BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 15-1830-EL-AIR

CASE NO. 15-1831-EL-AAM

CASE NO. 15-1832-EL-ATA

2015 DISTRIBUTION BASE RATE CASE

BOOK I – APPLICATION AND SUPPLEMENTAL

VOLUME 13 OF 14

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# Dayton Power and Light Company

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

**Standard Filing Requirements for Rate Increases**

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# Dayton Power and Light Company

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

**Standard Filing Requirements for Rate Increases**

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# Dayton Power and Light Company

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

**Standard Filing Requirements for Rate Increases**

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# Dayton Power and Light Company

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

**Standard Filing Requirements for Rate Increases**

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Production - Steam | HUTCHINGS | 3101 | Station Land - WOF | - | $ 208,006 | $ - | $ 208,006 |
| 2 | Production - Steam | CONESVILLE | 3105 | Station Land - COF | - | $ 11,437 | $ - | $ 11,437 |
| 3 | Production - Steam | EAST BEND | 3105 | Station Land - COF | - | $ - | $ - | $ - |
| 4 | Production - Steam | KILLEN | 3105 | Station Land - COF | - | $ 2,040,683 | $ - | $ 2,040,683 |
| 5 | Production - Steam | MIAMI FORT | 3105 | Station Land - COF | - | $ 619,144 | $ - | $ 619,144 |
| 6 | Production - Steam | STUART | 3105 | Station Land - COF | - | $ 2,104,080 | $ - | $ 2,104,080 |
| 7 | Production - Steam | ZIMMER | 3105 | Station Land - COF | - | $ 7,311,960 | $ - | $ 7,311,960 |
| 8 | Production - Steam | CONESVILLE | 3107 | Land Rights - COF | - | $ 909 | $ - | $ 909 |
| 9 | Production - Steam | STUART | 3107 | Land Rights - COF | - | $ 461 | $ - | $ 461 |
| 10 | Production - Steam | GENCO | 3111 | S&I - WOF or Liq Pet | 25.00 | $ - | $ - | $ - |
| 11 | Production - Steam | HUTCHINGS | 3111 | S&I - WOF or Liq Pet | - | $ 20,215,506 | $ 20,215,506 | $ - |
| 12 | Production - Steam | BECKJORD | 3115 | S&I - COF | - | $ - | $ - | $ - |
| 13 | Production - Steam | CONESVILLE | 3115 | S&I - COF | 4.30 | $ 6,794,891 | $ 2,507,088 | $ 4,287,803 |
| 14 | Production - Steam | EAST BEND | 3115 | S&I - COF | - | $ - | $ - | $ - |
| 15 | Production - Steam | KILLEN | 3115 | S&I - COF | 1.49 | $ 106,958,075 | $ 58,457,516 | $ 48,500,559 |
| 16 | Production - Steam | MIAMI FORT | 3115 | S&I - COF | 1.18 | $ 14,174,359 | $ 10,763,436 | $ 3,410,923 |
| 17 | Production - Steam | STUART | 3115 | S&I - COF | 0.91 | $ 79,122,708 | $ 29,876,296 | $ 49,246,412 |
| 18 | Production - Steam | ZIMMER | 3115 | S&I - COF | 1.43 | $ 232,461,788 | $ 155,999,466 | $ 76,462,322 |
| 19 | Production - Steam | HUTCHINGS | 3121 | Boiler Plant Equip - | - | $ 55,515,599 | $ 55,515,599 | $ - |
| 20 | Production - Steam | BECKJORD | 3125 | Boiler Plant Equip - | - | $ - | $ - | $ - |
| 21 | Production - Steam | CONESVILLE | 3125 | Boiler Plant Equip - | 4.34 | $ 107,309,969 | $ 35,956,915 | $ 71,353,054 |
| 22 | Production - Steam | EAST BEND | 3125 | Boiler Plant Equip - | - | $ - | $ - | $ - |
| 23 | Production - Steam | KILLEN | 3125 | Boiler Plant Equip - | 1.81 | $ 316,171,293 | $ 174,679,011 | $ 141,492,282 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Production - Steam | KILLEN FGD | 3125 | Boiler Plant Equip - | 3.44 | $ 65,505,735 | $ 16,795,947 | $ 48,709,788 |
| 2 | Production - Steam | MIAMI FORT | 3125 | Boiler Plant Equip - | 2.93 | $ 276,789,794 | $ 121,941,614 | $ 154,848,180 |
| 3 | Production - Steam | STUART | 3125 | Boiler Plant Equip - | 2.55 | $ 420,298,748 | $ 199,788,293 | $ 220,510,455 |
| 4 | Production - Steam | STUART FGD | 3125 | Boiler Plant Equip - | 4.08 | $ 120,097,323 | $ 33,541,764 | $ 86,555,559 |
| 5 | Production - Steam | ZIMMER | 3125 | Boiler Plant Equip - | 1.66 | $ 544,278,987 | $ 328,886,227 | $ 215,392,760 |
| 6 | Production - Steam | HUTCHINGS | 3141 | Turbogenerator Units | - | $ 37,255,587 | $ 37,255,587 | $ - |
| 7 | Production - Steam | BECKJORD | 3145 | Turbogenerator Units | - | $ - | $ - | $ - |
| 8 | Production - Steam | CONESVILLE | 3145 | Turbogenerator Units | 2.03 | $ 14,169,515 | $ 7,804,197 | $ 6,365,318 |
| 9 | Production - Steam | EAST BEND | 3145 | Turbogenerator Units | - | $ - | $ - | $ - |
| 10 | Production - Steam | KILLEN | 3145 | Turbogenerator Units | 1.95 | $ 60,838,160 | $ 37,330,134 | $ 23,508,026 |
| 11 | Production - Steam | MIAMI FORT | 3145 | Turbogenerator Units | 2.42 | $ 44,945,569 | $ 23,510,442 | $ 21,435,127 |
| 12 | Production - Steam | STUART | 3145 | Turbogenerator Units | 1.99 | $ 82,535,389 | $ 51,756,138 | $ 30,779,251 |
| 13 | Production - Steam | ZIMMER | 3145 | Turbogenerator Units | 1.74 | $ 163,300,444 | $ 96,459,664 | $ 66,840,780 |
| 14 | Production - Steam | HUTCHINGS | 3151 | Accessory Elec Equip | - | $ 4,741,554 | $ 4,741,554 | $ - |
| 15 | Production - Steam | BECKJORD | 3155 | Accessory Elec Equip | - | $ - | $ - | $ - |
| 16 | Production - Steam | CONESVILLE | 3155 | Accessory Elec Equip | 2.22 | $ 2,479,335 | $ 1,151,898 | $ 1,327,437 |
| 17 | Production - Steam | EAST BEND | 3155 | Accessory Elec Equip | - | $ - | $ - | $ - |
| 18 | Production - Steam | KILLEN | 3155 | Accessory Elec Equip | 1.91 | $ 59,877,005 | $ 30,128,263 | $ 29,748,742 |
| 19 | Production - Steam | MIAMI FORT | 3155 | Accessory Elec Equip | 2.18 | $ 15,503,351 | $ 9,637,422 | $ 5,865,929 |
| 20 | Production - Steam | STUART | 3155 | Accessory Elec Equip | 2.01 | $ 38,040,638 | $ 13,083,891 | $ 24,956,747 |
| 21 | Production - Steam | ZIMMER | 3155 | Accessory Elec Equip | 1.37 | $ 128,876,962 | $ 89,965,598 | $ 38,911,364 |
| 22 | Production - Steam | GENCO | 3161 | Misc Plant Equip - W | 7.20 | $ 22,335 | $ 2,278 | $ 20,057 |
| 23 | Production - Steam | HUTCHINGS | 3161 | Misc Plant Equip - W | - | $ 1,269,944 | $ 1,269,944 | $ - |

**The Dayton Power and Light Company**
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**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Production - Steam | EAST BEND | 3162 | Misc Plant Equip - C | - | $ - | $ - | $ - |
| 2 | Production - Steam | GENCO | 3162 | Misc Plant Equip - C | 3.03 | $ 124,903 | $ 81,733 | $ 43,170 |
| 3 | Production - Steam | KILLEN | 3162 | Misc Plant Equip - C | 4.79 | $ 1,430,915 | $ 852,184 | $ 578,731 |
| 4 | Production - Steam | MIAMI FORT | 3162 | Misc Plant Equip - C | - | $ 56,849 | $ 56,849 | $ - |
| 5 | Production - Steam | STUART | 3162 | Misc Plant Equip - C | 3.76 | $ 2,699,974 | $ 1,363,987 | $ 1,335,987 |
| 6 | Production - Steam | ZIMMER | 3162 | Misc Plant Equip - C | - | $ 159,017 | $ 159,017 | $ - |
| 7 | Production - Steam | ZIMMER TRANSP | 3162 | Misc Plant Equip - C | - | $ - | $ - | $ - |
| 8 | Production - Steam | EAST BEND | 3164 | Misc Plant Equip - C | - | $ - | $ - | $ - |
| 9 | Production - Steam | GENCO | 3164 | Misc Plant Equip - C | 2.20 | $ 208,091 | $ 132,184 | $ 75,907 |
| 10 | Production - Steam | KILLEN | 3164 | Misc Plant Equip - C | - | $ 646,973 | $ 646,973 | $ - |
| 11 | Production - Steam | STUART | 3164 | Misc Plant Equip - C | - | $ 272,632 | $ 272,632 | $ - |
| 12 | Production - Steam | ZIMMER | 3164 | Misc Plant Equip - C | 0.52 | $ 368,759 | $ 349,157 | $ 19,602 |
| 13 | Production - Steam | BECKJORD | 3165 | Misc Plant Equip - C | - | $ - | $ - | $ - |
| 14 | Production - Steam | CONESVILLE | 3165 | Misc Plant Equip - C | 4.08 | $ 568,645 | $ 141,236 | $ 427,409 |
| 15 | Production - Steam | EAST BEND | 3165 | Misc Plant Equip - C | - | $ - | $ - | $ - |
| 16 | Production - Steam | KILLEN | 3165 | Misc Plant Equip - C | 2.32 | $ 7,528,493 | $ 4,070,090 | $ 3,458,403 |
| 17 | Production - Steam | MIAMI FORT | 3165 | Misc Plant Equip - C | 4.12 | $ 3,639,866 | $ 1,571,130 | $ 2,068,736 |
| 18 | Production - Steam | STUART | 3165 | Misc Plant Equip - C | 3.65 | $ 10,157,604 | $ 4,023,791 | $ 6,133,813 |
| 19 | Production - Steam | ZIMMER | 3165 | Misc Plant Equip - C | 1.85 | $ 20,947,780 | $ 14,223,411 | $ 6,724,369 |
| 20 | Total Production - Steam | | | | | $ 3,080,657,744 | $ 1,676,966,062 | $ 1,403,691,682 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Production - Other | OTHER | 3400 | Station Land | - | $ 61,072 | $ - | $ 61,072 |
| 2 | Production - Other | TAIT CT | 3400 | Station Land | - | $ 61,402 | $ - | $ 61,402 |
| 3 | Production - Other | TAIT DIESEL | 3400 | Station Land | - | $ 16,255 | $ - | $ 16,255 |
| 4 | Production - Other | OTHER | 3408 | Land Rights-Gas Line | - | $ 482,580 | $ - | $ 482,580 |
| 5 | Production - Other | OTHER | 3410 | S&I | - | $ 805,419 | $ 805,419 | $ - |
| 6 | Production - Other | SOLAR | 3410 | S&I | 4.00 | $ 244,003 | $ 52,872 | $ 191,131 |
| 7 | Production - Other | TAIT CT | 3410 | S&I | 1.19 | $ 540,627 | $ 412,765 | $ 127,862 |
| 8 | Production - Other | TAIT CT#1 | 3410 | S&I | 1.09 | $ 216,495 | $ 170,065 | $ 46,430 |
| 9 | Production - Other | TAIT CT#2 | 3410 | S&I | 0.64 | $ 46,815 | $ 40,922 | $ 5,893 |
| 10 | Production - Other | TAIT CT#3 | 3410 | S&I | 1.81 | $ 45,690 | $ 29,310 | $ 16,380 |
| 11 | Production - Other | TAIT DIESEL | 3410 | S&I | 7.51 | $ 88,348 | $ 83,479 | $ 4,869 |
| 12 | Production - Other | TAIT GAS LINES | 3418 | S&I Gas Lines | 2.62 | $ 36,577 | $ 18,245 | $ 18,332 |
| 13 | Production - Other | OTHER | 3421 | Fuel Holders, Produc | - | $ 926,347 | $ 926,347 | $ - |
| 14 | Production - Other | TAIT DIESEL | 3421 | Fuel Holders, Produc | - | $ 123,627 | $ 123,627 | $ - |
| 15 | Production - Other | TAIT GAS LINES | 3428 | Gas Lines Production | 3.00 | $ 2,907,408 | $ 1,178,695 | $ 1,728,713 |
| 16 | Production - Other | OTHER | 3441 | Generators | - | $ 15,430,148 | $ 15,430,148 | $ - |
| 17 | Production - Other | SOLAR | 3441 | Generators | 5.00 | $ 3,867,642 | $ 1,047,589 | $ 2,820,053 |
| 18 | Production - Other | TAIT CT | 3441 | Generators | 2.02 | $ 342,202 | $ 210,078 | $ 132,124 |
| 19 | Production - Other | TAIT CT#1 | 3441 | Generators | 1.63 | $ 26,870,204 | $ 18,519,740 | $ 8,350,464 |
| 20 | Production - Other | TAIT CT#2 | 3441 | Generators | 1.32 | $ 19,790,831 | $ 14,900,126 | $ 4,890,705 |
| 21 | Production - Other | TAIT CT#3 | 3441 | Generators | 0.88 | $ 19,666,034 | $ 16,558,879 | $ 3,107,155 |
| 22 | Production - Other | TAIT DIESEL | 3441 | Generators | - | $ 833,225 | $ 833,225 | $ - |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Production - Other | OTHER | 3451 | Acces Elec Equipment | 2.44 | $ 924,312 | $ 850,340 | $ 73,972 |
| 2 | Production - Other | SOLAR | 3451 | Acces Elec Equipment | 10.00 | $ 769,663 | $ 416,941 | $ 352,722 |
| 3 | Production - Other | TAIT CT#1 | 3451 | Acces Elec Equipment | 1.31 | $ 331,028 | $ 244,838 | $ 86,190 |
| 4 | Production - Other | TAIT CT#2 | 3451 | Acces Elec Equipment | 0.92 | $ 455,276 | $ 264,666 | $ 190,610 |
| 5 | Production - Other | TAIT CT#3 | 3451 | Acces Elec Equipment | 1.88 | $ 338,359 | $ 212,353 | $ 126,006 |
| 6 | Production - Other | TAIT DIESEL | 3451 | Acces Elec Equipment | - | $ 112,961 | $ 112,961 | $ - |
| 7 | Production - Other | OTHER | 3460 | Misc Plant Equip | 2.92 | $ 169,755 | $ 62,719 | $ 107,036 |
| 8 | Production - Other | SOLAR | 3460 | Misc Plant Equip | 5.00 | $ 225,800 | $ 61,160 | $ 164,640 |
| 9 | Production - Other | TAIT CT | 3460 | Misc Plant Equip | 1.78 | $ 228,381 | $ 67,622 | $ 160,759 |
| 10 | Production - Other | TAIT CT#1 | 3460 | Misc Plant Equip | 1.45 | $ 277,756 | $ 197,838 | $ 79,918 |
| 11 | Production - Other | TAIT CT#2 | 3460 | Misc Plant Equip | 1.17 | $ 216,958 | $ 166,763 | $ 50,195 |
| 12 | Production - Other | TAIT CT#3 | 3460 | Misc Plant Equip | 1.81 | $ 185,230 | $ 118,822 | $ 66,408 |
| 13 | Total Production - Other | | | | | $ 97,638,430 | $ 74,118,554 | $ 23,519,876 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Transmission | OTHER | 3501 | Substation land - WO | - | $ 1,929,329 | $ - | $ 1,929,329 |
| 2 | Transmission | OTHER | 3502 | Other Land - WOF | - | $ 863,244 | $ - | $ 863,244 |
| 3 | Transmission | OTHER | 3503 | Land Rights - WOF | - | $ 18,435,116 | $ - | $ 18,435,116 |
| 4 | Transmission | CCD TRANS | 3506 | Other Land - COF | - | $ 320,183 | $ - | $ 320,183 |
| 5 | Transmission | CD TRANS | 3506 | Other Land - COF | - | $ 40,344 | $ - | $ 40,344 |
| 6 | Transmission | CCD TRANS | 3507 | Land Rights - COF | - | $ 5,918,174 | $ - | $ 5,918,174 |
| 7 | Transmission | CD TRANS | 3507 | Land Rights - COF | - | $ 2,382,002 | $ - | $ 2,382,002 |
| 8 | Transmission | OTHER | 3508 | Substation Land - AI | - | $ 4,801 | $ - | $ 4,801 |
| 9 | Transmission | OTHER | 3509 | Land Rights - AISAFD | - | $ 24,397 | $ - | $ 24,397 |
| 10 | Transmission | OTHER | 3521 | S&I - WOF | 2.34 | $ 12,001,460 | $ 6,193,103 | $ 5,808,357 |
| 11 | Transmission | TAIT CT | 3521 | S&I - WOF | 3.22 | $ 180,455 | $ 164,085 | $ 16,370 |
| 12 | Transmission | CCD TRANS | 3525 | S&I COF | 2.60 | $ 1,895,908 | $ 504,107 | $ 1,391,801 |
| 13 | Transmission | CD TRANS | 3525 | S&I COF | 2.62 | $ 298,428 | $ 298,428 | $ - |
| 14 | Transmission | OTHER | 3529 | S&I - AISAFDC | 2.45 | $ 58,628 | $ 46,566 | $ 12,062 |
| 15 | Transmission | OTHER | 3531 | Station Equip - WOF | 2.38 | $ 159,960,100 | $ 77,791,523 | $ 82,168,577 |
| 16 | Transmission | TAIT CT | 3531 | Station Equip - WOF | 3.22 | $ 4,148,411 | $ 3,298,609 | $ 849,802 |
| 17 | Transmission | TAIT DIESEL | 3531 | Station Equip - WOF | 2.38 | $ - | $ - | $ - |
| 18 | Transmission | WPAFB | 3531 | Station Equip - WOF | 2.81 | $ 337,798 | $ 28,766 | $ 309,032 |
| 19 | Transmission | WPAFB31 | 3531 | Station Equip - WOF | 2.15 | $ 956,192 | $ 478,978 | $ 477,214 |
| 20 | Transmission | CCD TRANS | 3535 | Station Equip - COF | 2.96 | $ 21,989,683 | $ 13,081,921 | $ 8,907,762 |
| 21 | Transmission | CD TRANS | 3535 | Station Equip - COF | 3.10 | $ 4,570,034 | $ 3,347,352 | $ 1,222,682 |
| 22 | Transmission | OTHER | 3536 | Station Equip - EDS | - | $ 3,878,156 | $ 3,878,156 | $ - |
| 23 | Transmission | OTHER | 3539 | Station Equip - AISA | 2.50 | $ 537,559 | $ 431,463 | $ 106,096 |
| 24 | Transmission | OTHER | 3541 | Towers & Fixtures - | 2.38 | $ 11,232,200 | $ 11,232,200 | $ - |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Transmission | CCD TRANS | 3545 | Towers & Fixtures - | - | $ 14,847,516 | $ 14,847,516 | $ - |
| 2 | Transmission | CD TRANS | 3545 | Towers & Fixtures - | 3.06 | $ 3,395,001 | $ 3,258,922 | $ 136,079 |
| 3 | Transmission | OTHER | 3549 | Towers & Fixtures - | 2.46 | $ 262,041 | $ 208,567 | $ 53,474 |
| 4 | Transmission | OTHER | 3553 | Poles & Fixtures - W | 2.77 | $ 67,790,201 | $ 38,030,724 | $ 29,759,477 |
| 5 | Transmission | TAIT CT | 3553 | Poles & Fixtures - W | 3.22 | $ 3,667 | $ 1,483 | $ 2,184 |
| 6 | Transmission | WPAFB31 | 3553 | Poles & Fixtures - W | 2.20 | $ 238,456 | $ 238,456 | $ - |
| 7 | Transmission | CCD TRANS | 3557 | Poles & Fixtures - C | - | $ 2,830,487 | $ 2,830,487 | $ - |
| 8 | Transmission | CD TRANS | 3557 | Poles & Fixtures - C | 3.06 | $ 12,925,954 | $ 5,624,953 | $ 7,301,001 |
| 9 | Transmission | OTHER | 3559 | Poles & Fixtures - A | 2.95 | $ 86,939 | $ 76,332 | $ 10,607 |
| 10 | Transmission | OTHER | 3561 | Ovhd Conductor & Dev | 2.26 | $ 48,819,683 | $ 29,570,374 | $ 19,249,309 |
| 11 | Transmission | WPAFB | 3561 | Ovhd Conductor & Dev | 3.00 | $ 12,045 | $ 1,260 | $ 10,785 |
| 12 | Transmission | CCD TRANS | 3565 | Ovhd Conductor & Dev | 2.55 | $ 13,777,220 | $ 13,017,863 | $ 759,357 |
| 13 | Transmission | CD TRANS | 3565 | Ovhd Conductor & Dev | 2.55 | $ 9,896,626 | $ 6,211,277 | $ 3,685,349 |
| 14 | Transmission | OTHER | 3569 | Ovhd Conductor & Dev | 2.46 | $ 119,332 | $ 94,981 | $ 24,351 |
| 15 | Transmission | OTHER | 3570 | Underground Conduit | 1.73 | $ 1,846,346 | $ 382,463 | $ 1,463,883 |
| 16 | Transmission | WPAFB31 | 3570 | Underground Conduit | 1.52 | $ 71,806 | $ 55,894 | $ 15,912 |
| 17 | Transmission | OTHER | 3580 | Underground Conducto | 2.03 | $ 1,672,802 | $ 307,103 | $ 1,365,699 |
| 18 | Transmission | WPAFB | 3580 | Underground Conducto | 1.74 | $ 67,351 | $ 5,876 | $ 61,475 |
| 19 | Transmission | OTHER | 3590 | Roads & Trails | 1.25 | $ 9,439 | $ 6,117 | $ 3,322 |
| 20 | Total Transmission | | | | | $ 430,635,514 | $ 235,545,905 | $ 195,089,609 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Distribution | NONE | 3601 | Substation Land | - | $ 1,879,925 | $ - | $ 1,879,925 |
| 2 | Distribution | NONE | 3602 | Other Land | - | $ 2,382 | $ - | $ 2,382 |
| 3 | Distribution | NONE | 3603 | Land Rights | - | $ 23,493,716 | $ 70,315 | $ 23,423,401 |
| 4 | Distribution | DSB | 3604 | Distribution Land-OT | - | $ 117,769 | $ - | $ 117,769 |
| 5 | Distribution | EATON | 3604 | Distribution Land-OT | - | $ 18,635 | $ - | $ 18,635 |
| 6 | Distribution | GREENVILLE | 3604 | Distribution Land-OT | - | $ 349,912 | $ - | $ 349,912 |
| 7 | Distribution | HUBER | 3604 | Distribution Land-OT | - | $ - | $ - | $ - |
| 8 | Distribution | MARYSVILLE | 3604 | Distribution Land-OT | - | $ 114,162 | $ - | $ 114,162 |
| 9 | Distribution | MIAMISBURG | 3604 | Distribution Land-OT | - | $ 286,563 | $ - | $ 286,563 |
| 10 | Distribution | NORTH DAYTON | 3604 | Distribution Land-OT | - | $ 339,580 | $ - | $ 339,580 |
| 11 | Distribution | OTHER | 3604 | Distribution Land-OT | - | $ 46,594 | $ - | $ 46,594 |
| 12 | Distribution | SIDNEY | 3604 | Distribution Land-OT | - | $ 4,005 | $ - | $ 4,005 |
| 13 | Distribution | WASH CH | 3604 | Distribution Land-OT | - | $ 93,971 | $ - | $ 93,971 |
| 14 | Distribution | XENIA | 3604 | Distribution Land-OT | - | $ 12,890 | $ - | $ 12,890 |
| 15 | Distribution | NONE | 3610 | S&I | 2.48 | $ 9,424,899 | $ 4,871,850 | $ 4,553,049 |
| 16 | Distribution | WPAFB31 | 3610 | S&I | - | $ 108,613 | $ 108,613 | $ - |
| 17 | Distribution | COLDWATER | 3614 | S&I-OTHER | 2.90 | $ 23,522 | $ 107 | $ 23,415 |
| 18 | Distribution | DSB | 3614 | S&I-OTHER | 2.90 | $ 23,249,580 | $ 11,341,461 | $ 11,908,119 |
| 19 | Distribution | EATON | 3614 | S&I-OTHER | 2.90 | $ 1,284,906 | $ 653,135 | $ 631,771 |
| 20 | Distribution | GREENVILLE | 3614 | S&I-OTHER | 2.90 | $ 1,713,466 | $ 589,583 | $ 1,123,883 |
| 21 | Distribution | HUBER | 3614 | S&I-OTHER | 2.90 | $ - | $ - | $ - |
| 22 | Distribution | MARYSVILLE | 3614 | S&I-OTHER | 2.90 | $ 1,142,794 | $ 484,266 | $ 658,528 |
| 23 | Distribution | MIAMISBURG | 3614 | S&I-OTHER | 2.90 | $ 1,642,811 | $ 1,110,607 | $ 532,204 |
| 24 | Distribution | NONE | 3614 | S&I-OTHER | - | $ - | $ - | $ - |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Distribution | NORTH DAYTON | 3614 | S&I-OTHER | 2.90 | $ 4,364,877 | $ (4,617) | $ 4,369,494 |
| 2 | Distribution | OTHER | 3614 | S&I-OTHER | - | $ 112,577 | $ 112,577 | $ - |
| 3 | Distribution | SIDNEY | 3614 | S&I-OTHER | 2.90 | $ 2,110,285 | $ 832,987 | $ 1,277,298 |
| 4 | Distribution | TRANS | 3614 | S&I-OTHER | 2.90 | $ 804,846 | $ 508,913 | $ 295,933 |
| 5 | Distribution | URBANA | 3614 | S&I-OTHER | 2.90 | $ - | $ - | $ - |
| 6 | Distribution | WASH CH | 3614 | S&I-OTHER | 2.90 | $ 1,346,663 | $ 963,773 | $ 382,890 |
| 7 | Distribution | XENIA | 3614 | S&I-OTHER | 2.90 | $ 2,232,616 | $ 1,086,767 | $ 1,145,849 |
| 8 | Distribution | NONE | 3620 | Station Equip | 2.25 | $ 135,835,303 | $ 51,235,961 | $ 84,599,342 |
| 9 | Distribution | WPAFB | 3620 | Station Equip | 2.79 | $ 630,864 | $ 67,660 | $ 563,204 |
| 10 | Distribution | WPAFB31 | 3620 | Station Equip | 2.21 | $ 16,946,452 | $ 7,242,647 | $ 9,703,805 |
| 11 | Distribution | COMPUTERS | 3621 | Station Equip-Genera | - | $ 29,545,325 | $ 29,545,325 | $ - |
| 12 | Distribution | COMPUTERS10 | 3621 | Station Equip-Genera | 11.90 | $ 4,221,346 | $ 3,084,319 | $ 1,137,027 |
| 13 | Distribution | COMPUTERS11 | 3621 | Station Equip-Genera | 11.90 | $ 3,957,088 | $ 1,872,216 | $ 2,084,872 |
| 14 | Distribution | COMPUTERS12 | 3621 | Station Equip-Genera | 11.90 | $ 2,925,057 | $ 1,183,758 | $ 1,741,299 |
| 15 | Distribution | COMPUTERS13 | 3621 | Station Equip-Genera | 11.90 | $ 4,801,463 | $ 1,355,590 | $ 3,445,873 |
| 16 | Distribution | COMPUTERS14 | 3621 | Station Equip-Genera | 11.90 | $ 2,024,329 | $ 195,803 | $ 1,828,526 |
| 17 | Distribution | COMPUTERS15 | 3621 | Station Equip-Genera | 11.90 | $ 363,856 | $ 22,282 | $ 341,574 |
| 18 | Distribution | OTHER | 3621 | Station Equip-Genera | 5.31 | $ 17,897,647 | $ 14,476,225 | $ 3,421,422 |
| 19 | Distribution | OTHER | 3622 | Station Equip-Genera | - | $ 35,234,648 | $ 35,264,648 | $ (30,000) |
| 20 | Distribution | VEH15 | 3622 | Station Equip-Genera | 12.00 | $ 157,191 | $ 6,433 | $ 150,758 |
| 21 | Distribution | NONE | 3626 | Station Equip - EDS | - | $ 625,742 | $ 625,742 | $ - |
| 22 | Distribution | FIBER CABLE | 3627 | Station Equip-Genera | 12.50 | $ 541,432 | $ 389,127 | $ 152,305 |
| 23 | Distribution | MULTIPLEX | 3627 | Station Equip-Genera | - | $ 1,750,695 | $ 1,750,695 | $ - |
| 24 | Distribution | OTHER | 3627 | Station Equip-Genera | 4.68 | $ 42,701,605 | $ 12,054,939 | $ 30,646,666 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Distribution | NONE | 3640 | Poles, Towers & Fixt | 4.02 | $ 260,613,653 | $ 153,937,606 | $ 106,676,047 |
| 2 | Distribution | WPAFB | 3640 | Poles, Towers & Fixt | 4.51 | $ 31,903 | $ 3,150 | $ 28,753 |
| 3 | Distribution | WPAFB31 | 3640 | Poles, Towers & Fixt | 3.76 | $ 569,365 | $ 229,759 | $ 339,606 |
| 4 | Distribution | NONE | 3650 | Ovhd Conductor & Dev | 2.92 | $ 158,430,461 | $ 77,836,256 | $ 80,594,205 |
| 5 | Distribution | WPAFB | 3650 | Ovhd Conductor & Dev | 3.65 | $ 132,171 | $ 12,058 | $ 120,113 |
| 6 | Distribution | WPAFB31 | 3650 | Ovhd Conductor & Dev | 2.65 | $ 494,974 | $ 331,288 | $ 163,686 |
| 7 | Distribution | NONE | 3660 | Underground Conduit | 1.95 | $ 10,652,766 | $ 5,551,476 | $ 5,101,290 |
| 8 | Distribution | WPAFB | 3660 | Underground Conduit | 1.60 | $ 87,103 | $ 4,466 | $ 82,637 |
| 9 | Distribution | WPAFB31 | 3660 | Underground Conduit | 1.49 | $ 5,536,919 | $ 5,061,809 | $ 475,110 |
| 10 | Distribution | NONE | 3670 | Underground Conducto | 3.55 | $ 203,324,254 | $ 99,060,724 | $ 104,263,530 |
| 11 | Distribution | WPAFB | 3670 | Underground Conducto | 2.71 | $ 1,632,136 | $ 163,942 | $ 1,468,194 |
| 12 | Distribution | WPAFB31 | 3670 | Underground Conducto | 2.40 | $ 4,556,673 | $ 4,383,156 | $ 173,517 |
| 13 | Distribution | NONE | 3680 | Line Transformers | 2.51 | $ 271,712,937 | $ 96,911,140 | $ 174,801,797 |
| 14 | Distribution | WPAFB | 3680 | Line Transformers | 3.09 | $ 687,950 | $ 62,335 | $ 625,615 |
| 15 | Distribution | WPAFB31 | 3680 | Line Transformers | 2.85 | $ 6,772,217 | $ 3,120,227 | $ 3,651,990 |
| 16 | Distribution | NONE | 3691 | Ovhd Electric Servic | 4.47 | $ 48,245,168 | $ 38,002,061 | $ 10,243,107 |
| 17 | Distribution | NONE | 3692 | Underground Electric | 4.09 | $ 158,964,844 | $ 85,593,622 | $ 73,371,222 |
| 18 | Distribution | NONE | 3700 | Meters | 3.26 | $ 46,780,659 | $ 13,712,156 | $ 33,068,503 |
| 19 | Distribution | NONE | 3711 | Cust Install - Priv | 5.77 | $ 15,594,843 | $ 15,245,663 | $ 349,180 |
| 20 | Distribution | NONE | 3712 | Cust Install - Other | 2.04 | $ 227,694 | $ 160,968 | $ 66,726 |
| 21 | Distribution | NONE | 3720 | Leased Prop on Cust | - | $ 47,450 | $ 47,450 | $ - |
| 22 | Total Distribution | | | | | $ 1,571,578,742 | $ 782,535,019 | $ 789,043,723 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | General | OTHER | 3892 | Land & Rights - Comm | - | $ 1,608,881 | $ - | $ 1,608,881 |
| 2 | General | OTHER | 3902 | S&I - Common | 2.90 | $ 17,301,900 | $ 11,433,285 | $ 5,868,615 |
| 3 | General | EAST BEND | 3915 | Office Furn & Equip | - | $ - | $ - | $ - |
| 4 | General | MIAMI FORT | 3915 | Office Furn & Equip | 4.38 | $ - | $ - | $ - |
| 5 | General | ZIMMER | 3915 | Office Furn & Equip | 7.20 | $ - | $ - | $ - |
| 6 | General | ZIMMER | 3925 | Transportation Equip | 8.70 | $ - | $ - | $ - |
| 7 | General | OTHER | 3930 | Stores Equip - Commo | 3.79 | $ 357,953 | $ 285,056 | $ 72,897 |
| 8 | General | EAST BEND | 3935 | Stores Equip - COF | - | $ - | $ - | $ - |
| 9 | General | MIAMI FORT | 3935 | Stores Equip - COF | 1.21 | $ 78,569 | $ 60,894 | $ 17,675 |
| 10 | General | OTHER | 3940 | Tools, Shop & Garage | 3.53 | $ 7,668,510 | $ 4,380,832 | $ 3,287,678 |
| 11 | General | OTHER | 3950 | Lab Equip - Common | 3.70 | $ 4,597,512 | $ 787,281 | $ 3,810,231 |
| 12 | General | OTHER | 3960 | Power Operated Equip | - | $ 2,229,175 | $ 2,229,175 | $ - |
| 13 | General | PWR OPER EQUIP | 3960 | Power Operated Equip | 6.33 | $ - | $ - | $ - |
| 14 | General | EAST BEND | 3975 | Communication Equip | - | $ - | $ - | $ - |
| 15 | General | ZIMMER | 3975 | Communication Equip | 5.65 | $ - | $ - | $ - |
| 16 | General | OTHER | 3980 | Misc Equipment - Com | 4.95 | $ 326,342 | $ (60,394) | $ 386,736 |
| 17 | Total General | | | | | $ 34,168,842 | $ 19,116,129 | $ 15,052,713 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Unitized Property from Fixed Assets Module**

