
16	Industrial	1,720	1,715	1,711	1,702	1,698	1,698	1,698	1,698	1,698	1,699	1,699
17	Other	6,704	6,689	6,664	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542
18	Total Retail	<u>516,289</u>	<u>517,918</u>	<u>520,369</u>	<u>523,388</u>	<u>525,484</u>	<u>529,730</u>	<u>530,067</u>	<u>530,559</u>	<u>531,652</u>	<u>532,948</u>	<u>534,493</u>
19	AVERAGE kWh Sales per Customer:											
20	Residential	7,580,625	11,315,511	10,834,125	12,110,587	11,514,436	11,701,118	11,541,780	11,547,262	11,272,100	11,240,650	11,312,749
21	Commercial	55,015,795	73,748,987	71,903,902	73,654,757	71,189,085	65,896,058	66,303,613	66,351,014	67,618,714	68,443,374	68,682,091
22	Industrial	1,633,262,209	2,225,616,910	2,240,277,112	2,274,443,008	2,206,381,738	2,155,107,778	2,075,920,108	2,225,930,843	2,246,736,130	2,257,318,802	2,264,486,497

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

**Sales Statistics - Jurisdictional
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021					Five Projected Calendar Years					
		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	2020	2021	2022	2023	2024
1	GWH Sales By Customer Class:																
2	Residential																
3	Commercial																
4	Industrial																
5	Other																
6	Total Retail																
7	YEAR END Number of Customers By Class:																
8	Residential																
9	Commercial																
10	Industrial																
11	Other																
12	Total Retail																
13																	
14	AVERAGE Number of Customers By Class:																
15	Residential																
16	Commercial																
17	Industrial																
18	Other																
19	Total Retail																
20																	
21	AVERAGE kWh Sales per Customer:																
22	Residential																
23	Commercial																
24	Industrial																
25																	

Schedule C-11.4
Page 1 of 1
Witness Responsible: Chad R. Riethmiller, Claire E. Hale

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

**Analysis of Reserve for Uncollectible Accounts
For the Twelve Months Ending May 31, 2021**

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule C-12

Page 1 of 1

Witness Responsible: Chad R. Riethmiller

Line No.	Description	Most Recent Three Calendar Years			Test Yr. 12 Mo. Ending May 31, 2021 (F)
		2017 (C)	2018 (D)	2019 (E)	
1	Reserve at Beginning of Year	\$ 1,158,799	\$ 1,053,204	\$ 890,032	\$ 385,414
2					
3	Add: Current Year's Provision	\$ 3,090,646	\$ 3,440,045	\$ 3,360,830	\$ 3,511,466
4					
5	Deduct: Amount Charged Against Reserve	\$ 7,924,824	\$ 8,308,589	\$ 7,897,853	\$ 8,271,508
6					
7	Add: Recoveries	\$ 4,728,583	\$ 4,705,372	\$ 4,032,405	\$ 4,488,787
8					
9	Reserve at End of Year	\$ 1,053,204	\$ 890,032	\$ 385,414	\$ 114,159
10					
11	Net Write Off to Provision Ratio (Line 7 - Line 5) / (Line 3)	-103%	-105%	-115%	-108%

Section D
Rate of Return

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

- D-1 Regulated Business Rate of Return Summary
- D-1.1 Common Equity
- D-2 Embedded Cost of Short-Term Debt
- D-3 Embedded Cost of Long-Term Debt
- D-4 Embedded Cost of Preferred Stock
- D-5 Comparative Financial Data

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

Regulated Business Rate of Return Summary
As of June 30, 2020

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

Schedule D-1
Page 1 of 1
Witness Responsible: Dustin J. Illyes

Line No.	Description	Schedule Reference	(\$) Amount	% of Total	(%) Cost	Weighted Cost (%)
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) * (F)
1	Long-Term Debt ⁽¹⁾	D-3, Line 7	\$ 547,998,223	46.13%	4.44%	2.05%
2	Preferred Stock	D-4, Line 4	\$ -	0.00%	0.00%	0.00%
4	Common Equity	D-1.1, Line 1	\$ 640,065,620	53.87%	10.50%	5.66%
6	Total Capital		<u>\$ 1,188,063,843</u>	100.00%		7.71%
8	Deferred Income Taxes	B-6, Line 17	<u>\$ 5,421,421</u>			
10	Account 190					
11	Deferred Income Taxes	B-6, Line 18	<u>\$ -</u>			
12	Account 281					
13	Deferred Income Taxes	B-6, Line 19	<u>\$ (189,247,443)</u>			
14	Account 282					
15	Deferred Income Taxes	B-6, Line 20	<u>\$ (30,387,948)</u>			
16	Account 283					
17	Deferred Income Taxes					
18	Account 284					
19	Deferred Income Taxes					

¹ Excludes WPAFB debt

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

Common Equity
As of June 30, 2020

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

Schedule D-1.1
Page 1 of 1
Witness Responsible: Dustin J. Illyes

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	\$ 752,877,574	\$ (77,666,968)	\$ (35,556,708)	\$ -	\$ 640,065,620
2								
3	Total Parent - DPL Inc.							\$ -

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

Embedded Cost of Short-Term Debt
As of June 30, 2020

Data: Actual

Type of Filing: Original

Work Paper Reference No(s).: None

Schedule D-2

Page 1 of 1

Witness Responsible: Dustin J. Illyes

Line No. (A)	Description (B)	Amount Outstanding (C)	Interest Rate (D)	Interest Requirement (E) = (C) * (D) \$
1	DP&L Revolving Line of Credit			-

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

Embedded Cost of Long-Term Debt
As of June 30, 2020

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

Schedule D-3
Page 1 of 1
Witness Responsible: Dustin J. Illyes

Line No.	Description	Date Issued (Mo/Day/Yr)	Maturity Date (Mo/Day/Yr)	Principal Amount	Face Amount Outstanding	Unamort Premium	Unamort (Discount) or 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)
First Mortgage Bonds:										
2										
3										
4	Fixed Rate 3.20%	7/31/2020	\$ 140,000,000	\$ 140,000,000			\$ 400,000		\$ 139,600,000	\$ 4,500,000
5	Fixed Rate 3.95%	6/15/2049	\$ 425,000,000	\$ 425,000,000	\$ (2,642,260)	\$ 5,408,076	\$ (8,551,441)	\$ 408,398,223	\$ 19,852,855	
6										
7	Subtotal		\$ 565,000,000	\$ 565,000,000	\$ (2,642,260)	\$ 5,808,076	\$ (8,551,441)	\$ 547,998,223	\$ 24,352,855	
8										
9	Other Long-Term Debt:									
10										
11	WPAFB Loan		\$ 17,985,335	\$ 17,436,623	\$ -	\$ -	\$ -	\$ -	\$ 17,436,623	\$ 732,338
12	TOTALS		\$ 582,436,623	\$ (2,642,260)	\$ 5,808,076	\$ (8,551,441)	\$ 565,434,846	\$ 25,085,193		
13										
14	EMBEDDED COST OF LONG-TERM DEBT									
15										
16	EMBEDDED COST OF LONG-TERM DEBT (excluding WPAFB Loan) ²									
17										

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

4.444%

4.436%

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

Embedded Cost of Preferred Stock As of June 30, 2020

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

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

Comparative Financial Data
(\$000)

Data:
Type of Filing: Original
Work Paper Reference No(s.): WPC-2.1, WPC-10.2, WPD-5

Schedule D-5
Page 1 of 4
Witness Responsible: Karen M. Nyhus

Line No.	Description	Test Year			2019			2018			2017			2016			Most Recent Ten Calendar Years		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
1	<u>PLANT DATA (Electric-As of Date Certain):</u>																		
2	Intangible Plant	\$ 38,084	\$ 36,862	\$ 56,471	\$ 71,388	\$ 76,005	\$ 72,352	\$ 90,694	\$ 85,769	\$ 76,827	\$ 62,599	\$ 54,842							
3	Production	\$ -	\$ -	\$ 239	\$ 3,224,990	\$ 3,131,713	\$ 2,982,754	\$ 3,006,560	\$ 3,216,310	\$ 3,385,103	\$ 3,330,924	\$ 3,386,001	\$ 3,388,985						
4	Transmission	\$ 433,101	\$ 416,764	\$ 412,042	\$ 445,165	\$ 447,958	\$ 443,978	\$ 432,940	\$ 417,220	\$ 409,329	\$ 417,220	\$ 417,220	\$ 417,220						
5	Distribution	\$ 1,918,246	\$ 1,882,094	\$ 1,826,132	\$ 1,764,257	\$ 1,724,662	\$ 1,686,308	\$ 1,582,743	\$ 1,552,139	\$ 1,503,519	\$ 1,383,668	\$ 1,278,652	\$ 1,278,652						
6	General & Other	\$ 30,968	\$ 31,744	\$ 33,207	\$ 32,792	\$ 33,099	\$ 33,254	\$ 35,239	\$ 36,283	\$ 35,047	\$ 32,257	\$ 31,980							
7	Construction Work in Progress	\$ -	\$ 107,988	\$ 35,517	\$ 44,137	\$ 92,394	\$ 78,021	\$ 75,370	\$ 60,864	\$ 87,830	\$ 150,703	\$ 119,574							
8	Total Utility Plant- Gross	\$ 2,420,398	\$ 2,475,452	\$ 2,363,369	\$ 2,357,978	\$ 5,598,108	\$ 5,425,626	\$ 5,189,740	\$ 5,158,815	\$ 5,328,962	\$ 5,420,331	\$ 5,204,957							
9	Held for Future Use	\$ 417	\$ 417	\$ 417	\$ 428	\$ 976	\$ 1,059	\$ 1,059	\$ 1,646	\$ 1,646	\$ 1,646	\$ 1,646							
10	Less: Accum. Provision for Depr. And Amort.	\$ -	\$ 1,181,962	\$ 1,170,732	\$ 1,175,328	\$ 4,269,226	\$ 2,815,125	\$ 2,614,972	\$ 2,562,006	\$ 2,627,331	\$ 2,680,278	\$ 2,559,973	\$ 2,559,973						
11	Net Utility Plant	\$ 2,420,816	\$ 1,293,907	\$ 1,193,054	\$ 1,182,478	\$ 1,330,858	\$ 2,611,560	\$ 2,575,827	\$ 2,598,455	\$ 2,703,672	\$ 2,742,194	\$ 2,647,725							
12																			
13	Percentage Of Construction Expenditures	46.81%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	89.93%	79.79%	91.97%	73.15%	100.00%					
14	Financed Internally																		
15																			
16	<u>CAPITAL STRUCTURE (As of Date Certain):</u>																		
17	Long-Term Debt (Incl. portion due within one year)	\$ 547,998	\$ 546,859	\$ 562,457	\$ 621,773	\$ 723,095	\$ 729,607	\$ 839,608	\$ 835,567	\$ 866,400	\$ 864,463	\$ 862,252							
18	Preferred Stock (Incl. portion due within one year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,851	\$ 22,037	\$ 21,713	\$ 21,551	\$ 21,389	\$ 21,389							
19	Common Equity	\$ 640,066	\$ 473,504	\$ 445,143	\$ 330,582	\$ 330,582	\$ 362,397	\$ 1,212,566	\$ 1,144,187	\$ 1,204,827	\$ 1,300,299	\$ 1,359,184	\$ 1,380,944						

The Dayton Power and Light Company
 Case No.: 20-1651-EL-AIR
Comparative Financial Data
 (\$000)

Data:
 Type of Filing: Original
 Work Paper Reference No(s.): WPC-2.1, WPC-10.2, WPD-5

Schedule D-5
 Page 2 of 4
 Witness Responsible: Karin M. Nyhus

Line No.	Description	Test Year			Most Recent Ten Calendar Years			2010 (L)					
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	CONDENSED INCOME STATEMENT DATA:												
2	Operating Revenues	\$ 724,206	\$ 783,809	\$ 790,392	\$ 1,100,476	\$ 1,346,554	\$ 1,584,307	\$ 1,786,399	\$ 1,576,389	\$ 1,566,393	\$ 1,741,894	\$ 1,790,968	
3	Operating Expenses (excluding income taxes)	\$ 688,055	\$ 625,017	\$ 644,746	\$ 1,040,606	\$ 2,582,868	\$ 1,383,378	\$ 1,556,951	\$ 1,449,815	\$ 1,381,834	\$ 1,405,742	\$ 1,354,032	
4	Income Tax (current)	\$ 15,012	\$ 8,942	\$ 1,391	\$ (67,640)	\$ 51,659	\$ 56,696	\$ 35,015	\$ 39,066	\$ 53,260	\$ 55,826	\$ 78,127	
5	Deferred Income Tax, net	\$ (2,801)	\$ 19,360	\$ 16,509	\$ 84,935	\$ (472,365)	\$ (19,157)	\$ 7,545	\$ (17,393)	\$ 4,456	\$ 50,853	\$ 54,194	
6	Investment Tax Credit, net	\$ (272)	\$ -	\$ (331)	\$ (1,716)	\$ (2,274)	\$ (2,393)	\$ (2,506)	\$ (2,506)	\$ (2,506)	\$ (2,506)	\$ (2,754)	
7	Operating Income	\$ 74,214	\$ 130,490	\$ 127,977	\$ 44,291	\$ (813,334)	\$ 155,783	\$ 189,394	\$ 107,407	\$ 129,349	\$ 231,979	\$ 307,399	
8	AFUDC (Borrowed + Other)	\$ 2,386	\$ 3,195	\$ 477	\$ 2,017	\$ 2,676	\$ 2,011	\$ 1,498	\$ 1,452	\$ 3,985	\$ 4,451	\$ 3,379	
9	Other Income (net)	\$ (14,242)	\$ 18,619	\$ (14,134)	\$ 996	\$ 62,867	\$ (20,374)	\$ (45,485)	\$ 14,156	\$ (64)	\$ (671)	\$ 8,161	
10	Extraordinary Item (Exp./Inc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	INCOME AVAILABLE FOR FIXED CHARGES												
12	Interest Charges (Excl. AFUDC)	\$ 62,358	\$ 152,304	\$ 114,320	\$ 47,304	\$ (747,791)	\$ 137,420	\$ 145,427	\$ 123,015	\$ 133,240	\$ 235,759	\$ 318,939	
13	Net Income	\$ 26,542	\$ 27,263	\$ 27,625	\$ 30,306	\$ 24,877	\$ 30,986	\$ 30,406	\$ 39,402	\$ 42,118	\$ 42,544	\$ 41,265	
14	Preferred Dividends and Capital Stock Expense	\$ 35,815	\$ 125,041	\$ 86,695	\$ 16,998	\$ (772,668)	\$ 106,440	\$ 115,021	\$ 83,613	\$ 91,122	\$ 193,215	\$ 277,674	
15	Earnings Available for Common Equity	\$ 35,815	\$ 125,041	\$ 86,695	\$ 16,998	\$ 650	\$ 867	\$ 867	\$ 865	\$ 867	\$ 867	\$ 867	
16	AFUDC - % of Earnings Available for Common Equity	6.66%	2.56%	0.55%	11.87%	-0.35%	1.90%	1.31%	1.75%	4.38%	2.31%	1.22%	
17	COST OF CAPITAL:												
18	Embedded Cost of Long-Term Debt %	4.44%	4.34%	4.68%	3.87%	3.96%	2.73%	3.52%	3.53%	5.00%	5.08%	4.94%	
19	Embedded Cost of Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	3.90%	3.93%	3.96%	4.02%	4.05%		
20	FIXED CHARGE COVERAGE:												
21	Pre-tax Interest Coverage	3.07	5.89	4.77	2.04	(45.90)	5.41	5.92	3.51	4.35	7.77	10.74	
22	Pre-tax Interest Coverage (excluding AFUDC)	3.13	5.96	4.78	2.07	(45.86)	5.42	5.93	3.54	4.39	7.82	10.79	
23	After-tax Interest Coverage	2.35	5.59	4.14	1.56	(30.06)	4.44	4.78	3.12	3.16	5.54	7.73	
24	After-tax Fixed Charge Coverage	2.35	5.59	4.14	1.56	(29.29)	4.32	4.65	3.05	3.10	5.43	7.57	
25	INDENTURE PROVISIONS												
26	Debt to Capitalization (must be < 65:1)	0.46	0.54	0.56	0.65	0.67	0.37	0.42	0.41	0.40	0.39	0.38	
27	EBIDTA to Interest Charges (must be > 2.5:1)	5.62	9.22	7.48	7.01	12.07	9.96	10.83	9.32	9.72	11.14	14.03	
28	Total Equity to Total Capitalization (must be > 5:1)	0.54	0.46	0.44	0.35	0.33	0.63	0.58	0.59	0.60	0.61	0.62	

Comparative Financial Data
(\$000)

Data:
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1, WPC-10.2, WPD-5

Schedule D-5
Page 3 of 4
Witness Responsible: Karen M. Nyhuis

Line No.	Description	Test Year			2016			Most Recent Ten Calendar Years			2012 (K)	2011 (L)	2010 (M)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
1	<u>STOCK AND BOND RATINGS</u>												
2	Moody's Bond Rating	A3		A3	Baa2	Baa2	Baa2	Baa2	Baa1	A3			Aa3
3	S&P Bond Rating	BBB	BBB+	N/A	N/A	N/A	N/A	N/A	Baa1	BBB-			A
4	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ba1	Baa1			Baa1
5	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			N/A
6													
7	<u>COMMON STOCK RELATED DATA</u>												
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
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
10	Earnings Per Share - Weighted Average	\$ 0.87	\$ 3.04	\$ 2.11	\$ 0.41	\$ 0.41	\$ 2.56	\$ 2.77	\$ 2.01	\$ 2.19			6.72
11	Dividends Per Share	\$ -	\$ -	\$ -	\$ 1.70	\$ 1.70	\$ (1.70)	\$ (1.70)	\$ 4.61	\$ 4.61			7.29
12	Dividends Declared Per Share	\$ -	\$ -	\$ -	\$ 1.70	\$ 1.70	\$ (1.70)	\$ (1.70)	\$ 3.52	\$ 3.52			7.29
13	Dividend Payout Ratio (declared basis)	-	-	-	4.12	0.09	(0.47)	1.39	2.30	1.61			1.08
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
15	1st Quarter	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
17	3rd Quarter	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
19	Book Value Per Share (year end)	\$ 15.55	\$ 11.50	\$ 10.81	\$ 8.03	\$ 8.80	\$ 29.45	\$ 27.79	\$ 26.26	\$ 31.58	\$ 33.01	\$ 33.54	

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

Comparative Financial Data
(\$000)

Data:
Type of Filing: Original
Work Paper Reference No(s.): WPC-2.1, WPC-10.2, WPD-5

Schedule D-5
Page 4 of 4
Witness Responsible: Karin M. Nyhus

Line No	Description	Test Year			Most Recent Ten Calendar Years					2011 (L)	2010 (M)
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
1	RATE OF RETURN MEASURES:										
2	Return On Average Common Equity	6.43%	27.22%	22.35%	4.91%	-98.20%	8.96%	9.72%	6.61%	6.79%	14.04%
3	Return On Average Total Capital	5.65%	15.02%	11.67%	4.64%	-49.03%	6.92%	7.15%	5.79%	6.01%	10.46%
4	Return On Average Net Utility Plant-in-service	4.00%	10.50%	10.78%	3.53%	-41.28%	6.01%	7.32%	4.05%	4.75%	8.62%
5	- Total Company										23.24%
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%
10	Gas	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										
14	Gas										
15											
16											
17	Composite Depreciation Rates:										
18	Production	0.00%	0.00%	0.00%	26.20%	2.10%	2.40%	5.20%	4.90%	2.20%	2.30%
19	Transmission	2.30%	2.40%	2.40%	2.30%	2.30%	2.30%	2.30%	2.40%	2.40%	2.50%
20	Distribution	3.00%	3.20%	3.40%	3.20%	3.30%	3.50%	3.50%	3.40%	3.40%	3.40%
21	General	4.90%	3.60%	3.10%	8.40%	8.40%	6.70%	6.20%	5.40%	4.10%	3.70%

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

Rationale for Tariff Changes

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4

Line No.	Rate	Type	Explanation of Change	Rationale of Change	Schedule Reference	Redline	Schedule Reference	Proposed Tariff
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Changes Common to Multiple Tariff Sheets							
2	Tariff Footer	T	Amend Case Number, Date of Order, Issued Date, Effective Date and President and CEO	Updates to Case Number, Date of Order, Issued Date and Effective Date. Lisa Krueger listed as President and Chief Executive Officer of DPG&L.	Schedule E-2.1		Schedule E-1	
3	D1 - Table of Contents		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1		Schedule E-1	
4	No Change							
6	D2 - Tariff Index	T	Various Number of Pages and Tariff Sheet Effective Dates revised.	Reflects the change to the number of pages on various Tariff Sheets and the removal of current Tariff effective date.	Schedule E-2.1		Schedule E-1	
8	Contents							
9	Rules and Regulations							
11								
12	D3 - Application and Contract for Service							
13	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 4-5		Schedule E-1 pg 4-5	
14								
15	D4 - Credit Requirements of Customer							
16	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 6		Schedule E-1 pg 6	
17								
18	D5 - Billing and Payment for Electric Service							
19	Section A - Measurement of Electricity	T	Section modified to reflect the Company's current practice of meter testing and to identify where the results of the tests are kept. Even if the meter tests ok, it can still be replaced if the meter is determined to be obsolete per the Company.	Removed language: "with a tested and sealed meter-prover or at the Company's premises." Added the following language: "unless the Company determines the meter should be replaced due to obsolescence."	Schedule E-2.1 pg 7		Schedule E-1 pg 7	
20	Section B - Billing & Meter Reading, 1-Meter Reading	T	Section modified to reflect that the Company shall make a good-faith effort to obtain actual readings of its in-service customer meters at least once each calendar year.	Added the following amendment: "DPGL shall make a good faith effort to obtain actual readings of its in-service customer meters at least once each calendar year."	Schedule E-2.1 pg 7		Schedule E-1 pg 7	
21	Section B 10 - Termination of Service at Customer Request	T	Section modified to reflect the Company's current practice that the customer will continue to be financially responsible for service if service cannot be disconnected or until a new party takes responsibility.	Added the following language: "The Company will make a good faith effort to disconnect the service. If the Customer fails to provide access to the premises, the Customer will continue to be financially responsible for the service utilized until the service is disconnected or another person applies for service and meets the requirements for service."	Schedule E-2.1 pg 9		Schedule E-1 pg 9	
22								
23	D6 - Disconnection/Reconnection of Service							
24	Section A 2nd Paragraph-Discontinuance of Service Because of Fraud, Loss or Damage	T	Section modified to include the requirement of the customer to pay any defaulted amount in addition to those items identified in Section 450.1-1-0-20 (5) (2) (d) OAC	Modified this section to include "any defaulted amount."	Schedule E-2.1 pg 13		Schedule E-1 pg 13	
25	Section A 3 (d)	T	Section modified to include the requirement of the customer to pay any defaulted amount in addition to those items identified in Section 450.1-1-0-20 (5) (2) (d) OAC	Modified this section to include part (d) " any defaulted amount."	Schedule E-2.1 pg 14		Schedule E-1 pg 14	