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


Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Plant Account | Description | Depreciation Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) = (G) - (H) |
| 1 | Intangible | BECKJORD | 3030 | Intangible Plant | - | $ - | $ - | $ - |
| 2 | Intangible | CONESVILLE | 3030 | Intangible Plant | 14.29 | $ 855 | $ 753 | $ 102 |
| 3 | Intangible | EAST BEND | 3030 | Intangible Plant | - | $ - | $ - | $ - |
| 4 | Intangible | MIAMI FORT | 3030 | Intangible Plant | 14.29 | $ 859,527 | $ 738,090 | $ 121,437 |
| 5 | Intangible | NONE - GEN | 3030 | Intangible Plant | 14.29 | $ 5,103,045 | $ 4,050,225 | $ 1,052,820 |
| 6 | Intangible | NONE | 3030 | Intangible Plant | - | $ 14,933,869 | $ 14,933,869 | $ - |
| 7 | Intangible | SW08 | 3030 | Intangible Plant | 14.29 | $ 1,569,694 | $ 1,555,692 | $ 14,002 |
| 8 | Intangible | SW09 | 3030 | Intangible Plant | 14.29 | $ 12,048,690 | $ 10,462,680 | $ 1,586,010 |
| 9 | Intangible | SW10 | 3030 | Intangible Plant | 14.29 | $ 1,096,346 | $ 659,769 | $ 436,577 |
| 10 | Intangible | SW11 | 3030 | Intangible Plant | 14.29 | $ 11,661,411 | $ 6,512,525 | $ 5,148,886 |
| 11 | Intangible | SW12 | 3030 | Intangible Plant | 14.29 | $ 11,464,771 | $ 4,934,304 | $ 6,530,467 |
| 12 | Intangible | SW13 | 3030 | Intangible Plant | 14.29 | $ 8,771,684 | $ 2,468,442 | $ 6,303,242 |
| 13 | Intangible | SW14 | 3030 | Intangible Plant | 14.29 | $ 1,002,618 | $ 138,699 | $ 863,919 |
| 14 | Intangible | SW15 | 3030 | Intangible Plant | 14.29 | $ 53,356 | $ 4,342 | $ 49,014 |
| 15 | Intangible | ZIMMER | 3030 | Intangible Plant | 14.29 | $ 976,128 | $ 967,669 | $ 8,459 |
| 16 | Total Intangible | | | | | $ 69,541,994 | $ 47,427,059 | $ 22,114,935 |
| 17 | | | | | | | | |
| 18 | Total Unitized Property | | | | | $ 5,284,221,266 | $ 2,835,708,728 | $ 2,448,512,538 |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Account 106 - Completed Construction**

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

Workpaper B-2b
Page 1 of 1
Witness Responsible: Don Rennix

| Line No. | Function | Deprec Rate | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) = (D) - (E) |
| 1 | Production - Steam | Various | $ 18,079,092 | $ 1,949,597 | $ 16,129,495 |
| 2 | Production - Other | Various | $ 2,967,417 | $ 40,273 | $ 2,927,144 |
| 3 | Transmission | 2.31 | $ 5,612,672 | $ 128,060 | $ 5,484,612 |
| 4 | Transmission - CCD | 2.31 | $ 2,720,397 | $ 211,096 | $ 2,509,301 |
| 5 | Distribution - PUCO | 3.50 | $ 64,218,227 | $ 5,057,507 | $ 59,160,720 |
| 6 | Distribution - WPAFB | 2.55 | $ 6,600,940 | $ 356,712 | $ 6,244,228 |
| 7 | General Plant | - | $ - | $ - | $ - |
| 8 | Intangible - Non-Regulated | 14.29 | $ 384,521 | $ 54,879 | $ 329,642 |
| 9 | Intangible - Regulated | 14.29 | $ 1,925,657 | $ 122,809 | $ 1,802,848 |
| 10 | Total | | $ 102,508,923 | $ 7,920,933 | $ 94,587,990 |

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

**Regulated Plant Account 3030 - Intangible Assets**
**As of August 31, 2015**
**Calculation of Jurisdictional Percentage for Each Driver**

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


Witness Responsible: Don Rennix

| Line No. | Description | Driver NONE | Driver SW08 | Driver SW09 | Driver SW10 | Driver SW11 | Driver SW12 | Driver SW13 | Driver SW14 | Driver SW15 | Total | Allocation % | Allocation Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) = (C) thru (K) | (M) | (N) |
| 1 | Gross Cost: | | | | | | | | | | | | |
| 2 | Aclara Energy Vison | $ - | $ - | $ 70,005 | $ - | $ 708,341 | $ 87,770 | $ - | $ - | $ - | $ 866,116 | 100.00% | ALLDIST |
| 3 | ARC Flash | $ - | $ 13,815 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,815 | 100.00% | ALLDIST |
| 4 | ARCFM | $ - | $ - | $ - | $ - | $ - | $ 406,090 | $ - | $ - | $ - | $ 406,090 | 96.39% | DMAINT |
| 5 | Bus Rebate Web App | $ - | $ - | $ - | $ - | $ - | $ 118,368 | $ - | $ - | $ - | $ 118,368 | 100.00% | ALLDIST |
| 6 | CAPE | $ - | $ 25,743 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,743 | 96.39% | DMAINT |
| 7 | CSC | $ 20,322 | $ - | $ 141,538 | $ - | $ - | $ - | $ 29,000 | $ - | $ - | $ 190,860 | 100.00% | ALLDIST |
| 8 | CSS | $ 1,130,723 | $ 39,715 | $ 608,087 | $ 148,383 | $ 2,413,890 | $ 3,610,025 | $ 406,749 | $ 362,055 | $ - | $ 8,719,627 | 100.00% | ALLDIST |
| 9 | Generation | $ - | $ 42,500 | $ 12,223 | $ 4,000 | $ - | $ - | $ - | $ - | $ 20,735 | $ 79,458 | 0.00% | NONDIST |
| 10 | GIS | $ 1,418,082 | $ - | $ 598,910 | $ 299,768 | $ 569,980 | $ 700,581 | $ 989,578 | $ - | $ - | $ 4,576,899 | 96.39% | DMAINT |
| 11 | HP Tipping Point | $ - | $ - | $ - | $ - | $ - | $ 11,308 | $ - | $ - | $ - | $ 11,308 | 43.70% | DLABOR |
| 12 | ITRON | $ - | $ - | $ - | $ 183,318 | $ 209,060 | $ 58,547 | $ - | $ - | $ - | $ 450,925 | 100.00% | ALLDIST |
| 13 | IVR | $ 768,074 | $ - | $ 20,764 | $ - | $ - | $ - | $ - | $ - | $ - | $ 788,838 | 100.00% | ALLDIST |
| 14 | Microsoft | $ 2,171,553 | $ 76,529 | $ 708,699 | $ - | $ 214,853 | $ 291,319 | $ 734,035 | $ - | $ - | $ 4,196,988 | 43.70% | DLABOR |
| 15 | Miscellaneous | $ 6,116,902 | $ 559,400 | $ 355,747 | $ 169,825 | $ 118,333 | $ 555,429 | $ 456,040 | $ 36,488 | $ - | $ 8,368,164 | 43.70% | DLABOR |
| 16 | MOM | $ - | $ - | $ - | $ - | $ - | $ - | $ 870,464 | $ - | $ - | $ 870,464 | 100.00% | ALLDIST |
| 17 | NERC | $ - | $ 202,670 | $ - | $ - | $ - | $ - | $ - | $ 582,404 | $ - | $ 785,074 | 43.70% | DLABOR |
| 18 | Oracle | $ 3,269,712 | $ 279,473 | $ 7,482,012 | $ 254,497 | $ 4,653,876 | $ 4,340,685 | $ 2,769,200 | $ - | $ - | $ 23,049,455 | 43.70% | DLABOR |
| 19 | OSI | $ - | $ 232,353 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 232,353 | 96.39% | DMAINT |
| 20 | Phone System at MP | $ - | $ - | $ 25,148 | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,148 | 100.00% | ALLDIST |
| 21 | PLS Design | $ - | $ - | $ - | $ 2,500 | $ - | $ - | $ 2,168,527 | $ - | $ - | $ 2,171,027 | 0.00% | NONDIST |
| 22 | Portfolio Optimization | $ - | $ - | $ 1,743,846 | $ 17,105 | $ - | $ - | $ 348,089 | $ - | $ - | $ 2,109,040 | 43.70% | DLABOR |
| 23 | PowerPlan | $ - | $ - | $ 281,711 | $ - | $ - | $ - | $ - | $ - | $ - | $ 281,711 | 43.70% | DLABOR |
| 24 | Rapid7 | $ - | $ - | $ - | $ - | $ 49,193 | $ - | $ - | $ - | $ - | $ 49,193 | 43.70% | DLABOR |
| 25 | Security System | $ - | $ 6,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ 32,621 | $ 39,121 | 100.00% | ALLDIST |
| 26 | SIEM Upgrade | $ - | $ - | $ - | $ - | $ - | $ 10,798 | $ - | $ - | $ - | $ 10,798 | 43.70% | DLABOR |
| 27 | Sieman's Adv App | $ - | $ - | $ - | $ - | $ 1,013,994 | $ - | $ - | $ - | $ - | $ 1,013,994 | 0.00% | NONDIST |
| 28 | Solarwinds | $ - | $ - | $ - | $ 16,950 | $ - | $ - | $ - | $ - | $ - | $ 16,950 | 0.00% | NONDIST |
| 29 | Stakeout | $ - | $ 90,996 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 90,996 | 100.00% | ALLDIST |
| 30 | Subst Asset Mgmt | $ - | $ - | $ - | $ - | $ 1,690,960 | $ - | $ - | $ - | $ - | $ 1,690,960 | 96.39% | DMAINT |
| 31 | Supply Chain Mgmt | $ - | $ - | $ - | $ - | $ - | $ 1,041,495 | $ - | $ - | $ - | $ 1,041,495 | 43.70% | DLABOR |
| 32 | TCMS | $ 38,502 | $ - | $ - | $ - | $ - | $ 177,183 | $ - | $ - | $ - | $ 215,685 | 100.00% | ALLDIST |
| 33 | Vehicle Laptop SW | $ - | $ - | $ - | $ - | $ 18,931 | $ - | $ - | $ - | $ - | $ 18,931 | 96.39% | DMAINT |
| 34 | Verint | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 21,671 | $ - | $ 21,671 | 100.00% | ALLDIST |
| 35 | WLAN at Facilities | $ - | $ - | $ - | $ - | $ - | $ 55,174 | $ - | $ - | $ - | $ 55,174 | 100.00% | ALLDIST |
| 36 | Total | $ 14,933,870 | $ 1,569,694 | $ 12,048,690 | $ 1,096,346 | $ 11,861,411 | $ 11,464,772 | $ 8,771,682 | $ 1,002,618 | $ 53,356 | $ 62,602,439 | | |

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

**Regulated Plant Account 3030 - Intangible Assets**
**As of August 31, 2015**
**Calculation of Jurisdictional Percentage for Each Driver**

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

Workpaper B-2c
Page 2 of 2
Witness Responsible: Don Rennix

| Line No. | Description | Driver NONE | Driver SW08 | Driver SW09 | Driver SW10 | Driver SW11 | Driver SW12 | Driver SW13 | Driver SW14 | Driver SW15 | Total | Allocation % | Allocation Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) = (C) thru (K) | (M) | (N) |
| 1 | Jurisdictional Amount: | | | | | | | | | | | | |
| 2 | Aclara Energy Vison | $ - | $ - | $ 70,005 | $ - | $ 708,341 | $ 87,770 | $ - | $ - | $ - | $ 866,116 | 100.00% | ALLDIST |
| 3 | ARC Flash | $ - | $ 13,815 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 13,815 | 100.00% | ALLDIST |
| 4 | ARCFM | $ - | $ - | $ - | $ - | $ - | $ 391,430 | $ - | $ - | $ - | $ 391,430 | 96.39% | DMAINT |
| 5 | Bus Rebate Web App | $ - | $ - | $ - | $ - | $ - | $ 118,368 | $ - | $ - | $ - | $ 118,368 | 100.00% | ALLDIST |
| 6 | CAPE | $ - | $ 24,814 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 24,814 | 96.39% | DMAINT |
| 7 | CSC | $ 20,322 | $ - | $ 141,538 | $ - | $ - | $ - | $ 29,000 | $ - | $ - | $ 190,860 | 100.00% | ALLDIST |
| 8 | CSS | $ 1,130,723 | $ 39,715 | $ 608,087 | $ 148,383 | $ 2,413,890 | $ 3,610,025 | $ 406,749 | $ 362,055 | $ - | $ 8,719,627 | 100.00% | ALLDIST |
| 9 | Generation | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | NONDIST |
| 10 | GIS | $ 1,366,889 | $ - | $ 577,289 | $ 288,946 | $ 549,404 | $ 675,290 | $ 953,854 | $ - | $ - | $ 4,411,672 | 96.39% | DMAINT |
| 11 | HP Tipping Point | $ - | $ - | $ - | $ - | $ - | $ 4,942 | $ - | $ - | $ - | $ 4,942 | 43.70% | DLABOR |
| 12 | ITRON | $ - | $ - | $ - | $ 183,318 | $ 209,060 | $ 58,547 | $ - | $ - | $ - | $ 450,925 | 100.00% | ALLDIST |
| 13 | IVR | $ 768,074 | $ - | $ 20,764 | $ - | $ - | $ - | $ - | $ - | $ - | $ 788,838 | 100.00% | ALLDIST |
| 14 | Microsoft | $ 948,969 | $ 33,443 | $ 309,701 | $ - | $ 93,891 | $ 127,306 | $ 320,773 | $ - | $ - | $ 1,834,083 | 43.70% | DLABOR |
| 15 | Miscellaneous | $ 2,673,086 | $ 244,458 | $ 155,461 | $ 74,214 | $ 51,712 | $ 242,722 | $ 199,289 | $ 15,945 | $ - | $ 3,656,887 | 43.70% | DLABOR |
| 16 | MOM | $ - | $ - | $ - | $ - | $ - | $ - | $ 870,464 | $ - | $ - | $ 870,464 | 100.00% | ALLDIST |
| 17 | NERC | $ - | $ 88,567 | $ - | $ - | $ - | $ - | $ - | $ 254,511 | $ - | $ 343,078 | 43.70% | DLABOR |
| 18 | Oracle | $ 1,428,864 | $ 122,130 | $ 3,269,639 | $ 111,215 | $ 2,033,744 | $ 1,896,879 | $ 1,210,140 | $ - | $ - | $ 10,072,611 | 43.70% | DLABOR |
| 19 | OSI | $ - | $ 223,965 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 223,965 | 96.39% | DMAINT |
| 20 | Phone System at MP | $ - | $ - | $ 25,148 | $ - | $ - | $ - | $ - | $ - | $ - | $ 25,148 | 100.00% | ALLDIST |
| 21 | PLS Design | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | NONDIST |
| 22 | Portfolio Optimization | $ - | $ - | $ 762,061 | $ 7,475 | $ - | $ - | $ 152,115 | $ - | $ - | $ 921,651 | 43.70% | DLABOR |
| 23 | PowerPlan | $ - | $ - | $ 123,108 | $ - | $ - | $ - | $ - | $ - | $ - | $ 123,108 | 43.70% | DLABOR |
| 24 | Rapid7 | $ - | $ - | $ - | $ - | $ 21,497 | $ - | $ - | $ - | $ - | $ 21,497 | 43.70% | DLABOR |
| 25 | Security System | $ - | $ 6,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ 32,621 | $ 39,121 | 100.00% | ALLDIST |
| 26 | SIEM Upgrade | $ - | $ - | $ - | $ - | $ - | $ 4,719 | $ - | $ - | $ - | $ 4,719 | 43.70% | DLABOR |
| 27 | Sieman's Adv App | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | NONDIST |
| 28 | Solarwinds | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0.00% | NONDIST |
| 29 | Stakeout | $ - | $ 90,996 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 90,996 | 100.00% | ALLDIST |
| 30 | Subst Asset Mgmt | $ - | $ - | $ - | $ - | $ 1,629,916 | $ - | $ - | $ - | $ - | $ 1,629,916 | 96.39% | DMAINT |
| 31 | Supply Chain Mgmt | $ - | $ - | $ - | $ - | $ - | $ 455,133 | $ - | $ - | $ - | $ 455,133 | 43.70% | DLABOR |
| 32 | TCMS | $ 38,502 | $ - | $ - | $ - | $ - | $ 177,183 | $ - | $ - | $ - | $ 215,685 | 100.00% | ALLDIST |
| 33 | Vehicle Laptop SW | $ - | $ - | $ - | $ - | $ 18,248 | $ - | $ - | $ - | $ - | $ 18,248 | 96.39% | DMAINT |
| 34 | Verint | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 21,671 | $ - | $ 21,671 | 100.00% | ALLDIST |
| 35 | WLAN at Facilities | $ - | $ - | $ - | $ - | $ - | $ 55,174 | $ - | $ - | $ - | $ 55,174 | 100.00% | ALLDIST |
| 36 | Total | $ 8,375,429 | $ 888,403 | $ 6,062,801 | $ 813,551 | $ 7,729,703 | $ 7,905,488 | $ 4,142,384 | $ 654,182 | $ 32,621 | $ 36,604,562 | | |
| 37 | | | | | | | | | | | | | |
| 38 | Composite Percent | 56.08% | 56.60% | 50.32% | 74.21% | 66.28% | 68.95% | 47.22% | 65.25% | 61.14% | | | |

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

**Plant In Service by Accounts and Subaccounts**
**As of September 30, 2015**
**Modifications of Plant Values Recorded in the General Ledger on a Summary Basis Only**

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

Workpaper B-2d
Page 1 of 1
Witness Responsible: Don Rennix

| Line No. | Function | Deprec Driver | Description | Original Cost | Accumulated Reserve | Net Book Value |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) = (E) - (F) |
| 1 | Production - Steam | CONESVILLE | Misc Depreciable | $ - | $ 68,805,778 | $ (68,805,778) |
| 2 | Production - Steam | HUTCHINGS | Land | $ (244,670) | $ - | $ (244,670) |
| 3 | Production - Steam | HUTCHINGS | Misc Depreciable | $ (119,585,466) | $ (119,585,466) | $ - |
| 4 | Production - Other | SOLAR | Misc Depreciable | $ (1,685,743) | $ (414,395) | $ (1,271,348) |
| 5 | | | | | | |
| 6 | Total General Ledger Adjustments of Unitized Property | | | $ (121,515,879) | $ (51,194,083) | $ (70,321,796) |

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

**Reconciling Adjustments to General Ledger Balances**
**As of September 30, 2015**

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

Workpaper B-2e
Page 1 of 1
Witness Responsible: Don Rennix

| Line No. | Acct. No. | Description | Total Company Amounts Original Cost | Total Company Amounts Accumulated Reserve | Allocation % | Allocation Code | Jurisdictional Amounts Original Cost | Jurisdictional Amounts Accumulated Reserve |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) = (D) * (F) | (I) = (E) * (F) |
| 1 | | Production - Steam: | | | | | | |
| 2 | Various | Account 105 Property | $ - | $ 70,720 | 0.00% | NONDIST | $ - | $ - |
| 3 | Various | Miscellaneous Pending Adjustments | $ 17,386 | $ 120,800 | 0.00% | NONDIST | $ - | $ - |
| 4 | | Total Production - Steam | $ 17,386 | $ 191,520 | | | $ - | $ - |
| 5 | | | | | | | | |
| 6 | | Transmission: | | | | | | |
| 7 | Various | Transmission Line Exchange - 2008 | $ (1,114) | $ 68,461 | 0.00% | NONDIST | $ - | $ - |
| 8 | Various | Transmission Line Exchange - Aug 2014 | $ 1,166,138 | $ 1,166,138 | 0.00% | NONDIST | $ - | $ - |
| 9 | Various | Sale of Transmission Land | $ - | $ 732,664 | 0.00% | NONDIST | $ - | $ - |
| 10 | | Total Transmission | $ 1,165,024 | $ 1,967,263 | | | $ - | $ - |
| 11 | | | | | | | | |
| 12 | | Distribution: | | | | | | |
| 13 | Various | Account 121 Property | $ - | $ 5,636 | 0.00% | NONDIST | $ - | $ - |
| 14 | Various | Sale of Distribution Land - 2005 | $ - | $ (70,315) | 100.00% | ALLDIST | $ - | $ (70,315) |
| 15 | Various | Sale of Distribution Land - 2013-2015 | $ (6,078) | $ 36,285 | 100.00% | ALLDIST | $ (6,078) | $ 36,285 |
| 16 | 3621 | Logicalis Lease - Adjust Acct 3621 | $ - | $ 569,806 | 43.70% | DLABOR | $ - | $ 249,005 |
| 17 | Various | Oracle Conversion - Offset in Acct 1080009 | $ - | $ (51,369) | 12.98% | DIRECT | $ - | $ (6,667) |
| 18 | Various | Miscellaneous Pending Adjustments | $ (67,948) | $ (191,645) | 100.00% | ALLDIST | $ (67,948) | $ (191,645) |
| 19 | | Total Distribution | $ (74,026) | $ 298,398 | | | $ (74,026) | $ 16,663 |
| 20 | | | | | | | | |
| 21 | | Total Amounts | $ 1,108,384 | $ 2,457,181 | | | $ (74,026) | $ 16,663 |

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

**Reserve for Accumulated Depreciation**
**As of September 30, 2015**
**Retirement Work In Progress**

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


*Witness Responsible: Don Rennix*

| Line No. | Function | Account | Description | Account Balance - Dr/(Cr) | Production, Percentage | Production, Dollars | Transmission, Percentage | Transmission, Dollars | Distribution Percentage Excl WPAFB | Distribution Dollars Excl WPAFB | WPAFB Distribution Percentage | WPAFB Distribution Dollars | General Percentage | General Dollars |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) = (E) * (F) | (H) | (I) = (E) * (H) | (J) | (K) = (E) * (J) | (L) | (M) = (E) * (L) | (N) | (O) = (E) * (N) |
| 1 | Production | 1080009 | Cost of Removal | $ 6,751,899 | 100.00% | $ 6,751,899 | 0.00% | $ - | 0.00% | $ - | 0.0000% | $ - | 0.00% | $ - |
| 2 | Production | 1080010 | Salvage | $ 695,777 | 100.00% | $ 695,777 | 0.00% | $ - | 0.00% | $ - | 0.0000% | $ - | 0.00% | $ - |
| 3 | Regulated | 1080009 | Cost of Removal | $ 10,612,662 | 0.00% | $ - | 29.84% | $ 3,167,011 | 67.33% | $ 7,145,589 | 2.2000% | $ 233,600 | 0.63% | $ 66,462 |
| 4 | Regulated | 1080010 | Salvage | $ (4,772,515) | 0.00% | $ - | 11.09% | $ (529,100) | 89.62% | $ (4,277,018) | 0.4500% | $ (21,619) | -1.16% | $ 55,222 |
| 5 | | | | | | | | | | | | | | |
| 6 | Total RWIP | | | $ 13,287,823 | | $ 7,447,676 | | $ 2,637,911 | | $ 2,868,571 | | $ 211,981 | | $ 121,684 |

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

**Cash Working Capital Items**
**For the Twelve Months Ended May 31, 2016**

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

Workpaper B-5.1a
Page 1 of 1
Witness Responsible: Alan D. Felsenthal

| Line No. | Description | Pro Forma Revenue and Expenses | Daily Revenue Requirement | Revenue Lag/Expense Lead Days | Working Capital Requirement |
|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) = (C) / 365 days | (E) | (F) = (D) * (E) |
| | Revenues | | | | |
| 1 | Base Distribution Revenues | $ 273,828,751 | $ 750,216 | 42.7 | $ 32,034,213 |
| 2 | Base Distribution Revenues (ODSA Collection) | $ 9,343,858 | $ 25,600 | 54.5 | $ 1,395,179 |
| 3 | Total Revenues | $ 283,172,609 | | | $ 33,429,392 |
| 4 | | | | | |
| 5 | Expenses | | | | |
| 6 | Operating Expenses | | | | |
| 7 | Payroll and Related Expenses | $ 25,443,080 | $ 69,707 | 25.2 | $ 1,756,618 |
| 8 | Payroll Taxes | $ 2,294,167 | $ 6,285 | 25.2 | $ 158,392 |
| 9 | Allocated Expenses | $ 11,018,253 | $ 30,187 | -4.0 | $ (120,446) |
| 10 | Insurance | $ 862,814 | $ 2,364 | -159.7 | $ (377,511) |
| 11 | Depreciation | $ 52,277,776 | $ 143,227 | 0.0 | $ - |
| 12 | Taxes Other Than Income Taxes | $ 54,258,294 | $ 148,653 | 179.1 | $ 26,623,727 |
| 13 | Other Operating Expenses | $ 65,225,019 | $ 178,699 | 35.2 | $ 6,290,194 |
| 14 | Total Operating Expenses | $ 211,379,402 | | | $ 34,330,974 |
| 15 | | | | | |
| 16 | Income Taxes | | | | |
| 17 | Current Income Tax Expense | $ 17,799,959 | $ 48,767 | 37.0 | $ 1,804,379 |
| 18 | Deferred Income Tax Expense | $ 417,485 | $ 1,144 | 0.0 | $ - |
| 19 | Investment Tax Credit | $ (169,278) | $ (464) | 0.0 | $ - |
| 20 | Total Income Taxes | $ 18,048,166 | | | $ 1,804,379 |
| 21 | | | | | |
| 22 | Rate of Return | $ 53,745,041 | $ 147,247 | 0.0 | $ - |
| 23 | | | | | |
| 24 | Total Cost of Service | $ 283,172,609 | | | $ (2,705,961) |
| 25 | | | | | |
| 26 | Pass Through Revenues and Expenses | | | | |
| 27 | Revenues | | | | |
| 28 | USF Rider Revenues | $ 27,173,152 | $ 74,447 | 42.7 | $ 3,178,886 |
| 29 | | | | | |
| 30 | Expenses | | | | |
| 31 | USF Rider Remittances | $ 27,173,152 | $ 74,447 | 30.9 | $ 2,300,412 |
| 32 | | | | | |
| 33 | Net Cash Working Capital Requirement | | | | $ (1,827,487) |

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

***Detail of Material and Supplies Working Capital***
**For the Thirteen Months Ended May 31, 2016**

Data: 5 months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-5.1c


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

| Line No. | Account No. | Description | Working Paper Reference No. | Total Company M&S Working Capital [1] | Generation M&S Working Capital [2] | T&D M&S Working Capital | New Construction [3] | New Construction | T&D M&S Working Capital Less New Construction |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) = (E) - (F) | (H) | (I) = (G) * (H) | (J) = (G) - (I) |
| 1 | | Thirteen Month Average Balance | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | Materials & Supplies | | | | | | | |
| 4 | 1540001 | Materials & Supplies Inventory | WPB-5.1c, pg 1, Line 16, Column C | $ 44,730,348 | $ 37,353,085 | $ 7,377,263 | 21.54% | $ 1,589,382 | $ 5,787,881 |
| 5 | 1540002 | Materials & Supplied-Unclassified | WPB-5.1c, pg 1, Line 16, Column D | $ (2,160,880) | $ (2,191,596) | $ 30,716 | 21.54% | $ 6,618 | $ 24,098 |
| 6 | 1540025 | Inventory Price/Qty Variance | WPB-5.1c, pg 1, Line 16, Column E | $ (181,515) | $ (161,302) | $ (20,213) | 21.54% | $ (4,355) | $ (15,858) |
| 7 | 1540026 | Inventory Recs Ohio Solar | WPB-5.1c, pg 1, Line 16, Column F | $ 621,156 | $ - | $ 621,156 | 21.54% | $ 133,824 | $ 487,332 |
| 8 | 1540027 | Inventory Recs Ohio Non-solar | WPB-5.1c, pg 1, Line 16, Column G | $ 1,368,669 | $ - | $ 1,368,669 | 21.54% | $ 294,871 | $ 1,073,798 |
| 9 | 1840090 | Minor Materials - Overhead | WPB-5.1c, pg 1, Line 16, Column H | $ 1,119,946 | $ - | $ 1,119,946 | 21.54% | $ 241,285 | $ 878,661 |
| 10 | 154XXXX | Generation Only M&S accounts | WPB-5.1c, pg 1, Line 16, Column I | $ (7,841,776) | $ (7,841,776) | $ - | 21.54% | $ - | $ - |
| 11 | 1630001 | Storeroom Activities | WPB-5.1c, pg 2, Line 16, Column C | $ 41,946 | $ 568 | $ 41,378 | 21.54% | $ 8,915 | $ 32,463 |
| 12 | 1630021 | Misc Storeroom Activities | WPB-5.1c, pg 2, Line 16, Column D | $ 651,349 | $ - | $ 651,349 | 21.54% | $ 140,329 | $ 511,020 |
| 13 | 1630022 | Freight Activities | WPB-5.1c, pg 2, Line 16, Column E | $ 118,292 | $ 16,268 | $ 102,024 | 21.54% | $ 21,980 | $ 80,044 |
| 14 | 1630026 | Stores Loading Expense - Credit | WPB-5.1c, pg 2, Line 16, Column F | $ (162,702) | $ - | $ (162,702) | 21.54% | $ (35,053) | $ (127,649) |
| 15 | 1630043/44 | Inventory Adjustments | WPB-5.1c, pg 2, Line 16, Column G | $ 233,130 | $ (8,732) | $ 241,862 | 21.54% | $ 52,108 | $ 189,754 |
| 16 | 1639999 | Inventory System Default Account | WPB-5.1c, pg 2, Line 16, Column H | $ 123,648 | $ 134,145 | $ (10,497) | 21.54% | $ (2,262) | $ (8,235) |
| 17 | 163XXXX | Generation Only Stores accounts | WPB-5.1c, pg 2, Line 16, Column I | $ 844,977 | $ 844,977 | $ - | 21.54% | $ - | $ - |
| 18 | | | | | | | | | |
| 19 | | Total | | $ 39,506,588 | $ 28,145,637 | $ 11,360,951 | | $ 2,447,642 | $ 8,913,309 |

Sources:
[1] WPB-5.1c page 1 and 2
[2] Generation M&S working capital account balances
[3] Supplemental (C)(11)(c)

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

***Detail of Material and Supplies Working Capital***
**As of September 30, 2015**

Data: Actual
Type of Filing: Original
Work Paper Reference No(s).: WPB-5.1c


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

| Line No. | Account No. | Description | Working Paper Reference No. | Total Company M&S Working Capital [1] | Generation M&S Working Capital [2] | T&D M&S Working Capital | New Construction [3] | New Construction | T&D M&S Working Capital Less New Construction |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) = (E) - (F) | (H) | (I) = (G) * (H) | (J) = (G) - (I) |
| 1 | | Date Certain Balance | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | Materials & Supplies | | | | | | | |
| 4 | 1540001 | Materials & Supplies Inventory | WPB-5.1c, pg 1, Line 5, Column C | $ 45,033,939 | $ 37,644,492 | $ 7,389,447 | 21.54% | $ 1,592,007 | $ 5,797,440 |
| 5 | 1540002 | Materials & Supplied-Unclassified | WPB-5.1c, pg 1, Line 5, Column D | $ (2,165,161) | $ (2,191,596) | $ 26,435 | 21.54% | $ 5,695 | $ 20,740 |
| 6 | 1540025 | Inventory Price/Qty Variance | WPB-5.1c, pg 1, Line 5, Column E | $ (233,726) | $ (174,489) | $ (59,237) | 21.54% | $ (12,762) | $ (46,475) |
| 7 | 1540026 | Inventory Recs Ohio Solar | WPB-5.1c, pg 1, Line 5, Column F | $ 419,691 | $ - | $ 419,691 | 21.54% | $ 90,420 | $ 329,271 |
| 8 | 1540027 | Inventory Recs Ohio Non-solar | WPB-5.1c, pg 1, Line 5, Column G | $ 1,259,359 | $ - | $ 1,259,359 | 21.54% | $ 271,321 | $ 988,038 |
| 9 | 1840090 | Minor Materials - Overhead | WPB-5.1c, pg 1, Line 5, Column H | $ 1,270,296 | $ - | $ 1,270,296 | 21.54% | $ 273,677 | $ 996,619 |
| 10 | 154XXXX | Generation Only M&S accounts | WPB-5.1c, pg 1, Line 5, Column I | $ (6,998,645) | $ (6,998,645) | $ - | 21.54% | $ - | $ - |
| 11 | 1630001 | Storeroom Activities | WPB-5.1c, pg 2, Line 5, Column C | $ 68,693 | $ 935 | $ 67,758 | 21.54% | $ 14,598 | $ 53,160 |
| 12 | 1630021 | Misc Storeroom Activities | WPB-5.1c, pg 2, Line 5, Column D | $ 1,035,107 | $ - | $ 1,035,107 | 21.54% | $ 223,007 | $ 812,100 |
| 13 | 1630022 | Freight Activities | WPB-5.1c, pg 2, Line 5, Column E | $ 201,969 | $ 25,653 | $ 176,316 | 21.54% | $ 37,986 | $ 138,330 |
| 14 | 1630026 | Stores Loading Expense - Credit | WPB-5.1c, pg 2, Line 5, Column F | $ (707,778) | $ - | $ (707,778) | 21.54% | $ (152,486) | $ (555,292) |
| 15 | 1630043/44 | Inventory Adjustments | WPB-5.1c, pg 2, Line 5, Column G | $ 394,407 | $ (15,300) | $ 409,707 | 21.54% | $ 88,269 | $ 321,438 |
| 16 | 1639999 | Inventory System Default Account | WPB-5.1c, pg 2, Line 5, Column H | $ 121,884 | $ 132,381 | $ (10,497) | 21.54% | $ (2,262) | $ (8,235) |
| 17 | 163XXXX | Generation Only Stores accounts | WPB-5.1c, pg 2, Line 5, Column I | $ 853,079 | $ 853,079 | $ - | 21.54% | $ - | $ - |
| 18 | | | | | | | | | |
| 19 | | Total | | $ 40,553,114 | $ 29,276,510 | $ 11,276,604 | | $ 2,429,470 | $ 8,847,134 |

Sources:
[1] *WPB-5.1c page 1 and 2, Line 5*
[2] Generation M&S working capital account balances
[3] Supplemental (C)(11)(c)

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

**Detail of Material and Supplies Working Capital - Total Company**
**For the Thirteen Months Ended May 31, 2016**

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


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

| Line No. | Month | Account 1540001 | Account 1540002 | Account 1540025 | Account 1540026 | Account 1540027 | Account 1840090 | Generation Only M&S Accounts | Total |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) = (C) thru (I) |
| 1 | May 2015 | $ 44,700,894 | $ (2,159,596) | $ (282,296) | $ 402,856 | $ 1,049,755 | $ 1,156,299 | $ (8,063,022) | $ 36,804,890 |
| 2 | June 2015 | $ 45,547,460 | $ (2,159,596) | $ (173,371) | $ 402,856 | $ 1,049,755 | $ 1,196,393 | $ (8,218,858) | $ 37,644,639 |
| 3 | July 2015 | $ 45,256,036 | $ (2,165,161) | $ (191,552) | $ 402,856 | $ 1,049,755 | $ 1,218,316 | $ (7,934,118) | $ 37,636,132 |
| 4 | August 2015 | $ 44,988,262 | $ (2,165,161) | $ (189,265) | $ 402,856 | $ 1,049,755 | $ 1,226,100 | $ (7,671,313) | $ 37,641,234 |
| 5 | **September 2015** | $ 45,033,939 | $ (2,165,161) | $ (233,726) | $ 419,691 | $ 1,259,359 | $ 1,270,296 | $ (6,998,645) | $ 38,585,753 |
| 6 | October 2015 | $ 44,797,951 | $ (2,159,596) | $ (419,603) | $ 946,886 | $ 1,837,010 | $ 979,938 | $ (7,792,437) | $ 38,190,149 |
| 7 | November 2015 | $ 43,653,485 | $ (2,159,596) | $ (722,788) | $ 969,776 | $ 1,837,010 | $ 986,132 | $ (7,449,585) | $ 37,114,434 |
| 8 | December 2015 | $ 44,200,065 | $ (2,159,596) | $ - | $ 969,776 | $ 1,837,010 | $ 1,001,519 | $ (8,046,892) | $ 37,801,882 |
| 9 | January 2016 | $ 44,606,549 | $ (2,159,596) | $ 169,574 | $ 974,456 | $ 1,837,010 | $ 1,023,557 | $ (8,068,966) | $ 38,382,584 |
| 10 | February 2016 | $ 44,663,475 | $ (2,159,596) | $ 111,917 | $ 974,456 | $ 1,837,010 | $ 1,080,562 | $ (7,772,137) | $ 38,735,687 |
| 11 | March 2016 | $ 44,832,370 | $ (2,159,596) | $ (54,205) | $ 402,856 | $ 1,049,755 | $ 1,139,627 | $ (7,878,385) | $ 37,332,422 |
| 12 | April 2016 | $ 44,513,145 | $ (2,159,596) | $ (92,084) | $ 402,856 | $ 1,049,755 | $ 1,124,255 | $ (7,985,703) | $ 36,852,628 |
| 13 | May 2016 | $ 44,700,894 | $ (2,159,596) | $ (282,296) | $ 402,856 | $ 1,049,755 | $ 1,156,299 | $ (8,063,022) | $ 36,804,890 |
| 14 | Total | $ 581,494,525 | $ (28,091,443) | $ (2,359,695) | $ 8,075,033 | $ 17,792,694 | $ 14,559,293 | $ (101,943,083) | $ 489,527,324 |
| 15 | | | | | | | | | |
| 16 | 13 Month Average Balance | $ 44,730,348 | $ (2,160,880) | $ (181,515) | $ 621,156 | $ 1,368,669 | $ 1,119,946 | $ (7,841,776) | $ 37,655,948 |

Source: Oracle General Ledger and Forecast

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

**Detail of Material and Supplies Working Capital - Total Company**
**For the Thirteen Months Ended May 31, 2016**

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


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

| Line No. | Month | Account 1630001 | Account 1630021 | Account 1630022 | Account 1630026 | Account 1630043/44 | Account 1639999 | Generation Only Stores Accounts | Total |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) = (C) thru (I) |
| 1 | May 2015 | $ 48,659 | $ 636,836 | $ 128,037 | $ (68,467) | $ 404,024 | $ 125,024 | $ 814,405 | $ 2,088,518 |
| 2 | June 2015 | $ 54,093 | $ 726,335 | $ 155,526 | $ (244,232) | $ 386,566 | $ 125,374 | $ 838,964 | $ 2,042,626 |
| 3 | July 2015 | $ 59,349 | $ 821,346 | $ 172,603 | $ (394,918) | $ 375,444 | $ 125,374 | $ 807,699 | $ 1,966,897 |
| 4 | August 2015 | $ 63,951 | $ 924,575 | $ 176,514 | $ (523,651) | $ 403,565 | $ 125,374 | $ 829,257 | $ 1,999,585 |
| 5 | **September 2015** | $ 68,693 | $ 1,035,107 | $ 201,969 | $ (707,778) | $ 394,407 | $ 121,884 | $ 853,079 | $ 1,967,361 |
| 6 | October 2015 | $ 52,420 | $ 1,202,898 | $ 140,539 | $ (853,222) | $ 62,956 | $ 121,665 | $ 1,054,552 | $ 1,781,808 |
| 7 | November 2015 | $ 57,232 | $ 1,294,437 | $ 166,159 | $ (1,037,006) | $ 63,488 | $ 122,482 | $ 1,060,250 | $ 1,727,042 |
| 8 | December 2015 | $ - | $ - | $ - | $ 627,423 | $ - | $ 122,491 | $ 681,534 | $ 1,431,448 |
| 9 | January 2016 | $ 4,813 | $ 117,653 | $ 17,382 | $ 477,514 | $ 37,424 | $ 122,242 | $ 802,025 | $ 1,579,053 |
| 10 | February 2016 | $ 10,700 | $ 235,538 | $ 45,416 | $ 352,572 | $ 45,982 | $ 123,033 | $ 809,701 | $ 1,622,942 |
| 11 | March 2016 | $ 35,806 | $ 361,017 | $ 89,498 | $ 241,898 | $ 138,354 | $ 122,432 | $ 800,392 | $ 1,789,397 |
| 12 | April 2016 | $ 40,919 | $ 474,959 | $ 116,112 | $ 83,207 | $ 314,451 | $ 125,024 | $ 818,444 | $ 1,973,116 |
| 13 | May 2016 | $ 48,659 | $ 636,836 | $ 128,037 | $ (68,467) | $ 404,024 | $ 125,024 | $ 814,405 | $ 2,088,518 |
| 14 | Total | $ 545,294 | $ 8,467,537 | $ 1,537,792 | $ (2,115,127) | $ 3,030,685 | $ 1,607,423 | $ 10,984,707 | $ 24,058,311 |
| 15 | | | | | | | | | |
| 16 | 13 Month Average Balance | $ 41,946 | $ 651,349 | $ 118,292 | $ (162,702) | $ 233,130 | $ 123,648 | $ 844,977 | $ 1,850,640 |

Source: Oracle General Ledger and Forecast

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

**Prepayments**
**For the Thirteen Months Ended May 31, 2016**

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

Workpaper B-5.1d
Page 1 of 1
Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

| Line No. | Month | Total Company Balance [1] | Adjusted Items [2] | T&D Balance | Allocation % [3] | Jurisdiction |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) = (C) - (D) | (F) | (G) = (E) * (F) |
| 1 | May 2015 | $ 18,832,554 | $ 12,782,014 | $ 6,050,540 | 86.84% | $ 5,254,295 |
| 2 | June 2015 | $ 17,703,130 | $ 12,166,833 | $ 5,536,297 | 87.74% | $ 4,857,683 |
| 3 | July 2015 | $ 15,053,935 | $ 10,658,778 | $ 4,395,157 | 88.65% | $ 3,896,317 |
| 4 | August 2015 | $ 17,919,220 | $ 11,963,776 | $ 5,955,444 | 88.10% | $ 5,246,826 |
| 5 | **September 2015** | $ 11,801,654 | $ 8,410,338 | $ 3,391,316 | 90.00% | $ 3,052,283 |
| 6 | October 2015 | $ 16,474,335 | $ 10,357,124 | $ 6,117,211 | 88.43% | $ 5,409,211 |
| 7 | November 2015 | $ 17,462,326 | $ 11,687,002 | $ 5,775,324 | 87.79% | $ 5,070,003 |
| 8 | December 2015 | $ 13,424,923 | $ 9,417,641 | $ 4,007,282 | 87.44% | $ 3,503,789 |
| 9 | January 2016 | $ 16,744,075 | $ 11,263,940 | $ 5,480,135 | 88.24% | $ 4,835,797 |
| 10 | February 2016 | $ 19,197,932 | $ 12,489,059 | $ 6,708,873 | 88.31% | $ 5,924,864 |
| 11 | March 2016 | $ 12,330,116 | $ 8,516,159 | $ 3,813,957 | 88.28% | $ 3,366,817 |
| 12 | April 2016 | $ 14,434,643 | $ 9,725,768 | $ 4,708,875 | 88.44% | $ 4,164,695 |
| 13 | May 2016 | $ 17,695,887 | $ 11,262,719 | $ 6,433,168 | 89.03% | $ 5,727,587 |
| 14 | Total | $ 209,074,730 | $ 140,701,151 | $ 68,373,579 | | $ 60,310,167 |
| 15 | | | | | | |
| 16 | 13 Month Average Balance | $ 16,082,672 | $ 10,823,165 | $ 5,259,506 | 88.21% | $ 4,639,244 |

Sources:
[1] Oracle General Ledger and Forecast
[2] Generation and other allocated entities prepayment balances per General Ledger and Forecast
[3] Allocation source: DIRECT

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

**Accruals: Payroll, Vacation and Bonus**
**For the Thirteen Months Ended May 31, 2016**

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

Workpaper B-5.1e
Page 1 of 1
Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

| Line No. | Month | Total Company Balance [1] | Adjusted Items [2] | T&D Balance | Allocation % [3] | Jurisdiction |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) = (C) - (D) | (F) | (G) = (E) * (F) |
| 1 | May 2015 | $ (9,965,576) | $ (4,775,518) | $ (5,190,058) | 91.68% | $ (4,758,116) |
| 2 | June 2015 | $ (11,119,000) | $ (5,351,937) | $ (5,767,063) | 91.52% | $ (5,277,958) |
| 3 | July 2015 | $ (12,502,576) | $ (6,031,329) | $ (6,471,247) | 91.44% | $ (5,917,206) |
| 4 | August 2015 | $ (13,747,102) | $ (6,648,837) | $ (7,098,265) | 91.35% | $ (6,484,451) |
| 5 | **September 2015** | $ (12,508,014) | $ (6,122,848) | $ (6,385,166) | 90.95% | $ (5,807,547) |
| 6 | October 2015 | $ (12,310,771) | $ (6,088,365) | $ (6,222,406) | 90.52% | $ (5,632,452) |
| 7 | November 2015 | $ (12,753,659) | $ (6,330,128) | $ (6,423,531) | 90.32% | $ (5,801,730) |
| 8 | December 2015 | $ (14,024,391) | $ (6,950,806) | $ (7,073,585) | 90.39% | $ (6,393,763) |
| 9 | January 2016 | $ (13,433,364) | $ (6,623,250) | $ (6,810,114) | 89.68% | $ (6,107,503) |
| 10 | February 2016 | $ (13,843,572) | $ (6,845,882) | $ (6,997,690) | 89.63% | $ (6,271,719) |
| 11 | March 2016 | $ (11,194,030) | $ (5,221,958) | $ (5,972,072) | 92.57% | $ (5,528,207) |
| 12 | April 2016 | $ (9,930,896) | $ (4,704,804) | $ (5,226,092) | 92.06% | $ (4,810,984) |
| 13 | May 2016 | $ (9,965,576) | $ (4,775,518) | $ (5,190,058) | 91.68% | $ (4,758,116) |
| 14 | Total | $ (157,298,527) | $ (76,471,180) | $ (80,827,347) | | $ (73,549,752) |
| 15 | | | | | | |
| 16 | 13 Month Average Balance | $ (12,099,887) | $ (5,882,398) | $ (6,217,489) | 91.00% | $ (5,657,673) |

Sources:
[1] Oracle General Ledger and Forecast
[2] Generation and other allocated entities accrual balances per General Ledger and Forecast
[3] Allocation source: DIRECT

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

**WPAFB Materials & Supplies**
**For the Thirteen Months Ended May 31, 2016**

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

Workpaper B-5.1f
Page 1 of 1
Witness Responsible: Kurt A. Tornquist, Emily W. Rabb

| Line No. | Month | Total Company Balance | Adjusted Items | T&D Balance | Allocation % [1] | Jurisdiction |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) = (C) - (D) | (F) | (G) = (E) * (F) |
| 1 | May 2015 | $ (9,443) | $ - | $ (9,443) | 100.00% | $ (9,443) |
| 2 | June 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 3 | July 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 4 | August 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 5 | **September 2015** | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 6 | October 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 7 | November 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 8 | December 2015 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 9 | January 2016 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 10 | February 2016 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 11 | March 2016 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 12 | April 2016 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 13 | May 2016 | $ (9,749) | $ - | $ (9,749) | 100.00% | $ (9,749) |
| 14 | Total | $ (126,431) | $ - | $ (126,431) | | $ (126,431) |
| 15 | | | | | | |
| 16 | 13 Month Average Balance | $ (9,725) | $ - | $ (9,725) | 100.00% | $ (9,725) |