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4

Rationale for Tariff Changes

Line No.	Rate	Type	Explanation of Change	Rationale of Change	Schedule Reference Redline	Schedule Reference Proposed Tariff
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	D7 - Meters and Metering Equipment - Location and Installation	T	Included the following amendment: The Company will determine the number of meters, delivery points, and metering equipment required to provide the contracted customer services, install no more than one meter-and-unified-set-of-meters-and-metering equipment for one class of service for each Customer, at one delivery point as required to provide the contracted customer services...			
2	Section B1 - Installation	T	Section modified to provide the Company with the discretion of determining the number of meters, delivery points, and metering equipment when providing service.		Schedule E-2.1 pg 17	Schedule E-1 pg 17
3	D8 - Service Facilities - Location and Installation	T	No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 19-20	Schedule E-1 pg 19-20
4	No change	T	No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 21-22	Schedule E-1 pg 21-22
5	D9 - Equipment on Customer's Premises	T	No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 24	Schedule E-1 pg 24
6	No change	T			Schedule E-2.1 pg 24	Schedule E-1 pg 24
7	D10 - Use and Character of Service	T	Section has been modified to clarify that customer throw over and protective equipment and wiring arrangement shall be subject to review and approval of the Company to ensure safety.	Included the following amendment: In order to ensure safety and protection, all throw-over and other protective equipment and the wiring arrangement shall be subject to the review and approval of the Company.	Schedule E-2.1 pg 24	Schedule E-1 pg 24
8	No change	T			Schedule E-2.1 pg 24	Schedule E-1 pg 24
9	Section D1-Emergency and Auxiliary Service	T			Schedule E-2.1 pg 24	Schedule E-1 pg 24
10	D11 - Emergency Electrical Procedures	T	Section has been modified to indicate that the rate charged per kW for redundant service will be reduced for costs considered continuous as outlined in the Staff Report in Case No. 15-1830-EL-AIR.	Added the following amendment: "The agreed upon Contract Capacity contained in the Service Agreement multiplied by the rate per kW specified in the applicable Distribution Service Tariff less costs that are continuous."	Schedule E-2.1 pg 24	Schedule E-1 pg 24
11	No change	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 27-36	Schedule E-1 pg 27-36
12	D12 - Extension of Electric Facilities	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 37-40	Schedule E-1 pg 37-40
13	No change	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 41-42	Schedule E-1 pg 41-42
14	D13 - Extension of Electric Facilities to House Trailer Parks	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 43-45	Schedule E-1 pg 43-45
15	No change	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.		
16	D14 - Definitions and Amendments	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.		
17	No change	T				
18						
19						
20						
21						
22						
23						
24						
25						

Schedule E-3

Page 2 of 4

Witness Responsible: Robert J. Adams

The Dayton Power and Light Company
 Case No.: 20-1651-E-AIR
Rationale for Tariff Changes

Data: 3 Months Actual & 9 Months Estimated
 Type of Filing: Original
 Work Paper Reference No(s): WPE-4

Schedule E-3
 Page 3 of 4
 Witness Responsible: Robert J. Adams

Line No.	Rate	Type	Explanation of Change	Rationale of Change	Schedule Reference Redline	Schedule Reference Proposed Tariff
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	D15 - Additional Charges		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 46	Schedule E-1 pg 46
2	No Change					
3						
4	D16 - Open Access Terms and Conditions		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 47-48	Schedule E-1 pg 47-48
5	No Change					
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 49	Schedule E-1 pg 49
9	Rate Per Month	R	Update Energy Rates	Updated Metered Energy Rates to reflect Cost of Service.	Schedule E-2.1 pg 49	Schedule E-1 pg 49
10						
11	D18 - Residential Heating					
12	Rate Per Month	I	Update Customer Charge	Updated Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 51	Schedule E-1 pg 51
13	Rate Per Month	R	Update Energy Rates	Updated Metered Energy Rates to reflect Cost of Service	Schedule E-2.1 pg 51	Schedule E-1 pg 51
14						
15	D19 - Secondary					
16	Rate Per Month	I	Update Customer Charge	Update Customer Charge for Single Phase, Three Phase and Unmetered Secondary Service to reflect Cost of Service. Included Customer Charge for Small Constant Unmetered Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
17	Rate Per Month	R	Update Demand Charge	Update Demand Charge to reflect Cost of Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
18	Rate Per Month	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
19	Low Load Factor Provision	T	Renaming the Maximum Charge Provision to the Low Load Factor Provision	Included the amendment Low Load Factor Provision on page 2.	Schedule E-2.1 pg 54	Schedule E-1 pg 54
20	Small Constant Unmetered Service Provision	T	Update to include Small Constant Unmetered Provision	Included Provision for service limited to small constant load for which metered service is not readily available and the customer's equipment draws less power than can be practically or economically metered at each individual service location as determined by DPLs...	Schedule E-2.1 pg 56-57	Schedule E-1 pg 56-57
21	County Fair and Agricultural Societies	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1 pg 57	Schedule E-1 pg 57
22						
23	D20 - Primary					
22	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
23	Rate Per Month	I	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
24	Rate Per Month	I	Update Reactive Demand Charge	Update Reactive Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
25	Low Load Factor Provision	T	Renaming the Maximum Charge Provision to the Low Load Factor Provision	Included the amendment Low Load Factor Provision on page 2.	Schedule E-2.1 pg 59	Schedule E-1 pg 59
26	County Fair and Agricultural Societies	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1 pg 60	Schedule E-1 pg 60

The Dayton Power and Light Company
 Case No.: 20-1651-EI-AIR
Rationale for Tariff Changes

Data: 3 Months Actual & 9 Months Estimated
 Type of Filing: Original
 Work Paper Reference No(s): WPE-4

Schedule E-3
 Page 4 of 4
 Witness Responsible: Robert J. Adams

Line No.	Rate	Type	Explanation of Change	Rationale of Change	Schedule Reference Redline	Schedule Reference Proposed Tariff
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	D21 - Primary Substation	-	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2, 1 pg 61	Schedule E-1 pg 61
2	Rate Per Month	-	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2, 1 pg 61	Schedule E-1 pg 61
3	Rate Per Month	-	Include Reactive Demand Charge	Include Reactive Demand Charge to reflect Cost of Service	Schedule E-2, 1 pg 61	Schedule E-1 pg 61
4	Rate Per Month	-				
5	D22 - High Voltage	-	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2, 1 pg 64	Schedule E-1 pg 64
6	Rate Per Month	-				
7	D23 - Private Outdoor Lighting	-	Update Customer Charge	Update Customer Charge that reflects Cost of Service.	Schedule E-2, 1 pg 64	Schedule E-1 pg 64
8	Rate Per Month	-	Update Fixture Charge	Update Fixture Charge to reflect Cost of Service	Schedule E-2, 1 pg 64	Schedule E-1 pg 64
9	Pole Charges	-	Update Pole Charge	Update Pole Charge to reflect Cost of Service	Schedule E-2, 1 pg 68	Schedule E-1 pg 68
10	Aerial Service	-	Update Aerial Span Charge	Update Aerial Span Charge to reflect Cost of Service	Schedule E-2, 1 pg 68	Schedule E-1 pg 68
11	Underground Service	-	Update Underground Span Charge	Update Underground Span Charge to reflect Cost of Service	Schedule E-2, 1 pg 68	Schedule E-1 pg 68
12	D24 - Reserved	-				
13	No Change	-	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2, 1 pg 70	Schedule E-1 pg 70
14	D25 - Street Lighting	-	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2, 1 pg 71	Schedule E-1 pg 71
15	Rate Per Month	-	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2, 1 pg 71	Schedule E-1 pg 71
16	D26 - Miscellaneous Service Charges	-	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2, 1 pg 75	Schedule E-1 pg 75
17	No Change	-				
18	D35 - Interconnection Service	-	No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2, 1 pg 76-101	Schedule E-1 pg 76-101
19	Rate Per Month	-				
20	21					
21	22					
22	23					
23	24					
24	25					
25	26					
26	27					

The Dayton Power and Light Company
Case No.: 20-1651-LAIR

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WFE-3.2

Cost of Service - Total Jurisdictional Costs

Schedule E-3.2

Page 2 of 8

Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Gross Plant In Service	Total Adjusted Jurisdictional Distribution	Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1													
2		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Total Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Distribution Plant	\$ 29,339,198	\$ 2,653,984	\$ 26,685,204	\$ 25,231,559	\$ 3,651,729	\$ 347,399	\$ 75,093	\$ 384	\$ 12,189	\$ 20,836	
5		Land and Land Rights	\$ 54,177,599	\$ 32,272,837	\$ 21,904,762	\$ 38,164,325	\$ 11,366,345	\$ 3,613,817	\$ 575,822	\$ 10,428	\$ 323,145	\$ 123,716	
6		Structures and Improvements	\$ 276,004,307	\$ 276,004,307	\$ 276,004,307	\$ 154,743,830	\$ 73,043,876	\$ 37,015,092	\$ 10,255,202	\$ -	\$ -	\$ 946,307	
7		Station Equipment	\$ 348,487,220	\$ 297,505,625	\$ 50,981,595	\$ 225,562,976	\$ 90,684,975	\$ 31,14,861	\$ -	\$ -	\$ -	\$ 1,124,408	
8		Poles, Towers, and Fixtures	\$ 164,802,621	\$ 11,553,633	\$ 107,918,635	\$ 47,353,173	\$ 20,472,273	\$ -	\$ -	\$ -	\$ -	\$ 602,173	
9		Overhead Conductors and Devices	\$ 11,584,273	\$ 10,787,052	\$ 7,148,984	\$ 3,127,632	\$ 1,267,906	\$ -	\$ -	\$ -	\$ -	\$ 39,731	
10		Underground Conduit	\$ 246,457,684	\$ 235,122,047	\$ 11,325,547	\$ 150,354,565	\$ 67,461,872	\$ 27,778,484	\$ -	\$ -	\$ -	\$ 862,775	
11		Underground Conductors and Devices	\$ 355,801,988	\$ 310,574,254	\$ 45,227,754	\$ 246,680,928	\$ 102,425,716	\$ 5,413,168	\$ -	\$ -	\$ -	\$ 1,282,176	
12		Line Transformers	\$ 277,966,878	\$ -	\$ 257,224,118	\$ 20,742,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13		Meters	\$ 52,352,015	\$ -	\$ 52,352,015	\$ 30,234,862	\$ 14,639,636	\$ 6,672,724	\$ 192,777	\$ 612,016	\$ -	\$ -	
14		Installations on Customer Premises	\$ 19,517,487	\$ -	\$ 19,517,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,517,487	\$ -	
15		Leased Property on Customers Premises	\$ 47,450	\$ -	\$ 47,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16		Total Distribution Plant	\$ 1,848,092,353	\$ 1,329,722,707	\$ 518,369,646	\$ 1,243,264,780	\$ 434,555,193	\$ 133,695,725	\$ 11,098,895	\$ 622,828	\$ 19,852,820	\$ 5,002,121	
17		General Plant											
18		Land and Land Rights	\$ 1,670,042	\$ 1,201,614	\$ 468,428	\$ 1,123,485	\$ 392,689	\$ 120,815	\$ 10,030	\$ 563	\$ 17,940	\$ 4,520	
19		Structures and Improvements	\$ 16,354,440	\$ 11,767,199	\$ 4,587,241	\$ 11,002,101	\$ 3,845,537	\$ 1,183,122	\$ 98,218	\$ 5,512	\$ 175,685	\$ 44,286	
20		Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21		Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22		Stones Equipment	\$ 60,295	\$ 56,381	\$ 3,884	\$ 36,673	\$ 16,171	\$ 7,028	\$ 180	\$ 2	\$ 2	\$ 207	
23		Tools, Shop and Garage Equipment	\$ 5,986,689	\$ 4,101,058	\$ 386,504	\$ 3,649,187	\$ 1,609,148	\$ 689,372	\$ 17,980	\$ 235	\$ 225	\$ 20,562	
24		Laboratory Equipment	\$ 4,338,604	\$ 1,428,942	\$ 282,536	\$ 2,667,571	\$ 1,176,168	\$ 511,244	\$ 13,199	\$ 172	\$ 164	\$ 15,031	
25		Power Operated Equipment	\$ -	\$ 92,999	\$ 869,559	\$ 383,442	\$ 166,652	\$ 4,280	\$ 56	\$ 54	\$ 4,900	\$ -	
26		Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27		Miscellaneous Equipment	\$ 178	\$ 167	\$ 11	\$ 48	\$ 21	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	
28		Total General Plant	\$ 29,884,160	\$ 24,073,455	\$ 5,820,705	\$ 19,348,686	\$ 7,423,329	\$ 2,688,254	\$ 143,797	\$ 6,559	\$ 194,070	\$ 89,485	
29		Intangible Plant											
30		Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31		Franchises and Consents	\$ 32,991,442	\$ 23,737,704	\$ 9,253,738	\$ 22,194,290	\$ 7,757,514	\$ 2,386,685	\$ 198,133	\$ 11,118	\$ 354,405	\$ 89,296	
32		Miscellaneous Intangible Plant	\$ 32,991,442	\$ 23,737,704	\$ 9,253,738	\$ 22,194,290	\$ 7,757,514	\$ 2,386,685	\$ 198,133	\$ 11,118	\$ 334,405	\$ 89,296	
33		Total Intangible Plant											
34		Various Distribution (Reconciling Adjustments)	\$ 1,330,472	\$ 957,289	\$ 373,183	\$ 895,047	\$ 312,843	\$ 96,250	\$ 7,980	\$ 448	\$ 14,292	\$ 3,601	
35		Total Gross Plant In Service	\$ 1,912,308,427	\$ 1,378,491,155	\$ 533,817,271	\$ 1,285,702,803	\$ 450,048,870	\$ 138,866,914	\$ 11,448,815	\$ 640,934	\$ 20,415,587	\$ 5,184,504	

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Total Jurisdictional Costs

Line No.	FERC Account	Description	(C)	Total Adjusted Jurisdictional Distribution	(D)	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)
(A)	(B)														
1		Reserve for Accumulated Depreciation													
2		Total P Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3		Total Transmission Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4		Distribution Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	360	Land and Land Rights	\$ (29,204,473)	\$ (117,396,696)	\$ (11,807,777)	\$ (20,572,507)	\$ (6,127,037)	\$ (1,948,031)	\$ (310,397)	\$ (5,621)	\$ (174,191)	\$ (66,889)	\$ (485,028)	\$ (66,889)	
6	9	Structures and Improvements	\$ (141,465,508)	\$ (141,465,508)	\$ (79,313,670)	\$ (37,438,507)	\$ (18,972,018)	\$ (5,256,285)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	10	Station Equipment	\$ (191,777,308)	\$ (163,717,167)	\$ (28,055,141)	\$ (124,127,170)	\$ (49,903,887)	\$ (17,122,489)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	11	Poles, Towers, and Fixtures	\$ (66,366,637)	\$ (62,018,757)	\$ (4,347,880)	\$ (40,612,095)	\$ (17,823,777)	\$ (7,704,155)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	12	Overhead Conductors and Devices	\$ (6,329,636)	\$ (5,694,035)	\$ (455,601)	\$ (3,906,198)	\$ (1,708,946)	\$ (692,783)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	13	Underground Conduit	\$ (120,626,586)	\$ (115,078,452)	\$ (5,548,134)	\$ (73,589,740)	\$ (33,018,630)	\$ (13,585,938)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	14	Underground Conductors and Devices	\$ (131,037,384)	\$ (114,380,581)	\$ (16,656,813)	\$ (90,849,481)	\$ (37,722,102)	\$ (11,983,602)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	15	Line Transformers	\$ (164,339,483)	\$ -	\$ (164,339,483)	\$ (152,075,955)	\$ (12,283,528)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	16	Services	\$ (15,521,180)	\$ -	\$ (15,521,180)	\$ (8,983,948)	\$ (4,340,319)	\$ (1,978,311)	\$ (57,154)	\$ (181,449)	\$ -	\$ -	\$ -	\$ -	
14	17	Meters	\$ (14,781,983)	\$ -	\$ (14,781,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	18	Installations on Customer Premises	\$ (41,330)	\$ -	\$ (41,330)	\$ -	\$ (41,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	19	Leased Property on Customers' Premises	\$ (881,486,518)	\$ (619,951,196)	\$ (261,535,322)	\$ (594,010,764)	\$ (200,388,061)	\$ (64,007,327)	\$ (5,623,837)	\$ (187,070)	\$ (14,956,174)	\$ (2,313,285)	\$ (14,956,174)	\$ (2,313,285)	
17	20	Total Distribution Plant													
21		General Plant													
22	23	Land and Land Rights	\$ (11,082,486)	\$ (7,973,970)	\$ (3,108,516)	\$ (7,455,506)	\$ (2,605,904)	\$ (801,735)	\$ (66,557)	\$ (3,735)	\$ (119,052)	\$ (29,596)	\$ (119,052)	\$ (29,596)	
23	24	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	25	Office Furniture and Equipment	\$ (28,963)	\$ (27,096)	\$ (1,867)	\$ (17,625)	\$ (7,772)	\$ (3,378)	\$ (87)	\$ (1)	\$ (1)	\$ (99)	\$ (1)	\$ (99)	
25	26	Transportation Equipment	\$ (3,567,046)	\$ (3,337,140)	\$ (229,906)	\$ (2,170,668)	\$ (957,179)	\$ (416,012)	\$ (10,883)	\$ (140)	\$ (134)	\$ (12,231)	\$ (134)	\$ (12,231)	
26	27	Stores Equipment	\$ (1,454,982)	\$ (1,361,204)	\$ (54,059)	\$ (510,398)	\$ (225,066)	\$ (390,429)	\$ (169,689)	\$ (4,358)	\$ (33)	\$ (31)	\$ (31)	\$ (31)	
27	28	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	29	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	30	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	31	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	32	Miscellaneous Equipment	\$ (16,602,659)	\$ (13,138,352)	\$ (3,464,307)	\$ (10,814,718)	\$ (4,087,185)	\$ (1,445,533)	\$ (63,090)	\$ (3,951)	\$ (119,259)	\$ (48,924)	\$ (48,924)	\$ (48,924)	
32	33	Total General Plant													
33	34	Intangible Plant													
34	35	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	36	Franchises and Consents	\$ (22,394,356)	\$ (16,112,985)	\$ (6,281,371)	\$ (15,065,326)	\$ (5,285,745)	\$ (1,620,055)	\$ (134,491)	\$ (7,547)	\$ (240,568)	\$ (60,513)	\$ (240,568)	\$ (60,513)	
36	37	Miscellaneous Intangible Plant	\$ (22,394,356)	\$ (16,112,985)	\$ (6,281,371)	\$ (15,065,326)	\$ (5,285,745)	\$ (1,620,055)	\$ (134,491)	\$ (7,547)	\$ (240,568)	\$ (60,513)	\$ (240,568)	\$ (60,513)	
37	38	Total Intangible Plant													
38	39	Various Distribution (Reconciling Adjustments)	\$ (531,758)	\$ (382,606)	\$ (149,152)	\$ (357,729)	\$ (125,036)	\$ (38,469)	\$ (3,194)	\$ (179)	\$ (5,712)	\$ (1,439)	\$ (5,712)	\$ (1,439)	
39	40	RWMP - Distribution	\$ (7,684,477)	\$ (5,529,066)	\$ (2,155,412)	\$ (1,669,569)	\$ (1,806,906)	\$ (555,915)	\$ (46,150)	\$ (2,590)	\$ (82,549)	\$ (20,799)	\$ (82,549)	\$ (20,799)	
40	41	RWMP - General	\$ 47,620	\$ 34,263	\$ 13,357	\$ 32,035	\$ 11,197	\$ 3,445	\$ 286	\$ 16	\$ 512	\$ 129	\$ 512	\$ 129	
41	42	Total Depreciation Reserve	\$ (928,652,148)	\$ (655,079,941)	\$ (273,572,207)	\$ (625,386,070)	\$ (211,661,736)	\$ (67,663,864)	\$ (5,890,475)	\$ (201,321)	\$ (15,403,750)	\$ (2,444,932)	\$ (2,444,932)	\$ (2,444,932)	

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

Cost of Service - Total Jurisdictional Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3-2