Sources:
[1] Allocation source: ALLDIST

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

**Accumulated Deferred Income Taxes and Investment Tax Credits**
**As of September 30, 2015**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Account | Description | Total Company[1] | Note[2] | Allocation Code | Allocation % | Jurisdictional |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) = (D) * (G) |
| | 190 | | | | | | |
| 1 | 1900023 | DFIT - Kentucky Income Tax | $ 2,895,503 | (a) | NONDIST | 0.00% | $ - |
| 2 | 1900059 | Offset - Current DIT in Tax Asset | $ 670,036 | (a) | NONDIST | 0.00% | $ - |
| 3 | 1900063 | FERC Normalization | $ 19,108 | (c) | NONDIST | 0.00% | $ - |
| 4 | 1900073 | Cap. Interest on Zimmer Pollution Ctrl Bonds | $ 2,249,848 | (f) | NONDIST | 0.00% | $ - |
| 5 | 1900103 | Accrued Vacation | $ 1,618,035 | | DLABOR | 43.70% | $ 707,081 |
| 6 | 1900113 | Accrued Post Retirement Benefits | $ 8,065,758 | | DIRECT | 55.18% | $ 4,450,933 |
| 7 | 1900133 | Book Cap. Net Earnings on Zimmer Construction | $ 68,235 | (f) | NONDIST | 0.00% | $ - |
| 8 | 1900170 | Tax Capitalized Removal Costs | $ 27,200 | (f) | NONDIST | 0.00% | $ - |
| 9 | 1900173 | Capitalized Land Rent Income | $ 8,962 | (f) | NONDIST | 0.00% | $ - |
| 10 | 1900213 | Equity Compensation | $ 991,226 | | DLABOR | 43.70% | $ 433,166 |
| 11 | 1900223 | Accrued Claims Normalized | $ 4,694,433 | | DLABOR | 43.70% | $ 2,051,467 |
| 12 | 1900233 | Deferred Compensation | $ 1,293,526 | | DLABOR | 43.70% | $ 565,271 |
| 13 | 1900280 | Insurance Claims Reserve | $ (1,611,817) | (b) | NONDIST | 0.00% | $ - |
| 14 | 1900300 | Reserve for Uncollectible Accounts - ST | $ 314,084 | (a) | NONDIST | 0.00% | $ - |
| 15 | 1900343 | Capital Repairs 481a - LT | $ (1,644,809) | (f) | NONDIST | 0.00% | $ - |
| 16 | 1900344 | Capital Repairs 481a - ST | $ (822,405) | (f) | NONDIST | 0.00% | $ - |
| 17 | 1900503 | FAS 109 | $ (28,922) | (a)(e) | NONDIST | 0.00% | $ - |
| 18 | 1902320 | Deferred Litigation Costs | $ (16,819) | (b) | NONDIST | 0.00% | $ - |
| 19 | 1902700 | Fed Benefit of SALT on Future Tax Impacts | $ 15,443 | (a) | NONDIST | 0.00% | $ - |
| 20 | 1902701 | Deferred Tax on Future Tax Impacts | $ 942,416 | (a) | NONDIST | 0.00% | $ - |
| 21 | 1902702 | Deferred Interest on Future Tax Impacts | $ (12,447) | (a) | NONDIST | 0.00% | $ - |
| 22 | | | $ 19,736,594 | | | | $ 8,207,918 |
| 23 | 281 | | | | | | |
| 24 | 2810003 | Pollution Control | $ - | (f) | NONDIST | 0.00% | $ - |
| 25 | | | $ - | | | | $ - |
| 26 | 282 | | | | | | |
| 27 | 2820003 | Plant, Property & Equipment | $ (396,636,622) | | DIRECT | 30.49% | $ (120,952,134) |
| 28 | 2820010 | Non-utility Plant, Property & Equipment | $ (225,343) | (b) | NONDIST | 0.00% | $ - |
| 29 | 2820013 | Repairs Allowance | $ (186,106,936) | | DIRECT | 30.49% | $ (56,752,276) |
| 30 | 2820023 | Deferred KY Income Tax | $ (888,439) | | DIRECT | 30.49% | $ (270,925) |
| 31 | 2820024 | Deferred Muni Income Tax | $ (5,800,783) | | DIRECT | 30.49% | $ (1,768,917) |
| 32 | 2820033 | AFUDC Debt | $ (24,189,781) | | DIRECT | 30.49% | $ (7,376,539) |
| 33 | 2820036 | R&D Deduction | $ (8,071,060) | | DIRECT | 30.49% | $ (2,461,225) |
| 34 | 2820053 | Capitalized Interest | $ 20,595,090 | | DIRECT | 30.49% | $ 6,280,358 |
| 35 | 2820060 | CIAC - NU | $ 6,521,670 | (b) | NONDIST | 0.00% | $ - |
| 36 | 2820093 | Zimmer Training Costs | $ (112,741) | (f) | NONDIST | 0.00% | $ - |
| 37 | 2820360 | Refundable CIAC | $ 436,210 | (b) | NONDIST | 0.00% | $ - |
| 38 | 2820361 | ARO Liability | $ (512,697) | (f) | NONDIST | 0.00% | $ - |
| 39 | 2820503 | FAS 109 | $ (20,419,285) | (a) | NONDIST | 0.00% | $ - |
| | | | $ (615,410,717) | | | | $ (183,301,658) |

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

**Accumulated Deferred Income Taxes and Investment Tax Credits**
**As of September 30, 2015**

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

Workpaper B-6a
Page 2 of 2
Witness Responsible: Stephen A. Allamanno

| Line No. | Account | Description | Total Company[1] | Note[2] | Allocation Code | Allocation % | Jurisdictional |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) = (D) * (G) |
| | 283 | | | | | | |
| 1 | 2830059 | Offset - Current DIT in Tax Liability | $ (670,036) | (a) | NONDIST | 0.00% | $ - |
| 2 | 2830063 | Early Retirement of Debt | $ (3,220,295) | | DGRSPLNT | 30.62% | $ (986,054) |
| 3 | 2830073 | Pension | $ (32,152,141) | | DIRECT | 55.18% | $ (17,742,538) |
| 4 | 2830083 | Prepaid Expenses | $ (237,680) | | DLABOR | 43.70% | $ (103,866) |
| 5 | 2830101 | DIT - Interest & Dividends - Current | $ (1,087,382) | (b) | NONDIST | 0.00% | $ - |
| 6 | 2830103 | Capitalized Software | $ (4,123,896) | | DIRECT | 30.49% | $ (1,257,559) |
| 7 | 2830113 | Regulatory Deferral - LT | $ (5,811,901) | (a) | NONDIST | 0.00% | $ - |
| 8 | 2830133 | Accrued Bonus | $ 1,064,509 | | DLABOR | 43.70% | $ 465,190 |
| 9 | 2830183 | Regulatory Deferral - ST | $ (3,029,952) | (a) | NONDIST | 0.00% | $ - |
| 10 | 2830503 | FAS 109 | $ (10,533,269) | (a) | NONDIST | 0.00% | $ - |
| 11 | 2830515 | Deferred U/R Gain/Loss - Derivatives | $ (217,380) | (f) | NONDIST | 0.00% | $ - |
| 12 | 2830520 | OCI Deferred U/R Gain/Loss - Master Trust | $ (215,547) | (b) | NONDIST | 0.00% | $ - |
| 13 | 2830540 | OCI Deferred U/R Gain/Loss - Pension | $ 24,999,866 | (b) | NONDIST | 0.00% | $ - |
| 14 | 2830550 | OCI Deferred U/R Gain/Loss - OPEB | $ 781,381 | (b) | NONDIST | 0.00% | $ - |
| 15 | 2830560 | OCI Deferred U/R Gain/Loss - Derivatives | $ (5,090,906) | (b) | NONDIST | 0.00% | $ - |
| 16 | 2835095 | ITC-FA-Purch Acctng | $ 7,047,833 | (b) | NONDIST | 0.00% | $ - |
| 17 | | | $ (32,496,796) | | | | $ (19,624,827) |
| 18 | | | | | | | |
| 19 | TOTAL DEFERRED TAX RATE BASE REDUCTION | | $ (628,170,919) | | | | $ (194,718,567) |
| 20 | | | | | | | |
| 21 | 255.XXX | ITC | $ (20,578,112) | (d) | | | $ (646,120) |

[1] Information obtained from Accounting Records.

[2] Note:
- (a) Not recognized for rate making
- (b) Non-utility
- (c) FERC Jurisdiction
- (d) Certain ITC Amounts Are Rate Base Reduction Under IRS Code Section 46(e)(3)
- (e) Amount Affecting Rate Is 35% Of The ITC Rate Base Reduction
- (f) Generation Only

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

**Net Prepaid Pension Asset**
**As of September 30, 2015**

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


Witness Responsible: Edward J. Kunz

| Line No. | Description | RIP | SERP | Life | GF Med | NGF Med | Total |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) = (C) thru (G) |
| 1 | 9-30-2015 Balance: | | | | | | |
| 2 | Net Funded Status (Liability) | $ (64,933,195) | $ (3,164,255) | $ (6,730,711) | $ (7,448,924) | $ (1,949,152) | $ (84,226,237) |
| 3 | | | | | | | |
| 4 | Less: AOCI - Prior Service Credit (Cost) | $ (17,856,376) | $ - | $ (556,576) | $ - | $ - | $ (18,412,952) |
| 5 | Less: AOCI - Net Gain (Loss) | $ (142,830,958) | $ (2,318,861) | $ 1,620,116 | $ 4,227,939 | $ (557,983) | $ (139,859,747) |
| 6 | Total AOCI | $ (160,687,334) | $ (2,318,861) | $ 1,063,540 | $ 4,227,939 | $ (557,983) | $ (158,272,699) |
| 7 | | | | | | | |
| 8 | Net Prepaid Pension Asset (Total Company) | $ 95,754,139 | $ (845,394) | $ (7,794,251) | $ (11,676,863) | $ (1,391,169) | $ 74,046,462 |
| 9 | | | | | | | |
| 10 | % to Distribution per YE 2014 Allocation: | | | | | | |
| 11 | Net Funded Status (Liability) | 49.47% | 38.97% | 53.78% | 72.34% | 35.51% | |
| 12 | AOCI - Prior Service Cost (Credit) | 49.12% | | 57.40% | | | |
| 13 | AOCI - Net Loss (Gain) | 54.62% | 38.97% | 76.84% | 72.00% | 36.11% | |
| 14 | | | | | | | |
| 15 | 9-30-2015 Balance Allocable to Distribution per YE 2014 Allocation %s: | | | | | | |
| 16 | Net Funded Status (Liability) | $ (32,120,448) | $ (1,233,101) | $ (3,619,466) | $ (5,388,493) | $ (692,051) | $ (43,053,559) |
| 17 | | | | | | | |
| 18 | Less: AOCI - Prior Service Credit (Cost) | $ (8,771,607) | $ - | $ (319,467) | $ - | $ - | $ (9,091,074) |
| 19 | Less: AOCI - Net Gain (Loss) | $ (78,007,557) | $ (903,650) | $ 1,244,923 | $ 3,044,168 | $ (201,480) | $ (74,823,596) |
| 20 | Total AOCI | $ (86,779,164) | $ (903,650) | $ 925,456 | $ 3,044,168 | $ (201,480) | $ (83,914,670) |
| 21 | | | | | | | |
| 22 | Net Prepaid Pension Asset (Jurisdictional) | $ 54,658,716 | $ (329,451) | $ (4,544,922) | $ (8,432,661) | $ (490,571) | $ 40,861,111 |
| 23 | | | | | | | |
| 24 | Overall % Directly Allocable to Distribution at 09-30-2015 | | | | | | 55.18% |

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

Monthly Operating Revenue and Expenses by Account
For the Twelve Months Ended May 31, 2016

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


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

| Line No. | FERC Acct. | Description | Total Utility | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | 440-446 | Distribution Revenues | $ 347,286,520 | $ 29,163,377 | $ 31,457,035 | $ 32,770,635 | $ 27,660,503 | $ 26,024,452 | $ 27,793,083 | $ 33,943,442 | $ 33,483,902 | $ 27,585,802 | $ 28,812,974 | $ 23,739,050 | $ 24,852,264 |
| 2 | 440-446 | Other Retail Revenues | $ 410,444,426 | $ 42,132,110 | $ 43,726,525 | $ 45,382,698 | $ 31,671,285 | $ 36,459,848 | $ 32,230,799 | $ 41,688,158 | $ 34,607,592 | $ 28,207,844 | $ 28,820,325 | $ 22,263,270 | $ 23,253,972 |
| 3 | 447 | Sales for Resale | $ 704,008,678 | $ 54,055,791 | $ 55,414,034 | $ 54,933,653 | $ 56,419,544 | $ 68,251,473 | $ 65,960,104 | $ 77,976,160 | $ 70,041,176 | $ 56,773,889 | $ 53,990,874 | $ 41,366,560 | $ 48,825,419 |
| 4 | 450 | Forfeited Discounts | $ 3,106,958 | $ 241,633 | $ 220,010 | $ 254,503 | $ 288,046 | $ 273,446 | $ 273,446 | $ 273,446 | $ 256,486 | $ 256,486 | $ 256,486 | $ 256,486 | $ 256,486 |
| 5 | 451 | Misc. Service Revenues | $ 944,084 | $ 97,408 | $ 92,991 | $ 89,478 | $ 107,297 | $ 71,965 | $ 71,965 | $ 71,965 | $ 68,203 | $ 68,203 | $ 68,203 | $ 68,203 | $ 68,203 |
| 6 | 454 | Rental Income | $ 704,656 | $ 43,464 | $ 41,175 | $ 46,527 | $ 50,500 | $ 94,003 | $ 94,003 | $ 94,003 | $ 48,196 | $ 48,196 | $ 48,196 | $ 48,196 | $ 48,196 |
| 7 | 456 | Other Electric Revenue | $ 10,252,195 | $ 837,661 | $ 574,624 | $ 960,971 | $ 1,391,839 | $ 859,785 | $ 859,785 | $ 859,785 | $ 781,549 | $ 781,549 | $ 781,549 | $ 781,549 | $ 781,549 |
| 8 | 456.1 | Revenues from Transmission of Electricity of Others | $ 48,352,957 | $ 3,988,664 | $ 4,213,911 | $ 4,358,954 | $ 4,151,698 | $ 4,068,526 | $ 3,942,891 | $ 4,068,526 | $ 4,012,009 | $ 3,639,149 | $ 4,011,253 | $ 3,886,194 | $ 4,011,183 |
| 9 | 501-509, 548-549, 555-557 | Production Operations | $ 752,800,470 | $ 62,406,269 | $ 66,272,531 | $ 66,698,417 | $ 63,453,696 | $ 77,238,673 | $ 70,886,148 | $ 85,868,652 | $ 64,192,520 | $ 51,920,720 | $ 53,151,359 | $ 43,677,191 | $ 47,034,294 |
| 10 | 510-514, 553-554 | Production Maintenance | $ 66,444,092 | $ 4,257,140 | $ 5,903,243 | $ 6,425,460 | $ 6,104,849 | $ 6,336,432 | $ 5,600,663 | $ 4,849,866 | $ 4,656,224 | $ 4,511,532 | $ 6,251,971 | $ 6,136,554 | $ 5,410,159 |
| 11 | 560-567 | Transmission Operations | $ 78,424,538 | $ 7,671,555 | $ 8,146,368 | $ 8,120,900 | $ 6,021,088 | $ 5,577,005 | $ 5,607,822 | $ 6,442,289 | $ 6,997,081 | $ 6,144,883 | $ 6,284,183 | $ 5,573,630 | $ 5,837,735 |
| 12 | 568-571 | Transmission Maintenance | $ 3,150,545 | $ 301,887 | $ 508,467 | $ 326,650 | $ 208,635 | $ 260,560 | $ 223,648 | $ 226,223 | $ 197,865 | $ 202,844 | $ 235,849 | $ 225,498 | $ 242,419 |
| 13 | 580 | Operation Supervision and Engineering | $ 2,697,287 | $ 264,796 | $ (22,854) | $ 218,417 | $ 197,375 | $ 305,901 | $ 246,288 | $ 249,765 | $ 206,213 | $ 209,688 | $ 284,386 | $ 272,902 | $ 264,410 |
| 14 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 582 | Station Expenses | $ 374,773 | $ 32,789 | $ 17,643 | $ 21,312 | $ 26,962 | $ 41,406 | $ 33,337 | $ 33,807 | $ 27,912 | $ 28,383 | $ 38,493 | $ 36,939 | $ 35,790 |
| 16 | 583 | Overhead Line Expenses | $ 494,877 | $ 49,790 | $ 44,560 | $ 42,266 | $ 51,909 | $ 45,948 | $ 36,994 | $ 37,516 | $ 30,974 | $ 31,496 | $ 42,718 | $ 40,991 | $ 39,716 |
| 17 | 584 | Underground Line Expenses | $ 834,906 | $ (56,605) | $ 212,818 | $ 108,963 | $ 83,018 | $ 72,999 | $ 58,773 | $ 59,603 | $ 49,210 | $ 50,039 | $ 87,865 | $ 65,124 | $ 63,098 |
| 18 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 586 | Meter Expenses | $ 32,475 | $ 1,305 | $ 1,791 | $ 4,852 | $ 3,428 | $ 3,165 | $ 2,548 | $ 2,584 | $ 2,133 | $ 2,169 | $ 2,942 | $ 2,823 | $ 2,735 |
| 20 | 587 | Customer Installations Expenses | $ 604,224 | $ 42,603 | $ 49,853 | $ 42,451 | $ 44,435 | $ 63,726 | $ 51,307 | $ 52,031 | $ 42,959 | $ 43,682 | $ 59,243 | $ 56,851 | $ 55,082 |
| 21 | 588 | Miscellaneous Distribution Expenses | $ 95,402 | $ 17,279 | $ 11,546 | $ 9,166 | $ 8,022 | $ 7,408 | $ 5,964 | $ 6,048 | $ 4,994 | $ 5,078 | $ 6,887 | $ 6,609 | $ 6,403 |
| 22 | 589 | Rents | $ 7,132 | $ 1,168 | $ 2,902 | $ 464 | $ 300 | $ 345 | $ 277 | $ 281 | $ 232 | $ 236 | $ 320 | $ 307 | $ 298 |
| 23 | 590 | Maintenance Supervision and Engineering | $ 2,463,241 | $ 226,150 | $ 184,760 | $ 228,663 | $ 237,618 | $ 237,883 | $ 191,525 | $ 194,229 | $ 160,361 | $ 163,063 | $ 221,151 | $ 212,221 | $ 205,617 |
| 24 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 592 | Maintenance of Station Equipment | $ 4,074,468 | $ 268,203 | $ 305,145 | $ 394,064 | $ 418,107 | $ 403,301 | $ 324,707 | $ 329,291 | $ 271,872 | $ 276,453 | $ 374,934 | $ 359,794 | $ 348,598 |
| 26 | 593 | Maintenance of Overhead Lines | $ 37,940,098 | $ 3,292,722 | $ 4,129,400 | $ 3,614,882 | $ 3,825,692 | $ 4,115,305 | $ 3,720,736 | $ 3,983,100 | $ 1,875,893 | $ 1,907,505 | $ 2,587,016 | $ 2,482,549 | $ 2,405,298 |
| 27 | 594 | Maintenance of Underground Lines | $ 75,068 | $ 11,094 | $ 3,141 | $ 3,208 | $ 19,406 | $ 5,732 | $ 4,615 | $ 4,680 | $ 3,864 | $ 3,929 | $ 5,329 | $ 5,114 | $ 4,855 |
| 28 | 595 | Maintenance of Line Transformers | $ 233,149 | $ 20,291 | $ 11,980 | $ 17,928 | $ 27,774 | $ 23,274 | $ 18,738 | $ 19,003 | $ 15,689 | $ 15,954 | $ 21,637 | $ 20,763 | $ 20,117 |
| 29 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | | $ 250 | $ - | $ (250) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 30 | 597 | Maintenance of Meters | $ 149,115 | $ 20,252 | $ 16,064 | $ 13,055 | $ 13,547 | $ 12,928 | $ 10,409 | $ 10,556 | $ 8,715 | $ 8,862 | $ 12,019 | $ 11,534 | $ 11,175 |
| 31 | 598 | Maintenance of Miscellaneous Distribution Plant | $ 148,690 | $ 9,421 | $ 10,747 | $ 15,289 | $ 18,369 | $ 14,228 | $ 11,455 | $ 11,617 | $ 9,591 | $ 9,753 | $ 13,227 | $ 12,693 | $ 12,298 |
| 32 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 33 | 902 | Meter Reading Expenses | $ 3,653,751 | $ 282,125 | $ 294,250 | $ 296,498 | $ 286,149 | $ 374,171 | $ 301,254 | $ 305,506 | $ 252,235 | $ 256,485 | $ 347,853 | $ 333,806 | $ 323,419 |
| 34 | 903 | Customer Records and Collection Expenses | $ 10,957,095 | $ 874,851 | $ 873,949 | $ 821,584 | $ 842,277 | $ 1,131,548 | $ 911,036 | $ 923,897 | $ 762,795 | $ 775,650 | $ 1,051,960 | $ 1,009,480 | $ 978,068 |
| 35 | 904 | Uncollectible Accounts | $ 3,666,524 | $ 487,145 | $ 529,164 | $ 351,462 | $ 416,349 | $ 243,207 | $ 306,606 | $ 295,937 | $ 340,475 | $ 106,174 | $ 95,766 | $ 215,952 | $ 278,287 |
| 36 | 904 | Universal Service Expenditures | $ 27,309,700 | $ 2,289,668 | $ 2,404,031 | $ 2,512,378 | $ 2,137,893 | $ 2,006,798 | $ 2,092,970 | $ 2,539,508 | $ 2,725,128 | $ 2,265,152 | $ 2,328,346 | $ 1,956,770 | $ 2,050,059 |
| 37 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 38 | 907 | Supervision | $ 2,465,547 | $ 244,524 | $ 272,763 | $ 382,501 | $ (79,998) | $ 206,557 | $ 203,566 | $ 203,566 | $ 203,431 | $ 203,431 | $ 215,212 | $ 206,400 | $ 203,595 |
| 39 | 908 | Customer Assistance Expenses | $ 6,202,665 | $ 484,868 | $ 629,730 | $ 635,683 | $ 638,399 | $ 478,689 | $ 471,756 | $ 471,756 | $ 471,445 | $ 471,445 | $ 498,746 | $ 478,324 | $ 471,823 |
| 40 | 909 | Informational and Instructional Expenses | $ 2,270,531 | $ 177,371 | $ 229,571 | $ 49,599 | $ 469,293 | $ 168,771 | $ 166,327 | $ 166,327 | $ 166,217 | $ 166,217 | $ 175,843 | $ 168,643 | $ 166,351 |

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

Monthly Operating Revenue and Expenses by Account
For the Twelve Months Ended May 31, 2016

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


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

| Line No. | FERC Acct. | Description | Total Utility | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 41 | 910 | Misc Customer Service and Informational Expenses | $ 12,655,033 | $ 1,205,268 | $ 1,279,190 | $ 1,433,595 | $ 836,722 | $ 991,553 | $ 977,192 | $ 977,192 | $ 976,547 | $ 976,547 | $ 1,033,099 | $ 990,797 | $ 977,331 |
| 42 | 920 | Administrative and General Salaries | $ 13,148,734 | $ 1,043,307 | $ 1,439,461 | $ 1,187,937 | $ 1,037,368 | $ 908,840 | $ 1,477,696 | $ 1,581,138 | $ 1,218,587 | $ 1,027,404 | $ 518,910 | $ 612,257 | $ 1,095,830 |
| 43 | 921 | Office Supplies and Expenses | $ 19,416,429 | $ 2,052,701 | $ 2,368,072 | $ 1,739,232 | $ 1,231,389 | $ 1,263,998 | $ 2,157,067 | $ 2,319,465 | $ 1,765,546 | $ 1,465,398 | $ 667,094 | $ 813,643 | $ 1,572,823 |
| 44 | 922 | Administrative Expenses Transferred - Cr. | $ (2,435,257) | $ (56,980) | $ (234,966) | $ (359,822) | $ (154,174) | $ (174,430) | $ (283,609) | $ (303,462) | $ (235,745) | $ (199,052) | $ (101,458) | $ (119,374) | $ (212,184) |
| 45 | 923 | Outside Svcs Employed | $ 11,266,155 | $ 1,291,701 | $ 798,916 | $ 541,288 | $ 973,896 | $ 820,098 | $ 1,333,409 | $ 1,426,751 | $ 1,108,374 | $ 935,858 | $ 477,015 | $ 561,247 | $ 997,602 |
| 46 | 924 | Property Insurance | $ 5,184,311 | $ 859,162 | $ 337,402 | $ 341,256 | $ 579,519 | $ 328,342 | $ 533,856 | $ 571,227 | $ 443,759 | $ 374,689 | $ 190,982 | $ 224,706 | $ 399,409 |
| 47 | 925 | Injuries and Damages | $ 3,479,445 | $ 361,806 | $ 283,528 | $ 228,096 | $ 439,802 | $ 231,909 | $ 377,065 | $ 403,460 | $ 313,429 | $ 264,644 | $ 134,891 | $ 158,711 | $ 282,104 |
| 48 | 926 | Employee Pensions & Benefits | $ 30,836,438 | $ 3,044,487 | $ 1,630,597 | $ 1,550,875 | $ 3,573,299 | $ 2,991,972 | $ 2,139,764 | $ 2,823,492 | $ 2,534,562 | $ 2,461,799 | $ 3,063,653 | $ 2,466,046 | $ 2,555,892 |
| 49 | 927 | Franchise Requirements | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 50 | 928 | Regulatory Commission Expenses | $ 4,016,665 | $ 334,722 | $ 334,722 | $ 334,722 | $ 334,722 | $ 334,723 | $ 334,723 | $ 334,723 | $ 334,722 | $ 334,722 | $ 334,722 | $ 334,722 | $ 334,722 |
| 51 | 929 | Duplicate Charges - Cr. | $ (1,524,173) | $ (110,224) | $ (121,756) | $ (116,112) | $ (101,725) | $ (134,294) | $ (134,294) | $ (134,294) | $ (134,294) | $ (134,294) | $ (134,294) | $ (134,294) | $ (134,294) |
| 52 | 930.1 | General Advertising Expenses | $ 1,504,355 | $ 59,305 | $ 112,907 | $ 14,718 | $ 244,657 | $ 66,165 | $ 72,333 | $ 71,305 | $ 190,270 | $ 132,551 | $ 132,551 | $ 209,218 | $ 198,377 |
| 53 | 930.2 | Miscellaneous General Expenses | $ 4,800,601 | $ 473,169 | $ 769,190 | $ 43,695 | $ 653,726 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 |
| 54 | 931 | Rents | $ 24,793 | $ 1,778 | $ 1,778 | $ 2,725 | $ (5,379) | $ 2,558 | $ 4,159 | $ 4,450 | $ 3,457 | $ 2,919 | $ 1,488 | $ 1,750 | $ 3,111 |
| 55 | 935 | Maintenance of General Plant | $ 1,825,412 | $ (14,215) | $ 63,582 | $ 215,254 | $ 176,116 | $ 148,240 | $ 241,025 | $ 257,898 | $ 200,348 | $ 169,164 | $ 86,225 | $ 101,450 | $ 180,325 |
| 56 | 403 | Production Depreciation | $ 65,912,161 | $ 5,470,224 | $ 5,502,552 | $ 5,463,554 | $ 5,470,583 | $ 5,479,887 | $ 5,488,601 | $ 5,495,464 | $ 5,498,856 | $ 5,502,428 | $ 5,506,584 | $ 5,513,310 | $ 5,520,118 |
| 57 | 403 | Transmission Depreciation | $ 9,722,803 | $ 805,440 | $ 786,983 | $ 792,228 | $ 796,074 | $ 815,373 | $ 816,239 | $ 817,105 | $ 817,520 | $ 818,081 | $ 818,813 | $ 819,616 | $ 820,330 |
| 58 | 403 | Distribution Depreciation | $ 53,926,497 | $ 4,895,538 | $ 4,292,473 | $ 4,339,920 | $ 4,143,712 | $ 4,462,765 | $ 4,486,133 | $ 4,509,500 | $ 4,521,191 | $ 4,537,010 | $ 4,557,628 | $ 4,580,256 | $ 4,600,371 |
| 59 | 403 | General Depreciation | $ 1,030,201 | $ 83,834 | $ 88,538 | $ 81,109 | $ 81,885 | $ 82,585 | $ 84,018 | $ 85,452 | $ 86,487 | $ 87,521 | $ 88,556 | $ 89,591 | $ 90,626 |
| 60 | 403.1 | Depreciation Expense for Asset Retirement Costs | $ 4,028,483 | $ 304,702 | $ 304,700 | $ 304,700 | $ 726,701 | $ 298,460 | $ 298,460 | $ 298,460 | $ 298,460 | $ 298,460 | $ 298,460 | $ 298,460 | $ 298,460 |
| 61 | 403 | Provision Expense to FMV | $ (4,828,476) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) | $ (402,373) |
| 62 | 404 | Intangible Plant Amortization | $ 8,313,401 | $ 677,621 | $ 717,924 | $ 661,337 | $ 672,658 | $ 677,302 | $ 682,711 | $ 688,119 | $ 694,461 | $ 700,803 | $ 707,146 | $ 713,488 | $ 719,831 |
| 68 | 411 | Accretion Expense | $ 2,735,932 | $ 221,618 | $ 221,615 | $ 221,702 | $ 221,618 | $ 219,450 | $ 219,450 | $ 219,450 | $ 238,206 | $ 238,206 | $ 238,206 | $ 238,206 | $ 238,206 |
| 63 | 408 | Commercial Activity Taxes | $ 2,907,068 | $ 272,948 | $ 299,615 | $ 382,613 | $ 299,615 | $ 260,481 | $ 245,320 | $ 289,226 | $ 198,530 | $ 171,317 | $ 178,685 | $ 150,047 | $ 158,670 |
| 64 | 408 | State Excise Taxes | $ 49,707,317 | $ 4,205,980 | $ 4,530,166 | $ 4,584,883 | $ 3,937,970 | $ 3,591,517 | $ 3,756,647 | $ 4,621,936 | $ 4,981,521 | $ 4,128,404 | $ 4,214,078 | $ 3,602,125 | $ 3,652,090 |
| 65 | 408 | Payroll Taxes | $ 5,773,260 | $ 377,788 | $ 307,325 | $ 397,756 | $ 432,546 | $ 538,016 | $ 446,023 | $ 377,172 | $ 498,162 | $ 574,148 | $ 751,578 | $ 420,982 | $ 651,764 |
| 66 | 408 | Property Taxes | $ 76,216,753 | $ 6,345,900 | $ 6,345,900 | $ 6,349,771 | $ 6,345,900 | $ 6,290,584 | $ 6,290,584 | $ 6,290,584 | $ 6,391,506 | $ 6,391,506 | $ 6,391,506 | $ 6,391,506 | $ 6,391,506 |
| 67 | 408 | Federal Truck Use Tax | $ 3,390 | $ - | $ - | $ 3,390 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 68 | 408 | Ohio User Fees | $ 1,500 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,500 | $ - |
| 69 | 408 | Insurance Premium Taxes | $ 18,199 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 18,199 | $ - | $ - | $ - | $ - |
| 70 | 409 | Current State & Local Taxes | $ 670,591 | $ (92,506) | $ 62,077 | $ 62,322 | $ (46,111) | $ 36,373 | $ 43,246 | $ 300,409 | $ 111,821 | $ 86,613 | $ 67,439 | $ 9,171 | $ 29,737 |
| 71 | 410-411 | Provision for Deferred State Taxes | $ (106,663) | $ - | $ - | $ - | $ - | $ (14,126) | $ (14,126) | $ (14,126) | $ (608) | $ (15,919) | $ (15,919) | $ (15,919) | $ (15,919) |
| 72 | 409 | Current Federal Income Tax Provision | $ 46,176,800 | $ 5,462,931 | $ 4,643,496 | $ 7,128,766 | $ (5,267,700) | $ 2,689,541 | $ 3,197,757 | $ 5,785,229 | $ 8,268,542 | $ 6,404,509 | $ 4,986,690 | $ 678,139 | $ 2,198,900 |
| 73 | 410-411 | Provision for Deferred FIT | $ (19,168,846) | $ (2,065,042) | $ (2,209,274) | $ (3,358,400) | $ 2,941,037 | $ (1,610,794) | $ (1,610,794) | $ (3,926,899) | $ (65,736) | $ (1,815,736) | $ (1,815,736) | $ (1,815,736) | $ (1,815,736) |
| 74 | 411 | Deferred Investment Tax Credit | $ (2,392,824) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) |