Line No.	FERC Account	Description	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 Lighting (L)	Street Lighting (M)
1		Rate Base Adjustments										
2		Working Capital	\$ 8,802,040	\$ 6,333,-	\$ 2,468,-	\$ 5,921,-	\$ 2,069,-	\$ 636,-	\$ 52,861	\$ 2,966	\$ 94,-	\$ -
3		Cash Working Capital	\$ 6,982,325	\$ 4,484,384	\$ 2,467,-	\$ 4,588,732	\$ 1,616,338	\$ 583,528	\$ 17,882	\$ 1,677	\$ 126,986	\$ 17,173
4	154, 163	Materials and Supplies	\$ (5,928,839)	\$ (3,824,216)	\$ (2,104,623)	\$ (3,913,202)	\$ (1,378,389)	\$ (497,624)	\$ (15,258)	\$ (1,430)	\$ (108,281)	\$ (14,645)
5		Prepayments	\$ (176,289)	\$ (113,686)	\$ (62,572)	\$ (116,342)	\$ (40,980)	\$ (14,795)	\$ (454)	\$ (43)	\$ (3,220)	\$ (45)
6		Accruals	\$ 9,649,258	\$ 6,879,636	\$ 2,769,622	\$ 6,480,573	\$ 2,266,655	\$ 707,871	\$ 55,042	\$ 3,171	\$ 110,029	\$ 25,917
7		Total Additions										
8		WPAFB										
9												
10												
11		Other Rate Base Items										
12	235	Customer Deposits	\$ (18,952,914)	\$ (14,029,919)	\$ (4,922,985)	\$ (16,126,583)	\$ (2,126,647)	\$ (172,281)	\$ -	\$ -	\$ (527,404)	\$ -
13	252	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Accumulated Deferred Income Taxes	\$ (24,986,527)	\$ (16,103,892)	\$ (8,862,-)	\$ (16,478,615)	\$ (5,804,488)	\$ (2,055,509)	\$ (64,253)	\$ (6,022)	\$ (456,019)	\$ (61,671)
15		O&M	\$ (189,247,443)	\$ (136,165,610)	\$ (53,081,833)	\$ (127,312,188)	\$ (44,489,106)	\$ (13,650,644)	\$ (1,36,54)	\$ (63,779)	\$ (2,032,959)	\$ (512,225)
16		Gross Plant	\$ (242,284)	\$ (174,326)	\$ (67,958)	\$ (162,991)	\$ (56,970)	\$ (17,527)	\$ (1,455)	\$ (82)	\$ (2,603)	\$ (656)
17		Investment Tax Credit	\$ 36,487,406	\$ 23,553,082	\$ 12,952,-	\$ 24,082,722	\$ 8,482,913	\$ 3,062,489	\$ 93,903	\$ 8,801	\$ 666,450	\$ 90,129
18		Prepaid Pension Asset	\$ (196,921,762)	\$ (142,928,665)	\$ (53,983,987)	\$ (135,997,655)	\$ (44,004,248)	\$ (12,913,473)	\$ (1,108,349)	\$ (61,081)	\$ (2,352,554)	\$ (484,422)
19		Total Deductions										
20												
21		Total Adjustments to Rate Base	\$ (187,222,564)	\$ (136,059,029)	\$ (51,213,475)	\$ (129,517,082)	\$ (41,737,552)	\$ (12,205,602)	\$ (1,053,307)	\$ (57,911)	\$ (2,242,505)	\$ (458,506)
22												
23		Total Rate Base	\$ 796,383,774	\$ 587,352,185	\$ 208,031,589	\$ 530,798,650	\$ 196,649,542	\$ 58,997,449	\$ 4,505,033	\$ 381,702	\$ 2,769,332	\$ 2,281,066

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Witness Responsible: Bruce R. Chapman

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

Cost of Service - Total Jurisdictional Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPE-3.2

Depreciation & Amortization Expense

Line No.	FFFC Account	Description	(C)	Total Adjusted Jurisdictional Distribution (D)	Distribution Demand (E)	Distribution Customer (F)	(G)	(H)	Primary Secondary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)	
1		Depreciation & Amortization Expense												
2	403	Total Production Plant Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	403	Total Transmission Plant Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	403	Distribution Plant												
5	403	Land and Land Rights	\$ 1,084,611	\$ 646,088	\$ 438,523	\$ 784,033	\$ 227,549	\$ 72,347	\$ -	\$ -	\$ 209	\$ 11,528	\$ 6,469	\$ 2,477
6	403	Structures and Improvements	\$ 7,988,931	\$ 7,988,931	\$ 2,380,840	\$ 4,484,659	\$ 2,116,888	\$ 1,072,741	\$ 297,298	\$ -	\$ -	\$ -	\$ -	\$ 27,425
7	403	Station Equipment	\$ 16,224,355	\$ 13,693,513	\$ 4,301,348	\$ 301,550	\$ 2,816,676	\$ 1,234,988	\$ 1,453,064	\$ -	\$ -	\$ -	\$ -	\$ 52,510
8	403	Poles, Towers, and Fixtures	\$ 4,602,888	\$ 286,644	\$ 21,924	\$ 196,597	\$ 524,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,717
9	403	Overhead Conductors and Devices	\$ 318,568	\$ 3,892,615	\$ 183,638	\$ 2,435,744	\$ 1,082,862	\$ 450,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093
10	403	Underground Conductors and Devices	\$ 16,280,151	\$ 14,193,243	\$ 2,066,908	\$ 11,273,319	\$ 4,680,885	\$ 247,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,977
11	403	Line Transformers	\$ 10,728,424	\$ -	\$ 10,728,424	\$ 9,928,761	\$ 800,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,595
12	403	Services	\$ 2,476,250	\$ -	\$ 2,476,250	\$ 1,430,109	\$ 692,455	\$ 315,620	\$ 9,118	\$ 28,948	\$ -	\$ -	\$ -	\$ -
13	403	Meters	\$ 102,967	\$ -	\$ 102,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,967	\$ -	\$ -
14	403	Installations on Customer Premises	\$ 508	\$ -	\$ 508	\$ -	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	403	Leased Property on Customers' Premises	\$ 63,861,276	\$ 45,138,744	\$ 18,702,532	\$ 43,865,688	\$ 15,168,988	\$ 4,160,359	\$ 317,884	\$ 29,157	\$ -	\$ 109,456	\$ 171,793	\$ -
16	403	Total Distribution Plant Depreciation												
17	403	General Plant												
18	403	Land and Land Rights	\$ 49,196	\$ 35,390	\$ 13,796	\$ 33,089	\$ 11,565	\$ 3,558	\$ 285	\$ 17	\$ -	\$ -	\$ -	\$ 133
19	403	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	403	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	403	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	403	Stores Equipment	\$ 2,459	\$ 2,301	\$ 158	\$ 1,496	\$ 680	\$ 287	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8
23	403	Tools, Shop and Garage Equipment	\$ 287,241	\$ 268,727	\$ 18,514	\$ 174,796	\$ 77,078	\$ 33,500	\$ 860	\$ 11	\$ 11	\$ 11	\$ 11	\$ 985
24	403	Laboratory Equipment	\$ 289,756	\$ 271,080	\$ 18,676	\$ 176,326	\$ 77,753	\$ 33,793	\$ 868	\$ 11	\$ 11	\$ 11	\$ 11	\$ 994
25	403	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	403	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	403	Miscellaneous Equipment	\$ 21	\$ 20	\$ 1	\$ 13	\$ 6	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
28	403	Total General Plant Depreciation	\$ 628,663	\$ 577,518	\$ 51,145	\$ 385,720	\$ 167,062	\$ 71,141	\$ 2,031	\$ 39	\$ 550	\$ 550	\$ 2,120	\$ -
29	403	Intangible Plant												
30	403	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	403	Franchises and Consents	\$ 2,745,296	\$ 1,975,271	\$ 770,025	\$ 1,846,839	\$ 645,521	\$ 198,602	\$ 16,487	\$ 925	\$ 29,491	\$ 29,491	\$ 7,131	
32	403	Miscellaneous Intangible Plant	\$ 2,745,296	\$ 1,975,271	\$ 770,025	\$ 1,846,839	\$ 645,521	\$ 198,602	\$ 16,487	\$ 925	\$ 29,491	\$ 29,491	\$ 7,131	
33	403	Total Intangible Plant Depreciation												
34	403	Intangible Plant Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	403	Amortization of Regulatory Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	403	Amortization of Regulatory Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	403	Net Amortization of Regulatory Credits/Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	403	Total Utility Plant Depreciation Expense	\$ 67,215,235	\$ 47,691,532	\$ 19,523,703	\$ 46,096,243	\$ 15,981,571	\$ 4,450,101	\$ 336,372	\$ 30,122	\$ 139,477	\$ 181,344		
39	404													
40	404													
41	404													
42	407,3													
43	407,4													
44	407,4													
45	407,4													
46	407,4													
47	407,4													

Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Total Jurisdictional Costs

Line No.	FERC Account	Description	(C)	Total Adjusted Jurisdictional Distribution (D)	Distribution Demand (E)	Distribution Customer (F)	(G)	Residential (H)	Secondary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)	
1	1	<u>Operating Revenues</u>												
2	2	Operating Revenues												
3	3	Sales to Ultimate Customers	\$ 237,349,443	\$ 180,584,301	\$ 56,765,142	\$ 164,674,845	\$ 53,124,059	\$ 1,117,819	\$ 148,383	\$ 2,549,988	\$ 627,907			
4	4	Other Operating Revenues	\$ 7,059,280	\$ 1,172,658	\$ 5,886,622	\$ 5,096,354	\$ 1,281,513	\$ 449,021	\$ 42,955	\$ 66,256	\$ 101,017	\$ 12,134		
5	5	Total Operating Revenues	\$ 244,408,723	\$ 181,756,960	\$ 62,651,763	\$ 169,771,199	\$ 54,415,572	\$ 15,555,463	\$ 1,160,804	\$ 214,638	\$ 2,651,006	\$ 640,041		
6	6	<u>Operation & Maintenance Expenses</u>												
7	7	Power Production Expenses	\$ 500-557	\$ -	\$ -	\$ -	\$ -							
8	8	Transmission Expenses	560-574	\$ -	\$ -	\$ -	\$ -							
9	9	Distribution Expenses	13	\$ -	\$ -	\$ -	\$ -							
10	10	Operation	14	\$ -	\$ -	\$ -	\$ -							
11	11	Supervision and Engineering	15	\$ 3,847,358	\$ 2,541,793	\$ 1,305,565	\$ 1,800,248	\$ 791,369	\$ 332,217	\$ 15,015	\$ 2,614	\$ 896,635	\$ 9,260	
12	12	Load Dispatching	16	\$ 275,104	\$ 275,104	\$ -	\$ -	\$ 154,239	\$ 72,805	\$ -	\$ -	-	-	
13	13	Station Expenses	17	\$ 498,470	\$ 465,814	\$ 32,656	\$ 305,031	\$ 133,872	\$ 57,865	\$ 10,222	\$ -	-	\$ 943	
14	14	Overhead Line Expenses	18	\$ 1,237,128	\$ 1,180,227	\$ 56,901	\$ 754,725	\$ 388,634	\$ 139,438	\$ -	\$ -	-	\$ 1,702	
15	15	Underground Line Expenses	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 4,331	
16	16	Street Lighting and Signal System Expenses	20	\$ 178,234	\$ -	\$ 178,234	\$ 102,936	\$ 49,841	\$ 22,718	\$ 656	\$ 2,084	\$ -	-	
17	17	Meter Expenses	21	\$ 742,868	\$ -	\$ 742,868	\$ -	\$ -	\$ -	\$ -	\$ 742,868	\$ -	-	
18	18	Customer Installation Expenses	22	\$ 221,185	\$ 159,145	\$ 62,040	\$ 148,798	\$ 52,009	\$ 16,001	\$ 1,328	\$ 75	\$ 2,376	\$ 599	
19	19	Miscellaneous Distribution Expenses	23	\$ 46,929	\$ 33,766	\$ 13,163	\$ 31,570	\$ 11,035	\$ 3,395	\$ 282	\$ 16	\$ 504	\$ 127	
20	20	Rents	24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
21	21	Maintenance	25	\$ 2,667,168	\$ 2,495,261	\$ 171,907	\$ 1,623,062	\$ 715,707	\$ 311,062	\$ 7,988	\$ 104	\$ 100	\$ 9,145	
22	22	Supervision & Engineering	26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	
23	23	Maintenance of Structures	27	\$ 4,171,829	\$ 4,171,829	\$ -	\$ 2,338,967	\$ 1,104,065	\$ 559,486	\$ 155,008	\$ -	-	\$ 14,344	
24	24	Maintenance of Station Equipment	28	\$ 47,121,216	\$ 44,034,162	\$ 3,087,054	\$ 28,835,140	\$ 12,655,124	\$ 5,470,055	\$ -	\$ -	\$ -	\$ 160,887	
25	25	Maintenance of Overhead Lines	29	\$ 281,154	\$ 277,763	\$ 13,391	\$ 177,622	\$ 79,686	\$ 32,816	\$ -	\$ -	\$ -	\$ 1,019	
26	26	Maintenance of Underground Lines	30	\$ 393,317	\$ 343,320	\$ 49,996	\$ 272,690	\$ 113,225	\$ 5,984	\$ -	\$ -	\$ -	\$ 1,417	
27	27	Maintenance of Line Transformers	31	\$ 1,306	\$ -	\$ 1,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,306	
28	28	Maintenance of Str. Light. and Sig. Systems	32	\$ 169,963	\$ -	\$ 169,963	\$ 98,159	\$ 47,528	\$ 21,663	\$ 626	\$ 1,987	\$ -	-	
29	29	Maintenance of Line Meters	33	\$ 182,514	\$ 131,321	\$ 51,193	\$ 122,782	\$ 42,916	\$ 13,204	\$ 1,096	\$ 62	\$ 1,961	\$ 494	
30	30	Maintenance of Miscellaneous Distrib. Plant	34	\$ 62,045,744	\$ 56,109,595	\$ 5,936,238	\$ 36,765,970	\$ 16,207,826	\$ 7,022,977	\$ 192,222	\$ 6,941	\$ 1,644,444	\$ 205,544	

Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

Cost of Service - Total Jurisdictional Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-32

Line	FERC Account No.	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 Lighting (L)	Street Lighting (M)
(A)	(B)												
1	901	Customer Accounts Expenses	\$ 3,499,341	\$ -	\$ 3,495,341	\$ -	\$ 1,366,016	\$ 1,725,636	\$ 381,316	\$ 13,187	\$ -	\$ -	\$ -
2	901	Supervision	\$ 8,945,163	\$ -	\$ 8,945,163	\$ 7,949,728	\$ 983,157	\$ 8,050	\$ 153	\$ 187	\$ -	\$ -	\$ 3,888
3	902	Meter Reading Expenses	\$ 5,789,562	\$ 4,151,253	\$ 1,618,299	\$ 3,881,350	\$ 1,356,638	\$ 417,385	\$ 34,650	\$ 1,944	\$ 61,979	\$ 15,616	\$ 15,616
4	903	Customer Records and Collection Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	905	Misc. Customer Accounts Expenses	\$ 18,214,067	\$ 4,151,253	\$ 14,062,804	\$ 13,197,094	\$ 4,065,431	\$ 806,751	\$ 47,989	\$ 15,318	\$ 61,979	\$ 19,505	\$ 19,505
7	907	Total Customer Accounts Expenses	\$ 68,1487	\$ -	\$ 681,487	\$ 605,650	\$ 74,902	\$ 613	\$ 12	\$ 14	\$ -	\$ -	\$ 286
8	908	Customer Service & Information	\$ 4,845,218	\$ -	\$ 4,845,218	\$ 4,306,032	\$ 532,535	\$ 4,361	\$ 83	\$ 101	\$ -	\$ -	\$ 2,106
9	909	Customer Assistance Expenses	\$ 950,959	\$ -	\$ 950,959	\$ 845,135	\$ 104,519	\$ 856	\$ 16	\$ 20	\$ -	\$ -	\$ 413
10	910	Information & Instructional Exp.	\$ 6,887,275	\$ -	\$ 6,887,275	\$ 5,943,102	\$ 734,984	\$ 6,018	\$ 114	\$ 140	\$ -	\$ -	\$ 2,907
11	910	Misc. Cust. Service and Info. Expenses	\$ 13,164,939	\$ -	\$ 13,164,939	\$ 11,699,919	\$ 1,446,949	\$ 11,848	\$ 225	\$ 275	\$ -	\$ -	\$ 5,723
12	910	Total Customer Service & Information	\$ 13,164,939	\$ -	\$ 13,164,939	\$ 11,699,919	\$ 1,446,949	\$ 11,848	\$ 225	\$ 275	\$ -	\$ -	\$ 5,723
13	911	Administrative & General Operation	\$ 2,276,518	\$ 1,468,398	\$ 808,120	\$ 1,502,566	\$ 529,265	\$ 191,074	\$ 5,859	\$ 549	\$ 41,581	\$ 5,623	\$ 5,623
14	911	A&G Salaries	\$ 20,776,833	\$ 13,401,498	\$ 7,375,374	\$ 13,713,298	\$ 4,850,381	\$ 1,743,857	\$ 53,471	\$ 50,111	\$ 379,493	\$ 51,322	\$ 51,322
15	911	Office Supplies and Expenses	\$ (1,505,633)	\$ (97,1175)	\$ (534,478)	\$ (993,774)	\$ (350,047)	\$ (126,374)	\$ (3,875)	\$ (3,663)	\$ (27,501)	\$ (3,719)	\$ (3,719)
16	920	Less: Admin. Exp. Transferred	\$ 2,717,353	\$ 8,202,958	\$ 4,514,425	\$ 5,986,649	\$ 1,067,405	\$ 32,729	\$ 3,067	\$ 232,286	\$ 31,414	\$ 31,414	\$ 31,414
17	921	Outside Services-Employed	\$ 3,304,184	\$ 2,131,262	\$ 1,172,921	\$ 2,180,855	\$ 788,186	\$ 8,504	\$ 797	\$ 60,352	\$ 8,162	\$ 8,162	\$ 8,162
18	922	Property Insurance	\$ 1,309,535	\$ 844,675	\$ 464,860	\$ 864,330	\$ 304,452	\$ 109,913	\$ 3,370	\$ 23,919	\$ 3,235	\$ 3,235	\$ 3,235
19	922	Injuries and Damages	\$ 12,694,494	\$ 8,181,194	\$ 4,506,300	\$ 8,778,726	\$ 2,951,327	\$ 1,065,484	\$ 32,670	\$ 3,062	\$ 231,868	\$ 31,357	\$ 31,357
20	922	Employee Pensions and Benefits	\$ 228,726	\$ 147,533	\$ 81,193	\$ 150,966	\$ 53,176	\$ 18,198	\$ 556	\$ 555	\$ 4,178	\$ 5,623	\$ 5,623
21	922	Franchise Requirements	\$ 4,490,948	\$ 2,896,748	\$ 1,594,200	\$ 2,964,153	\$ 1,044,098	\$ 376,938	\$ 11,558	\$ 1,083	\$ 82,028	\$ 11,093	\$ 11,093
22	922	Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	927	Less: Duplicate Charges	\$ 5,585	\$ 3,603	\$ 1,983	\$ 3,687	\$ 1,299	\$ 468	\$ 14	\$ 1	\$ 102	\$ 14	\$ 14
24	928	General Advertising Expenses	\$ 3,827,152	\$ 2,468,587	\$ 1,356,565	\$ 2,526,029	\$ 889,770	\$ 321,223	\$ 9,849	\$ 923	\$ 69,904	\$ 9,454	\$ 9,454
25	931	Misc. General Expenses	\$ 46,025	\$ 29,687	\$ 16,338	\$ 30,378	\$ 10,700	\$ 3,863	\$ 118	\$ 11	\$ 841	\$ 114	\$ 114
26	931	Rents	\$ 2,543,216	\$ 1,640,424	\$ 902,793	\$ 1,678,595	\$ 591,268	\$ 213,459	\$ 6,545	\$ 613	\$ 46,452	\$ 6,282	\$ 6,282
27	931	Maintenance of General Plant	\$ 62,714,947	\$ 40,452,352	\$ 22,262,594	\$ 41,393,642	\$ 14,560,522	\$ 5,263,838	\$ 161,402	\$ 15,127	\$ 1,145,501	\$ 154,914	\$ 154,914
28	931	Total Administrative & General	\$ 156,139,666	\$ 100,713,121	\$ 55,426,575	\$ 103,056,624	\$ 36,300,728	\$ 13,105,235	\$ 401,838	\$ 37,661	\$ 2,851,923	\$ 385,636	\$ 385,636
29	935	Total Operation & Maintenance Expenses	\$ 156,139,666	\$ 100,713,121	\$ 55,426,575	\$ 103,056,624	\$ 36,300,728	\$ 13,105,235	\$ 401,838	\$ 37,661	\$ 2,851,923	\$ 385,636	\$ 385,636

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

Cost of Service - Total Jurisdictional Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2

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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2		Taxes Other Than Income Taxes										
3		Commercial Activity Taxes	\$ 841,766	\$ 640,447	\$ 201,319	\$ 584,024	\$ 188,406	\$ 53,575	\$ 3,964	\$ 526	\$ 9,044	\$ 2,227
4		Ohio KWH Excise Taxes	\$ (1,047,552)	\$ (675,681)	\$ (371,861)	\$ (691,414)	\$ (243,544)	\$ (87,924)	\$ (2,896)	\$ (231)	\$ (19,134)	\$ (2,588)
5		Payroll Taxes	\$ 2,664,158	\$ 1,718,434	\$ 945,725	\$ 1,758,420	\$ 619,387	\$ 223,610	\$ 6,856	\$ 843	\$ 48,661	\$ 6,581
6		Property Taxes	\$ 63,869,986	\$ 46,989,258	\$ 16,970,728	\$ 42,900,470	\$ 15,472,957	\$ 4,604,789	\$ 361,773	\$ 28,783	\$ 323,554	\$ 177,669
7		Federal Use Tax	\$ 801,584	\$ 517,037	\$ 284,547	\$ 529,068	\$ 186,359	\$ 67,279	\$ 2,063	\$ 193	\$ 14,641	\$ 1,980
8		Insurance Premium Taxes	\$ 48,508	\$ 34,902	\$ 13,606	\$ 32,632	\$ 11,406	\$ 3,509	\$ 291	\$ 16	\$ 521	\$ 131
9		Ohio User Fees	\$ 67,178,450	\$ 49,134,386	\$ 18,044,064	\$ 45,113,200	\$ 16,234,971	\$ 4,864,819	\$ 372,252	\$ 29,919	\$ 377,287	\$ 186,001
10		Total Taxes Other Than Income Taxes										
11		Income Taxes										
12		State & Local Income Tax	\$ 2,255,991	\$ 1,037,746	\$ 1,218,245	\$ 1,289,139	\$ 650,187	\$ 285,498	\$ 2,075	\$ (3,693)	\$ 26,979	\$ 5,806
13		Federal Income Tax	\$ (16,793,328)	\$ (7,724,860)	\$ (9,068,468)	\$ (9,586,196)	\$ (4,839,916)	\$ (2,125,218)	\$ (15,447)	\$ 27,487	\$ (200,825)	\$ (43,213)
14		Investment Tax Credit	\$ (7,1259)	\$ (51,272)	\$ (19,987)	\$ (47,938)	\$ (16,756)	\$ (5,155)	\$ (428)	\$ (24)	\$ (765)	\$ (193)
15		Total Income Taxes	\$ (14,608,596)	\$ (6,738,385)	\$ (7,870,211)	\$ (8,354,995)	\$ (4,206,485)	\$ (1,844,874)	\$ (13,800)	\$ 23,770	\$ (174,612)	\$ (37,601)
16		Total Taxes	\$ 52,569,854	\$ 42,396,001	\$ 10,173,853	\$ 36,758,206	\$ 12,028,486	\$ 3,019,945	\$ 358,452	\$ 53,650	\$ 202,675	\$ 148,400