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

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

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Schedule Ref | Description | | Total Jurisdictional Adjustment |
|---|---|---|---|---|
| (A) | (B) | (C) | | (D) |
| 1 | C-3.2 | Universal Service Fund Rider | $ | - |
| 2 | C-3.3 | Reconciliation Rider Nonbypassable | $ | (1,888,969) |
| 3 | C-3.4 | Storm Cost Recovery Rider | $ | (2,816,870) |
| 4 | C-3.5 | Energy Efficiency Rider | $ | (25,338,007) |
| 5 | C-3.6 | Economic Development Discounts & Rider | $ | 218,623 |
| 6 | C-3.7 | Alternative Energy Rider | $ | 785,426 |
| 7 | C-3.8 | State Excise Tax Rider | $ | 10,177 |
| 8 | C-3.9 | Property Taxes | $ | (1,469,816) |
| 9 | C-3.10 | Commercial Activity Tax | $ | (200,422) |
| 10 | C-3.11 | Annualized Service Company Labor | $ | (544,321) |
| 11 | C-3.12 | Annualized DP&L Labor and Payroll Tax | $ | (2,239,042) |
| 12 | C-3.13 | Annualized Employee Benefits | $ | (87,753) |
| 13 | C-3.14 | Annualized Depreciation Expense | $ | 3,329,931 |
| 14 | C-3.15 | Interest on Customer Deposits | $ | (112,295) |
| 15 | C-3.16 | Rate Case Expense | $ | (4,917,606) |
| 16 | C-3.17 | Uncollectible Expense | $ | 3,643,913 |
| 17 | C-3.18 | Non-Jurisdictional Revenue and Expense | $ | (4,368,213) |
| 18 | C-3.19 | General Advertising | $ | 760,752 |
| 19 | C-3.20 | PUCO Approved Payments by Shareholders | $ | 2,030,000 |
| 20 | C-3.21 | Miscellaneous Expense Adjustments | $ | 655,731 |
| 21 | C-3.22 | Major Storm Expense | $ | 429,973 |
| 22 | C-3.23 | Unbilled Revenue and Expense | $ | 2,498,763 |
| 23 | C-3.24 | Company Use Credit | $ | (474,610) |
| 24 | C-3.25 | Test Year Revenue | $ | 2,635,856 |
| 25 | C-3 | Total Adjustment to Oper Inc Before SALT | $ | (27,458,779) |
| 26 | | | | |
| 27 | | Deduction for Current State Tax | $ | (216,165) |
| 28 | | | | |
| 29 | | Total Operating Inc Before Fed | $ | (27,242,614) |
| 30 | | | | |
| 31 | | Proforma Interest Expense[1] | $ | (10,266,625) |
| 32 | | | | |
| 33 | | Adj Oper Inc Before Fed Inc Tax | $ | (37,509,239) |
| 34 | | | | |
| 35 | | Perms (comes from ETR calc) | $ | - |
| 36 | | Meals & Entertainment | $ | - |
| 37 | | Non-Deductible Political Contr. | $ | - |
| 38 | | Fines & Penalties | $ | - |
| 39 | | AFUDC Equity | $ | - |
| 40 | | Total Perm Adj | $ | - |

[1] Proforma interest expense calculated as proforma cost of debt, as found on Schedule D-1a, multiplied by jurisdictional rate base, less jurisdictional interest expense calculated on WPC-4.1.

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

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

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

Workpaper C-3.1
Page 2 of 2
Witness Responsible: Stephen A. Allamanno

| Line No. (A) | FERC Acct. (B) | Description (C) | | Total Jurisdictional Adjustment (D) |
|---|---|---|---|---|
| 1 | | Temporary Diffs | | |
| 2 | | Book Depr | $ | (3,329,931) |
| 3 | | Tax Depr | $ | - |
| 4 | | | | |
| 5 | | Other Temps | | |
| 6 | | Repairs | $ | - |
| 7 | | Sec 263A | $ | - |
| 8 | | Bond Amort | $ | - |
| 9 | | Post Retirement Benefits | $ | - |
| 10 | | Pension | $ | 87,753 |
| 11 | | Vacation | $ | - |
| 12 | | Accrued Claims | $ | - |
| 13 | | Incentive Bonus | $ | - |
| 14 | | Def Comp/Severance | $ | - |
| 15 | | Reg Assets/Liab - ST | $ | - |
| 16 | | Reg Assets/Liab - LT | $ | - |
| 17 | | Rate Case Expense | $ | (4,917,605) |
| 18 | | Total Other Temp Diffs | $ | (4,829,852) |
| 19 | | | | |
| 20 | | Taxable Income | $ | (45,669,023) |
| 21 | | | | |
| 22 | | Fed Tax Rate | | 35.00% |
| 23 | | | | |
| 24 | 409 | Fed Inc Tax | $ | (15,984,158) |
| 25 | | | | |
| 26 | | Deferred Income Tax Expense (Net): | | |
| 27 | 410-411 | Depreciation Related | $ | 1,165,476 |
| 28 | 410-411 | Excess DFIT Reversal - Depr | $ | - |
| 29 | 410-411 | Other Temp Differences | $ | 1,690,448 |
| 30 | | | | |
| 31 | | Total Federal Income Tax | **$** | **(13,128,234)** |
| 32 | | | | |
| 33 | | State Tax Rate | | 0.4711% |
| 34 | | | | |
| 35 | 409 | State Inc Tax | $ | (216,165) |
| 36 | | | | |
| 37 | 410-411 | Deferred State Income Tax Expense | $ | 24,986 |
| 38 | | | | |
| 39 | | Total State Income Tax | **$** | **(191,179)** |
| 40 | | | | |
| 41 | | Total Income Tax Expense | **$** | **(13,319,413)** |

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

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

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


Witness Responsible: Lauren R. Whitehead

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| | | Revenue | | | | | | | | | | | | | |
| 1 | 440 | Residential wo/ Heat | $ (640,295) | $ (760,248) | $ (817,404) | $ (722,479) | $ (481,796) | $ (524,831) | $ (729,214) | $ (788,742) | $ (547,598) | $ (600,711) | $ (469,100) | $ (510,776) | $ (7,593,194) |
| 2 | 440 | Residential w/ Heat | $ (232,388) | $ (260,603) | $ (269,316) | $ (246,846) | $ (218,053) | $ (336,034) | $ (537,544) | $ (646,232) | $ (499,101) | $ (453,349) | $ (244,116) | $ (183,207) | $ (4,126,788) |
| 3 | 442 | Commercial | $ (688,578) | $ (756,604) | $ (769,651) | $ (734,158) | $ (673,773) | $ (608,159) | $ (676,899) | $ (708,742) | $ (600,330) | $ (664,699) | $ (606,100) | $ (700,864) | $ (8,188,559) |
| 4 | 442 | Industrial | $ (431,894) | $ (446,647) | $ (449,685) | $ (438,679) | $ (408,886) | $ (425,807) | $ (392,331) | $ (373,863) | $ (432,418) | $ (397,730) | $ (437,160) | $ (422,868) | $ (5,057,968) |
| 5 | 445 | Public Authorities | $ (172,581) | $ (180,292) | $ (181,920) | $ (187,411) | $ (215,200) | $ (188,859) | $ (193,788) | $ (197,139) | $ (176,685) | $ (202,281) | $ (190,844) | $ (223,059) | $ (2,310,060) |
| 6 | 444 | Street Lighting | $ (2,785) | $ (2,816) | $ (2,809) | $ (2,953) | $ (1,293) | $ (1,445) | $ (1,717) | $ (2,217) | $ (2,015) | $ (1,514) | $ (1,542) | $ (1,389) | $ (24,495) |
| 7 | 446 | Railroads / Railways | $ (650) | $ (615) | $ (641) | $ (612) | $ (598) | $ (636) | $ (816) | $ (994) | $ (806) | $ (862) | $ (708) | $ (697) | $ (8,636) |
| 8 | | Total Revenue | $ (2,169,171) | $ (2,407,825) | $ (2,491,426) | $ (2,333,138) | $ (1,999,599) | $ (2,085,771) | $ (2,532,309) | $ (2,717,929) | $ (2,258,954) | $ (2,321,147) | $ (1,949,571) | $ (2,042,860) | $ (27,309,700) |
| 9 | | | | | | | | | | | | | | | |
| 10 | | Expense | | | | | | | | | | | | | |
| 11 | 904 | Uncollectible Accounts | $ (2,289,668) | $ (2,404,031) | $ (2,512,378) | $ (2,137,893) | $ (2,006,798) | $ (2,092,970) | $ (2,539,508) | $ (2,725,128) | $ (2,266,152) | $ (2,328,346) | $ (1,956,770) | $ (2,050,059) | $ (27,309,700) |
| 12 | | *Total Expense* | *$ (2,289,668)* | *$ (2,404,031)* | *$ (2,512,378)* | *$ (2,137,893)* | *$ (2,006,798)* | *$ (2,092,970)* | *$ (2,539,508)* | *$ (2,725,128)* | *$ (2,266,152)* | *$ (2,328,346)* | *$ (1,956,770)* | *$ (2,050,059)* | *$ (27,309,700)* |

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Revenue | | | | | | | | | | | | | |
| 2 | 440 | Residential wo/ Heat | $ (109,254) | $ (129,519) | $ (139,482) | $ (123,196) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (501,451) |
| 3 | 440 | Residential w/ Heat | $ (39,370) | $ (44,401) | $ (45,903) | $ (42,062) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (171,736) |
| 4 | 442 | Commercial | $ (116,307) | $ (135,193) | $ (138,030) | $ (131,713) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (521,243) |
| 5 | 442 | Industrial | $ (124,607) | $ (129,433) | $ (130,492) | $ (127,658) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (512,190) |
| 6 | 445 | Public Authorities | $ (42,682) | $ (44,581) | $ (45,989) | $ (46,731) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (179,983) |
| 7 | 444 | Street Lighting | $ (476) | $ (479) | $ (479) | $ (504) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,938) |
| 8 | 446 | Railroads / Railways | $ (111) | $ (105) | $ (109) | $ (104) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (429) |
| 9 | | Total Revenue | $ (432,806) | $ (483,710) | $ (500,484) | $ (471,968) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,888,969) |

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Revenue | | | | | | | | | | | | | |
| 2 | 440 | Residential wo/ Heat | $ (947,659) | $ (947,046) | $ (945,500) | $ (945,966) | $ (818,529) | $ (935,865) | $ (1,085,768) | $ - | $ - | $ - | $ - | $ - | $ (6,626,332) |
| 3 | 440 | Residential w/ Heat | $ (308,319) | $ (307,590) | $ (306,712) | $ (306,763) | $ (298,998) | $ (346,582) | $ (358,308) | $ - | $ - | $ - | $ - | $ - | $ (2,233,273) |
| 4 | 442 | Commercial | $ (526,518) | $ (525,757) | $ (525,525) | $ (525,833) | $ (531,508) | $ (514,596) | $ (577,539) | $ - | $ - | $ - | $ - | $ - | $ (3,727,278) |
| 5 | 442 | Industrial | $ (18,601) | $ (18,630) | $ (18,499) | $ (18,531) | $ (18,233) | $ (19,581) | $ (19,290) | $ - | $ - | $ - | $ - | $ - | $ (131,365) |
| 6 | 445 | Public Authorities | $ (51,781) | $ (51,801) | $ (51,877) | $ (51,856) | $ (51,786) | $ (49,224) | $ (54,343) | $ - | $ - | $ - | $ - | $ - | $ (362,666) |
| 7 | 444 | Street Lighting | $ (19,140) | $ (18,970) | $ (19,160) | $ (19,023) | $ (7,384) | $ (8,311) | $ (9,649) | $ - | $ - | $ - | $ - | $ - | $ (101,636) |
| 8 | 446 | Railroads / Railways | $ (10) | $ (10) | $ (10) | $ (10) | $ (8) | $ (8) | $ (9) | $ - | $ - | $ - | $ - | $ - | $ (67) |
| 9 | | Total Revenue | $ (1,872,029) | $ (1,869,803) | $ (1,867,284) | $ (1,867,983) | $ (1,726,447) | $ (1,874,168) | $ (2,104,905) | $ - | $ - | $ - | $ - | $ - | $ (13,182,617) |
| 10 | | | | | | | | | | | | | | | |
| 11 | | Expense | | | | | | | | | | | | | |
| 12 | 593 | Maintenance of Overhead Lines | $ (1,462,622) | $ (1,460,883) | $ (1,458,915) | $ (1,459,461) | $ (1,332,562) | $ (1,480,283) | $ (1,711,020) | $ - | $ - | $ - | $ - | $ - | $ (10,365,747) |
| 13 | | Total Expense | $ (1,462,622) | $ (1,460,883) | $ (1,458,915) | $ (1,459,461) | $ (1,332,562) | $ (1,480,283) | $ (1,711,020) | $ - | $ - | $ - | $ - | $ - | $ (10,365,747) |

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. (A) | Acct. No. (B) | Description (C) | Jun-15 (D) | Jul-15 (E) | Aug-15 (F) | Sep-15 (G) | Oct-15 (H) | Nov-15 (I) | Dec-15 (J) | Jan-16 (K) | Feb-16 (L) | Mar-16 (M) | Apr-16 (N) | May-16 (O) | Reverse C-3.12 Labor Adjustment (P) | Total Adjustment (Q) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Revenue | | | | | | | | | | | | | | |
| 2 | 440 | Residential w/ Heat | $ (1,284,984) | $ (1,524,452) | $ (1,638,493) | $ (1,449,058) | $ (1,360,263) | $ (1,359,327) | $ (1,366,423) | $ (1,364,279) | $ (1,371,573) | $ (1,416,891) | $ (1,392,082) | $ (1,393,698) | | $ (16,921,523) |
| 3 | 440 | Residential w/ Heat | $ (464,062) | $ (520,400) | $ (537,788) | $ (492,965) | $ (464,851) | $ (464,531) | $ (466,956) | $ (466,224) | $ (468,716) | $ (484,203) | $ (475,725) | $ (476,277) | | $ (5,782,700) |
| 4 | 442 | Commercial | $ (1,072,394) | $ (1,188,004) | $ (1,209,603) | $ (1,153,391) | $ (1,066,482) | $ (1,065,748) | $ (1,071,311) | $ (1,069,631) | $ (1,075,349) | $ (1,110,880) | $ (1,091,429) | $ (1,092,695) | | $ (13,266,917) |
| 5 | 442 | Industrial | $ (805,326) | $ (839,839) | $ (845,711) | $ (826,181) | $ (765,149) | $ (764,622) | $ (768,613) | $ (767,408) | $ (771,510) | $ (797,002) | $ (783,047) | $ (783,955) | | $ (9,518,362) |
| 6 | 445 | Public Authorities | $ (312,435) | $ (325,718) | $ (334,092) | $ (341,477) | $ (303,037) | $ (302,829) | $ (304,410) | $ (303,932) | $ (305,557) | $ (315,653) | $ (310,126) | $ (310,486) | | $ (3,769,752) |
| 7 | 444 | Street Lighting | $ (4,663) | $ (4,713) | $ (4,701) | $ (4,927) | $ (4,384) | $ (4,381) | $ (4,404) | $ (4,397) | $ (4,420) | $ (4,566) | $ (4,486) | $ (4,491) | | $ (54,532) |
| 8 | 446 | Railroads / Railways | $ (721) | $ (681) | $ (710) | $ (679) | $ (644) | $ (643) | $ (647) | $ (646) | $ (649) | $ (671) | $ (659) | $ (660) | | $ (8,009) |
| 9 | | Total Revenue | $ (3,944,585) | $ (4,403,807) | $ (4,571,098) | $ (4,268,678) | $ (3,964,810) | $ (3,962,081) | $ (3,982,764) | $ (3,976,516) | $ (3,997,774) | $ (4,129,866) | $ (4,057,553) | $ (4,062,263) | | $ (49,321,796) |
| 10 | | | | | | | | | | | | | | | | |
| 11 | | Expense | | | | | | | | | | | | | | |
| 12 | 580 | Operation Supervision and Engineering | $ (8,805) | $ (14,115) | $ (23,548) | $ (8,374) | $ (11,386) | $ (11,221) | $ (11,221) | $ (11,214) | $ (11,214) | $ (11,863) | $ (11,377) | $ (11,223) | | $ (145,562) |
| 13 | 907 | Supervision | $ (180,176) | $ (250,735) | $ (388,038) | $ (175,944) | $ (206,557) | $ (203,566) | $ (203,566) | $ (203,431) | $ (203,431) | $ (215,212) | $ (206,400) | $ (203,595) | $ (68,611) | $ (2,699,261) |
| 14 | 908 | Customer Assistance Expenses | $ (447,319) | $ (616,640) | $ (638,160) | $ (603,511) | $ (478,689) | $ (471,756) | $ (471,756) | $ (471,445) | $ (471,445) | $ (498,746) | $ (478,324) | $ (471,823) | $ (265) | $ (6,119,880) |
| 15 | 909 | Informational and Instructional Expenses | $ (158,199) | $ (222,073) | $ (35,048) | $ (397,576) | $ (168,771) | $ (166,327) | $ (166,327) | $ (166,217) | $ (166,217) | $ (175,843) | $ (168,643) | $ (166,351) | | $ (2,157,593) |
| 16 | 910 | Misc. Customer Service and Informational Expenses | $ (1,083,428) | $ (1,241,104) | $ (1,438,272) | $ (1,013,059) | $ (991,553) | $ (977,192) | $ (977,192) | $ (976,547) | $ (976,547) | $ (1,033,099) | $ (990,797) | $ (977,331) | $ (5,675) | $ (12,681,796) |
| 17 | 920 | Administrative and General Salaries | $ 16 | $ (370) | $ (228) | $ (1,028) | $ (334) | $ (329) | $ (329) | $ (329) | $ (329) | $ (348) | $ (334) | $ (329) | | $ (4,273) |
| 18 | 926 | Employee Pensions and Benefits | $ (5,497) | $ (8,812) | $ (14,704) | $ (5,241) | $ (7,112) | $ (7,009) | $ (7,009) | $ (7,004) | $ (7,004) | $ (7,410) | $ (7,106) | $ (7,010) | | $ (90,917) |
| 19 | 408 | Taxes Other Than Income Taxes | $ (6,168) | $ (7,049) | $ (9,299) | $ (5,653) | $ (7,042) | $ (7,042) | $ (7,042) | $ (7,042) | $ (7,042) | $ (7,042) | $ (7,042) | $ (7,042) | | $ (84,507) |
| 20 | | Total Expense | $ (1,889,576) | $ (2,360,898) | $ (2,547,297) | $ (2,210,386) | $ (1,871,445) | $ (1,844,443) | $ (1,844,443) | $ (1,843,230) | $ (1,843,230) | $ (1,949,563) | $ (1,870,024) | $ (1,844,705) | $ (64,551) | $ (23,983,790) |

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Revenue | | | | | | | | | | | | | |
| 2 | 440 | Residential wo/ Heat | $ (58,435) | $ (69,392) | $ (74,689) | $ (66,026) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (268,543) |
| 3 | 440 | Residential w/ Heat | $ (21,020) | $ (23,689) | $ (24,478) | $ (22,406) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (91,592) |
| 4 | 442 | Commercial | $ (25,285) | $ (28,187) | $ (28,720) | $ (27,361) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (109,552) |
| 5 | 442 | Industrial | $ (394) | $ 953 | $ 19 | $ (1,057) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (479) |
| 6 | 445 | Public Authorities | $ 398,197 | $ 412,396 | $ 444,228 | $ 387,079 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 1,641,900 |
| 7 | 444 | Street Lighting | $ (125) | $ (126) | $ (126) | $ (132) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (509) |
| 8 | 446 | Railroads / Railways | $ (8) | $ (7) | $ (7) | $ (7) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (29) |
| 9 | 456 | Other Electric Revenues | $ (302,115) | $ (319,934) | $ (256,666) | $ (246,460) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,125,175) |
| 10 | | Total Revenue | $ (9,184) | $ (27,985) | $ 59,559 | $ 23,631 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 46,021 |

Note: Forecast includes neither Economic Development revenue nor expense in O&M.

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. (A) | Acct. No. (B) | Description (C) | Jun-15 (D) | Jul-15 (E) | Aug-15 (F) | Sep-15 (G) | Oct-15 (H) | Nov-15 (I) | Dec-15 (J) | Jan-16 (K) | Feb-16 (L) | Mar-16 (M) | Apr-16 (N) | May-16 (O) | Total Adjustment (P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Expense | | | | | | | | | | | | | |
| 2 | 930.2 | Miscellaneous General Expenses[2] | $ (115,014) | $ (115,527) | $ (115,250) | $ 1,232 | $ (115,264) | $ (115,264) | $ (115,264) | $ (115,264) | $ (115,264) | $ (115,264) | $ (115,264) | $ (115,264) | $ (1,266,670) |
| 3 | 920 | A&G Activities[1] | $ 187,386 | $ 198,675 | $ 203,945 | $ (103,704) | $ (632) | $ (632) | $ (632) | $ (632) | $ (632) | $ (632) | $ (632) | $ (632) | $ 481,244 |
| 4 | | Total Expense | $ 72,372 | $ 83,147 | $ 88,695 | $ (102,473) | $ (115,896) | $ (115,896) | $ (115,896) | $ (115,896) | $ (115,896) | $ (115,896) | $ (115,896) | $ (115,896) | $ (785,426) |

[1]Revenues are deferred primarily to 920 for the historical months. The change from positive to negative in September reflects that the Alternative Energy Rider rate changed from a credit to a charge in September.
[2]The amounts being removed from account 930.2 for the historical months in the test year primarily relate to the amortization of the Yankee solar credit, which ended in August 2015.
Forecasted REC expense is charged to account 930.2 in the forecasted months.