**Cost of Service - Demand Costs
Operating Income Summary**

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2a
Page 1 of 8
Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Demand (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1	Rate Base											
2	Gross Plant in Service	\$ 1,912,308,427	\$ 835,809,689	\$ 394,528,038	\$ 131,795,415	\$ 11,246,775	\$ -	\$ -	\$ -	\$ 5,111,237		
3	Reserve for Accumulated Depreciation	\$ (928,652,148)	\$ (384,966,376)	\$ (186,436,352)	\$ (5,826,978)	\$ (5,826,978)	\$ -	\$ -	\$ -	\$ (2,415,243)		
4	Rate Base Adjustments	\$ (187,272,504)	\$ (86,404,134)	\$ (36,580,974)	\$ (11,584,356)	\$ (1,036,278)	\$ -	\$ -	\$ -	\$ (453,287)		
5	Total Rate Base	\$ 798,383,774	\$ 354,438,180	\$ 171,510,712	\$ 54,776,166	\$ 4,383,520	\$ -	\$ -	\$ -	\$ 2,242,608		
6	Operating Expenses											
7	Operation & Maintenance	\$ 156,139,696	\$ 59,581,653	\$ 28,124,384	\$ 12,268,235	\$ 374,489	\$ -	\$ -	\$ -	\$ 364,360		
8	Depreciation	\$ 67,215,235	\$ 29,256,431	\$ 13,899,941	\$ 4,119,367	\$ 326,881	\$ -	\$ -	\$ -	\$ 179,812		
9	Taxes Other than Income	\$ 67,178,450	\$ 29,977,827	\$ 14,081,610	\$ 4,529,630	\$ 362,572	\$ -	\$ -	\$ -	\$ 182,747		
10	Income Tax	\$ (14,608,596)	\$ (6,738,385)	\$ (347,822)	\$ (4,463,908)	\$ (1,865,788)	\$ (23,272)	\$ -	\$ -	\$ (37,995)		
11	Total Operating Expenses	\$ 275,324,785	\$ 190,800,624	\$ 118,468,490	\$ 51,552,027	\$ 19,051,444	\$ 1,040,669	\$ -	\$ -	\$ 688,025		
12	Proposed Rate of Return											
13	Return on Rate Base	\$ 61,401,189	\$ 45,284,853	\$ 27,327,261	\$ 13,223,476	\$ 4,223,242	\$ 337,969	\$ -	\$ -	\$ 7,71%		
14	Present Return Calculation											
15	Present Retail Revenues	\$ 237,349,443	\$ 180,584,301	\$ 125,404,817	\$ 39,781,013	\$ 13,726,398	\$ 1,067,764	\$ -	\$ -	\$ 7,71%		
16	Present Other Revenues	\$ 7,059,280	\$ 69,726,88	\$ 342,092	\$ 126,608	\$ 683	\$ -	\$ -	\$ -	\$ 604,309		
17	Net Operating Income	\$ (31,516,062)	\$ (9,043,684)	\$ 7,633,622	\$ (11,428,922)	\$ (5,188,437)	\$ 27,778	\$ -	\$ -	\$ 5,981		
18	Present Rate of Return	\$ -3.96%	\$ -1.54%	2.15%	-6.66%	-9.49%	0.63%	0.00%	0.00%	-3.47%		
19	Revenue Increase Calculation											
20	Operating Income Deficiency	\$ 92,917,251	\$ 54,328,548	\$ 19,693,639	\$ 24,652,398	\$ 9,421,679	\$ 310,192	\$ -	\$ -	\$ 250,840		
21	Gross Revenue Conversion Factor	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998	\$ 1,2998		
22	Revenue Deficiency	\$ 120,771,561	\$ 70,614,912	\$ 25,597,308	\$ 32,042,581	\$ 12,246,067	\$ 403,180	\$ -	\$ -	\$ 325,776		
23	Proposed Revenue Increase	\$ 120,771,561	\$ 70,614,912	\$ 25,597,308	\$ 32,042,581	\$ 12,246,067	\$ 403,180	\$ -	\$ -	\$ 325,776		
24	Proposed Total Revenue Requirement	\$ 365,180,284	\$ 252,371,872	\$ 151,698,419	\$ 72,165,686	\$ 26,098,074	\$ 1,471,627	\$ -	\$ -	\$ 936,065		
25	Proposed Base Revenue Requirement	\$ 358,121,304	\$ 251,199,213	\$ 151,002,124	\$ 71,823,594	\$ 25,972,466	\$ 1,470,944	\$ -	\$ -	\$ 930,086		

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Demand Costs

Line	FERC No.	Account	Description	(C)	Total Adjusted Jurisdictional Distribution	(D)	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)
(A)	(B)						(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
1			Gross Plant In Service													
2			Total Production Plant	\$ -			\$ -									
3			Total Transmission Plant	\$ -			\$ -									
4			Distribution Plant													
5			Land and Land Rights	\$ 29,339,188			\$ 2,653,984		\$ 1,525,361		\$ 720,018		\$ 324,306		\$ 74,971	
6			Structures and Improvements	\$ 54,177,569			\$ 32,272,837		\$ 19,085,172		\$ 9,008,792		\$ 3,489,773		\$ 572,389	
7			Station Equipment	\$ 276,004,307			\$ 276,004,307		\$ 154,743,830		\$ 73,043,876		\$ 37,015,092		\$ 10,255,202	
8			Poles, Towers, and Fixtures	\$ 348,487,220			\$ 287,505,625		\$ 180,242,715		\$ 85,080,139		\$ 30,880,530		\$ -	
9			Overhead Conductors and Devices	\$ 176,356,254			\$ 164,802,621		\$ 97,648,309		\$ 46,083,023		\$ 20,464,139		\$ -	
10			Underground Conduit	\$ 11,584,273			\$ 10,787,052		\$ 6,440,263		\$ 3,040,003		\$ 1,267,402		\$ -	
11			UG_Conduit_Dem	\$ 246,487,694			\$ 235,122,047		\$ 140,278,370		\$ 66,215,732		\$ 27,770,098		\$ -	
12			Tnsfrm_Dem	\$ 355,801,988			\$ 310,574,234		\$ 206,448,556		\$ 97,450,107		\$ 5,413,073		\$ -	
13			Services_Cust	\$ 277,986,878			\$ -		\$ -		\$ -		\$ -		\$ -	
14			Meters	\$ 52,352,015			\$ -		\$ -		\$ -		\$ -		\$ -	
15			Instalations on Customer Premises	\$ 19,517,487			\$ -		\$ -		\$ -		\$ -		\$ -	
16			Leased Property on Customers Premises	\$ 47,450			\$ -		\$ -		\$ -		\$ -		\$ -	
17			Total Distribution Plant	\$ 1,848,092,353			\$ 1,329,722,707		\$ 806,412,574		\$ 380,651,680		\$ 128,824,415		\$ 10,902,562	
18			General Plant													\$ 4,931,465
19			Land and Land Rights	\$ 1,670,042			\$ 1,201,614		\$ 728,721		\$ 343,979		\$ 114,606		\$ 9,852	
20			Structures and Improvements	\$ 16,354,440			\$ 11,767,198		\$ 7,136,238		\$ 3,368,525		\$ 1,122,315		\$ 96,481	
21			Office Furniture and Equipment	\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
22			Transportation Equipment	\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
23			Stores Equipment	\$ 60,265			\$ 56,381		\$ 33,285		\$ 15,712		\$ 7,000		\$ 180	
24			Tools, Shop and Gage Equipment	\$ 5,996,689			\$ 5,610,185		\$ 3,312,079		\$ 1,563,404		\$ 686,562		\$ 17,886	
25			Laboratory Equipment	\$ 4,383,604			\$ 4,101,068		\$ 2,421,143		\$ 1,142,855		\$ 109,189		\$ 13,075	
26			Power Operated Equipment	\$ 1,428,942			\$ 1,356,843		\$ 789,9230		\$ 372,541		\$ 165,983		\$ 4,252	
27			Communication Equipment	\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
28			Miscellaneous Equipment	\$ 167			\$ 98		\$ 46		\$ 21		\$ 1		\$ -	
29			Total General Plant	\$ 24,073,455			\$ 14,420,795		\$ 6,807,061		\$ 2,615,675		\$ 141,736		\$ -	
30			Intangible Plant	\$ 29,894,160			\$ -		\$ -		\$ -		\$ -		\$ -	
31			Organization	\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
32			Franchises and Consents	\$ -			\$ -		\$ -		\$ -		\$ -		\$ -	
33			Miscellaneous Intangible Plant	\$ 32,991,442			\$ 23,737,704		\$ 14,395,771		\$ 6,755,249		\$ 2,264,021		\$ 194,628	
34			Total Intangible Plant	\$ 32,991,442			\$ 23,737,704		\$ 14,395,771		\$ 6,755,249		\$ 2,264,021		\$ 194,628	
35			Distribution (Reconciling Adjustments)	\$ 1,330,472			\$ 987,288		\$ 580,550		\$ 274,037		\$ 91,303		\$ 7,849	
36			Total Gross Plant In Service	\$ 1,912,308,427			\$ -		\$ -		\$ -		\$ -		\$ 3,550	
37							\$ 1,378,491,155		\$ 835,093,889		\$ 394,558,038		\$ 131,795,415		\$ 11,246,775	
38							\$ -		\$ -		\$ -		\$ -		\$ 88,188	
39																
40																
41																
42																
43																

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Demand Costs

Line No.	FERC Account	Description	(C)	Total Adjusted Jurisdictional Distribution	(D)	Allocator	(E)	Distribution Demand	(F)	(G)	(H)	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	(I)	(J)	(K)	(L)	Street Lighting	(M)
1	\$ 2	Reserve for Accumulated Depreciation		\$ -				\$ -															
2	\$ 3	Total Production Plant		\$ -				\$ -															
3	\$ 4	Total Transmission Plant		\$ -				\$ -															
4	\$ 5																						
5	\$ 6	Distribution Plant																					
6	\$ 7																						
7	\$ 8	Land and Land Rights																					
8	\$ 9	Structures and Improvements																					
9	\$ 10	Station Equipment																					
10	\$ 11	Poles, Towers, and Fixtures																					
11	\$ 12	Overhead Conductors and Devices																					
12	\$ 13	Underground Conduit																					
13	\$ 14	Underground Conductors and Devices																					
14	\$ 15	Line Transformers																					
15	\$ 16	Services																					
16	\$ 17	Meters																					
17	\$ 18	Installations on Customer Premises																					
18	\$ 19	Leased Property on Customers Premises																					
19	\$ 20	Total Distribution Plant																					
20	\$ 21																						
21	\$ 22	General Plant																					
22	\$ 23	Land and Land Rights																					
23	\$ 24	Structures and Improvements																					
24	\$ 25	Office Furniture and Equipment																					
25	\$ 26	Transportation Equipment																					
26	\$ 27	Stores Equipment																					
27	\$ 28	Tools, Shop and Garage Equipment																					
28	\$ 29	Laboratory Equipment																					
29	\$ 30	Power Operated Equipment																					
30	\$ 31	Communication Equipment																					
31	\$ 32	Miscellaneous Equipment																					
32	\$ 33	Total General Plant																					
33	\$ 34																						
34	\$ 35	Intangible Plant																					
35	\$ 36	Organization																					
36	\$ 37	Franchises and Consents																					
37	\$ 38	Miscellaneous Intangible Plant																					
38	\$ 39	Total Intangible Plant																					
39	\$ 40																						
40	\$ 41	Various Distribution (Reconciling Adjustments)																					
41	\$ 42																						
42	\$ 43	RWIP - Distribution																					
43	\$ 44	RWIP - General																					
44	\$ 45	Total Depreciation Reserve																					
45	\$ 46																						

Schedule E-3.2a
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Witness Responsible: Bruce R. Chapman

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Demand Costs

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Demand (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1		<u>Rate Base Adjustments</u>										
2												
3		Working Capital	\$ 8,802,040	Dist_Exp_Dem	\$ 6,333,164	\$ 3,840,758	\$ 1,812,957	\$ 604,-	\$ 51,926	\$ -	\$ -	\$ -
4		Cash Working Capital		Gr_Dist_Plant_Dem	\$ 4,484,384	\$ 2,652,951	\$ 1,252,275	\$ 546,259	\$ 16,675	\$ -	\$ -	\$ 23,487
5	154 & 163	Materials and Supplies Prepayments	\$ 6,952,325	Dist_Exp_Dem	\$ (3,824,218)	\$ (2,262,397)	\$ (1,067,922)	\$ (465,842)	\$ (14,220)	\$ -	\$ -	\$ 16,224
6		Accruals	\$ (5,928,839)	Dist_Exp_Dem	\$ (113,696)	\$ (67,262)	\$ (31,750)	\$ (13,850)	\$ (423)	\$ -	\$ -	\$ (13,855)
7		WFAFB	\$ (776,289)	Dist_Exp_Dem	\$ 6,879,636	\$ 4,164,050	\$ 1,985,560	\$ 670,603	\$ 53,958	\$ -	\$ -	\$ (411)
8		Total Additions	\$ 9,649,258									\$ 25,464
9												
10		Other Rate Base Items										
11		Customer Deposits	\$ (18,952,914)	Deposit_Dem	\$ (14,029,919)	\$ (12,280,875)	\$ (1,592,502)	\$ (156,542)	\$ -	\$ -	\$ -	\$ -
12	235	Contributions in Aid of Construction	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	252	Accumulated Deferred Income Taxes O&W	\$ (24,866,527)	Dist_Exp_Dem	\$ (16,103,892)	\$ (9,527,026)	\$ (4,497,051)	\$ (1,961,674)	\$ (59,880)	\$ -	\$ -	\$ (58,261)
14		Gross Plant	\$ (189,247,443)	Gr_Dist_Plant_Dem	\$ (136,165,610)	\$ (82,577,963)	\$ (38,970,307)	\$ (12,987,911)	\$ (1,116,489)	\$ -	\$ -	\$ (504,989)
15		Investment Tax Credit	\$ (242,284)	Gr_Dist_Plant_Dem	\$ (174,326)	\$ (105,720)	\$ (49,903)	\$ (16,327)	\$ (1,429)	\$ -	\$ -	\$ (647)
16		Prepaid Pension Asset	\$ 36,487,406	Dist_Exp_Dem	\$ 23,535,082	\$ 13,923,301	\$ 6,572,229	\$ 2,866,895	\$ 87,512	\$ -	\$ -	\$ 85,145
17		Total Deductions	\$ (196,921,762)		\$ (142,938,665)	\$ (90,568,183)	\$ (38,546,534)	\$ (12,254,960)	\$ (1,090,236)	\$ -	\$ -	\$ (478,751)
18												
19		Total Adjustments to Rate Base	\$ (187,272,504)		\$ (136,059,029)	\$ (86,404,134)	\$ (36,580,974)	\$ (11,584,356)	\$ (1,036,278)	\$ -	\$ -	\$ (453,287)
20												
21		Total Rate Base	\$ 796,383,774		\$ 587,352,185	\$ 354,439,180	\$ 171,510,712	\$ 54,776,166	\$ 4,353,520	\$ -	\$ -	\$ 2,242,608
22												
23												

The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR
Cost of Service - Demand Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: WPE-3.2

Financial Statement - Schedule II - Capital Expenditures											
Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		<u>Depreciation & Amortization Expense</u>									
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	\$ 1,084,611	Dist_Land_Dem	\$ 646,088	\$ 382,076	\$ 180,352	\$ 69,864	\$ 11,459	\$ -	\$ -
10		Station Equipment	\$ 7,988,931	Dist_Struct_Dem	\$ 7,988,931	\$ 4,484,659	\$ 2,116,898	\$ 1,072,741	\$ 297,208	\$ -	\$ 2,337
11		Poles, Towers, and Fixtures	\$ 16,274,353	Prj_Sub_Dem	\$ 13,983,513	\$ 8,417,335	\$ 3,973,242	\$ 1,451,461	\$ -	\$ -	\$ 27,425
12		Overhead Conductors and Devices	\$ 4,602,898	Poles_Dem	\$ 4,301,348	\$ 2,568,621	\$ 1,203,028	\$ 534,114	\$ -	\$ -	\$ 51,475
13		Underground Conduit	\$ 318,568	OH_Condui_Dem	\$ 296,644	\$ 177,107	\$ 83,600	\$ 34,854	\$ -	\$ -	\$ 15,586
14		Underground Conductors and Devices	\$ 3,992,615	UG_Conduit_Dem	\$ 3,808,775	\$ 2,272,510	\$ 1,072,695	\$ 449,876	\$ -	\$ -	\$ 1,083
15		Line Transformers	\$ 16,260,151	Tnsfrm_Dem	\$ 14,193,243	\$ 9,454,699	\$ 4,453,470	\$ 247,377	\$ -	\$ -	\$ 13,897
16		Services	\$ 10,729,424	Services_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,696
17		Meters	\$ 2,476,250	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Installations on Customer Premises	\$ 102,967	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		Leased Property on Customers Premises	\$ 508	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant Depreciation	\$ 63,841,276		\$ 45,138,744	\$ 27,771,007	\$ 13,083,285	\$ 3,860,286	\$ 308,667	\$ -	\$ 169,498
21	403	General Plant									
22		Land and Land Rights	\$ -								
23		Structures and Improvements	\$ 49,186	Gr_Dist_Plant_Dem	\$ 35,390	\$ 21,462	\$ 10,131	\$ 3,375	\$ 290	\$ -	\$ -
24		Office Furniture and Equipment	\$ -	Gr_Dist_Plant_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		Transportation Equipment	\$ -								
26		Stones Equipment	\$ -								
27		Tools, Shop and Garage Equipment	\$ 2,459	Dist_Maint_Dem	\$ 2,301	\$ 1,358	\$ 641	\$ 286	\$ 7	\$ -	\$ -
28		Laboratory Equipment	\$ 287,241	Dist_Maint_Dem	\$ 268,727	\$ 158,648	\$ 74,887	\$ 33,385	\$ 857	\$ -	\$ 8
29		Power Operated Equipment	\$ 289,756	Dist_Maint_Dem	\$ 271,080	\$ 160,037	\$ 75,543	\$ 33,657	\$ 864	\$ -	\$ 970
30		Communication Equipment	\$ -	Dist_Maint_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979
31		Miscellaneous Equipment	\$ -	Dist_Maint_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		Total General Plant Depreciation	\$ 628,663		\$ 577,518	\$ 341,518	\$ 161,207	\$ 70,686	\$ 2,019	\$ -	\$ 0
33	403	Intangible Plant									
34		Organization	\$ -								
35		Franchises and Consents	\$ -								
36		Miscellaneous Intangible Plant	\$ 2,745,296	Gr_Dist_Plant_Dem	\$ 1,975,271	\$ 1,197,906	\$ 565,449	\$ 188,395	\$ 16,195	\$ -	\$ 7,326
37		Total Intangible Plant Depreciation	\$ 2,745,296		\$ 1,975,271	\$ 1,197,906	\$ 565,449	\$ 188,395	\$ 16,195	\$ -	\$ 7,326
38	404	Intangible Plant Amortization	\$ -								
39		Amortization of Regulatory Debts	\$ -								
40		Amortization of Regulatory Credits	\$ -								
41		Net Amortization of Regulatory Credits/Debits	\$ -								
42		Total Utility Plant Depreciation	\$ 67,215,235								\$ 178,912
43			\$ 47,691,532		\$ 29,256,431	\$ 13,809,941	\$ 4,119,367	\$ 326,881	\$ -	\$ -	

The Dayton Power and Light Company
Case No.: 20-1-651-EL-AIR

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Demand Costs

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Demand (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1	2	<u>Operating Revenues</u>										
2		Operating Revenues	\$ 237,349,443	Retail_Revenue_Dem	\$ 180,584,301	\$ 125,404,817	\$ 39,781,013	\$ 13,726,398	\$ 1,067,764	\$ -	\$ -	\$ 604,309
3	440-446	Sales to Ultimate Customers	\$ 7,059,280	Other_Revenue_Dem	\$ 1,172,658	\$ 697,285	\$ 342,092	\$ 126,508	\$ 653	\$ -	\$ -	\$ 5,981
4	447-456, 1	Other Operating Revenues	\$ 244,408,723		\$ 181,756,960	\$ 126,102,112	\$ 40,123,105	\$ 13,853,007	\$ 1,068,447	\$ -	\$ -	\$ 610,290
5		Total Operating Revenues	<u>\$ 244,408,723</u>									
6		<u>Operation & Maintenance Expenses</u>										
7	9	Power Production Expenses	\$ -									
8	10	Transmission Expenses	\$ -									
9	11	Operation & Maintenance Expenses	\$ -									
10	12	Transmission Expenses	\$ -									
11	13	<u>Distribution Expenses</u>										
12	14	Operation	\$ 3,847,358	Dist_Oper_Dem	\$ 2,541,793	\$ 1,504,571	\$ 710,204	\$ 303,626	\$ 14,192	\$ -	\$ -	\$ 9,201
13	15	Operation Supervision and Engineering	\$ -	Prj_Sub_Dem	\$ 275,104	\$ 154,239	\$ 72,805	\$ 36,594	\$ 10,222	\$ -	\$ -	\$ -
14	16	Load Dispatching	\$ 275,104	OH_Cond_Dem	\$ 498,470	\$ 455,814	\$ 276,002	\$ 130,282	\$ 57,542	\$ -	\$ -	\$ 943
15	17	Station Expenses	\$ -	UG_Conduct_Dem	\$ 1,237,128	\$ 1,180,227	\$ 704,146	\$ 332,379	\$ 139,396	\$ -	\$ -	\$ 1,688
16	18	Overhead Line Expenses	\$ -	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,306
17	19	Underground Line Expenses	\$ -	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	20	Street Lighting and Signal System Expenses	\$ -	Gr_Dist_Plant_Dem	\$ 178,234	\$ 159,145	\$ 96,514	\$ 45,558	\$ 15,779	\$ 1,305	\$ -	\$ -
19	21	Meter Expenses	\$ -	Gr_Dist_Plant_Dem	\$ 742,868	\$ 33,766	\$ 20,477	\$ 9,666	\$ 3,220	\$ 277	\$ -	\$ 590
20	22	Customer Installation Expenses	\$ -	Gr_Dist_Plant_Dem	\$ 221,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	23	Miscellaneous Distribution Expenses	\$ -	Gr_Dist_Plant_Dem	\$ 46,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	24	Rents	\$ -	Maintenance	\$ 2,687,188	\$ 2,495,261	\$ 1,473,125	\$ 685,361	\$ 309,812	\$ 7,955	\$ -	\$ 9,009
23	25	Supervision & Engineering	\$ -	Dist_Maint_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	26	Maintenance of Structures	\$ -	Phl_Sub_Dem	\$ 4,171,829	\$ 2,388,967	\$ 1,104,065	\$ 559,486	\$ 155,008	\$ -	\$ -	\$ 14,304
25	27	Maintenance of Station Equip	\$ -	OH_Cond_Dem	\$ 47,121,216	\$ 44,034,162	\$ 26,090,977	\$ 12,315,749	\$ 5,467,882	\$ -	\$ -	\$ 159,554
26	28	Maintenance of Overhead Lines	\$ -	UG_Conduct_Dem	\$ 291,154	\$ 277,763	\$ 165,719	\$ 78,224	\$ 32,806	\$ -	\$ -	\$ 1,013
27	29	Maintenance of Underground Lines	\$ -	Trsm_Dem	\$ 393,317	\$ 343,320	\$ 228,216	\$ 107,725	\$ 5,984	\$ -	\$ -	\$ 1,396
28	30	Maintenance of Line Transformers	\$ -	Direct	\$ 1,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	31	Maintenance of Str. Light. and Sig. Systems	\$ -	Meter_Equip_Cust	\$ 169,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	32	Maintenance of Line Meters	\$ -	Gr_Dis_Plant_Dem	\$ 182,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	33	Maintenance of Miscellaneous Distrib. Plant	\$ -	Total Distribution Expenses	\$ 62,045,744	\$ 56,109,505	\$ 33,732,593	\$ 15,639,609	\$ 6,944,652	\$ 190,035	\$ -	\$ 487
32	34											\$ 202,616
33	35											
34	36											

Schedule E-3.2a
Page 6 of 8
Witness Responsible: Bruce R. Chapman

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Cost of Service - Demand Costs

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	901	Customer Accounts Expenses	\$ 3,498,341	Meter_Read_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	Meter Reading Expenses	\$ 8,945,163	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	903	Customer Records and Collection Expenses	\$ 5,769,562	Gr_Dist_Plant_Dem	\$ 4,151,283	\$ 2,517,540	\$ 1,188,357	\$ 395,933	\$ 34,037	\$ -	\$ -	\$ 15,396
4	904	Uncollectible Accounts	\$ -									
5	905	Misc. Customer Accounts Expenses	\$ -									
6		Total Customer Accounts Expenses	\$ 18,214,067									\$ 15,396
8												
9	907	Customer Service & Information	\$ 681,487	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	908	Supervision	\$ 4,845,218	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	909	Customer Assistance Expenses	\$ 950,959	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	910	Information & Instructional Exp.	\$ 6,687,275	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		Misc. Cust. Service and Info. Expenses	\$ -									
14		Total Customer Service & Information	\$ 13,164,839									
15												
16		Administrative & General Operation										
17	920	A & G Salaries	\$ 2,276,518	Dist_Exp_Dem	\$ 1,468,398	\$ 868,701	\$ 410,054	\$ 178,871	\$ 5,460	\$ -	\$ -	\$ 5,312
18	921	Office Supplies and Expenses	\$ 20,776,333	Dist_Exp_Dem	\$ 13,401,488	\$ 7,928,272	\$ 3,742,390	\$ 1,632,481	\$ 49,832	\$ -	\$ -	\$ 48,484
19		Less: Admin. Exp. Transferred	\$ (1,505,653)	Dist_Exp_Dem	\$ (971,175)	\$ (574,545)	\$ (271,203)	\$ (118,302)	\$ (3,611)	\$ -	\$ -	\$ (3,514)
20	922	Outside Services Employed	\$ 12,717,383	Dist_Exp_Dem	\$ 8,202,988	\$ 4,852,851	\$ 2,290,696	\$ 989,232	\$ 30,502	\$ -	\$ -	\$ 29,677
21		Property Insurance	\$ 3,304,184	Dist_Exp_Dem	\$ 2,131,282	\$ 1,260,850	\$ 555,160	\$ 259,617	\$ 7,925	\$ -	\$ -	\$ 7,710
22	924	Injuries and Damages	\$ 1,309,535	Dist_Exp_Dem	\$ 844,675	\$ 498,708	\$ 255,878	\$ 102,883	\$ 3,141	\$ -	\$ -	\$ 3,056
23		Employee Pensions and Benefits	\$ 12,694,494	Dist_Exp_Dem	\$ 8,188,194	\$ 4,844,117	\$ 2,286,573	\$ 987,434	\$ 30,447	\$ -	\$ -	\$ 29,623
24	926	Franchise Requirements	\$ 228,726	Dist_Exp_Dem	\$ 147,553	\$ 87,280	\$ 41,199	\$ 17,972	\$ 549	\$ -	\$ -	\$ 534
25	927	Regulatory Commission Expenses	\$ 4,490,948	Dist_Exp_Dem	\$ 2,886,748	\$ 1,713,710	\$ 808,924	\$ 352,864	\$ 10,771	\$ -	\$ -	\$ 10,480
26		Less: Duplicate Charges	\$ -	Dist_Exp_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	928	General Advertising Expenses	\$ 5,585	Dist_Exp_Dem	\$ 3,603	\$ 2,131	\$ 1,006	\$ 439	\$ 13	\$ -	\$ -	\$ 13
28	930.1	Misc. General Expenses	\$ 3,827,152	Dist_Exp_Dem	\$ 2,488,587	\$ 1,466,410	\$ 689,359	\$ 300,708	\$ 9,179	\$ -	\$ -	\$ 8,931
29		Rents	\$ 46,025	Dist_Exp_Dem	\$ 29,687	\$ 17,563	\$ 8,290	\$ 3,616	\$ 110	\$ -	\$ -	\$ 107
30	931	Maintenance	\$ -									
31		Maintenance of General Plant	\$ 2,543,216	Dist_Exp_Dem	\$ 1,640,424	\$ 970,471	\$ 488,092	\$ 199,826	\$ 6,100	\$ -	\$ -	\$ 5,935
32	935	Total Administrative & General	\$ 62,714,947		\$ 40,452,352	\$ 23,931,519	\$ 11,266,418	\$ 4,927,649	\$ 150,417	\$ -	\$ -	\$ 146,349
33		Total Operation & Maintenance Expenses	\$ 156,139,596		\$ 100,713,121	\$ 59,581,653	\$ 28,124,384	\$ 12,268,235	\$ 374,489	\$ -	\$ -	\$ 364,360

The Dayton Power and Light Company
 Case No.: 20-1651-EL-AIR
Cost of Service - Demand Costs

Data: 3 Months Actual & 9 Months Estimated
 Type of Filing: Original
 Work Paper Reference No(s.): WPE-3-2

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2		Taxes Other Than Income Taxes										
3		Commercial Activity Taxes	\$ 841,766	Retail_Revenue_Dem	\$ 640,447	\$ 444,751	\$ 141,084	\$ 48,681	\$ 3,787	\$ -	\$ -	\$ 2,143
4	408.1	Ohio KWH Excise Taxes	\$ (1,047,552)	Dist_Exp_Dem	\$ (675,691)	\$ (399,737)	\$ (188,688)	\$ (82,308)	\$ (2,512)	\$ -	\$ -	\$ (2,445)
5	408.1	Payroll Taxes	\$ 2,664,158	Dist_Exp_Dem	\$ 1,718,434	\$ 1,016,621	\$ 478,877	\$ 209,329	\$ 6,390	\$ -	\$ -	\$ 6,217
6	408.1	Property Taxes	\$ 63,889,986	Nl_Dist_Plant_Dem	\$ 46,899,258	\$ 28,589,148	\$ 13,494,962	\$ 4,287,617	\$ 32,699	\$ -	\$ -	\$ 174,832
7	408.1	Federal Use Tax	\$ 801,584	Dist_Exp_Dem	\$ 517,037	\$ 305,878	\$ 144,384	\$ 62,982	\$ 1,923	\$ -	\$ -	\$ 1,871
8	408.1	Insurance Premium Taxes	\$ 48,508	Gr_Dist_Plant_Dem	\$ 34,902	\$ 21,166	\$ 9,991	\$ 3,329	\$ 286	\$ -	\$ -	\$ 129
9	408.1	Ohio User Fees	\$ -	Gr_Dist_L_Plant_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	408.1	Total Taxes Other Than Income Taxes	\$ 67,178,450		\$ 49,134,386	\$ 29,977,827	\$ 14,081,610	\$ 4,529,630	\$ 362,572	\$ -	\$ -	\$ 182,747
11		Income Taxes										
12		State & Local Income Tax	\$ 2,255,991	Inc_Tax_Dem	\$ 1,037,746	\$ 49,050	\$ 690,458	\$ 288,785	\$ 3,546	\$ -	\$ -	\$ 5,887
13		Federal Income Tax	\$ (16,753,328)	Inc_Tax_Dem	\$ (7,724,860)	\$ (365,418)	\$ (5,139,688)	\$ (2,149,683)	\$ (26,398)	\$ -	\$ -	\$ (43,672)
14	409-411	Investment Tax Credit:	\$ (7,1259)	Gr_Dist_Plant_Dem	\$ (51,272)	\$ (31,094)	\$ (14,677)	\$ (4,980)	\$ (420)	\$ -	\$ -	\$ (180)
15	409-411	Total Income Taxes	\$ (14,608,596)		\$ (6,738,385)	\$ (347,422)	\$ (4,463,908)	\$ (1,865,788)	\$ (23,272)	\$ -	\$ -	\$ (37,985)
16	411											
17		Total Taxes	\$ 52,569,854		\$ 42,356,001	\$ 29,630,405	\$ 9,617,702	\$ 2,663,842	\$ 339,300	\$ -	\$ -	\$ 144,752

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-3-2

Cost of Service - Customer Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPF-E-3.2

Line	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	2	Gross Plant In Service										
3	3	Total Production Plant	\$ -	\$ -	\$ -	\$ -						
4	4	Total Transmission Plant	\$ -	\$ -	\$ -	\$ -						
5	5	Distribution Plant										
6	6	Land and Land Rights	\$ 29,339,188	Dist_Land_Cust	\$ 26,685,204	\$ 23,706,198	\$ 2,931,711	\$ 122	\$ 384	\$ 12,189	\$ 11,508	
7	7	Structures and Improvements	\$ 54,177,589	Dis_Struct_Cust	\$ 21,904,762	\$ 19,079,154	\$ 2,357,554	\$ 120,044	\$ 3,433	\$ 10,328	\$ 323,145	\$ 7,004
8	8	Station Equipment	\$ 276,004,307	Pn_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
9	9	Poles, Towers, and Fixtures	\$ 348,487,220	Poles_Cust	\$ 50,981,995	\$ 45,320,261	\$ 5,604,836	\$ 34,331	\$ -	\$ -	\$ -	22,167
10	10	Overhead Conductors and Devices	\$ 176,356,254	OH_Cond_Cust	\$ 11,553,633	\$ 10,270,327	\$ 1,270,149	\$ 8,134	\$ -	\$ -	\$ -	5,023
11	11	Underground Conduit	\$ 11,584,273	UG_Conduit_Cust	\$ 797,221	\$ 708,721	\$ 87,649	\$ 504	\$ -	\$ -	\$ -	347
12	12	Underground Conductors and Devices	\$ 246,457,694	UG_Conduct_Cust	\$ 11,335,847	\$ 10,076,193	\$ 1,246,140	\$ 8,385	\$ -	\$ -	\$ -	4,929
13	13	Line Transformers	\$ 355,801,988	Tnsfrm_Cust	\$ 45,227,754	\$ 40,222,373	\$ 4,975,608	\$ 95	\$ -	\$ -	\$ -	19,679
14	14	Services	\$ 277,966,878	Services_Cust	\$ 277,966,878	\$ 267,224,118	\$ 20,742,760	\$ 6,672,724	\$ 192,777	\$ 612,016	\$ -	-
15	15	Meters	\$ 52,352,015	Meter_Equip_Cust	\$ 52,352,015	\$ 30,234,882	\$ 14,639,636	\$ 6,672,724	\$ 19,517,-87	\$ -	\$ -	-
16	16	Installations on Customer Premises	\$ 19,517,487	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
17	17	Leased Property on Customers Premises	\$ 47,450	Direct	\$ 47,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
18	18	Total Distribution Plant	\$ 1,848,092,353		\$ 518,369,846	\$ 436,882,206	\$ 53,903,493	\$ 6,871,309	\$ 196,333	\$ 622,828	\$ 19,852,820	\$ 70,656
20	21	General Plant										
21	22	Land and Land Rights	\$ 1,670,042	Gr_Dist_Plant_Cust	\$ 468,428	\$ 394,765	\$ 48,710	\$ 6,209	\$ 177	\$ 563	\$ 17,940	\$ 64
22	23	Structures and Improvements	\$ 16,354,440	Gr_Dist_Plant_Cust	\$ 4,587,241	\$ 3,865,864	\$ 477,012	\$ 60,807	\$ 1,737	\$ 5,512	\$ 175,885	\$ 625
23	24	Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
24	25	Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
25	26	Stores Equipment	\$ 60,265	Dist_Maint_Cust	\$ 3,884	\$ 3,388	\$ 460	\$ 28	\$ 1	\$ 2	\$ 2	3
26	27	Tools, Shop and Garage Equipment	\$ 5,986,689	Dist_Maint_Cust	\$ 386,504	\$ 337,108	\$ 45,745	\$ 2810	\$ 74	\$ 235	\$ 225	307
27	28	Laboratory Equipment	\$ 4,383,604	Dist_Maint_Cust	\$ 282,336	\$ 246,427	\$ 33,439	\$ 2,054	\$ 54	\$ 172	\$ 164	225
28	29	Power Operated Equipment	\$ 1,428,942	Dist_Maint_Cust	\$ 92,099	\$ 80,329	\$ 10,900	\$ 670	\$ 18	\$ 56	\$ 54	73
29	30	Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
30	31	Miscellaneous Equipment	\$ 178	Dist_Maint_Cust	\$ 5,820,111	\$ 10	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	0
31	32	Total General Plant	\$ 29,894,160		\$ 4,927,891	\$ 616,267	\$ 72,579	\$ 2,061	\$ 1,539	\$ 19,070	\$ 1,298	
32	33	Intangible Plant										
33	34	Organization Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
34	35	Miscellaneous Intangible Plant	\$ 32,891,442	Gr_Dist_Plant_Cust	\$ 9,253,738	\$ 7,798,519	\$ 902,265	\$ 122,664	\$ 3,505	\$ 11,118	\$ 35,405	\$ 1,261
35	36	Total Intangible Plant	\$ 32,891,442		\$ 9,253,738	\$ 7,798,519	\$ 902,265	\$ 122,664	\$ 3,505	\$ 11,118	\$ 35,405	\$ 1,261
36	37	Distribution (Reconciling Adjustments)	\$ 1,330,472	Gr_Dist_Plant_Cust	\$ 373,183	\$ 314,497	\$ 38,806	\$ 4,947	\$ 141	\$ 448	\$ 14,292	51
37	38	Total Gross Plant In Service	\$ 1,912,308,427		\$ 533,817,271	\$ 449,883,113	\$ 55,520,831	\$ 7,071,499	\$ 202,040	\$ 640,334	\$ 20,415,587	\$ 73,266

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

Cost of Service - Customer Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1	2	Reserve for Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	3	Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	4	Total Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	5	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	6	Land and Land Rights	\$ (29,204,473)	Dist_Land_Cust	\$ (11,807,777)	\$ (10,284,631)	\$ (1,270,841)	\$ (66,866)	\$ (1,851)	\$ (5,621)	\$ (174,191)	\$ (3,776)	
7	7	Land and Land Rights	\$ (141,465,508)	Dist_Struct_Cust	\$ (28,055,141)	\$ (24,939,712)	\$ (3,084,338)	\$ (18,892)	\$ (3,061)	\$ -	\$ -	\$ -	
8	8	Structures and Improvements	\$ (191,772,308)	Poles_Cust	\$ (4,347,880)	\$ (3,864,944)	\$ (477,984)	\$ (47,891)	\$ (275)	\$ -	\$ -	\$ (1,198)	
9	9	Station Equipment	\$ (66,366,637)	OH_ConduCt_Cust	\$ (435,601)	\$ (387,245)	\$ (5,548,134)	\$ (4,932,706)	\$ (60,913)	\$ (4,104)	\$ -	\$ -	
10	10	Poles, Towers, and Fixtures	\$ (6,329,636)	UG_ConduCt_Cust	\$ (120,526,586)	\$ (131,037,394)	\$ (16,656,813)	\$ (14,847,076)	\$ (1,832,454)	\$ (35)	\$ -	\$ -	
11	11	Overhead Conductors and Devices	\$ (15,521,180)	Services_Cust	\$ (164,339,483)	\$ (152,075,955)	\$ (12,283,528)	\$ (8,963,948)	\$ (4,340,319)	\$ (57,154)	\$ (181,449)	\$ (14,781,983)	
12	12	Underground ConduCtors and Devices	\$ (14,781,983)	Meter_Equip_Cust	\$ (14,781,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,781,983)	\$ -	
13	13	Leased Property on Customer Premises	\$ (141,330)	Direct	\$ (41,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	14	Total Distribution Plant	\$ (881,486,578)		\$ (261,535,322)	\$ (220,285,218)	\$ (23,988,597)	\$ (2,071,544)	\$ (59,005)	\$ (187,070)	\$ (14,956,174)	\$ (27,714)	
21	21	General Plant	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22	22	Land and Land Rights	\$ (11,082,486)	Gr_Dist_Plant_Cust	\$ (3,108,516)	\$ (2,619,679)	\$ (323,244)	\$ (41,205)	\$ (1,177)	\$ (3,735)	\$ (119,052)	\$ (424)	
23	23	Structures and Improvements	\$ -	Gr_Dist_Plant_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	24	Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	25	Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	26	Stores Equipment	\$ (28,863)	Dist_Maint_Cust	\$ (1,867)	\$ (1,628)	\$ (221)	\$ (14)	\$ (0)	\$ (1)	\$ (1)	\$ -	
27	27	Tools, Shop and Garage Equipment	\$ (3,567,046)	Dis_Maint_Cust	\$ (229,906)	\$ (200,524)	\$ (27,211)	\$ (1,672)	\$ (44)	\$ (140)	\$ (134)	\$ (183)	
28	28	Laboratory Equipment	\$ (838,735)	Dist_Maint_Cust	\$ (54,059)	\$ (47,150)	\$ (6,398)	\$ (393)	\$ (10)	\$ (33)	\$ (31)	\$ (43)	
29	29	Power Operated Equipment	\$ (1,454,382)	Dist_Maint_Cust	\$ (93,778)	\$ (81,793)	\$ (11,098)	\$ (682)	\$ (18)	\$ (57)	\$ (57)	\$ (75)	
30	30	Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	31	Miscellaneous Equipment	\$ 368,853	Dist_Maint_Cust	\$ 28,819	\$ 20,775	\$ 2,819	\$ 173	\$ 5	\$ 14	\$ 14	\$ 19	
32	32	Total General Plant	\$ (16,602,659)		\$ (3,464,307)	\$ (2,929,989)	\$ (355,354)	\$ (43,792)	\$ (1,245)	\$ (3,951)	\$ (119,259)	\$ (707)	
34	34	Intangible Plant	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	35	Organization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	36	Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	37	Miscellaneous Intangible Plant	\$ (22,394,356)	Gr_Dist_Plant_Cust	\$ (6,281,371)	\$ (5,253,580)	\$ (633,178)	\$ (83,263)	\$ (2,379)	\$ (7,547)	\$ (240,568)	\$ (856)	
38	38	Total Intangible Plant	\$ (22,394,356)		\$ (6,281,371)	\$ (5,253,580)	\$ (633,178)	\$ (83,263)	\$ (2,379)	\$ (7,547)	\$ (240,568)	\$ (856)	
39	39	Distribution (Reconciling Adjustments)	\$ (531,758)	Gr_Dist_Plant_Cust	\$ (149,152)	\$ (125,687)	\$ (15,510)	\$ (1,977)	\$ (56)	\$ (179)	\$ (5,712)	\$ (20)	
40	40	RWIP - Distribution	\$ (7,884,477)	Gr_Dist_Plant_Cust	\$ (2,155,412)	\$ (1,816,457)	\$ (24,134)	\$ (28,571)	\$ (816)	\$ (2,590)	\$ (82,549)	\$ (294)	
41	41	Various	\$ 47,620	Gr_Dist_Plant_Cust	\$ 13,357	\$ 11,256	\$ 1,388	\$ 177	\$ 5	\$ 16	\$ 512	\$ 2	
42	42	Total Depreciation Reserve	\$ (928,652,148)		\$ (273,572,207)	\$ (230,449,695)	\$ (25,225,384)	\$ (2,226,971)	\$ (63,497)	\$ (201,321)	\$ (15,403,750)	\$ (29,589)	