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

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

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


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

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Revenue | | | | | | | | | | | | | |
| 2 | 440 | Residential wo/ Heat | $ (1,295,283) | $ (1,535,976) | $ (1,650,535) | $ (1,461,134) | $ (971,971) | $ (1,058,789) | $ (1,467,939) | $ (1,580,913) | $ (1,097,577) | $ (1,206,646) | $ (946,358) | $ (1,030,435) | $ (15,303,557) |
| 3 | 440 | Residential w/ Heat | $ (469,809) | $ (525,870) | $ (543,365) | $ (498,786) | $ (438,950) | $ (674,990) | $ (1,068,076) | $ (1,267,176) | $ (978,671) | $ (894,871) | $ (488,232) | $ (368,804) | $ (8,217,600) |
| 4 | 442 | Commercial | $ (1,189,670) | $ (1,317,473) | $ (1,340,583) | $ (1,278,309) | $ (1,177,558) | $ (1,053,960) | $ (1,179,214) | $ (1,231,479) | $ (1,043,108) | $ (1,157,960) | $ (1,052,410) | $ (1,231,334) | $ (14,253,059) |
| 5 | 442 | Industrial | $ (768,974) | $ (805,388) | $ (809,776) | $ (802,901) | $ (742,053) | $ (739,722) | $ (667,507) | $ (652,906) | $ (773,966) | $ (699,554) | $ (778,592) | $ (743,877) | $ (8,985,216) |
| 6 | 445 | Public Authorities | $ (241,171) | $ (253,021) | $ (251,119) | $ (262,428) | $ (257,779) | $ (226,028) | $ (235,827) | $ (243,586) | $ (230,287) | $ (250,997) | $ (232,687) | $ (274,078) | $ (2,959,009) |
| 7 | 444 | Street Lighting | $ (5,290) | $ (5,350) | $ (5,337) | $ (5,607) | $ (2,248) | $ (2,520) | $ (2,994) | $ (3,874) | $ (3,513) | $ (2,673) | $ (2,715) | $ (2,445) | $ (44,567) |
| 8 | 446 | Railroads / Railways | $ (1,039) | $ (983) | $ (1,023) | $ (979) | $ (957) | $ (639) | $ (380) | $ (1,586) | $ (1,282) | $ (1,376) | $ (1,130) | $ (1,116) | $ (12,490) |
| 9 | | Total Revenue | $ (3,971,236) | $ (4,444,061) | $ (4,601,738) | $ (4,310,144) | $ (3,591,517) | $ (3,756,647) | $ (4,621,936) | $ (4,981,521) | $ (4,128,404) | $ (4,214,078) | $ (3,502,125) | $ (3,652,090) | $ (49,775,497) |
| 10 | | | | | | | | | | | | | | | |
| 11 | | Expense | | | | | | | | | | | | | |
| 12 | 408 | State Excise Taxes | $ (3,972,821) | $ (4,449,130) | $ (4,604,055) | $ (4,311,350) | $ (3,591,517) | $ (3,756,647) | $ (4,621,936) | $ (4,981,521) | $ (4,128,404) | $ (4,214,078) | $ (3,502,125) | $ (3,652,090) | $ (49,785,674) |
| | | Total Expense | $ (3,972,821) | $ (4,449,130) | $ (4,604,055) | $ (4,311,350) | $ (3,591,517) | $ (3,756,647) | $ (4,621,936) | $ (4,981,521) | $ (4,128,404) | $ (4,214,078) | $ (3,502,125) | $ (3,652,090) | $ (49,785,674) |

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

**Annualize Property Tax to Reflect Plant In Service on Date Certain**
**Calculation of Property Tax Adjustment**

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.9b, WPC-3.9c, C-2.1


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | Schedule Reference | Distribution | General | Intangible | Total |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | Ohio Property Tax | | | | | |
| 2 | | | | | | |
| 3 | Original Cost at 9/30/2015 | Sch B-2.1 | $ 1,642,323,883 | $ 34,168,842 | $ 71,852,172 | $ 1,748,344,897 |
| 4 | Allocation of Intangible | | $ - | $ 71,852,172 | $ (71,852,172) | $ - |
| 5 | | | $ 1,642,323,883 | $ 106,021,014 | $ - | $ 1,748,344,897 |
| 6 | | | | | | |
| 7 | Estimated Valuation Percentage | WPC-3.9b | 38.53% | 4.26% | | |
| 8 | Property Valuation | | $ 632,828,158 | $ 4,521,178 | | |
| 9 | Average Property Tax Rate per $1,000 Valuation | WPC-3.9c | $ 86.77 | $ 86.77 | | |
| 10 | Total Property Taxes - Pre-jurisdictional Plant | | $ 54,911,973 | $ 392,313 | | $ 55,304,286 |
| 11 | | | | | | |
| 12 | Jurisdictional Adjustment | Sch B-2.1 | $ (56,184,003) | $ (34,736,446) | | |
| 13 | | | | | | |
| 14 | Estimated Valuation Percentage | WPC-3.9b | 38.53% | 4.26% | | |
| 15 | Property Valuation | | $ (21,649,091) | $ (1,481,307) | | |
| 16 | Average Property Tax Rate per $1,000 Valuation | WPC-3.9c | $ 86.77 | $ 86.77 | | |
| 17 | Total Property Taxes - Pre-jurisdictional Plant | | $ (1,878,542) | $ (128,536) | | $ (2,007,078) |
| 18 | | | | | | |
| 19 | Total Jurisdictional Property Tax | | | | | $ 53,297,208 |
| 20 | | | | | | |
| 21 | Less: | | | | | |
| 22 | Test Year Property Tax Expense | Sch C-2.1 | | | | $ 51,827,392 |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Annualization Adjustment to Property Tax | | | | | $ 1,469,816 |

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

**Annualize Property Tax to Reflect Plant In Service on Date Certain**
**Calculation of Valuation Percentages**

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

Workpaper C-3.9b
Page 1 of 1
Witness Responsible: Stephen A. Allamanno

| Line No. | Description | Schedule Reference | Production | Transmission | Distribution | General | Total |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | Taxable Property | | | | | | |
| 2 | | | | | | | |
| 3 | Assessed Value[1] | | | | | | |
| 4 | Net Plant | | $ 128,423,212 | $ 114,817,964 | $ 578,759,249 | $ 7,138,442 | $ 829,138,867 |
| 5 | Fuel Stock | | $ 7,966,830 | | | | $ 7,966,830 |
| 6 | Other M&S | | $ 6,778,292 | | $ 1,955,474 | | $ 8,733,766 |
| 7 | Total Assessed Value | | $ 143,168,334 | $ 114,817,964 | $ 580,714,723 | $ 7,138,442 | $ 845,839,463 |
| 8 | | | | | | | |
| 9 | Gross Plant in Service @ 12/31/2013 | 2014 Annual Report | $ 3,003,419,856 | $ 413,578,304 | $ 1,507,078,418 | $ 167,395,487 | $ 5,091,472,065 |
| 10 | | | | | | | |
| 11 | Estimated Valuation Percentage | | 4.767% | 27.762% | 38.532% | 4.264% | 16.613% |