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

Cost of Service - Customer Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1		Rate Base Adjustments										
2												
3												
4	154 & 163	Working Capital Cash Working Capital Materials and Supplies Repayments	\$ 8,802,040 \$ 6,952,325 \$ (5,228,839) \$ (176,289)	- Dist_Exp_Cust Gr_Dist_Plant_Cust Dist_Exp_Cust Dist_Exp_Cust Dist_Exp_Cust	\$ 2,468,376 \$ 2,467,841 \$ (2,104,823) \$ (62,572)	\$ 2,080,627 \$ 1,935,780 \$ (1,650,804) \$ (49,079)	\$ 256,730 \$ 364,062 \$ (310,467) \$ (9,230)	\$ 32,726 \$ 37,769 \$ (31,782) \$ (945)	\$ 935 \$ 1,218 \$ (1,038) \$ (31)	\$ 2,966 \$ 1,677 \$ (1,430) \$ (43)	\$ 94,554 \$ 126,986 \$ (106,291) \$ (322)	\$ - \$ 337 \$ 950 \$ (810)
5		Acrevals	\$ 9,649,258	\$ 2,769,822	\$ 2,316,523	\$ 301,095	\$ 37,268	\$ 1,063	\$ 3,171	\$ 110,029	\$ 453	
6		WFAB										
7		Total Additions										
8												
9												
10		Other Rate Base Items										
11	235	Customer Deposits Contributions in Aid of Construction	\$ (18,952,914)	Deposit_Cust	\$ (4,922,995)	\$ (3,845,708)	\$ (534,145)	\$ (15,739)	\$ -	\$ -	\$ (527,404)	\$ -
12	252	Accumulated Deferred Income Taxes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		C&M	\$ (24,866,527)	Dist_Exp_Cust Gr_Dist_Plant_Cust Gr_Dist_Plant_Cust Dist_Exp_Cust	\$ (8,862,635) \$ (53,081,533) \$ (67,958) \$ 12,952,324	\$ (6,951,589) \$ (44,734,324) \$ (7,067) \$ 10,159,421	\$ (1,307,386) \$ (5,519,789) \$ (703,632) \$ (901)	\$ (4,373) \$ (63,779) \$ (20,105) \$ 1,910,684	\$ (6,022) \$ (63,779) \$ (26) \$ 195,594	\$ (6,022) \$ (63,779) \$ (26) \$ 6,391	\$ (456,019) \$ (2,032,559) \$ (7,235) \$ (82)	\$ (456,019) \$ (2,032,559) \$ (7,235) \$ (9)
14		Gross Plant										
15		Investment Tax Credit	\$ (189,247,443)									
16		Prepaid Pension Asset	\$ (242,284)									
17		Total Deductions	\$ 36,487,406									
18			\$ (196,321,762)									
19												
20		Total Adjustments to Rate Base	\$ (187,272,504)									
21												
22		Total Rate Base	\$ 796,383,774									
23												

Schedule E-3.2b
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Witness Responsible: Bruce R. Chapman

Cost of Service - Customer Costs

Data: 3 Months Actual & 9 Months Estimated
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Schedule E-3.2b
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)		
1	2	Depreciation & Amortization Expense												
2	3	403 Total Production Plant Depreciation	\$ -											
3	4	403 Total Transmission Plant Depreciation	\$ -											
4	5	403 Distribution Plant	\$ -											
5	6	Land and Land Rights	\$ 1,084,611	Dist_Land_Cust	\$ 438,523	\$ 381,956	\$ 47,197	\$ 2,483	\$ 69	\$ 209	\$ 6,469	\$ -	\$ -	
6	7	Structures and Improvements	\$ 7,988,931	Dist_Struct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140	
7	8	Station Equipment	\$ 16,274,353	Prl_Sub_Dem	\$ 2,386,840	\$ 2,116,456	\$ 261,746	\$ 1,603	\$ -	\$ -	\$ -	\$ -	\$ -	
8	9	Poles, Towers, and Fixtures	\$ 4,602,988	OH_Cond_Cust	\$ 301,250	\$ 268,056	\$ 33,151	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ 1,035	
9	10	Overhead Conductors and Devices	\$ 313,568	UG_Conduit_Cust	\$ 21,924	\$ 19,490	\$ 2,410	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 131	
10	11	Underground Conduit	\$ 3,982,615	UG_Conduct_Cust	\$ 183,638	\$ 163,234	\$ 20,187	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ 10	
11	12	Underground Conductors and Devices	\$ 16,260,151	Trsfmr_Cust	\$ 2,066,908	\$ 1,838,619	\$ 227,385	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 80	
12	13	Line Transformers	\$ 10,729,424	Services_Cust	\$ 10,729,424	\$ 9,928,761	\$ 800,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899	
13	14	Services	\$ 2,476,250	Meter_Equip_Cust	\$ 1,450,109	\$ 632,455	\$ 315,620	\$ 9,118	\$ 28,948	\$ -	\$ -	\$ -	\$ -	
14	15	Meters	\$ 102,867	Direct	\$ 102,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,967	\$ -	\$ -	
15	16	Installations on Customer Premises	\$ 508	Direct	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	17	Leased Property on Customers Premises	\$ 63,841,276	Total Distribution Plant Depreciation	\$ 18,702,532	\$ 16,146,681	\$ 2,085,703	\$ 320,073	\$ 9,187	\$ 28,157	\$ 109,436	\$ 2,295	\$ -	
17	18	General Plant	\$ 49,186	Gr_Dist_Plant_Cust	\$ 13,796	\$ 11,627	\$ 1,435	\$ 183	\$ -	\$ -	\$ 17	\$ -	\$ -	
18	19	Land and Land Rights	\$ -	Gr_Dist_Plant_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528	\$ -	\$ 2	
19	20	Structures and Improvements	\$ -	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	21	Transportation Equipment	\$ -	Tools, Shop and Garage Equipment	\$ 158	\$ 138	\$ 19	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
21	22	Stores Equipment	\$ 2,459	Laboratory Equipment	\$ 18,514	\$ 16,147	\$ 2,191	\$ 135	\$ 4	\$ 11	\$ 11	\$ 11	\$ 15	
22	23	Tools, Shop and Garage Equipment	\$ 287,241	Power Operated Equipment	\$ 18,676	\$ 16,289	\$ 2,210	\$ 136	\$ 4	\$ 11	\$ 11	\$ 11	\$ 15	
23	24	Laboratory Equipment	\$ 289,756	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	25	Power Operated Equipment	\$ -	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	26	Communication Equipment	\$ -	Total General Plant Depreciation	\$ 51,145	\$ 44,202	\$ 5,855	\$ 454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
26	27	Miscellaneous Equipment	\$ 628,663		\$ 51,145	\$ 44,202	\$ 5,855	\$ 454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32	
27	28	Total General Plant Depreciation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	29	Intangible Plant Organization	\$ -	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	30	Intangible Plant Organization	\$ -	Miscellaneous Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	31	Miscellaneous Intangible Plant	\$ -	Total Intangible Plant Depreciation	\$ 2,745,296	\$ 2,745,296	Gr_Dist_Plant_Cust	\$ 770,025	\$ 648,933	\$ 80,072	\$ 10,207	\$ 292	\$ 925	\$ 29,491
31	32	Total Intangible Plant Depreciation	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105	
32	33	Intangible Plant Amortization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	34	Intangible Plant Amortization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	35	Intangible Plant Amortization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	36	Amortization of Regulatory Debts	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	37	Amortization of Regulatory Credits	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	38	Net Amortization of Regulatory Credits/Debits	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	39	Total Utility Plant Depreciation	\$ 67,215,235		\$ 19,523,703	\$ 16,839,816	\$ 2,171,630	\$ 330,734	\$ 9,491	\$ 30,122	\$ 139,477	\$ 2,432	\$ -	

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Cost of Service - Customer Costs

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1	1	<u>Operating Revenues</u>										
2	2	Operating Revenues	\$ 237,349,443	Retail_Revenue_Cust	\$ 56,765,142	\$ 39,270,028	\$ 13,343,046	\$ 1,380,044	\$ 50,055	\$ 148,383	\$ 2,549,988	\$ 23,598
3	4	440-446 Sales to Ultimate Customers	\$ 7,059,280	Other_Revenue_Cust	\$ 5,886,622	\$ 4,399,059	\$ 949,421	\$ 322,413	\$ 42,302	\$ 66,256	\$ 10,017	\$ 6,153
4	5	447-456.1 Other Operating Revenues	\$ 244,408,723		\$ 62,651,763	\$ 43,669,087	\$ 14,232,468	\$ 1,702,457	\$ 92,357	\$ 214,538	\$ 2,651,006	\$ 29,751
5	6	Total Operating Revenues										
6	7	<u>Operation & Maintenance Expenses</u>										
7	8	Operation & Maintenance Expenses	\$ -									
8	9	Power Production Expenses	\$ -									
9	10	500-557 Transmission Expenses	\$ -									
10	11	560-574 Transmission Expenses	\$ -									
11	12											
12	13											
13	14	<u>Distribution Expenses</u>										
14	15	Operation Supervision and Engineering	\$ 3,847,358	Dist_Oper_Cust	\$ 1,305,565	\$ 295,678	\$ 81,165	\$ 28,591	\$ 823	\$ 2,614	\$ 896,635	\$ 59
15	16	Load Dispatching	\$ -	Pri_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	17	Station Expenses	\$ 275,104	OH_Cond_Cust	\$ 32,656	\$ 29,029	\$ 3,580	\$ 23	\$ -	\$ -	\$ -	\$ -
17	18	Overhead Line Expenses	\$ 498,470	UG_Conduct_Cust	\$ 56,901	\$ 50,578	\$ 6,255	\$ 42	\$ -	\$ -	\$ -	\$ 14
18	19	Underground Line Expenses	\$ 1,237,128		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
19	20	Street Lighting and Signal System Expenses	\$ -	Meier_Equip_Cust	\$ 178,234	\$ 102,936	\$ 49,841	\$ 22,718	\$ 656	\$ 2,084	\$ -	\$ -
20	21	Meier Expenses	\$ 742,868	Direct	\$ 742,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,868	\$ -
21	22	Customer Installation Expenses	\$ 221,185	Gr_Dist_Plant_Cust	\$ 62,040	\$ 52,284	\$ 6,451	\$ 822	\$ 23	\$ 75	\$ 2,376	\$ 8
22	23	Miscellaneous Distribution Expenses	\$ 46,929	Gr_Dist_Plant_Cust	\$ 13,163	\$ 11,093	\$ 1,389	\$ 174	\$ 5	\$ 16	\$ 504	\$ 2
23	24	Rents	\$ -									
24	25	Maintenance	\$ 2,667,168	Dist_Maint_Cust	\$ 171,907	\$ 149,937	\$ 20,346	\$ 1,250	\$ 33	\$ 104	\$ 100	\$ 137
25	26	Supervision & Engineering	\$ -	Pri_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	27	Maintenance of Structures	\$ 4,171,829	OH_Cond_Cust	\$ 3,087,054	\$ 2,744,163	\$ 339,375	\$ 2,173	\$ -	\$ -	\$ -	\$ 1,342
27	28	Maintenance of Station Equip	\$ 47,121,216	UG_Conduct_Cust	\$ 291,154	\$ 13,391	\$ 11,904	\$ 1,472	\$ 10	\$ -	\$ -	\$ 6
28	29	Maintenance of Overhead Lines	\$ 393,317	Transm_Cust	\$ 49,996	\$ 44,474	\$ 5,500	\$ 0	\$ -	\$ -	\$ -	\$ 22
29	30	Maintenance of Underground Lines	\$ 1,306	Direct	\$ 168,963	\$ 98,159	\$ 47,528	\$ 21,663	\$ 626	\$ -	\$ -	\$ 1,306
30	31	Maintenance of Line Transformers	\$ 168,963	Meier_Equip_Cust	\$ 51,193	\$ 43,143	\$ 5,323	\$ 679	\$ 19	\$ 1,987	\$ -	\$ -
31	32	Maintenance of St. Light. and Sig. Systems	\$ 182,514	Gr_Dist_Plant_Cust	\$ 62,045,744	\$ 3,653,377	\$ 588,217	\$ 78,145	\$ 2,186	\$ 6,941	\$ 1,644,444	\$ 2,928
32	33	Maintenance of Line Meters	\$ -									
33	34	Maintenance of Miscellaneous Distrib. Plant	\$ -									
34	35	Total Distribution Expenses	\$ -									
35	36											

The Dayton Power and Light Company
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Schedule E-3.2b
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1		Customer Accounts Expenses	\$ 3,498,341	Meter_Read_Cust	\$ 1,366,016	\$ 1,725,636	\$ 384,316	\$ 13,187	\$ 13,187	\$ -	\$ -	\$ -
2	901	Supervision	\$ 6,945,163	Acct_Cust	\$ 7,949,728	\$ 983,157	\$ 8,050	\$ 153	\$ 187	\$ -	\$ -	\$ 3,888
3	902	Meter Reading Expenses	\$ 5,769,562	Gr_Dist_Plant_Cust	\$ 1,353,809	\$ 188,281	\$ 21,452	\$ 613	\$ 1,944	\$ 61,979	\$ -	\$ 221
4	903	Customer Records and Collection Expenses										
5	904	Uncollectible Accounts										
6	905	Misc. Customer Accounts Expenses										
7		Total Customer Accounts Expenses	\$ 18,214,067		\$ 14,062,804	\$ 10,679,553	\$ 2,877,074	\$ 410,818	\$ 15,318	\$ 61,979	\$ 4,109	
8												
9	907	Customer Service & Information	\$ 681,487	Acct_Cust	\$ 681,487	\$ 605,650	\$ 74,902	\$ 613	\$ 12	\$ 14	\$ -	\$ 296
10	908	Supervision	\$ 4,845,218	Acct_Cust	\$ 4,845,218	\$ 4,306,032	\$ 542,535	\$ 4361	\$ 83	\$ 101	\$ -	\$ 2,106
11	909	Customer Assistance Expenses	\$ 950,959	Acct_Cust	\$ 950,959	\$ 845,135	\$ 104,519	\$ 856	\$ 16	\$ 20	\$ -	\$ 413
12	910	Information & Instructional Exp.	\$ 6,687,275	Acct_Cust	\$ 6,687,275	\$ 5,943,102	\$ 734,994	\$ 6,018	\$ 114	\$ 140	\$ -	\$ 2,907
13		Misc. Cust. Service and Info. Expenses										
14		Total Customer Service & Information	\$ 13,164,939		\$ 13,164,939	\$ 11,659,919	\$ 1,446,949	\$ 11,848	\$ 225	\$ 275	\$ -	\$ 5,723
15												
16		Administrative & General Operation										
17	920	A & G Salaries	\$ 2,276,518	Dist_Exp_Cust	\$ 808,120	\$ 633,865	\$ 119,211	\$ 12,203	\$ 399	\$ 549	\$ 41,581	\$ 311
18	921	Office Supplies and Expenses	\$ 20,776,833	Dist_Exp_Cust	\$ 7,375,374	\$ 5,755,026	\$ 1,087,991	\$ 111,376	\$ 639	\$ 5,011	\$ 379,493	\$ 2,838
19	922	Less: Admin. Exp. Transferred	\$ 1,505,653	Dist_Exp_Cust	\$ (534,478)	\$ (419,229)	\$ (78,844)	\$ (8,071)	\$ (264)	\$ (363)	\$ (27,501)	\$ (206)
20	923	Outside Services Employed	\$ 12,717,383	Dist_Exp_Cust	\$ 4,514,425	\$ 3,540,982	\$ 665,953	\$ 68,173	\$ 228	\$ 3,067	\$ 23,286	\$ 1,737
21	924	Property Insurance	\$ 3,304,184	Dist_Exp_Cust	\$ 1,172,921	\$ 920,005	\$ 173,025	\$ 17,712	\$ 578	\$ 797	\$ 60,352	\$ 451
22	925	Injuries and Damages	\$ 1,309,535	Dist_Exp_Cust	\$ 364,622	\$ 464,860	\$ 68,575	\$ 7,020	\$ 229	\$ 316	\$ 23,919	\$ 179
23	926	Employee Pensions and Benefits	\$ 12,694,494	Dist_Exp_Cust	\$ 4,506,300	\$ 3,534,609	\$ 684,754	\$ 68,050	\$ 2,224	\$ 3,062	\$ 231,668	\$ 1,734
24	927	Franchise Requirements	\$ 228,726	Dist_Exp_Cust	\$ 81,193	\$ 63,686	\$ 11,977	\$ 1,226	\$ 40	\$ 55	\$ 4,178	\$ 31
25	928	Regulatory Commission Expenses	\$ 4,490,948	Dist_Exp_Cust	\$ 1,594,200	\$ 1,250,443	\$ 25,171	\$ 24,074	\$ 757	\$ 1,083	\$ 82,028	\$ 613
26	929	Less: Duplicate Charges	\$ -	Dist_Exp_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	930	General Advertising Expenses	\$ 5,585	Dist_Exp_Cust	\$ 1,983	\$ 1,555	\$ 292	\$ 30	\$ 1	\$ 1	\$ 102	\$ 1
28	931	Misc. General Expenses	\$ 3,827,152	Dist_Exp_Cust	\$ 1,358,565	\$ 1,065,618	\$ 200,411	\$ 20,516	\$ 670	\$ 923	\$ 69,904	\$ 523
29		Rents	\$ 46,025	Dist_Exp_Cust	\$ 16,338	\$ 12,815	\$ 2,410	\$ 247	\$ 8	\$ 11	\$ 841	\$ 6
30		Maintenance										
31	935	Maintenance of General Plant	\$ 2,543,216	Dist_Exp_Cust	\$ 902,793	\$ 708,124	\$ 133,177	\$ 13,633	\$ 445	\$ 613	\$ 46,452	\$ 347
32		Total Administrative & General	\$ 62,714,947		\$ 22,263,594	\$ 17,462,123	\$ 3,284,104	\$ 336,189	\$ 10,985	\$ 15,127	\$ 1,145,501	\$ 8,566
33		Total Operation & Maintenance Expenses	\$ 155,139,696		\$ 55,426,575	\$ 43,474,971	\$ 8,176,344	\$ 837,000	\$ 27,349	\$ 37,661	\$ 2,851,923	\$ 21,325

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

Cost of Service - Customer Costs

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2b
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(M)
(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	\$ 841,766	Retail_Revenue_Cust	\$ 201,319	\$ 139,272	\$ 47,321	\$ 4,894	\$ 178	\$ 526	\$ 9,044	\$ 84	
5		Ohio KWH Excise Taxes	\$ (1,047,552)	Dist_Exp_Cust	\$ (371,861)	\$ (281,677)	\$ (54,856)	\$ (5,615)	\$ (183)	\$ (253)	\$ (19,134)	\$ (143)	
6		Payroll Taxes	\$ 2,664,158	Dis_Exp_Cust	\$ 945,725	\$ 741,798	\$ 139,510	\$ 14,281	\$ 467	\$ 643	\$ 48,661	\$ 364	
7		Property Taxes	\$ 63,869,986	Nt_Dist_Plant_Cust	\$ 16,970,728	\$ 14,311,323	\$ 1,977,985	\$ 317,152	\$ 9,074	\$ 28,793	\$ 325,554	\$ 2,836	
8		Federal Use Tax	\$ 801,584	Dist_Exp_Cust	\$ 284,847	\$ 233,190	\$ 41,975	\$ 4,297	\$ 140	\$ 193	\$ 14,641	\$ 109	
9		Insurance Premium Taxes	\$ 48,508	Gr_Dist_Plant_Cust	\$ 13,606	\$ 11,466	\$ 1,415	\$ 180	\$ 5	\$ 16	\$ 521	\$ 2	
10		Ohio User Fees	\$ -	Gr_Dist_Plant_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11		Total Taxes Other Than Income Taxes	\$ 67,178,450		\$ 18,044,064	\$ 15,135,373	\$ 2,153,361	\$ 335,190	\$ 9,630	\$ 29,819	\$ 377,287	\$ 3,253	
12													
13		Income Taxes											
14		State & Local Income Tax	\$ 2,255,981	Inc_Tax_Cust	\$ 1,218,245	\$ 1,240,049	\$ (40,271)	\$ (3,287)	\$ (1,471)	\$ (3,693)	\$ 26,978	\$ (62)	
15		Federal Income Tax	\$ (16,793,328)	Inc_Tax_Cust	\$ (9,068,468)	\$ (9,230,778)	\$ 299,773	\$ 24,465	\$ 10,951	\$ 27,487	\$ (20,825)	\$ 459	
16		Investment Tax Credit	\$ (71,259)	Gr_Dist_Plant_Cust	\$ (19,987)	\$ (16,844)	\$ (2,078)	\$ (265)	\$ (8)	\$ (24)	\$ (765)	\$ (3)	
17		Total Income Taxes	\$ (14,608,596)		\$ (7,870,211)	\$ (8,007,573)	\$ 257,424	\$ 20,914	\$ 9,412	\$ 23,770	\$ (17,612)	\$ 394	
18													
19		Total Taxes	\$ 52,569,854		\$ 10,173,853	\$ 7,127,800	\$ 2,410,785	\$ 356,103	\$ 19,153	\$ 53,690	\$ 202,675	\$ 3,648	

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

Cost of Service - Allocators

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2c
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Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	NCP Demand - Pri Sub & Below	3,466,356	3,466,356	1,943,438	917,363	464,875	128,796	-	0.00%	-
2	Pri_Sub_Dem	100.00%	56.07%	56.07%	26.46%	13.41%	3.72%	0.00%	0.00%	0.34%
3	NCP Demand - Pri & Below	3,337,560	3,337,560	1,943,438	917,363	464,875	-	-	0.00%	-
4	Pri_Dem	100.00%	58.23%	58.23%	27.49%	13.93%	0.00%	0.00%	0.00%	0.36%
5	NCP Demand - Sec & Below	2,872,685	2,872,685	1,943,438	917,363	-	-	-	0.00%	-
6	Sec_Dem	100.00%	67.65%	67.65%	31.93%	0.00%	0.00%	0.00%	0.00%	0.41%
7	Customer Accts	526,039	526,039	467,500	57,817	473	9	11	0.00%	-
8	Acct_Cust	100.00%	88.87%	88.87%	10.99%	0.09%	0.00%	0.00%	0.00%	0.04%
9	Customer Accts	526,019	526,019	467,500	57,817	473	-	-	0.00%	-
10	Pri_Cust	100.00%	88.88%	88.88%	10.99%	0.09%	0.00%	0.00%	0.00%	0.04%
11	Customer Accts	525,546	525,546	467,500	57,817	-	-	-	0.00%	-
12	Sec_Cust	100.00%	88.96%	88.96%	11.00%	0.00%	0.00%	0.00%	0.00%	0.04%
13	Service Drops	560,544	560,544	518,714	41,830	-	-	-	-	-
14	Services_Cust	100.00%	92.54%	92.54%	7.46%	0.00%	0.00%	0.00%	0.00%	0.00%
15	Meter Equipment	\$50,696,980	\$50,696,980	\$29,279,028	\$14,176,824	\$6,461,776	\$186,683	\$582,668	\$0	\$0
16	Meter_Equip_Cust:	100.00%	57.75%	57.75%	27.96%	12.75%	0.37%	1.17%	0.00%	0.00%
17	Meter_Reading	\$350,286	\$350,286	\$136,739	\$172,737	\$38,170	\$1,320	\$1,320	\$0	\$0
18	Meter_Read_Cust	100.00%	39.04%	39.04%	49.31%	10.90%	0.38%	0.38%	0.00%	0.00%
19	Contributions in Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Contr_Aid_Cust	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
21	Distribution Revenue	\$237,349,443	100.00%	\$125,404,817	\$39,781,013	\$13,726,398	\$1,057,764	\$0	\$0	\$604,309
22	Dem/Energy Charge	\$180,584,301	76.08%	52.84%	16.76%	5.78%	0.45%	0.00%	0.00%	0.25%
23	Retail_Revenue_Dem	\$180,584,301	76.08%	\$39,270,028	\$13,343,046	\$1,380,044	\$50,055	\$148,383	\$2,549,988	\$23,598
24	Cust Charge	\$56,765,142	23.92%	16.55%	5.62%	0.58%	0.02%	0.06%	1.07%	0.01%
25	Retail_Revenue_Cust	\$56,765,142	23.92%	\$10,335,012	\$1,362,900	\$10,409	\$0	\$0	\$337,996	\$0
26	Customer Deposits	\$12,146,318	\$12,146,318	\$64,80%	8.40%	0.83%	0.00%	0.00%	0.00%	0.00%
27	Dem/Energy Split from Rev	100.00%	76.08%	23.92%	20.29%	2.82%	0.08%	0.00%	0.00%	2.78%
28	Deposit_Dem	100.00%	64.80%	23.92%	20.29%	-	-	-	-	-
29	Cust Split from Rev	100.00%	23.92%	-	-	-	-	-	-	-
30	Deposit_Cust	100.00%	20.29%	-	-	-	-	-	-	-

Cost of Service - Allocators

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2c
Page 2 of 4
Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Other_Operating_Revenue	\$7,059,280	100.00%							
2	Other_Revenue_Dem	\$1,172,658	16.61%	\$697,295	9.88%	\$342,092	4.85%	\$683	0.01%	\$5,981 0.08%
3	Other_Revenue_Dem	\$1,172,658	16.61%							
4										
5	Other_Revenue_Cust	\$5,886,622	83.39%	\$4,399,059	62.32%	\$949,421	13.45%	\$42,302	0.60%	\$101,017 1.43%
6	Other_Revenue_Cust	\$5,886,622	83.39%							
7	Distribution_Land	\$29,339,188	100.00%							
8										
9	Subst_Dem	\$1,845,387	6.29%	3,53%	1.66%	0.84%	0.23%	0.00%	0.00%	0.02%
10	Plant_Dem	\$808,596	2.76%	1,67%	0.79%	0.26%	0.02%	0.00%	0.00%	0.01%
11	Dist_Land_Dem	\$2,653,984	9.05%	5.20%	2.45%	1.11%	0.26%	0.00%	0.00%	0.03%
12										
13	Plant_Cust	\$293,376	1.00%	0.84%	0.10%	0.01%	0.00%	0.00%	0.00%	0.04%
14	Cust_Accr	\$79,559	0.27%	0.24%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%
15	Pri_Cust	\$20,914,075	71.28%	63.35%	7.84%	0.06%	0.00%	0.00%	0.00%	0.03%
16	Sec_Cust	\$5,398,194	18.40%	16.37%	2.02%	0.00%	0.00%	0.00%	0.00%	0.01%
17	Dist_Land_Cust	\$26,985,204	90.95%	80.80%	9.99%	0.08%	0.00%	0.00%	0.00%	0.04%
18										
19	Distribution_Structures	\$54,177,599	100.00%							
20	Subst_Dem	\$10,335,323	20.00%	11.21%	5.29%	2.68%	0.74%	0.00%	0.00%	0.07%
21	Plant_Dem	\$21,437,514	39.57%	24.01%	11.34%	3.76%	0.31%	0.00%	0.00%	0.15%
22	Dist_Struct_Dem	\$32,272,837	59.57%	35.23%	16.63%	6.44%	1.06%	0.00%	0.00%	0.22%
23										
24	Plant_Cust	\$7,777,989	14.36%	12.04%	1.49%	0.21%	0.01%	0.02%	0.00%	0.60%
25	Cust_Accr	\$14,126,773	26.07%	23.17%	2.81%	0.02%	0.00%	0.00%	0.00%	0.01%
26	Dist_Struct_Cust	\$21,904,762	40.43%	35.22%	4.35%	0.23%	0.01%	0.02%	0.02%	0.60%
27										
28	Distribution_Poles	\$348,487,220	100.00%							
29	Pri_Dem	\$223,142,040	64.03%	37.29%	17.60%	8.92%	0.00%	0.00%	0.00%	0.23%
30	Sec_Dem	\$74,363,586	21.34%	14.44%	6.81%	0.00%	0.00%	0.00%	0.00%	0.09%
31	Poles_Dem	\$297,505,625	85.37%	51.72%	24.41%	8.92%	0.00%	0.00%	0.00%	0.32%
32										
33	Pri_Cust	\$38,145,355	10.95%	9.73%	1.20%	0.01%	0.00%	0.00%	0.00%	0.00%
34	Sec_Cust	\$12,836,240	3.28%	0.41%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
35	Poles_Cust	\$50,981,595	14.63%	13.00%	1.61%	0.01%	0.00%	0.00%	0.00%	0.01%

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

Cost of Service - Allocators

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): WPE-3.2

Schedule E-3.2c
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Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	<u>Overhead Conductor</u>	Pri Dem \$176,356,254	100.00%	48.51%	22.90%	11.60%	0.00%	0.00%	0.00%	0.30%
2		Sec Dem \$146,921,872	83.31%	6.88%	3.24%	0.00%	0.00%	0.00%	0.00%	0.04%
3		\$17,880,749	10.14%	55.37%	26.14%	11.60%	0.00%	0.00%	0.00%	0.34%
4	<u>OH_Cond_Dem</u>	\$164,802,621	93.45%							
5										
6										
7										
8	<u>OH_Cond_Cust</u>	Pri Cust \$9,037,353	5.12%	4.55%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%
9		Sec Cust \$2,516,280	1.43%	1.22%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$11,553,633	6.55%	5.82%	0.72%	0.00%	0.00%	0.00%	0.00%	0.00%
10	<u>Underground Conduit</u>	Pri Dem \$11,584,273	100.00%	45.74%	21.59%	10.94%	0.00%	0.00%	0.00%	0.28%
11		Sec Dem \$9,099,289	78.55%	9.88%	4.65%	0.00%	0.00%	0.00%	0.00%	0.06%
12		\$1,687,763	14.57%	55.59%	26.24%	10.94%	0.00%	0.00%	0.00%	0.34%
13	<u>UG_Conduit_Dem</u>	\$10,787,052	93.12%							
14										
15										
16										
17	<u>UG_Conduit_Cust</u>	Pri Cust \$559,709	4.83%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18		Sec Cust \$237,512	2.05%	1.82%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$797,221	6.88%	6.12%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%
19	<u>Underground Conductor</u>	Pri Dem \$246,457,694	100.00%	47.11%	22.24%	11.27%	0.00%	0.00%	0.00%	0.29%
20		Sec Dem \$199,374,868	80.90%	9.81%	4.63%	0.00%	0.00%	0.00%	0.00%	0.06%
21		\$35,747,179	14.50%	56.92%	26.87%	11.27%	0.00%	0.00%	0.00%	0.35%
22	<u>UG_Conduct_Dem</u>	\$235,122,047	95.40%							
23										
24										
25										
26	<u>UG_Conduct_Cust</u>	Pri Cust \$9,316,399	3.78%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27		Sec Cust \$2,019,248	0.82%	0.73%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%
		\$11,335,647	4.60%	4.09%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%
28	<u>Line Transformers</u>	Pri Dem \$355,801,988	100.00%	6.3%	3.00%	1.52%	0.00%	0.00%	0.00%	0.04%
29		Sec Dem \$36,863,050	10.92%	51.66%	24.39%	0.00%	0.00%	0.00%	0.00%	0.32%
30		\$271,711,183	76.37%	58.02%	27.39%	1.52%	0.00%	0.00%	0.00%	0.35%
31	<u>Tnsfrmr_Dem</u>	\$310,574,234	87.29%							
32										
33										
34										
35	<u>Tnsfrmr_Cust</u>	Pri Cust \$105,727	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Sec Cust \$45,122,027	12.68%	11.28%	1.40%	0.00%	0.00%	0.00%	0.00%	0.01%
		\$45,227,754	12.71%	11.31%	1.40%	0.00%	0.00%	0.00%	0.00%	0.01%

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

Cost of Service - Allocators

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Schedule E-3.2c
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Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting	(K)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	<u>Gross Distribution Plant</u>										
2	Gross Dist Plant - Demand	\$1,848,092,353	\$1,329,722,707	\$806,412,574	\$380,651,690	\$126,824,415	\$10,902,562	\$0	\$0	\$4,931,465	0.27%
3	Gr_Dist_Plant_Dem	100.00%	71.95%	43.63%	20.50%	6.86%	0.59%	0.00%	0.00%		
4	Gross Dist Plant - Customer	\$1,848,092,353	\$518,369,646	\$436,852,206	\$53,903,493	\$6,871,309	\$196,333	\$622,828	\$19,852,820	\$70,656	0.00%
5	Gr_Dist_Plant_Cust	100.00%	28.05%	23.64%	2.92%	0.37%	0.01%	0.03%	1.07%		
6	<u>Net Distribution Plant</u>										
7	Net Dist Plant - Demand	\$966,605,835	\$709,771,511	\$432,667,028	\$204,232,227	\$64,888,632	\$5,337,730	\$0	\$0	\$2,845,894	0.27%
8	Nt_Dist_Plant_Dem	100.00%	73.43%	44.76%	21.13%	6.71%	0.55%	0.00%	0.00%		
9	Net Dist Plant - Customer	\$966,605,835	\$256,834,324	\$216,546,988	\$29,934,896	\$4,799,766	\$137,328	\$435,758	\$4,896,646	\$42,943	0.00%
10	Nt_Dist_Plant_Cust	100.00%	26.57%	22.41%	3.10%	0.50%	0.01%	0.05%	0.51%		
11	<u>Distribution Operation</u>										
12	Dist Oper - Demand	\$3,199,918	\$2,114,055	\$1,251,379	\$580,690	\$252,531	\$11,803	\$0	\$0	\$7,653	0.24%
13	Dist_Oper_Dem	100.00%	66.07%	39.11%	18.46%	7.89%	0.37%	0.00%	0.00%		
14	Dist Oper - Customer	\$3,199,918	\$1,085,862	\$245,920	\$67,507	\$23,779	\$685	\$2,174	\$745,748	\$49	0.00%
15	Dist_Oper_Cust	100.00%	33.93%	7.69%	2.11%	0.74%	0.02%	0.07%	23.31%		
16	<u>Distribution Maintenance</u>										
17	Dist Maint - Demand	\$52,331,300	\$48,958,395	\$28,903,518	\$13,643,355	\$6,078,683	\$156,085	\$0	\$0	\$176,754	0.34%
18	Dist_Maint_Dem	100.00%	93.55%	55.23%	26.07%	11.62%	0.30%	0.00%	0.00%		
19	Dist Maint - Customer	\$52,331,300	\$3,372,904	\$2,941,842	\$359,199	\$24,525	\$645	\$2,048	\$1,961	\$2,683	0.01%
20	Dist_Maint_Cust	100.00%	6.45%	5.62%	0.76%	0.05%	0.00%	0.00%	0.00%		
21	<u>Distribution Expenses</u>										
22	Dist_Exp_Demand	\$93,424,750	\$60,260,769	\$35,650,133	\$16,827,966	\$7,340,585	\$224,072	\$0	\$0	\$218,012	0.23%
23	Dist_Exp_Customer	100.00%	64.50%	38.16%	18.01%	7.86%	0.24%	0.00%	0.00%		
24	Dist_Exp_Cust	\$93,424,750	\$33,163,981	\$26,012,849	\$4,892,240	\$500,812	\$16,364	\$22,534	\$1,706,422	\$12,760	0.01%
25		100.00%	35.50%	27.84%	5.24%	0.54%	0.02%	0.02%	1.83%		
26	<u>Income Tax</u>										
27	Income Tax Adj Factor	0.0054405	(\$6,687,114)	(\$316,328)	(\$4,449,231)	(\$1,860,898)	(\$22,852)	\$0	\$0	(\$37,805)	0.26%
28	Income Tax - Demand	100.00%	46.00%	2.18%	30.61%	12.80%	0.16%	0.00%	0.00%		
29	Inc_Tax_Dem										
30	Income Tax - Customer	(\$14,537,337)	(\$7,850,223)	(\$7,990,729)	\$259,502	\$21,179	\$9,480	\$23,794	(\$173,846)	\$397	1.20%
31	Inc_Tax_Cust	100.00%	54.00%	54.97%	-1.79%	-0.15%	-0.07%	-0.16%			

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

Tariff Class Revenue Summary
For the Twelve Months Ended May 31, 2021

Date: 12 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

Line No.	Rate Code	Description	Customer Sales			Current Rate			Current			
			(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1	Residential	Residential Non-Heating	4,229,506	3,517,958,105	\$ 7.00	\$ 0.0233154	\$ 111,628,142	67.79%	\$ 111,628,142	67.21%	\$ 53,045,702	
2	RNH	Residential Heating	1,380,498	1,860,667,894	\$ 7.00	\$ 0.0233154	\$ 164,674,845	67.38%	\$ 164,674,845	67.38%		
3	RH	Total Residential										
4	Total Residential											
5	Secondary	Off-peak Meter Surcharge	27,448	66,684	\$ 14.16	\$ 388,664	\$ 22,725	0.04%	\$ 22,725	0.04%	\$ 388,664	
6	UMSC	Unmetered Secondary Phase	285,921	56,733,458	\$ 16.73	\$ 4,733,458	\$ 4,733,458	9.00%	\$ 753,458	9.00%	\$ 753,458	
7	SEC1PH	Secondary Single Phase	95,705	2,466,318	\$ 25.77	\$ 3,656,9905	\$ 31,854,485	6.64%	\$ 2,466,318	6.64%	\$ 31,854,485	
8	SEC3PH	Secondary Three Phase	408,074	3,308,224,986	8,710,574	\$ 25.77						
9	SEC1CF	Secondary Single Phase-County Fair	72	16.73	\$ 25.77	\$ 0.0121124	\$ 1,205	0.00%	\$ 1,205	0.00%	\$ 309	
10	SEC3CF	Secondary Three Phase-County Fair	12	395,028	\$ 16.73	\$ 0.0121124	\$ 309	0.00%	\$ 309	0.00%	\$ 4,785	
11	SEC1PH-LLF	Secondary Single Phase-Low Load Factor	183,286	5,066,542	\$ 25.77	\$ 2,613,825	\$ 2,613,825	5.77%	\$ 2,613,825	5.77%	\$ 3,066,542	
12	SEC3PH-LLF	Secondary Three Phase-Low Load Factor	101,429	7,921,743	\$ 25.77	\$ 0.0112802	\$ 7,921,743	14.91%	\$ 7,921,743	14.91%	\$ 53,124,059	
13	Total Secondary		284,725	703,517,072			\$ 53,124,059	21.74%			\$ 53,124,059	
14	Primary	Off-peak Meter Surcharge	4,568	2,672,108,767	5,544,094	3,029,043	\$ 242,12	0.03251	\$ 6,684,153	0.03%	\$ 4,560	
15	PRI	Primary-County Fair	48	455,672	1,045	66,456,288	\$ 242,12	0.0052124	\$ 14,494,804	95.95%	\$ 14,494,804	
16	PRI-CF	Primary-County Fair					\$ 242,12	0.0051169	\$ 14,002	0.09%	\$ 14,002	
17	PRI-LLF	Primary-Low Load Factor							\$ 593,076	3.93%	\$ 593,076	
18	Total Primary								\$ 15,106,442	6.18%	\$ 15,106,442	
19	Primary Substation	Primary Substation	108	832,286,348	1,503,851	697,708	\$ 463,47	\$ 0.61450	\$ 0.2058894	\$ 1,117,819	0.46%	\$ 1,117,819
20	PRI/SUB	Primary Substation										
21	Transmission Voltage Service	High Voltage	132	978,832,185	1,875,650	771,482	\$ 1,124,11		\$ 148,383	0.06%	\$ 148,383	
22	Street Lighting Service	Street Lighting	2,744	39,664,014		\$ 8.60	\$ 0.01524		\$ 627,907	0.26%	\$ 627,907	
23	Private Outdoor Lighting Service	Private Outdoor Lighting										
24	POL	Pole Charges	110,490		\$ 1.32	\$ 145,847	\$ 145,847	5.72%	\$ 145,847	5.72%	\$ 145,847	
25	Aerial Spans	Ornamental Pole Charges	1,372		\$ 0.60	\$ 1,811	\$ 1,811	0.07%	\$ 1,811	0.07%	\$ 1,811	
26	9500 Lumen High Pressure Sod.	Aerial Spans	148,629			\$ 89,177	\$ 89,177	3.50%	\$ 89,177	3.50%	\$ 89,177	
27	33,807	56,788	9,11			\$ 1,06	\$ 368,177	14.44%	\$ 368,177	14.44%	\$ 368,177	
28	31,554	31,554	9,11			\$ 1,06	\$ 151,113	5.93%	\$ 151,113	5.93%	\$ 151,113	
29	28,000 Lumen High Pressure Sod.	7000 Lumen Mercury	12,915			\$ 1,06	\$ 1,611,773	63.21%	\$ 1,611,773	63.21%	\$ 1,611,773	
30	154,989	188,684	9,11			\$ 1,06	\$ 153,370	6.01%	\$ 153,370	6.01%	\$ 153,370	
31	21,000 Lumen Mercury	61	9,11			\$ 1,06	\$ 402	0.02%	\$ 402	0.02%	\$ 402	
32	2500 Lumen Incandescent	88	9,11			\$ 1,06	\$ 886	0.03%	\$ 886	0.03%	\$ 886	
33	7000 Lumen Fluorescent	80	9,11			\$ 1,06	\$ 10,981	0.43%	\$ 10,981	0.43%	\$ 10,981	
34	4000 Lumen PT Mercury	6,105	9,11			\$ 1,06	\$ 3,270	0.13%	\$ 3,270	0.13%	\$ 3,270	
35	3600 Lumen LED	481	9,11			\$ 1,06	\$ 13,161	0.32%	\$ 13,161	0.32%	\$ 13,161	
36	8400 Lumen LED	2,766	9,11			\$ 1,06	\$ 2,549,988	1.04%	\$ 2,549,988	1.04%	\$ 2,549,988	
37	Total Private Outdoor Lighting Service		24,012,101									
38	Total Retail Revenue						\$ 237,349,443	97.12%			\$ 237,349,443	
39	Other Miscellaneous Revenue						\$ 7,059,280	2.89%			\$ 7,059,280	
40	Total Company						\$ 244,394,721	100.01%			\$ 244,394,721	

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

Tariff Class Revenue Summary
Residential Non-Heating

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

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

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
Page 2 of 8
Witness Responsible: Robert J. Adams

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

Tariff Class Revenue Summary
Secondary

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR
Tariff Class Revenue Summary
Primary Service

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

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

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

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

Tariff Class Revenue Summary

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

The Dayton Power and Light Company
 Case No.: 20-1651-EL-AIR
 Tariff Class Revenue Summary
 Street Lighting

Data: 12 Months Estimated
 Type of Filing: Original
 Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b

Schedule E-4.1
 Page 7 of 8
 Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	Current		
											Proposed	% of Proposed Revenue To Total Proposed Revenue	Proposed Rate
1	2	SL	Street Lighting										
3	2	Distribution Charges:											
4	3	Customer Charge											
5	4	Energy Charge											
6	5	All kWh											
7	6												
8	7												
9	8												
10	9	Universal Service Fund Rider											
11	10	0-833,000 kWh											
12	11	>833,000 kWh											
13	12	Excise Tax Rider											
14	13	0-2,000 kWh											
15	14	>2,001-15,000 kWh											
16	15	>15,000 kWh											
17	16												
18	17	Energy Efficiency Rider											
19	18	All kWh											
20	19												
21	20	Economic Development Rider											
22	21	All kWh											
23	22												
24	23	Storm Cost Recovery Rider											
25	24	Per Bill											
26	25												
27	26	Tax Savings Credit Rider											
28	27	Percentage of Base Distribution											
29	28												
30	29	Legacy Generation Rider											
31	30	Per kWh											
32	31												
33	32												