[1]2014 Valuation Notice - see Supplemental Information C8

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Adams County | 01 | 0030 | $ 90,730 | $ 47.36 | $ 4,297 |
| 2 | Adams County | 01 | 0040 | 26,710 | 38.09 | 1,017.49 |
| 3 | Adams County | 01 | 0070 | 3,890 | 53.86 | 209.52 |
| 4 | Adams County | 01 | 0070 | 10,370 | 39.11 | 405.56 |
| 5 | Adams County | 01 | 0080 | 119,890 | 47.96 | 5,749.92 |
| 6 | Adams County | 01 | 0120 | 80,470 | 49.01 | 3,943.83 |
| 7 | Adams County | 01 | 0140 | 3,640 | 32.52 | 118.38 |
| 8 | Adams County | 01 | 0140 | 4,620 | 32.52 | 150.26 |
| 9 | Adams County | 01 | 0140 | 10,540 | 32.52 | 342.79 |
| 10 | Adams County | 01 | 0140 | 19,150 | 32.52 | 622.81 |
| 11 | Adams County | 01 | 0140 | 1,581,100 | 49.56 | 78,359.32 |
| 12 | Adams County | 01 | 0145 | 1,960 | 32.52 | 63.74 |
| 13 | Adams County | 01 | 0145 | 2,590 | 32.52 | 84.23 |
| 14 | Adams County | 01 | 0145 | 2,630 | 41.33 | 108.69 |
| 15 | Adams County | 01 | 0145 | 6,550 | 41.33 | 270.70 |
| 16 | Adams County | 01 | 0145 | 11,030 | 32.52 | 358.73 |
| 17 | Adams County | 01 | 0145 | 14,530 | 32.52 | 472.56 |
| 18 | Adams County | 01 | 0145 | 92,060 | 41.33 | 3,804.63 |
| 19 | Adams County | 01 | 0145 | 9,871,270 | 45.41 | 448,254.37 |
| 20 | Adams County | 01 | 0150 | 49,840 | 36.75 | 1,831.48 |
| 21 | Adams County | 01 | 0160 | 120,210 | 51.66 | 6,210.05 |
| 22 | Adams County | 01 | 0170 | 7,670 | 49.86 | 382.43 |
| 23 | Adams County | 01 | 0190 | 10 | 30.42 | 0.30 |
| 24 | Adams County | 01 | 0190 | 1,680 | 30.42 | 51.10 |
| 25 | Adams County | 01 | 0190 | 2,460 | 30.42 | 74.83 |
| 26 | Adams County | 01 | 0190 | 3,640 | 30.42 | 110.72 |
| 27 | Adams County | 01 | 0190 | 4,590 | 30.42 | 139.62 |
| 28 | Adams County | 01 | 0190 | 6,490 | 30.42 | 197.41 |
| 29 | Adams County | 01 | 0190 | 9,290 | 30.42 | 282.58 |
| 30 | Adams County | 01 | 0190 | 11,480 | 30.42 | 349.20 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Adams County | 01 | 0190 | 11,940 | 30.42 | 363.19 |
| 2 | Adams County | 01 | 0190 | 17,790 | 30.42 | 541.14 |
| 3 | Adams County | 01 | 0190 | 23,960 | 30.42 | 728.82 |
| 4 | Adams County | 01 | 0190 | 25,340 | 30.42 | 770.80 |
| 5 | Adams County | 01 | 0190 | 34,190 | 30.42 | 1,040.00 |
| 6 | Adams County | 01 | 0190 | 36,960 | 30.42 | 1,124.25 |
| 7 | Adams County | 01 | 0190 | 69,760 | 30.42 | 2,121.97 |
| 8 | Adams County | 01 | 0190 | 71,820 | 30.42 | 2,184.63 |
| 9 | Adams County | 01 | 0193 | 80 | 30.42 | 2.43 |
| 10 | Adams County | 01 | 0193 | 350 | 30.42 | 10.65 |
| 11 | Adams County | 01 | 0193 | 390 | 30.42 | 11.86 |
| 12 | Adams County | 01 | 0193 | 460 | 30.42 | 13.99 |
| 13 | Adams County | 01 | 0193 | 840 | 30.42 | 25.55 |
| 14 | Adams County | 01 | 0193 | 1,070 | 30.42 | 32.55 |
| 15 | Adams County | 01 | 0193 | 2,210 | 30.42 | 67.22 |
| 16 | Adams County | 01 | 0193 | 2,290 | 30.42 | 69.66 |
| 17 | Adams County | 01 | 0193 | 4,310 | 30.42 | 131.10 |
| 18 | Adams County | 01 | 0193 | 5,220 | 30.42 | 158.78 |
| 19 | Adams County | 01 | 0193 | 6,400 | 30.42 | 194.68 |
| 20 | Adams County | 01 | 0193 | 8,510 | 30.42 | 258.86 |
| 21 | Adams County | 01 | 0193 | 11,360 | 30.42 | 345.55 |
| 22 | Adams County | 01 | 0193 | 12,740 | 30.42 | 387.53 |
| 23 | Adams County | 01 | 0193 | 17,820 | 30.42 | 542.05 |
| 24 | Adams County | 01 | 0193 | 18,450 | 30.42 | 561.21 |
| 25 | Adams County | 01 | 0193 | 23,850 | 30.42 | 725.47 |
| 26 | Adams County | 01 | 0193 | 26,740 | 30.42 | 813.38 |
| 27 | Adams County | 01 | 0193 | 29,440 | 30.42 | 895.51 |
| 28 | Adams County | 01 | 0193 | 29,890 | 30.42 | 909.20 |
| 29 | Adams County | 01 | 0193 | 40,850 | 30.42 | 1,242.58 |
| 30 | Adams County | 01 | 0193 | 58,380 | 30.42 | 1,775.81 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Adams County | 01 | 0193 | 109,800 | 30.42 | 3,339.91 |
| 2 | Adams County | 01 | 0193 | 12,539,850 | 42.61 | 534,323.01 |
| 3 | Adams County | 01 | 0200 | 643,160 | 48.06 | 30,910.27 |
| 4 | Adams County | 01 | 0220 | 84,210 | 53.76 | 4,527.13 |
| 5 | Allen County | 02 | 0310 | 15,480 | 64.42 | 997.22 |
| 6 | Auglaize County | 06 | 0010 | 47,970 | 73.95 | 3,547.38 |
| 7 | Auglaize County | 06 | 0020 | 42,640 | 78.15 | 3,332.32 |
| 8 | Auglaize County | 06 | 0030 | 3,600 | 47.16 | 169.78 |
| 9 | Auglaize County | 06 | 0030 | 415,730 | 52.99 | 22,029.53 |
| 10 | Auglaize County | 06 | 0040 | 26,650 | 64.35 | 1,714.93 |
| 11 | Auglaize County | 06 | 0050 | 163,700 | 51.64 | 8,453.47 |
| 12 | Auglaize County | 06 | 0080 | 67,880 | 54.45 | 3,696.07 |
| 13 | Auglaize County | 06 | 0090 | 1,629,110 | 69.00 | 112,408.59 |
| 14 | Auglaize County | 06 | 0100 | 54,920 | 66.35 | 3,643.94 |
| 15 | Auglaize County | 06 | 0110 | 9,290 | 50.66 | 470.63 |
| 16 | Auglaize County | 06 | 0120 | 3,380 | 47.74 | 161.38 |
| 17 | Auglaize County | 06 | 0120 | 455,010 | 63.16 | 28,738.43 |
| 18 | Auglaize County | 06 | 0130 | 18,830 | 50.75 | 955.62 |
| 19 | Auglaize County | 06 | 0140 | 451,900 | 68.62 | 31,009.38 |
| 20 | Auglaize County | 06 | 0150 | 63,870 | 68.62 | 4,382.76 |
| 21 | Auglaize County | 06 | 0200 | 8,580 | 49.64 | 425.91 |
| 22 | Auglaize County | 06 | 0220 | 3,360 | 50.64 | 170.15 |
| 23 | Auglaize County | 06 | 0230 | 53,160 | 75.55 | 4,016.24 |
| 24 | Auglaize County | 06 | 0240 | 180,050 | 57.64 | 10,378.08 |
| 25 | Auglaize County | 06 | 0250 | 602,760 | 51.24 | 30,885.42 |
| 26 | Auglaize County | 06 | 0290 | 42,460 | 69.80 | 2,963.71 |
| 27 | Auglaize County | 06 | 0310 | 11,600 | 62.07 | 720.01 |
| 28 | Auglaize County | 06 | 0310 | 1,372,770 | 77.75 | 106,732.87 |
| 29 | Auglaize County | 06 | 0320 | 62,770 | 73.95 | 4,641.84 |
| 30 | Auglaize County | 06 | 0330 | 360,530 | 52.64 | 18,978.30 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Auglaize County | 06 | 0340 | 87,210 | 64.00 | 5,581.44 |
| 2 | Auglaize County | 06 | 0360 | 164,350 | 72.35 | 11,890.72 |
| 3 | Auglaize County | 06 | 0370 | 21,070 | 75.50 | 1,590.79 |
| 4 | Auglaize County | 06 | 0380 | 25,290 | 51.64 | 1,305.98 |
| 5 | Auglaize County | 06 | 0390 | 990 | 72.50 | 71.78 |
| 6 | Auglaize County | 06 | 0400 | 6,270 | 51.10 | 320.40 |
| 7 | Auglaize County | 06 | 0410 | 56,450 | 63.60 | 3,590.22 |
| 8 | Auglaize County | 06 | 0420 | 8,700 | 65.40 | 568.98 |
| 9 | Brown County | 08 | 0010 | 106,890 | 61.70 | 6,595.11 |
| 10 | Brown County | 08 | 0020 | 4,450 | 56.20 | 250.09 |
| 11 | Brown County | 08 | 0080 | 75,370 | 57.30 | 4,318.70 |
| 12 | Brown County | 08 | 0090 | 46,190 | 48.00 | 2,217.12 |
| 13 | Brown County | 08 | 0100 | 114,210 | 42.00 | 4,796.82 |
| 14 | Brown County | 08 | 0120 | 5,390 | 45.63 | 245.95 |
| 15 | Brown County | 08 | 0120 | 16,320 | 38.47 | 627.75 |
| 16 | Brown County | 08 | 0120 | 324,300 | 54.50 | 17,674.35 |
| 17 | Brown County | 08 | 0160 | 6,170 | 44.64 | 275.43 |
| 18 | Brown County | 08 | 0160 | 44,610 | 56.20 | 2,507.08 |
| 19 | Brown County | 08 | 0170 | 126,960 | 57.30 | 7,274.81 |
| 20 | Brown County | 08 | 0200 | 114,680 | 51.45 | 5,900.29 |
| 21 | Brown County | 08 | 0230 | 146,800 | 59.90 | 8,793.32 |
| 22 | Brown County | 08 | 0290 | 19,930 | 42.00 | 837.06 |
| 23 | Brown County | 08 | 0320 | 76,910 | 50.30 | 3,868.57 |
| 24 | Brown County | 08 | 0370 | 22,770 | 44.00 | 1,001.88 |
| 25 | Brown County | 08 | 0390 | 235,620 | 50.30 | 11,851.69 |
| 26 | Brown County | 08 | 0420 | 128,830 | 57.90 | 7,459.26 |
| 27 | Butler County | 09 | 0080 | 608,870 | 72.67 | 44,246.58 |
| 28 | Butler County | 09 | 0120 | 90,980 | 66.10 | 6,013.78 |
| 29 | Butler County | 09 | 0140 | 225,070 | 74.13 | 16,683.54 |
| 30 | Butler County | 09 | 0150 | 446,520 | 69.01 | 30,815.24 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Butler County | 09 | 0180 | 171,090 | 64.80 | 11,086.63 |
| 2 | Butler County | 09 | 0190 | 76,870 | 59.20 | 4,550.70 |
| 3 | Butler County | 09 | 0200 | 22,800 | 75.94 | 1,731.43 |
| 4 | Butler County | 09 | 0230 | 57,310 | 76.09 | 4,360.72 |
| 5 | Butler County | 09 | 0280 | 8,050 | 81.79 | 658.41 |
| 6 | Butler County | 09 | 0340 | 622,670 | 72.85 | 45,361.51 |
| 7 | Butler County | 09 | 0360 | 654,200 | 67.51 | 44,165.04 |
| 8 | Butler County | 09 | 0410 | 448,520 | 97.63 | 43,789.01 |
| 9 | Butler County | 09 | 0440 | 717,510 | 64.43 | 46,229.17 |
| 10 | Butler County | 09 | 0450 | 62,390 | 64.43 | 4,019.79 |
| 11 | Champaign County | 11 | 0010 | 255,300 | 54.30 | 13,862.79 |
| 12 | Champaign County | 11 | 0020 | 47,990 | 56.00 | 2,687.44 |
| 13 | Champaign County | 11 | 0030 | 980 | 59.26 | 58.07 |
| 14 | Champaign County | 11 | 0040 | 12,500 | 56.23 | 702.89 |
| 15 | Champaign County | 11 | 0040 | 21,210 | 56.23 | 1,192.66 |
| 16 | Champaign County | 11 | 0040 | 622,910 | 62.12 | 38,695.17 |
| 17 | Champaign County | 11 | 0050 | 1,140 | 57.18 | 65.18 |
| 18 | Champaign County | 11 | 0050 | 513,970 | 63.92 | 32,852.96 |
| 19 | Champaign County | 11 | 0060 | 22,070 | 53.54 | 1,181.63 |
| 20 | Champaign County | 11 | 0070 | 22,970 | 56.80 | 1,304.70 |
| 21 | Champaign County | 11 | 0080 | 844,520 | 56.05 | 47,335.35 |
| 22 | Champaign County | 11 | 0100 | 215,660 | 61.77 | 13,321.32 |
| 23 | Champaign County | 11 | 0110 | 35,770 | 58.65 | 2,097.91 |
| 24 | Champaign County | 11 | 0120 | 11,240 | 51.04 | 573.65 |
| 25 | Champaign County | 11 | 0120 | 1,007,370 | 57.55 | 57,974.14 |
| 26 | Champaign County | 11 | 0130 | 560,360 | 58.05 | 32,528.90 |
| 27 | Champaign County | 11 | 0140 | 922,470 | 54.80 | 50,551.36 |
| 28 | Champaign County | 11 | 0150 | 9,410 | 60.58 | 570.06 |
| 29 | Champaign County | 11 | 0160 | 9,120 | 96.30 | 878.26 |
| 30 | Champaign County | 11 | 0170 | 3,460 | 53.64 | 185.58 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Champaign County | 11 | 0170 | 3,900 | 53.64 | 209.18 |
| 2 | Champaign County | 11 | 0170 | 1,078,980 | 55.45 | 59,829.44 |
| 3 | Champaign County | 11 | 0180 | 428,520 | 50.95 | 21,833.09 |
| 4 | Champaign County | 11 | 0190 | 96,150 | 50.95 | 4,898.84 |
| 5 | Champaign County | 11 | 0200 | 5,120 | 44.36 | 227.10 |
| 6 | Champaign County | 11 | 0200 | 18,270 | 44.36 | 810.37 |
| 7 | Champaign County | 11 | 0200 | 2,202,180 | 59.16 | 130,280.97 |
| 8 | Champaign County | 11 | 0220 | 15,550 | 56.32 | 875.73 |
| 9 | Champaign County | 11 | 0220 | 818,140 | 61.82 | 50,577.41 |
| 10 | Champaign County | 11 | 0240 | 20,200 | 61.26 | 1,237.45 |
| 11 | Champaign County | 11 | 0250 | 7,130 | 50.01 | 356.59 |
| 12 | Champaign County | 11 | 0250 | 111,100 | 50.95 | 5,660.55 |
| 13 | Champaign County | 11 | 0260 | 60,600 | 98.30 | 5,956.98 |
| 14 | Champaign County | 11 | 0270 | 37,460 | 58.07 | 2,175.30 |
| 15 | Champaign County | 11 | 0280 | 2,230 | 74.78 | 166.75 |
| 16 | Champaign County | 11 | 0280 | 17,040 | 74.78 | 1,274.19 |
| 17 | Champaign County | 11 | 0280 | 3,878,340 | 96.20 | 373,096.31 |
| 18 | Champaign County | 11 | 0300 | 810 | 72.58 | 58.79 |
| 19 | Champaign County | 11 | 0300 | 1,680 | 72.58 | 121.93 |
| 20 | Champaign County | 11 | 0300 | 2,020 | 72.58 | 146.60 |
| 21 | Champaign County | 11 | 0300 | 5,500 | 72.58 | 399.17 |
| 22 | Champaign County | 11 | 0300 | 4,325,370 | 94.00 | 406,584.78 |
| 23 | Champaign County | 11 | 0310 | 390 | 55.26 | 21.55 |
| 24 | Champaign County | 11 | 0310 | 1,056,110 | 56.45 | 59,617.41 |
| 25 | Clark Country | 12 | 0010 | 1,942,530 | 72.76 | 141,338.48 |
| 26 | Clark Country | 12 | 0015 | 168,920 | 71.44 | 12,067.64 |
| 27 | Clark Country | 12 | 0030 | 1,016,530 | 74.24 | 75,467.19 |
| 28 | Clark Country | 12 | 0050 | 226,650 | 66.75 | 15,128.89 |
| 29 | Clark Country | 12 | 0080 | 2,450 | 53.08 | 130.05 |
| 30 | Clark Country | 12 | 0080 | 6,200 | 53.08 | 329.10 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Clark Country | 12 | 0080 | 91,100 | 67.97 | 6,192.07 |
| 2 | Clark Country | 12 | 0120 | 27,460 | 77.12 | 2,117.72 |
| 3 | Clark Country | 12 | 0160 | 4,210 | 52.48 | 220.93 |
| 4 | Clark Country | 12 | 0160 | 6,090 | 52.48 | 319.58 |
| 5 | Clark Country | 12 | 0160 | 12,750 | 52.48 | 669.08 |
| 6 | Clark Country | 12 | 0160 | 21,360 | 52.48 | 1,120.90 |
| 7 | Clark Country | 12 | 0160 | 56,530 | 52.48 | 2,966.51 |
| 8 | Clark Country | 12 | 0160 | 1,045,570 | 66.47 | 69,499.04 |
| 9 | Clark Country | 12 | 0170 | 210 | 54.18 | 11.38 |
| 10 | Clark Country | 12 | 0170 | 4,460 | 54.18 | 241.63 |
| 11 | Clark Country | 12 | 0170 | 34,910 | 54.18 | 1,891.31 |
| 12 | Clark Country | 12 | 0170 | 568,700 | 68.17 | 38,768.28 |
| 13 | Clark Country | 12 | 0180 | 467,020 | 70.52 | 32,934.25 |
| 14 | Clark Country | 12 | 0190 | 14,440 | 80.37 | 1,160.54 |
| 15 | Clark Country | 12 | 0250 | 190 | 68.45 | 13.01 |
| 16 | Clark Country | 12 | 0260 | 18,720 | 73.84 | 1,382.28 |
| 17 | Clermont County | 13 | 0010 | 10,540 | 75.67 | 797.59 |
| 18 | Clermont County | 13 | 0010 | 12,300 | 84.06 | 1,033.94 |
| 19 | Clermont County | 13 | 0030 | 56,010 | 82.04 | 4,595.06 |
| 20 | Clermont County | 13 | 0080 | 112,590 | 61.60 | 6,935.54 |
| 21 | Clermont County | 13 | 0160 | 47,610 | 67.56 | 3,216.53 |
| 22 | Clermont County | 13 | 0170 | 50,790 | 121.88 | 6,190.29 |
| 23 | Clermont County | 13 | 0180 | 2,030 | 91.01 | 184.75 |
| 24 | Clermont County | 13 | 0180 | 212,660 | 118.31 | 25,159.80 |
| 25 | Clermont County | 13 | 0190 | 6,350 | 72.16 | 458.22 |
| 26 | Clermont County | 13 | 0220 | 887,500 | 63.90 | 56,711.25 |
| 27 | Clermont County | 13 | 0240 | 108,910 | 56.40 | 6,142.52 |
| 28 | Clermont County | 13 | 0260 | 2,910 | 54.93 | 159.84 |
| 29 | Clermont County | 13 | 0260 | 14,980 | 54.93 | 822.81 |
| 30 | Clermont County | 13 | 0270 | 3,080 | 56.05 | 172.63 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Clermont County | 13 | 0270 | 744,380 | 69.50 | 51,734.41 |
| 2 | Clermont County | 13 | 0280 | 141,790 | 91.94 | 13,036.17 |
| 3 | Clermont County | 13 | 0300 | 1,253,600 | 67.10 | 84,116.56 |
| 4 | Clermont County | 13 | 0310 | 34,580 | 59.75 | 2,066.16 |
| 5 | Clermont County | 13 | 0380 | 37,490 | 95.91 | 3,595.67 |
| 6 | Clermont County | 13 | 0410 | 30,680 | 69.80 | 2,141.46 |
| 7 | Clermont County | 13 | 0420 | 180 | 68.46 | 12.32 |
| 8 | Clermont County | 13 | 0420 | 272,680 | 93.89 | 25,601.93 |
| 9 | Clermont County | 13 | 0440 | 58,510 | 54.60 | 3,194.65 |
| 10 | Clermont County | 13 | 0450 | 3,527,310 | 55.00 | 194,002.05 |
| 11 | Clermont County | 13 | 0460 | 2,724,680 | 59.80 | 162,935.86 |
| 12 | Clermont County | 13 | 0480 | 89,260 | 59.70 | 5,328.82 |
| 13 | Clinton County | 14 | 0010 | 15,190 | 42.47 | 645.15 |
| 14 | Clinton County | 14 | 0010 | 36,860 | 41.35 | 1,524.21 |
| 15 | Clinton County | 14 | 0010 | 1,910,040 | 48.50 | 92,636.94 |
| 16 | Clinton County | 14 | 0030 | 1,072,520 | 50.30 | 53,947.76 |
| 17 | Clinton County | 14 | 0050 | 9,860 | 45.52 | 448.85 |
| 18 | Clinton County | 14 | 0050 | 427,740 | 52.20 | 22,328.03 |
| 19 | Clinton County | 14 | 0060 | 337,690 | 42.15 | 14,233.63 |
| 20 | Clinton County | 14 | 0070 | 1,485,830 | 43.90 | 65,227.94 |
| 21 | Clinton County | 14 | 0080 | 131,430 | 47.20 | 6,203.50 |
| 22 | Clinton County | 14 | 0100 | 300 | 46.59 | 13.98 |
| 23 | Clinton County | 14 | 0100 | 267,310 | 47.05 | 12,576.94 |
| 24 | Clinton County | 14 | 0110 | 3,750 | 48.69 | 182.60 |
| 25 | Clinton County | 14 | 0110 | 1,217,750 | 55.35 | 67,402.46 |
| 26 | Clinton County | 14 | 0120 | 572,910 | 61.95 | 35,491.77 |
| 27 | Clinton County | 14 | 0130 | 2,710 | 46.80 | 126.83 |
| 28 | Clinton County | 14 | 0140 | 40,650 | 45.05 | 1,831.28 |
| 29 | Clinton County | 14 | 0160 | 227,660 | 55.85 | 12,714.81 |
| 30 | Clinton County | 14 | 0180 | 32,800 | 48.80 | 1,600.64 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Clinton County | 14 | 0190 | 787,310 | 44.85 | 35,310.85 |
| 2 | Clinton County | 14 | 0200 | 66,610 | 53.65 | 3,573.63 |
| 3 | Clinton County | 14 | 0210 | 116,500 | 57.55 | 6,704.58 |
| 4 | Clinton County | 14 | 0240 | 909,660 | 53.25 | 48,439.40 |
| 5 | Clinton County | 14 | 0250 | 3,900 | 49.45 | 192.85 |
| 6 | Clinton County | 14 | 0250 | 769,390 | 56.15 | 43,201.25 |
| 7 | Clinton County | 14 | 0270 | 13,100 | 46.61 | 610.59 |
| 8 | Clinton County | 14 | 0270 | 73,010 | 46.61 | 3,403.01 |
| 9 | Clinton County | 14 | 0270 | 5,477,970 | 47.35 | 259,381.88 |
| 10 | Clinton County | 14 | 0280 | 111,750 | 47.35 | 5,291.36 |
| 11 | Clinton County | 14 | 0290 | 53,830 | 47.88 | 2,577.13 |
| 12 | Clinton County | 14 | 0290 | 4,987,930 | 48.50 | 241,914.61 |
| 13 | Clinton County | 14 | 0300 | 1,039,270 | 49.90 | 51,859.57 |
| 14 | Clinton County | 14 | 0310 | 188,480 | 54.50 | 10,272.16 |
| 15 | Clinton County | 14 | 0320 | 155,170 | 54.65 | 8,480.04 |
| 16 | Clinton County | 14 | 0330 | 4,480 | 44.70 | 200.24 |
| 17 | Clinton County | 14 | 0330 | 953,180 | 45.60 | 43,465.01 |
| 18 | Clinton County | 14 | 0345 | 207,350 | 56.05 | 11,621.97 |
| 19 | Clinton County | 14 | 0350 | 420,980 | 54.25 | 22,838.17 |
| 20 | Clinton County | 14 | 0360 | 74,770 | 45.25 | 3,383.34 |
| 21 | Clinton County | 14 | 0370 | 267,600 | 53.55 | 14,329.98 |
| 22 | Clinton County | 14 | 0380 | 51,160 | 52.35 | 2,678.23 |
| 23 | Coshocton County | 16 | 0100 | 2,357,680 | 50.20 | 118,355.54 |
| 24 | Coshocton County | 16 | 0320 | 60,030 | 57.20 | 3,433.72 |
| 25 | Coshocton County | 16 | 0410 | 95,840 | 52.35 | 5,017.22 |
| 26 | Coshocton County | 16 | 0430 | 66,970 | 53.35 | 3,572.85 |
| 27 | Darke County | 19 | 0010 | 308,810 | 45.75 | 14,128.06 |
| 28 | Darke County | 19 | 0020 | 11,600 | 51.10 | 592.78 |
| 29 | Darke County | 19 | 0020 | 1,363,090 | 57.82 | 78,813.86 |
| 30 | Darke County | 19 | 0030 | 10,920 | 58.83 | 642.42 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Darke County | 19 | 0040 | 183,490 | 52.75 | 9,679.10 |
| 2 | Darke County | 19 | 0050 | 134,760 | 60.42 | 8,142.20 |
| 3 | Darke County | 19 | 0060 | 241,480 | 52.98 | 12,793.62 |
| 4 | Darke County | 19 | 0070 | 11,150 | 50.26 | 560.40 |
| 5 | Darke County | 19 | 0080 | 92,880 | 46.48 | 4,317.06 |
| 6 | Darke County | 19 | 0090 | 26,010 | 46.95 | 1,221.16 |
| 7 | Darke County | 19 | 0100 | 14,630 | 47.81 | 699.46 |
| 8 | Darke County | 19 | 0110 | 49,650 | 55.73 | 2,767.00 |
| 9 | Darke County | 19 | 0120 | 64,770 | 60.18 | 3,897.86 |
| 10 | Darke County | 19 | 0130 | 470 | 39.57 | 18.60 |
| 11 | Darke County | 19 | 0130 | 5,080 | 39.56 | 200.94 |
| 12 | Darke County | 19 | 0130 | 9,970 | 39.55 | 394.36 |
| 13 | Darke County | 19 | 0130 | 1,497,340 | 51.53 | 77,157.94 |
| 14 | Darke County | 19 | 0140 | 19,260 | 45.03 | 867.28 |
| 15 | Darke County | 19 | 0150 | 263,790 | 57.33 | 15,123.08 |
| 16 | Darke County | 19 | 0160 | 5,440 | 48.34 | 262.99 |
| 17 | Darke County | 19 | 0160 | 665,960 | 49.93 | 33,251.38 |
| 18 | Darke County | 19 | 0165 | 200,840 | 50.43 | 10,128.36 |
| 19 | Darke County | 19 | 0170 | 190,270 | 48.88 | 9,300.40 |
| 20 | Darke County | 19 | 0180 | 43,290 | 50.53 | 2,187.44 |
| 21 | Darke County | 19 | 0190 | 7,480 | 60.08 | 449.40 |
| 22 | Darke County | 19 | 0200 | 150 | 40.13 | 6.02 |
| 23 | Darke County | 19 | 0200 | 302,050 | 52.23 | 15,776.08 |
| 24 | Darke County | 19 | 0205 | 365,280 | 55.23 | 20,174.42 |
| 25 | Darke County | 19 | 0210 | 21,070 | 45.35 | 955.52 |
| 26 | Darke County | 19 | 0220 | 14,050 | 66.15 | 929.40 |
| 27 | Darke County | 19 | 0240 | 1,120 | 53.30 | 59.70 |
| 28 | Darke County | 19 | 0240 | 15,030 | 53.30 | 801.12 |
| 29 | Darke County | 19 | 0240 | 19,250 | 53.30 | 1,026.06 |
| 30 | Darke County | 19 | 0240 | 6,138,020 | 59.72 | 366,562.56 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Darke County | 19 | 0250 | 1,250 | 40.91 | 51.14 |
| 2 | Darke County | 19 | 0250 | 1,280 | 40.92 | 52.38 |
| 3 | Darke County | 19 | 0250 | 4,100 | 40.92 | 167.78 |
| 4 | Darke County | 19 | 0250 | 6,040 | 40.92 | 247.16 |
| 5 | Darke County | 19 | 0250 | 125,770 | 52.93 | 6,657.00 |
| 6 | Darke County | 19 | 0260 | 24,790 | 54.53 | 1,351.80 |
| 7 | Darke County | 19 | 0270 | 1,520 | 55.26 | 84.00 |
| 8 | Darke County | 19 | 0270 | 355,160 | 55.27 | 19,628.32 |
| 9 | Darke County | 19 | 0270 | 5,173,970 | 64.12 | 331,754.96 |
| 10 | Darke County | 19 | 0280 | 80,710 | 50.41 | 4,068.60 |
| 11 | Darke County | 19 | 0290 | 5,150 | 49.06 | 252.66 |
| 12 | Darke County | 19 | 0300 | 55,310 | 64.03 | 3,541.50 |
| 13 | Darke County | 19 | 0310 | 179,550 | 59.23 | 10,634.74 |
| 14 | Darke County | 19 | 0320 | 3,590 | 36.95 | 132.66 |
| 15 | Darke County | 19 | 0320 | 3,800 | 36.96 | 140.44 |
| 16 | Darke County | 19 | 0320 | 5,570 | 36.96 | 205.84 |
| 17 | Darke County | 19 | 0320 | 9,970 | 43.23 | 431.00 |
| 18 | Darke County | 19 | 0340 | 395,360 | 50.23 | 19,858.94 |
| 19 | Darke County | 19 | 0350 | 3,990 | 62.52 | 249.46 |
| 20 | Darke County | 19 | 0360 | 48,720 | 52.53 | 2,559.26 |
| 21 | Darke County | 19 | 0370 | 5,860 | 43.73 | 256.26 |
| 22 | Darke County | 19 | 0390 | 916,270 | 54.73 | 50,147.46 |
| 23 | Darke County | 19 | 0400 | 5,760 | 58.88 | 339.14 |
| 24 | Darke County | 19 | 0410 | 28,520 | 91.83 | 2,619.00 |
| 25 | Darke County | 19 | 0430 | 163,170 | 64.23 | 10,480.40 |
| 26 | Darke County | 19 | 0440 | 289,980 | 60.92 | 17,665.58 |
| 27 | Darke County | 19 | 0445 | 298,030 | 61.42 | 18,305.00 |
| 28 | Darke County | 19 | 0450 | 128,880 | 49.13 | 6,331.88 |
| 29 | Darke County | 19 | 0460 | 88,600 | 50.18 | 4,445.94 |
| 30 | Darke County | 19 | 0465 | 161,580 | 71.62 | 11,572.36 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Darke County | 19 | 0470 | 88,050 | 66.42 | 5,848.28 |
| 2 | Darke County | 19 | 0490 | 45,360 | 48.55 | 2,202.22 |
| 3 | Darke County | 19 | 0500 | 133,410 | 59.68 | 7,961.90 |
| 4 | Darke County | 19 | 0510 | 89,040 | 48.85 | 4,349.60 |
| 5 | Darke County | 19 | 0520 | 24,120 | 59.68 | 1,439.48 |
| 6 | Darke County | 19 | 0530 | 122,310 | 51.73 | 6,327.10 |
| 7 | Darke County | 19 | 0540 | 146,100 | 58.52 | 8,549.78 |
| 8 | Darke County | 19 | 0550 | 71,350 | 59.53 | 4,247.46 |
| 9 | Darke County | 19 | 0560 | 425,930 | 48.78 | 20,776.86 |
| 10 | Darke County | 19 | 0580 | 63,640 | 54.33 | 3,457.56 |
| 11 | Darke County | 19 | 0590 | 26,720 | 52.28 | 1,396.92 |
| 12 | Darke County | 19 | 0600 | 83,730 | 61.68 | 5,164.46 |
| 13 | Darke County | 19 | 0610 | 29,970 | 46.78 | 1,402.00 |
| 14 | Darke County | 19 | 0620 | 317,010 | 54.53 | 17,286.56 |
| 15 | Darke County | 19 | 0630 | 667,980 | 48.98 | 32,717.66 |
| 16 | Darke County | 19 | 0640 | 147,180 | 59.72 | 8,789.58 |
| 17 | Darke County | 19 | 0650 | 114,180 | 60.58 | 6,917.02 |
| 18 | Darke County | 19 | 0660 | 14,600 | 50.06 | 730.88 |
| 19 | Darke County | 19 | 0680 | 3,980 | 52.78 | 210.06 |
| 20 | Darke County | 19 | 0690 | 64,020 | 60.78 | 3,891.14 |
| 21 | Darke County | 19 | 0700 | 100,760 | 56.62 | 5,705.04 |
| 22 | Darke County | 19 | 0730 | 440,260 | 57.83 | 25,460.24 |
| 23 | Darke County | 19 | 0740 | 13,620 | 44.75 | 609.50 |
| 24 | Darke County | 19 | 0760 | 157,980 | 57.43 | 9,072.80 |
| 25 | Darke County | 19 | 0770 | 146,690 | 51.53 | 7,558.94 |
| 26 | Darke County | 19 | 0780 | 115,260 | 59.33 | 6,838.38 |
| 27 | Delaware County | 21 | 0010 | 62,070 | 57.16 | 3,547.92 |
| 28 | Delaware County | 21 | 0040 | 1,920 | 96.58 | 185.43 |
| 29 | Delaware County | 21 | 0050 | 86,710 | 96.56 | 8,372.72 |
| 30 | Delaware County | 21 | 0070 | 42,110 | 57.96 | 2,440.70 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Delaware County | 21 | 0110 | 9,780 | 100.17 | 979.66 |
| 2 | Delaware County | 21 | 0120 | 11,480 | 100.28 | 1,151.21 |
| 3 | Delaware County | 21 | 0240 | 56,400 | 99.53 | 5,613.49 |
| 4 | Delaware County | 21 | 0330 | 169,330 | 53.71 | 9,094.71 |
| 5 | Delaware County | 21 | 0350 | 167,180 | 54.51 | 9,112.98 |
| 6 | Delaware County | 21 | 0400 | 64,170 | 57.56 | 3,693.63 |
| 7 | Delaware County | 21 | 0410 | 6,350 | 60.90 | 386.72 |
| 8 | Fairfield County | 23 | 0200 | 100,700 | 61.66 | 6,209.16 |
| 9 | Fairfield County | 23 | 0220 | 22,110 | 107.97 | 2,387.22 |
| 10 | Fairfield County | 23 | 0360 | 125,740 | 114.25 | 14,365.80 |
| 11 | Fairfield County | 23 | 0370 | 37,560 | 108.10 | 4,060.24 |
| 12 | Fayette County | 24 | 0010 | 628,920 | 50.24 | 31,594.43 |
| 13 | Fayette County | 24 | 0020 | 414,760 | 50.74 | 21,043.26 |
| 14 | Fayette County | 24 | 0030 | 390 | 44.30 | 17.28 |
| 15 | Fayette County | 24 | 0030 | 1,720 | 44.30 | 76.19 |
| 16 | Fayette County | 24 | 0030 | 605,050 | 48.74 | 29,487.72 |
| 17 | Fayette County | 24 | 0040 | 26,680 | 56.74 | 1,513.72 |
| 18 | Fayette County | 24 | 0050 | 28,960 | 48.74 | 1,411.39 |
| 19 | Fayette County | 24 | 0060 | 10,850 | 44.97 | 487.89 |
| 20 | Fayette County | 24 | 0060 | 2,795,980 | 50.74 | 141,856.84 |
| 21 | Fayette County | 24 | 0070 | 12,250 | 51.15 | 626.59 |
| 22 | Fayette County | 24 | 0080 | 713,680 | 53.64 | 38,278.94 |
| 23 | Fayette County | 24 | 0090 | 35,400 | 50.44 | 1,785.43 |
| 24 | Fayette County | 24 | 0100 | 432,320 | 51.09 | 22,085.50 |
| 25 | Fayette County | 24 | 0120 | 280 | 46.20 | 12.94 |
| 26 | Fayette County | 24 | 0120 | 998,970 | 50.64 | 50,583.84 |
| 27 | Fayette County | 24 | 0130 | 117,510 | 57.34 | 6,737.55 |
| 28 | Fayette County | 24 | 0140 | 5,600 | 46.40 | 259.84 |
| 29 | Fayette County | 24 | 0140 | 875,470 | 50.84 | 44,505.39 |
| 30 | Fayette County | 24 | 0150 | 17,870 | 65.20 | 1,165.12 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Fayette County | 24 | 0160 | 229,150 | 55.94 | 12,817.73 |
| 2 | Fayette County | 24 | 0170 | 246,730 | 49.44 | 12,197.34 |
| 3 | Fayette County | 24 | 0180 | 132,850 | 41.85 | 5,559.77 |
| 4 | Fayette County | 24 | 0190 | 3,640 | 46.30 | 168.53 |
| 5 | Fayette County | 24 | 0190 | 11,480 | 46.30 | 531.51 |
| 6 | Fayette County | 24 | 0190 | 19,390 | 46.30 | 897.74 |
| 7 | Fayette County | 24 | 0190 | 24,260 | 46.30 | 1,123.22 |
| 8 | Fayette County | 24 | 0190 | 5,619,310 | 50.74 | 285,101.31 |
| 9 | Fayette County | 24 | 0210 | 740 | 48.07 | 35.57 |
| 10 | Fayette County | 24 | 0210 | 14,700 | 48.07 | 706.61 |
| 11 | Fayette County | 24 | 0210 | 215,640 | 48.07 | 10,365.56 |
| 12 | Fayette County | 24 | 0210 | 4,124,670 | 65.20 | 268,928.48 |
| 13 | Fayette County | 24 | 0220 | 715,340 | 49.24 | 35,220.48 |
| 14 | Franklin County | 25 | 0010 | 24,640 | 100.51 | 2,476.57 |