(M) = (G) - (K) (N) = (M) / (K)

Total Current Revenue \$ 970,747

100.00%

\$ 317,860

32.74%

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

Tariff Class Revenue Summary
Private Outdoor Lighting

Data: 12 Months Estimated
Type of Filing: Original
Newspaper Reference No(s): WPE-4, WPE-4-1a, WPE-4-1b

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

Typical Bill Comparison
Residential

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s) : None

Schedule E-5
Page 1 of 11

Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill	Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)	
1	RNH	0.0	50	\$12.84	\$8.90	(\$0.11)	\$8.79	\$21.63	68.46%	
2		0.0	100	\$17.21	\$9.14	(\$0.22)	\$8.92	\$26.13	51.83%	
3		0.0	200	\$25.97	\$9.61	(\$0.43)	\$9.18	\$35.15	35.35%	
4		0.0	400	\$43.49	\$10.56	(\$0.86)	\$9.70	\$53.19	22.30%	
5		0.0	500	\$52.26	\$11.04	(\$1.08)	\$9.96	\$62.22	19.08%	
6		0.0	750	\$74.17	\$12.23	(\$1.62)	\$10.61	\$84.78	14.30%	
7		0.0	1,000	\$95.77	\$13.42	(\$2.16)	\$11.26	\$107.03	11.76%	
8		0.0	1,200	\$13.06	\$14.37	(\$2.59)	\$11.78	\$124.84	10.42%	
9		0.0	1,400	\$130.34	\$15.32	(\$3.03)	\$12.29	\$142.63	9.43%	
10		0.0	1,500	\$138.99	\$15.80	(\$3.24)	\$12.56	\$151.55	9.04%	
11		0.0	2,000	\$182.19	\$18.18	(\$4.32)	\$13.86	\$196.05	7.61%	
12		0.0	2,500	\$225.21	\$20.56	(\$5.41)	\$15.15	\$240.36	6.73%	
13		0.0	3,000	\$268.18	\$22.94	(\$6.49)	\$16.45	\$284.63	6.13%	
14		0.0	4,000	\$354.14	\$27.70	(\$8.65)	\$19.05	\$337.19	5.38%	
15		0.0	5,000	\$440.10	\$32.46	(\$10.81)	\$21.65	\$461.75	4.92%	
16		0.0	7,500	\$555.06	\$44.35	(\$16.22)	\$28.13	\$663.19	4.29%	

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

Typical Bill Comparison
Residential Heating (Winter)

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 2 of 11

Witness Responsible: Robert J. Adams

(A) Line No.	(B) Rate Code	(C) Level of Demand (kW)	(D) Level of Usage (kWh)	(E) Current Bill	(F) Base Distribution Increase / (Decrease)	(G) Energy Efficiency Rider (Decrease)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	RH-W	0.0	50	\$12.50	\$8.90	(\$0.11)	\$8.79	\$21.29	70.32%
2		0.0	100	\$16.53	\$9.14	(\$0.22)	\$8.92	\$25.45	53.96%
3		0.0	200	\$24.61	\$9.61	(\$0.43)	\$9.18	\$33.79	37.30%
4		0.0	400	\$40.77	\$10.56	(\$0.86)	\$9.70	\$50.47	23.79%
5		0.0	500	\$48.96	\$11.04	(\$1.08)	\$9.96	\$58.82	20.38%
6		0.0	750	\$69.06	\$12.23	(\$1.62)	\$10.61	\$79.67	15.36%
7		0.0	1,000	\$88.46	\$13.42	(\$2.16)	\$11.26	\$99.72	12.73%
8		0.0	1,200	\$103.96	\$14.37	(\$2.59)	\$11.78	\$115.74	11.33%
9		0.0	1,400	\$119.47	\$15.32	(\$3.03)	\$12.29	\$131.76	10.29%
10		0.0	1,500	\$127.24	\$15.80	(\$3.24)	\$12.56	\$138.80	9.87%
11		0.0	2,000	\$166.01	\$18.18	(\$4.32)	\$13.86	\$179.87	8.35%
12		0.0	2,500	\$204.58	\$20.56	(\$5.41)	\$15.15	\$219.73	7.41%
13		0.0	3,000	\$243.13	\$22.94	(\$6.49)	\$16.45	\$259.58	6.77%
14		0.0	4,000	\$320.21	\$27.70	(\$8.65)	\$19.05	\$338.26	5.98%
15		0.0	5,000	\$397.31	\$32.46	(\$10.81)	\$21.65	\$418.96	5.45%
16		0.0	7,500	\$590.08	\$44.35	(\$16.22)	\$28.13	\$618.21	4.77%

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

Typical Bill Comparison
Residential Heating (Summer)

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s) : None

Schedule E-5
Page 3 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	RH-S	0.0	50	\$12.84	\$8.90	(\$0.11)	\$8.79	\$21.63	68.46%
2		0.0	100	\$17.21	\$9.14	(\$0.22)	\$8.92	\$26.13	51.83%
3		0.0	200	\$25.97	\$9.61	(\$0.43)	\$9.18	\$35.15	35.35%
4		0.0	400	\$43.49	\$10.56	(\$0.86)	\$9.70	\$53.19	22.30%
5		0.0	500	\$52.26	\$11.04	(\$1.08)	\$9.96	\$62.22	19.06%
6		0.0	750	\$74.17	\$12.23	(\$1.62)	\$10.61	\$84.78	14.30%
7		0.0	1,000	\$95.77	\$13.42	(\$2.16)	\$11.26	\$107.03	11.76%
8		0.0	1,200	\$113.06	\$14.37	(\$2.59)	\$11.78	\$124.84	10.42%
9		0.0	1,400	\$130.34	\$15.32	(\$3.03)	\$12.29	\$142.63	9.43%
10		0.0	1,500	\$138.99	\$15.80	(\$3.24)	\$12.56	\$151.55	9.04%
11		0.0	2,000	\$182.19	\$18.18	(\$4.32)	\$13.86	\$198.05	7.61%
12		0.0	2,500	\$225.21	\$20.56	(\$5.41)	\$15.15	\$240.36	6.73%
13		0.0	3,000	\$268.18	\$22.94	(\$6.49)	\$16.45	\$284.63	6.13%
14		0.0	4,000	\$354.14	\$27.70	(\$8.65)	\$19.05	\$373.19	5.38%
15		0.0	5,000	\$440.10	\$32.46	(\$10.81)	\$21.65	\$461.75	4.92%
16		0.0	7,500	\$655.06	\$44.35	(\$16.22)	\$28.13	\$683.19	4.29%

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

Typical Bill Comparison
Secondary Unmetered

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s):: None

Schedule E-5

Page 4 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	UM-SEC	5.0	50	\$20.42	\$10.54	(\$0.11)	\$10.43	\$30.85	51.08%
2		5.0	100	\$23.57	\$10.54	(\$0.21)	\$10.33	\$33.90	43.83%
3		5.0	150	\$26.73	\$10.54	(\$0.32)	\$10.22	\$36.95	38.23%
4		5.0	200	\$29.88	\$10.54	(\$0.42)	\$10.12	\$40.00	33.87%
5		5.0	300	\$36.19	\$10.54	(\$0.63)	\$9.91	\$46.10	27.38%
6		5.0	400	\$42.50	\$10.54	(\$0.85)	\$9.69	\$52.19	22.80%
7		5.0	500	\$48.81	\$10.54	(\$1.06)	\$9.48	\$58.29	19.42%
8		5.0	600	\$55.13	\$10.54	(\$1.27)	\$9.27	\$64.40	16.81%
9		5.0	800	\$67.74	\$10.54	(\$1.69)	\$8.85	\$76.59	13.08%
10		5.0	1,000	\$80.37	\$10.54	(\$2.12)	\$8.42	\$88.79	10.48%
11		5.0	1,200	\$92.98	\$10.54	(\$2.54)	\$8.00	\$100.98	8.50%
12		5.0	1,400	\$105.59	\$10.54	(\$2.96)	\$7.58	\$113.17	7.18%
13		5.0	1,600	\$117.83	\$10.54	(\$3.39)	\$7.15	\$124.98	6.07%
14		5.0	2,000	\$141.54	\$10.54	(\$4.23)	\$6.31	\$147.85	4.46%
15		5.0	2,200	\$153.31	\$10.54	(\$4.66)	\$5.88	\$158.19	3.84%
16		5.0	2,400	\$165.08	\$10.54	(\$5.08)	\$5.46	\$170.54	3.31%

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

Typical Bill Comparison
Secondary Single Phase

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 5 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	1PSEC	5	750	\$87.19	\$8.68	(\$1.59)	\$7.09	\$94.28	8.13%
2		5	1,500	\$136.90	\$8.68	(\$3.17)	\$5.51	\$142.41	4.02%
3		10	1,500	\$154.60	\$18.18	(\$3.17)	\$15.01	\$169.61	9.71%
4		25	5,000	\$449.19	\$46.68	(\$10.58)	\$36.10	\$485.29	8.04%
5		25	7,500	\$596.24	\$46.68	(\$15.87)	\$30.81	\$627.05	5.17%
6		25	10,000	\$743.28	\$46.68	(\$21.16)	\$25.52	\$768.80	3.45%
7		50	15,000	\$1,170.11	\$94.19	(\$31.74)	\$62.45	\$1,222.56	5.34%
8		50	25,000	\$1,752.68	\$94.19	(\$52.90)	\$41.29	\$1,793.97	2.36%
9		200	50,000	\$4,005.62	\$379.20	(\$105.81)	\$273.39	\$4,279.01	6.83%
10		200	100,000	\$6,918.43	\$379.20	(\$211.61)	\$167.59	\$7,086.02	2.44%
11		300	125,000	\$8,905.86	\$569.21	(\$264.51)	\$304.70	\$9,210.56	3.42%
12		500	200,000	\$14,303.38	\$949.24	(\$423.22)	\$525.02	\$14,829.40	3.68%
13		1,000	300,000	\$22,739.14	\$1,899.30	(\$634.83)	\$1,264.47	\$24,003.61	5.56%
14		1,000	500,000	\$34,300.40	\$1,899.30	(\$1,056.05)	\$841.25	\$35,141.65	2.45%
15		2,500	750,000	\$56,717.33	\$4,749.47	(\$1,587.08)	\$3,162.39	\$59,879.72	5.56%
16		2,500	1,000,000	\$70,782.55	\$4,749.47	(\$2,116.10)	\$2,633.37	\$73,415.92	3.72%

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

Typical Bill Comparison
Secondary Three Phase

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 6 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E)+(G)	(J) = (G)/(E)
Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill	Proposed Total Bill	% Change
1	3PSEC	5	500	\$73.51	\$13.97	(\$1.06)	\$12.91	\$86.42	17.56%
2		5	1,500	\$45.69	\$13.97	(\$3.17)	\$10.80	\$156.49	7.41%
3		10	1,500	\$63.40	\$23.47	(\$3.17)	\$20.30	\$183.70	12.42%
4		25	5,000	\$457.99	\$51.97	(\$10.58)	\$41.39	\$499.38	9.04%
5		25	7,500	\$605.04	\$51.97	(\$15.87)	\$36.10	\$641.14	5.97%
6		25	10,000	\$752.08	\$51.97	(\$21.16)	\$30.81	\$782.89	4.10%
7		50	25,000	\$1,761.47	\$99.48	(\$52.90)	\$46.58	\$1,808.05	2.64%
8		8	200	\$4,014.42	\$384.49	(\$105.81)	\$278.68	\$4,293.10	6.94%
9		200	125,000	\$8,353.64	\$384.49	(\$264.51)	\$119.98	\$8,503.62	1.43%
10		500	200,000	\$14,312.18	\$954.53	(\$423.22)	\$531.31	\$14,843.49	3.71%
11		1,000	300,000	\$22,747.94	\$1,904.59	(\$634.83)	\$1,269.76	\$24,017.70	5.58%
12		1,000	500,000	\$34,309.20	\$1,904.59	(\$1,058.05)	\$846.54	\$35,155.74	2.47%
13		2,500	750,000	\$56,726.13	\$4,754.76	(\$1,587.08)	\$3,167.68	\$59,833.81	5.58%
14		2,500	1,000,000	\$70,791.35	\$4,754.76	(\$2,116.10)	\$2,638.66	\$73,430.01	3.73%
15		5,000	1,500,000	\$111,813.37	\$9,505.05	(\$3,174.15)	\$6,330.90	\$118,144.27	5.66%
16		5,000	2,000,000	\$139,559.77	\$9,505.05	(\$4,232.20)	\$5,272.85	\$144,832.62	3.78%

Typical Bill Comparison
Primary Service

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 7 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	PRI	5	2.4	1,000	\$316.72	\$43.51	(\$1.33)	\$42.18	\$358.90
2		5	2.4	2,500	\$401.43	\$43.51	(\$3.34)	\$40.17	\$441.60
3		10	4.8	5,000	\$662.78	\$53.42	(\$6.67)	\$46.75	\$609.53
4		25	12.1	7,500	\$766.14	\$83.12	(\$10.01)	\$73.11	\$839.25
5		25	12.1	10,000	\$906.53	\$83.12	(\$13.34)	\$76.31	\$976.31
6		50	24.2	20,000	\$1,570.19	\$132.64	(\$26.68)	\$105.96	\$1,676.15
7		50	24.2	30,000	\$2,126.18	\$132.64	(\$40.02)	\$92.62	\$2,218.80
8		200	96.9	50,000	\$3,867.48	\$429.72	(\$66.71)	\$363.01	\$4,230.49
9		200	96.9	75,000	\$5,257.45	\$429.72	(\$100.06)	\$329.66	\$5,356.11
10		200	96.9	100,000	\$6,647.40	\$429.72	(\$133.41)	\$286.31	\$6,943.71
11		500	242.2	250,000	\$16,245.80	\$1,023.92	(\$333.53)	\$690.39	\$16,926.19
12		1,000	484.3	500,000	\$32,243.03	\$2,014.26	(\$867.05)	\$1,347.21	\$33,550.24
13		2,500	1,210.8	1,000,000	\$65,948.90	\$4,985.24	(\$1,334.10)	\$3,651.14	\$69,600.04
14		5,000	2,421.6	2,500,000	\$156,364.78	\$9,936.89	(\$3,353.25)	\$6,601.64	\$162,966.42
15		10,000	4,843.2	5,000,000	\$310,553.95	\$19,840.17	(\$6,670.50)	\$13,169.67	\$323,723.62
16		25,000	12,108.1	7,500,000	\$506,695.55	\$49,550.00	(\$10,057.75)	\$39,544.25	\$546,235.80
17		25,000	12,108.1	10,000,000	\$639,908.55	\$49,550.00	(\$13,341.00)	\$36,209.00	\$676,117.55
18		50,000	24,216.1	15,000,000	\$1,011,215.40	\$99,066.43	(\$20,011.50)	\$79,054.93	\$1,090,270.33

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

Typical Bill Comparison
Primary Substation

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s) : None

Schedule E-5
Page 8 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	PRI-SUB	3,000	1,453	1,000,000	\$63,295.34	\$478.79	(\$1,154.20)	(\$675.41)	\$62,619.93
2		5,000	2,422	2,000,000	\$121,380.08	\$1,014.57	(\$2,308.40)	(\$1,293.83)	\$120,096.25
3		5,000	2,422	3,000,000	\$73,865.78	\$1,014.57	(\$3,482.60)	(\$2,448.03)	\$71,417.75
4		10,000	4,843	4,000,000	\$240,389.11	\$2,354.04	(\$4,616.80)	(\$2,262.76)	\$238,126.35
5		10,000	4,843	5,000,000	\$292,864.81	\$2,354.04	(\$5,771.00)	(\$3,416.96)	\$289,447.85
6		15,000	7,265	6,000,000	\$359,388.15	\$3,693.50	(\$6,925.20)	(\$3,231.70)	\$356,156.45
7		15,000	7,265	7,000,000	\$411,863.85	\$3,693.50	(\$8,079.40)	(\$4,385.90)	\$407,477.95
8		15,000	7,265	8,000,000	\$464,339.55	\$3,693.50	(\$9,233.60)	(\$5,540.10)	\$458,799.45
9		25,000	12,108	9,000,000	\$544,910.52	\$6,372.43	(\$10,387.80)	(\$4,015.37)	\$540,895.15
10	,	25,000	12,108	10,000,000	\$597,386.22	\$6,372.43	(\$11,542.00)	(\$5,169.57)	\$592,216.65
11		30,000	14,530	12,500,000	\$742,623.10	\$7,711.89	(\$14,427.50)	(\$6,715.61)	\$735,907.49
12		30,000	14,530	15,000,000	\$873,812.35	\$7,711.89	(\$17,313.00)	(\$9,501.11)	\$864,211.24
13		50,000	24,216	17,500,000	\$1,061,192.12	\$13,069.74	(\$20,198.50)	(\$7,128.76)	\$1,054,063.36
14		50,000	24,216	20,000,000	\$1,192,381.37	\$13,069.74	(\$23,084.00)	(\$8,014.26)	\$1,182,387.11
15		50,000	24,216	25,000,000	\$1,454,759.87	\$13,069.74	(\$28,855.00)	(\$15,785.26)	\$1,438,974.61

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

Typical Bill Comparison
High Voltage Service

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 9 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E + (G))	(J) = (G) / (E)
Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill	Proposed Total Bill	% Change
1	HV	1,000	500,000	\$30,368.65	(\$627.60)	(\$385.40)	(\$1,013.00)	\$29,355.65	-3.34%
2		2,000	1,000,000	\$59,244.02	(\$627.60)	(\$70.80)	(\$1,398.40)	\$57,845.62	-2.36%
3		3,000	1,500,000	\$87,349.00	(\$627.60)	(\$1,156.20)	(\$1,783.80)	\$85,565.20	-2.04%
4		3,500	2,000,000	\$114,412.24	(\$627.60)	(\$1,541.60)	(\$2,169.20)	\$112,243.04	-1.90%
5		5,000	2,500,000	\$143,558.95	(\$627.60)	(\$1,927.00)	(\$2,554.60)	\$141,004.35	-1.78%
6		7,500	3,000,000	\$174,789.15	(\$627.60)	(\$2,312.40)	(\$2,940.00)	\$171,849.15	-1.68%
7		7,500	4,000,000	\$226,832.15	(\$627.60)	(\$3,083.20)	(\$3,710.80)	\$223,121.35	-1.64%
8		10,000	5,000,000	\$284,083.84	(\$627.60)	(\$3,854.00)	(\$4,481.60)	\$279,602.24	-1.58%
9		10,000	6,000,000	\$336,126.84	(\$627.60)	(\$4,624.80)	(\$5,252.40)	\$330,874.44	-1.55%
10		12,500	7,000,000	\$393,378.54	(\$627.60)	(\$5,385.60)	(\$6,023.20)	\$387,355.34	-1.53%
11		12,500	8,000,000	\$445,421.54	(\$627.60)	(\$6,186.40)	(\$6,794.00)	\$438,627.54	-1.53%
12		15,000	9,000,000	\$502,673.22	(\$627.60)	(\$6,937.20)	(\$7,564.80)	\$495,108.42	-1.50%
13		20,000	10,000,000	\$565,133.61	(\$627.60)	(\$7,708.00)	(\$8,335.60)	\$556,798.01	-1.47%
14		40,000	20,000,000	\$1,127,233.14	(\$627.60)	(\$15,416.00)	(\$16,043.60)	\$1,111,189.54	-1.42%
15		60,000	30,000,000	\$1,669,332.68	(\$627.60)	(\$23,124.00)	(\$23,751.60)	\$1,665,551.08	-1.41%

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

Typical Bill Comparison
Street Lighting

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s.): None

Schedule E-5
Page 11 of 11

Witness Responsible: Robert J. Adams

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
1	SL	0	50	\$15.53	\$0.70	(\$0.09)	\$0.61	\$16.14	3.93%
2		0	100	\$19.21	\$1.11	(\$0.19)	\$0.92	\$20.13	4.79%
3		0	200	\$28.56	\$1.93	(\$0.37)	\$1.56	\$28.12	5.87%
4		0	400	\$41.28	\$3.58	(\$0.75)	\$2.83	\$44.11	6.86%
5		0	500	\$48.63	\$4.40	(\$0.93)	\$3.47	\$52.10	7.14%
6		0	750	\$67.03	\$6.45	(\$1.40)	\$5.05	\$72.08	7.53%
7		0	1,000	\$85.41	\$8.50	(\$1.87)	\$6.63	\$92.04	7.76%
8		0	1,200	\$100.12	\$10.15	(\$2.24)	\$7.91	\$108.03	7.90%
9		0	1,400	\$114.84	\$11.79	(\$2.62)	\$8.17	\$124.01	7.99%
10		0	1,600	\$129.53	\$13.43	(\$2.99)	\$10.44	\$139.97	8.06%
11		0	2,000	\$158.97	\$16.72	(\$3.74)	\$12.98	\$171.95	8.17%
12		0	2,500	\$195.51	\$20.82	(\$4.67)	\$16.15	\$211.66	8.26%
13		0	3,000	\$232.07	\$24.93	(\$5.61)	\$19.32	\$251.39	8.33%
14		0	4,000	\$305.14	\$33.14	(\$7.48)	\$25.66	\$330.80	8.41%
15		0	5,000	\$378.26	\$41.36	(\$9.35)	\$32.01	\$410.27	8.46%

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Commission of Ohio Docketing Information System on

11/30/2020 2:27:06 PM

in

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

Summary: Application Book II - Schedules, Volume 1 of 3 electronically filed by Mr. Jeffrey S Sharkey on behalf of The Dayton Power and Light Company