| 15 | Franklin County | 25 | 0170 | 52,690 | 120.17 | 6,331.76 |
| 16 | Franklin County | 25 | 0360 | 159,630 | 96.72 | 15,439.41 |
| 17 | Franklin County | 25 | 0400 | 683,170 | 116.67 | 79,705.44 |
| 18 | Franklin County | 25 | 0450 | 79,210 | 112.16 | 8,884.19 |
| 19 | Franklin County | 25 | 0460 | 48,550 | 123.97 | 6,018.74 |
| 20 | Franklin County | 25 | 0490 | 10,440 | 125.37 | 1,308.86 |
| 21 | Franklin County | 25 | 0500 | 874,980 | 112.96 | 98,837.74 |
| 22 | Franklin County | 25 | 0620 | 94,960 | 114.95 | 10,915.65 |
| 23 | Franklin County | 25 | 0650 | 158,020 | 113.92 | 18,001.64 |
| 24 | Franklin County | 25 | 0660 | 15,630 | 89.72 | 1,402.32 |
| 25 | Greene County | 29 | 0010 | 3,017,760 | 79.45 | 239,761.03 |
| 26 | Greene County | 29 | 0020 | 190 | 61.80 | 11.74 |
| 27 | Greene County | 29 | 0020 | 600 | 61.80 | 37.08 |
| 28 | Greene County | 29 | 0020 | 6,830 | 61.80 | 422.09 |
| 29 | Greene County | 29 | 0020 | 46,440 | 61.80 | 2,869.98 |
| 30 | Greene County | 29 | 0020 | 156,230 | 61.80 | 9,654.99 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Greene County | 29 | 0020 | 10,953,260 | 81.25 | 889,952.38 |
| 2 | Greene County | 29 | 0030 | 2,140 | 70.39 | 150.63 |
| 3 | Greene County | 29 | 0030 | 3,530 | 70.39 | 248.47 |
| 4 | Greene County | 29 | 0030 | 21,820 | 70.39 | 1,535.87 |
| 5 | Greene County | 29 | 0030 | 40,100 | 70.39 | 2,822.56 |
| 6 | Greene County | 29 | 0030 | 82,220 | 70.39 | 5,787.31 |
| 7 | Greene County | 29 | 0030 | 95,460 | 63.12 | 6,025.41 |
| 8 | Greene County | 29 | 0030 | 135,280 | 70.39 | 9,522.10 |
| 9 | Greene County | 29 | 0030 | 224,110 | 70.39 | 15,774.67 |
| 10 | Greene County | 29 | 0030 | 13,739,530 | 86.35 | 1,186,408.42 |
| 11 | Greene County | 29 | 0033 | 200 | 79.86 | 15.97 |
| 12 | Greene County | 29 | 0033 | 200 | 79.86 | 15.97 |
| 13 | Greene County | 29 | 0033 | 260 | 79.86 | 20.76 |
| 14 | Greene County | 29 | 0033 | 260 | 79.86 | 20.76 |
| 15 | Greene County | 29 | 0033 | 310 | 79.86 | 24.76 |
| 16 | Greene County | 29 | 0033 | 320 | 79.86 | 25.55 |
| 17 | Greene County | 29 | 0033 | 330 | 79.86 | 26.35 |
| 18 | Greene County | 29 | 0033 | 380 | 79.86 | 30.35 |
| 19 | Greene County | 29 | 0033 | 830 | 79.86 | 66.28 |
| 20 | Greene County | 29 | 0033 | 1,250 | 79.86 | 99.82 |
| 21 | Greene County | 29 | 0033 | 2,600 | 79.86 | 207.63 |
| 22 | Greene County | 29 | 0033 | 18,640 | 79.86 | 1,488.55 |
| 23 | Greene County | 29 | 0033 | 41,330 | 79.86 | 3,300.53 |
| 24 | Greene County | 29 | 0033 | 17,551,560 | 95.85 | 1,682,317.03 |
| 25 | Greene County | 29 | 0040 | 844,140 | 78.70 | 66,433.82 |
| 26 | Greene County | 29 | 0050 | 887,460 | 70.75 | 62,787.80 |
| 27 | Greene County | 29 | 0060 | 18,130 | 56.15 | 1,018.00 |
| 28 | Greene County | 29 | 0070 | 850 | 49.05 | 41.69 |
| 29 | Greene County | 29 | 0080 | 670 | 57.04 | 38.22 |
| 30 | Greene County | 29 | 0080 | 11,400 | 57.04 | 650.25 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Greene County | 29 | 0080 | 15,700 | 57.04 | 895.52 |
| 2 | Greene County | 29 | 0080 | 1,825,260 | 69.00 | 125,942.94 |
| 3 | Greene County | 29 | 0090 | 60,840 | 59.45 | 3,616.94 |
| 4 | Greene County | 29 | 0100 | 6,850 | 52.28 | 358.14 |
| 5 | Greene County | 29 | 0100 | 81,120 | 66.95 | 5,430.98 |
| 6 | Greene County | 29 | 0110 | 60,840 | 74.05 | 4,505.20 |
| 7 | Greene County | 29 | 0120 | 531,590 | 72.60 | 38,593.43 |
| 8 | Greene County | 29 | 0130 | 601,260 | 59.15 | 35,564.53 |
| 9 | Greene County | 29 | 0140 | 18,590 | 52.05 | 967.61 |
| 10 | Greene County | 29 | 0150 | 90,010 | 65.65 | 5,909.16 |
| 11 | Greene County | 29 | 0160 | 19,800 | 67.71 | 1,340.58 |
| 12 | Greene County | 29 | 0160 | 992,870 | 93.40 | 92,734.06 |
| 13 | Greene County | 29 | 0170 | 313,540 | 65.00 | 20,380.10 |
| 14 | Greene County | 29 | 0180 | 47,880 | 72.50 | 3,471.30 |
| 15 | Greene County | 29 | 0190 | 116,910 | 102.90 | 12,030.04 |
| 16 | Greene County | 29 | 0200 | 343,700 | 71.85 | 24,694.85 |
| 17 | Greene County | 29 | 0210 | 765,000 | 57.25 | 43,796.25 |
| 18 | Greene County | 29 | 0220 | 460,260 | 56.25 | 25,889.63 |
| 19 | Greene County | 29 | 0230 | 17,050 | 65.80 | 1,121.89 |
| 20 | Greene County | 29 | 0240 | 90,910 | 63.75 | 5,795.51 |
| 21 | Greene County | 29 | 0260 | 18,100 | 46.66 | 844.59 |
| 22 | Greene County | 29 | 0260 | 1,648,410 | 55.95 | 92,228.54 |
| 23 | Greene County | 29 | 0270 | 631,390 | 74.65 | 47,133.26 |
| 24 | Greene County | 29 | 0280 | 2,644,860 | 78.65 | 208,018.24 |
| 25 | Greene County | 29 | 0300 | 149,530 | 85.51 | 12,786.31 |
| 26 | Greene County | 29 | 0310 | 172,600 | 85.95 | 14,834.97 |
| 27 | Greene County | 29 | 0320 | 41,580 | 65.83 | 2,737.13 |
| 28 | Greene County | 29 | 0320 | 65,030 | 77.61 | 5,046.74 |
| 29 | Greene County | 29 | 0320 | 76,830 | 77.61 | 5,962.50 |
| 30 | Greene County | 29 | 0320 | 183,380 | 77.61 | 14,231.46 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Greene County | 29 | 0320 | 11,411,880 | 106.80 | 1,218,788.78 |
| 2 | Greene County | 29 | 0340 | 60,570 | 93.09 | 5,638.46 |
| 3 | Greene County | 29 | 0350 | 49,720 | 79.57 | 3,956.10 |
| 4 | Greene County | 29 | 0350 | 3,277,680 | 106.30 | 348,417.38 |
| 5 | Greene County | 29 | 0360 | 6,950 | 63.89 | 444.07 |
| 6 | Greene County | 29 | 0360 | 595,470 | 63.89 | 38,047.24 |
| 7 | Greene County | 29 | 0360 | 5,406,820 | 76.15 | 411,729.34 |
| 8 | Greene County | 29 | 0370 | 3,770 | 71.10 | 268.05 |
| 9 | Greene County | 29 | 0400 | 2,220 | 59.66 | 132.44 |
| 10 | Greene County | 29 | 0400 | 3,620 | 59.66 | 215.96 |
| 11 | Greene County | 29 | 0400 | 19,310 | 59.66 | 1,151.97 |
| 12 | Greene County | 29 | 0400 | 81,650 | 59.66 | 4,870.97 |
| 13 | Greene County | 29 | 0400 | 7,252,950 | 70.85 | 513,871.51 |
| 14 | Hamilton County | 31 | 0030 | 508,560 | 110.93 | 56,414.56 |
| 15 | Hamilton County | 31 | 0120 | 50,290 | 154.51 | 7,770.31 |
| 16 | Hamilton County | 31 | 0220 | 48,320 | 115.31 | 5,571.78 |
| 17 | Hamilton County | 31 | 0240 | 42,280 | 106.34 | 4,496.06 |
| 18 | Hamilton County | 31 | 0250 | 66,130 | 152.31 | 10,072.26 |
| 19 | Hamilton County | 31 | 0280 | 57,100 | 130.05 | 7,425.86 |
| 20 | Hamilton County | 31 | 0310 | 471,170 | 80.25 | 37,811.39 |
| 21 | Hamilton County | 31 | 0560 | 5,321,800 | 86.86 | 462,251.55 |
| 22 | Hamilton County | 31 | 0600 | 59,060 | 108.50 | 6,408.01 |
| 23 | Hamilton County | 31 | 1070 | 698,050 | 81.45 | 56,856.17 |
| 24 | Hamilton County | 31 | 1110 | 1,278,360 | 103.63 | 132,476.45 |
| 25 | Hardin County | 33 | 0150 | 17,270 | 58.00 | 1,001.66 |
| 26 | Hardin County | 33 | 0310 | 42,550 | 56.20 | 2,391.31 |
| 27 | Hardin County | 33 | 0360 | 214,900 | 54.70 | 11,755.03 |
| 28 | Hardin County | 33 | 0380 | 26,520 | 55.30 | 1,466.56 |
| 29 | Hardin County | 33 | 0390 | 2,300 | 56.00 | 128.80 |
| 30 | Highland County | 36 | 0010 | 96,370 | 48.95 | 4,717.31 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Highland County | 36 | 0020 | 35,640 | 49.90 | 1,778.44 |
| 2 | Highland County | 36 | 0050 | 64,870 | 41.30 | 2,679.13 |
| 3 | Highland County | 36 | 0090 | 507,260 | 44.63 | 22,639.01 |
| 4 | Highland County | 36 | 0110 | 283,880 | 56.73 | 16,104.51 |
| 5 | Highland County | 36 | 0120 | 9,420 | 49.32 | 464.56 |
| 6 | Highland County | 36 | 0120 | 26,330 | 49.32 | 1,298.49 |
| 7 | Highland County | 36 | 0120 | 1,146,190 | 54.33 | 62,272.50 |
| 8 | Highland County | 36 | 0130 | 23,390 | 55.84 | 1,306.10 |
| 9 | Highland County | 36 | 0160 | 75,420 | 58.03 | 4,376.62 |
| 10 | Highland County | 36 | 0170 | 329,130 | 55.53 | 18,276.59 |
| 11 | Highland County | 36 | 0210 | 97,640 | 50.35 | 4,916.17 |
| 12 | Highland County | 36 | 0260 | 25,730 | 44.83 | 1,153.59 |
| 13 | Highland County | 36 | 0260 | 673,970 | 45.25 | 30,497.14 |
| 14 | Highland County | 36 | 0270 | 1,308,720 | 46.55 | 60,920.92 |
| 15 | Highland County | 36 | 0280 | 6,060 | 50.25 | 304.52 |
| 16 | Highland County | 36 | 0320 | 37,930 | 46.15 | 1,750.47 |
| 17 | Highland County | 36 | 0350 | 10,700 | 50.65 | 541.96 |
| 18 | Highland County | 36 | 0360 | 155,590 | 52.39 | 8,151.36 |
| 19 | Highland County | 36 | 0370 | 10,750 | 53.90 | 579.43 |
| 20 | Highland County | 36 | 0380 | 61,770 | 45.63 | 2,818.57 |
| 21 | Highland County | 36 | 0400 | 17,650 | 44.53 | 785.95 |
| 22 | Highland County | 36 | 0410 | 4,900 | 50.83 | 249.07 |
| 23 | Highland County | 36 | 0420 | 64,710 | 54.25 | 3,510.52 |
| 24 | Highland County | 36 | 0450 | 37,600 | 46.80 | 1,759.68 |
| 25 | Highland County | 36 | 0500 | 8,060 | 52.74 | 425.08 |
| 26 | Highland County | 36 | 0510 | 96,730 | 54.25 | 5,247.60 |
| 27 | Highland County | 36 | 0520 | 8,820 | 43.20 | 381.02 |
| 28 | Highland County | 36 | 0530 | 1,960 | 49.50 | 97.02 |
| 29 | Licking County | 45 | 0010 | 68,100 | 64.39 | 4,384.96 |
| 30 | Licking County | 45 | 0050 | 62,790 | 71.99 | 4,520.25 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Licking County | 45 | 0060 | 69,100 | 64.39 | 4,449.35 |
| 2 | Licking County | 45 | 0080 | 35,040 | 56.59 | 1,982.91 |
| 3 | Licking County | 45 | 0090 | 21,480 | 69.78 | 1,498.87 |
| 4 | Licking County | 45 | 0100 | 79,310 | 62.69 | 4,971.94 |
| 5 | Licking County | 45 | 0140 | 40,250 | 49.85 | 2,006.46 |
| 6 | Licking County | 45 | 0150 | 26,840 | 64.78 | 1,738.70 |
| 7 | Licking County | 45 | 0160 | 5,660 | 73.39 | 415.39 |
| 8 | Licking County | 45 | 0220 | 76,660 | 54.69 | 4,192.54 |
| 9 | Licking County | 45 | 0250 | 69,540 | 66.29 | 4,609.81 |
| 10 | Licking County | 45 | 0270 | 64,000 | 67.19 | 4,300.16 |
| 11 | Licking County | 45 | 0310 | 86,460 | 55.19 | 4,771.73 |
| 12 | Licking County | 45 | 0350 | 3,950 | 84.23 | 332.71 |
| 13 | Licking County | 45 | 0370 | 31,560 | 70.59 | 2,227.82 |
| 14 | Licking County | 45 | 0375 | 63,130 | 75.59 | 4,772.00 |
| 15 | Licking County | 45 | 0410 | 57,570 | 71.09 | 4,092.65 |
| 16 | Licking County | 45 | 0660 | 26,030 | 68.49 | 1,782.79 |
| 17 | Licking County | 45 | 0680 | 4,240 | 85.83 | 363.92 |
| 18 | Licking County | 45 | 0720 | 16,970 | 56.79 | 963.73 |
| 19 | Licking County | 45 | 0730 | 72,360 | 73.59 | 5,324.97 |
| 20 | Licking County | 45 | 0750 | 70,600 | 55.14 | 3,892.88 |
| 21 | Logan County | 46 | 0040 | 398,370 | 53.45 | 21,292.88 |
| 22 | Logan County | 46 | 0050 | 16,600 | 53.25 | 883.95 |
| 23 | Logan County | 46 | 0070 | 196,300 | 59.15 | 11,611.15 |
| 24 | Logan County | 46 | 0080 | 2,670 | 53.55 | 142.98 |
| 25 | Logan County | 46 | 0080 | 343,080 | 68.83 | 23,614.20 |
| 26 | Logan County | 46 | 0090 | 1,320 | 47.17 | 62.27 |
| 27 | Logan County | 46 | 0090 | 55,640 | 66.65 | 3,708.41 |
| 28 | Logan County | 46 | 0100 | 64,910 | 65.45 | 4,248.36 |
| 29 | Logan County | 46 | 0110 | 1,010 | 54.55 | 55.10 |
| 30 | Logan County | 46 | 0110 | 280,120 | 69.83 | 19,560.78 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Logan County | 46 | 0120 | 907,450 | 52.40 | 47,550.38 |
| 2 | Logan County | 46 | 0130 | 78,210 | 52.80 | 4,129.49 |
| 3 | Logan County | 46 | 0140 | 68,730 | 54.60 | 3,752.66 |
| 4 | Logan County | 46 | 0150 | 898,610 | 68.83 | 61,851.33 |
| 5 | Logan County | 46 | 0160 | 88,590 | 66.65 | 5,904.52 |
| 6 | Logan County | 46 | 0170 | 180 | 54.55 | 9.82 |
| 7 | Logan County | 46 | 0170 | 570 | 54.55 | 31.09 |
| 8 | Logan County | 46 | 0170 | 18,750 | 54.55 | 1,022.84 |
| 9 | Logan County | 46 | 0170 | 4,835,580 | 69.83 | 337,668.55 |
| 10 | Logan County | 46 | 0175 | 5,640 | 48.07 | 271.14 |
| 11 | Logan County | 46 | 0175 | 41,330 | 48.07 | 1,986.89 |
| 12 | Logan County | 46 | 0175 | 1,960,830 | 67.55 | 132,454.07 |
| 13 | Logan County | 46 | 0180 | 212,680 | 72.93 | 15,510.75 |
| 14 | Logan County | 46 | 0190 | 16,500 | 42.34 | 698.59 |
| 15 | Logan County | 46 | 0190 | 1,701,120 | 56.01 | 95,279.73 |
| 16 | Logan County | 46 | 0200 | 425,490 | 65.11 | 27,703.65 |
| 17 | Logan County | 46 | 0210 | 25,190 | 51.50 | 1,297.29 |
| 18 | Logan County | 46 | 0230 | 3,710 | 49.10 | 182.15 |
| 19 | Logan County | 46 | 0230 | 5,450 | 49.10 | 267.58 |
| 20 | Logan County | 46 | 0230 | 5,680 | 49.10 | 278.88 |
| 21 | Logan County | 46 | 0230 | 6,240 | 49.10 | 306.37 |
| 22 | Logan County | 46 | 0230 | 226,750 | 68.70 | 15,577.73 |
| 23 | Logan County | 46 | 0240 | 1,050 | 48.07 | 50.48 |
| 24 | Logan County | 46 | 0240 | 2,560 | 48.07 | 123.07 |
| 25 | Logan County | 46 | 0240 | 6,140 | 48.07 | 295.17 |
| 26 | Logan County | 46 | 0240 | 192,920 | 67.55 | 13,031.75 |
| 27 | Logan County | 46 | 0250 | 7,170 | 43.06 | 308.73 |
| 28 | Logan County | 46 | 0250 | 809,610 | 66.15 | 53,555.70 |
| 29 | Logan County | 46 | 0260 | 332,830 | 68.35 | 22,748.93 |
| 30 | Logan County | 46 | 0270 | 215,740 | 70.45 | 15,198.88 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Logan County | 46 | 0280 | 733,210 | 56.15 | 41,169.74 |
| 2 | Logan County | 46 | 0300 | 90,620 | 58.61 | 5,311.24 |
| 3 | Logan County | 46 | 0310 | 2,420 | 58.95 | 142.66 |
| 4 | Logan County | 46 | 0320 | 9,050 | 48.56 | 439.50 |
| 5 | Logan County | 46 | 0320 | 1,448,310 | 55.55 | 80,453.62 |
| 6 | Logan County | 46 | 0330 | 8,180 | 60.05 | 491.21 |
| 7 | Logan County | 46 | 0340 | 182,680 | 66.25 | 12,102.55 |
| 8 | Logan County | 46 | 0350 | 28,940 | 68.95 | 1,995.41 |
| 9 | Logan County | 46 | 0360 | 2,870 | 44.05 | 126.42 |
| 10 | Logan County | 46 | 0360 | 2,870 | 44.05 | 126.42 |
| 11 | Logan County | 46 | 0360 | 3,490 | 44.05 | 153.74 |
| 12 | Logan County | 46 | 0360 | 5,580 | 44.05 | 245.80 |
| 13 | Logan County | 46 | 0360 | 6,210 | 44.05 | 273.55 |
| 14 | Logan County | 46 | 0360 | 320,020 | 51.95 | 16,625.04 |
| 15 | Logan County | 46 | 0370 | 1,840 | 48.76 | 89.72 |
| 16 | Logan County | 46 | 0370 | 6,040 | 48.76 | 294.51 |
| 17 | Logan County | 46 | 0370 | 286,690 | 69.15 | 19,824.61 |
| 18 | Logan County | 46 | 0380 | 60,000 | 47.05 | 2,823.00 |
| 19 | Logan County | 46 | 0390 | 225,620 | 54.45 | 12,285.01 |
| 20 | Logan County | 46 | 0400 | 990,700 | 51.25 | 50,773.38 |
| 21 | Logan County | 46 | 0410 | 20,220 | 51.05 | 1,032.23 |
| 22 | Logan County | 46 | 0420 | 144,690 | 65.35 | 9,455.49 |
| 23 | Logan County | 46 | 0430 | 480 | 48.61 | 23.33 |
| 24 | Logan County | 46 | 0430 | 1,130 | 48.61 | 54.93 |
| 25 | Logan County | 46 | 0430 | 2,190 | 48.61 | 106.46 |
| 26 | Logan County | 46 | 0430 | 2,880 | 48.61 | 140.00 |
| 27 | Logan County | 46 | 0430 | 3,890 | 48.61 | 189.09 |
| 28 | Logan County | 46 | 0430 | 6,510 | 42.84 | 278.86 |
| 29 | Logan County | 46 | 0430 | 19,330 | 48.61 | 939.64 |
| 30 | Logan County | 46 | 0430 | 2,590,200 | 68.65 | 177,817.23 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Logan County | 46 | 0440 | 139,130 | 73.05 | 10,163.45 |
| 2 | Logan County | 46 | 0460 | 55,650 | 59.05 | 3,286.13 |
| 3 | Logan County | 46 | 0470 | 10,510 | 49.02 | 515.16 |
| 4 | Logan County | 46 | 0470 | 170,100 | 69.05 | 11,745.41 |
| 5 | Logan County | 46 | 0490 | 40,420 | 68.95 | 2,786.96 |
| 6 | Logan County | 46 | 0500 | 60,640 | 58.91 | 3,572.30 |
| 7 | Logan County | 46 | 0510 | 1,730 | 50.73 | 87.76 |
| 8 | Logan County | 46 | 0510 | 850,750 | 73.20 | 62,274.90 |
| 9 | Logan County | 46 | 0520 | 1,180 | 52.95 | 62.48 |
| 10 | Logan County | 46 | 0520 | 572,980 | 74.80 | 42,858.90 |
| 11 | Logan County | 46 | 0530 | 426,000 | 52.65 | 22,428.90 |
| 12 | Logan County | 46 | 0540 | 42,130 | 44.80 | 1,887.42 |
| 13 | Madison County | 49 | 0070 | 47,580 | 66.55 | 3,166.45 |
| 14 | Madison County | 49 | 0130 | 86,600 | 68.40 | 5,923.44 |
| 15 | Madison County | 49 | 0140 | 137,160 | 72.80 | 9,985.25 |
| 16 | Madison County | 49 | 0150 | 5,640 | 52.27 | 294.81 |
| 17 | Madison County | 49 | 0150 | 6,040 | 60.18 | 363.49 |
| 18 | Madison County | 49 | 0170 | 55,130 | 69.95 | 3,856.34 |
| 19 | Madison County | 49 | 0210 | 540,120 | 72.25 | 39,023.67 |
| 20 | Madison County | 49 | 0220 | 48,990 | 80.25 | 3,931.45 |
| 21 | Madison County | 49 | 0270 | 283,920 | 69.05 | 19,604.68 |
| 22 | Madison County | 49 | 0280 | 77,710 | 73.05 | 5,676.72 |
| 23 | Mercer County | 54 | 0010 | 2,760 | 55.35 | 152.76 |
| 24 | Mercer County | 54 | 0010 | 7,310 | 55.35 | 404.60 |
| 25 | Mercer County | 54 | 0010 | 879,430 | 58.23 | 51,209.21 |
| 26 | Mercer County | 54 | 0020 | 61,400 | 55.61 | 3,414.45 |
| 27 | Mercer County | 54 | 0030 | 8,980 | 56.71 | 509.26 |
| 28 | Mercer County | 54 | 0030 | 1,442,980 | 69.94 | 100,922.02 |
| 29 | Mercer County | 54 | 0040 | 30,700 | 53.17 | 1,632.32 |
| 30 | Mercer County | 54 | 0050 | 1,228,940 | 69.94 | 85,952.06 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Mercer County | 54 | 0060 | 105,130 | 54.96 | 5,777.94 |
| 2 | Mercer County | 54 | 0070 | 766,660 | 59.48 | 45,600.94 |
| 3 | Mercer County | 54 | 0080 | 336,700 | 62.28 | 20,969.68 |
| 4 | Mercer County | 54 | 0090 | 445,260 | 56.71 | 25,250.69 |
| 5 | Mercer County | 54 | 0110 | 97,740 | 53.46 | 5,225.18 |
| 6 | Mercer County | 54 | 0140 | 74,770 | 56.91 | 4,255.16 |
| 7 | Mercer County | 54 | 0160 | 257,020 | 49.76 | 12,789.32 |
| 8 | Mercer County | 54 | 0170 | 317,550 | 59.56 | 18,913.28 |
| 9 | Mercer County | 54 | 0190 | 12,610 | 53.06 | 669.09 |
| 10 | Mercer County | 54 | 0200 | 599,200 | 53.87 | 32,278.90 |
| 11 | Mercer County | 54 | 0210 | 18,920 | 50.36 | 952.81 |
| 12 | Mercer County | 54 | 0220 | 52,730 | 53.57 | 2,824.75 |
| 13 | Mercer County | 54 | 0230 | 506,770 | 54.17 | 27,451.73 |
| 14 | Mercer County | 54 | 0240 | 207,300 | 54.41 | 11,279.19 |
| 15 | Mercer County | 54 | 0250 | 30,980 | 57.48 | 1,780.73 |
| 16 | Mercer County | 54 | 0260 | 1,022,820 | 55.01 | 56,265.33 |
| 17 | Mercer County | 54 | 0270 | 253,840 | 54.41 | 13,811.43 |
| 18 | Mercer County | 54 | 0280 | 48,530 | 54.91 | 2,664.78 |
| 19 | Mercer County | 54 | 0300 | 124,800 | 57.98 | 7,235.90 |
| 20 | Mercer County | 54 | 0310 | 902,140 | 53.26 | 48,047.98 |
| 21 | Mercer County | 54 | 0320 | 173,910 | 54.07 | 9,403.31 |
| 22 | Mercer County | 54 | 0340 | 10,870 | 67.31 | 731.66 |
| 23 | Mercer County | 54 | 0350 | 5,250 | 56.14 | 294.72 |
| 24 | Mercer County | 54 | 0350 | 350,950 | 56.76 | 19,919.92 |
| 25 | Mercer County | 54 | 0370 | 13,840 | 53.27 | 737.26 |
| 26 | Mercer County | 54 | 0380 | 10,680 | 42.12 | 449.87 |
| 27 | Mercer County | 54 | 0380 | 678,280 | 49.76 | 33,751.21 |
| 28 | Mercer County | 54 | 0390 | 186,500 | 59.56 | 11,107.94 |
| 29 | Mercer County | 54 | 0400 | 48,710 | 58.48 | 2,848.56 |
| 30 | Mercer County | 54 | 0420 | 196,040 | 55.71 | 10,921.39 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Mercer County | 54 | 0430 | 49,010 | 70.04 | 3,432.66 |
| 2 | Miami County | 55 | 0010 | 4,200 | 59.09 | 248.18 |
| 3 | Miami County | 55 | 0010 | 13,580 | 59.09 | 802.44 |
| 4 | Miami County | 55 | 0010 | 15,820 | 59.09 | 934.80 |
| 5 | Miami County | 55 | 0010 | 3,203,550 | 83.68 | 268,073.06 |
| 6 | Miami County | 55 | 0030 | 14,880 | 61.13 | 909.60 |
| 7 | Miami County | 55 | 0030 | 3,470,510 | 67.40 | 233,912.37 |
| 8 | Miami County | 55 | 0035 | 21,300 | 85.17 | 1,814.12 |
| 9 | Miami County | 55 | 0040 | 833,110 | 64.67 | 53,877.22 |
| 10 | Miami County | 55 | 0050 | 161,190 | 64.67 | 10,424.16 |
| 11 | Miami County | 55 | 0060 | 2,280 | 55.02 | 125.44 |
| 12 | Miami County | 55 | 0060 | 16,810 | 52.72 | 886.22 |
| 13 | Miami County | 55 | 0060 | 62,620 | 55.02 | 3,445.21 |
| 14 | Miami County | 55 | 0060 | 6,357,240 | 72.90 | 463,442.80 |
| 15 | Miami County | 55 | 0070 | 3,630 | 66.86 | 242.70 |
| 16 | Miami County | 55 | 0080 | 390 | 52.72 | 20.56 |
| 17 | Miami County | 55 | 0080 | 420 | 52.72 | 22.14 |
| 18 | Miami County | 55 | 0080 | 1,580 | 52.72 | 83.30 |
| 19 | Miami County | 55 | 0080 | 2,210 | 52.72 | 116.51 |
| 20 | Miami County | 55 | 0080 | 2,240 | 52.72 | 118.09 |
| 21 | Miami County | 55 | 0080 | 3,190 | 52.72 | 168.18 |
| 22 | Miami County | 55 | 0080 | 79,740 | 52.72 | 4,203.88 |
| 23 | Miami County | 55 | 0080 | 9,293,210 | 70.59 | 656,007.69 |
| 24 | Miami County | 55 | 0090 | 1,510 | 47.89 | 72.31 |
| 25 | Miami County | 55 | 0090 | 2,700 | 47.89 | 129.30 |
| 26 | Miami County | 55 | 0090 | 1,426,440 | 59.67 | 85,115.67 |
| 27 | Miami County | 55 | 0100 | 707,250 | 63.67 | 45,030.61 |
| 28 | Miami County | 55 | 0110 | 71,860 | 64.32 | 4,622.04 |
| 29 | Miami County | 55 | 0120 | 15,960 | 59.11 | 943.34 |
| 30 | Miami County | 55 | 0120 | 2,585,530 | 71.76 | 185,537.63 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Miami County | 55 | 0130 | 82,520 | 83.69 | 6,906.10 |
| 2 | Miami County | 55 | 0140 | 82,520 | 72.20 | 5,957.94 |
| 3 | Miami County | 55 | 0150 | 30,980 | 57.51 | 1,781.53 |
| 4 | Miami County | 55 | 0150 | 115,720 | 57.51 | 6,654.57 |
| 5 | Miami County | 55 | 0150 | 5,790,920 | 70.06 | 405,711.86 |
| 6 | Miami County | 55 | 0160 | 422,640 | 48.16 | 20,354.34 |
| 7 | Miami County | 55 | 0170 | 560 | 45.11 | 25.26 |
| 8 | Miami County | 55 | 0170 | 18,660 | 45.11 | 841.84 |
| 9 | Miami County | 55 | 0170 | 2,596,190 | 53.80 | 139,675.02 |
| 10 | Miami County | 55 | 0180 | 160,950 | 55.26 | 8,894.10 |
| 11 | Miami County | 55 | 0190 | 768,510 | 56.30 | 43,267.11 |
| 12 | Miami County | 55 | 0200 | 1,138,520 | 65.76 | 74,869.08 |
| 13 | Miami County | 55 | 0210 | 41,150 | 47.16 | 1,940.63 |
| 14 | Miami County | 55 | 0220 | 41,150 | 52.80 | 2,172.72 |
| 15 | Miami County | 55 | 0230 | 27,430 | 53.44 | 1,465.86 |
| 16 | Miami County | 55 | 0240 | 123,450 | 83.29 | 10,282.15 |
| 17 | Miami County | 55 | 0260 | 259,610 | 65.86 | 17,097.91 |
| 18 | Miami County | 55 | 0270 | 873,880 | 71.07 | 62,106.65 |
| 19 | Miami County | 55 | 0280 | 36,410 | 63.37 | 2,307.30 |
| 20 | Miami County | 55 | 0290 | 29,860 | 52.89 | 1,579.26 |
| 21 | Miami County | 55 | 0290 | 3,340,700 | 64.67 | 216,043.07 |
| 22 | Miami County | 55 | 0310 | 4,060 | 59.08 | 239.85 |
| 23 | Miami County | 55 | 0310 | 17,610 | 59.08 | 1,040.34 |
| 24 | Miami County | 55 | 0310 | 31,400 | 59.08 | 1,855.01 |
| 25 | Miami County | 55 | 0310 | 7,627,730 | 84.99 | 648,280.77 |
| 26 | Miami County | 55 | 0320 | 23,430 | 67.46 | 1,580.59 |
| 27 | Miami County | 55 | 0330 | 156,180 | 93.44 | 14,593.46 |
| 28 | Miami County | 55 | 0340 | 3,900 | 73.50 | 286.65 |
| 29 | Miami County | 55 | 0350 | 130,920 | 84.79 | 11,100.71 |
| 30 | Miami County | 55 | 0360 | 64,550 | 84.79 | 5,473.19 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Miami County | 55 | 0370 | 58,170 | 84.79 | 4,932.23 |
| 2 | Miami County | 55 | 0380 | 1,610 | 62.17 | 100.10 |
| 3 | Miami County | 55 | 0380 | 18,450 | 62.17 | 1,147.11 |
| 4 | Miami County | 55 | 0380 | 1,022,130 | 87.79 | 89,732.79 |
| 5 | Miami County | 55 | 0390 | 8,370 | 58.44 | 489.15 |
| 6 | Miami County | 55 | 0390 | 610,790 | 70.37 | 42,981.29 |
| 7 | Miami County | 55 | 0400 | 60,410 | 52.90 | 3,195.69 |
| 8 | Miami County | 55 | 0420 | 1,650 | 58.94 | 97.25 |
| 9 | Miami County | 55 | 0420 | 2,490 | 58.94 | 146.76 |
| 10 | Miami County | 55 | 0420 | 8,720 | 58.94 | 513.97 |
| 11 | Miami County | 55 | 0420 | 846,790 | 70.87 | 60,012.01 |
| 12 | Montgomery County | 57 | 0010 | 5,720 | 79.12 | 452.57 |
| 13 | Montgomery County | 57 | 0010 | 5,099,440 | 107.33 | 547,322.90 |
| 14 | Montgomery County | 57 | 0020 | 5,950 | 79.12 | 470.76 |
| 15 | Montgomery County | 57 | 0020 | 12,480 | 79.12 | 987.42 |
| 16 | Montgomery County | 57 | 0020 | 41,090 | 79.12 | 3,251.04 |
| 17 | Montgomery County | 57 | 0020 | 6,732,540 | 94.53 | 636,427.01 |
| 18 | Montgomery County | 57 | 0030 | 16,100 | 90.42 | 1,455.76 |
| 19 | Montgomery County | 57 | 0030 | 1,447,100 | 119.43 | 172,827.15 |
| 20 | Montgomery County | 57 | 0040 | 1,794,530 | 107.06 | 192,122.38 |
| 21 | Montgomery County | 57 | 0050 | 592,000 | 121.13 | 71,708.96 |
| 22 | Montgomery County | 57 | 0060 | 5,580 | 116.74 | 651.41 |
| 23 | Montgomery County | 57 | 0070 | 107,760 | 119.48 | 12,875.16 |
| 24 | Montgomery County | 57 | 0080 | 153,480 | 86.98 | 13,349.69 |
| 25 | Montgomery County | 57 | 0090 | 26,580 | 90.61 | 2,408.41 |
| 26 | Montgomery County | 57 | 0100 | 12,970 | 73.09 | 947.98 |
| 27 | Montgomery County | 57 | 0100 | 1,501,150 | 82.55 | 123,919.93 |
| 28 | Montgomery County | 57 | 0110 | 1,217,640 | 79.19 | 96,424.91 |
| 29 | Montgomery County | 57 | 0120 | 271,290 | 69.53 | 18,862.79 |
| 30 | Montgomery County | 57 | 0140 | 36,170 | 108.56 | 3,926.62 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Montgomery County | 57 | 0150 | 25,930 | 131.06 | 3,398.39 |
| 2 | Montgomery County | 57 | 0150 | 4,418,540 | 138.07 | 610,067.82 |
| 3 | Montgomery County | 57 | 0160 | 3,770 | 118.30 | 445.99 |
| 4 | Montgomery County | 57 | 0160 | 2,708,130 | 131.80 | 356,931.53 |
| 5 | Montgomery County | 57 | 0170 | 1,369,540 | 80.70 | 110,521.88 |
| 6 | Montgomery County | 57 | 0180 | 230,280 | 84.54 | 19,467.87 |
| 7 | Montgomery County | 57 | 0190 | 23,560 | 59.58 | 1,403.73 |
| 8 | Montgomery County | 57 | 0190 | 462,680 | 92.63 | 42,858.05 |
| 9 | Montgomery County | 57 | 0200 | 458,270 | 103.68 | 47,513.43 |
| 10 | Montgomery County | 57 | 0210 | 18,510 | 67.68 | 1,252.76 |
| 11 | Montgomery County | 57 | 0220 | 2,865,980 | 107.82 | 309,009.96 |
| 12 | Montgomery County | 57 | 0230 | 98,940 | 107.98 | 10,683.54 |
| 13 | Montgomery County | 57 | 0240 | 197,880 | 123.69 | 24,475.78 |
| 14 | Montgomery County | 57 | 0250 | 3,300 | 82.44 | 272.05 |
| 15 | Montgomery County | 57 | 0260 | 2,370 | 65.62 | 155.52 |
| 16 | Montgomery County | 57 | 0260 | 131,920 | 97.87 | 12,911.01 |
| 17 | Montgomery County | 57 | 0280 | 5,810 | 109.47 | 636.02 |
| 18 | Montgomery County | 57 | 0280 | 14,540 | 109.47 | 1,591.69 |
| 19 | Montgomery County | 57 | 0280 | 55,990 | 109.47 | 6,129.23 |
| 20 | Montgomery County | 57 | 0280 | 85,770 | 109.47 | 9,389.24 |
| 21 | Montgomery County | 57 | 0280 | 8,345,530 | 113.19 | 944,630.54 |
| 22 | Montgomery County | 57 | 0290 | 38,710 | 125.88 | 4,872.81 |
| 23 | Montgomery County | 57 | 0300 | 251,600 | 127.58 | 32,099.13 |
| 24 | Montgomery County | 57 | 0310 | 1,178,100 | 128.90 | 151,857.09 |
| 25 | Montgomery County | 57 | 0320 | 358,040 | 103.08 | 36,906.76 |
| 26 | Montgomery County | 57 | 0340 | 2,070 | 92.11 | 190.67 |
| 27 | Montgomery County | 57 | 0340 | 3,044,110 | 107.99 | 328,733.44 |
| 28 | Montgomery County | 57 | 0342 | 50 | 108.53 | 5.43 |
| 29 | Montgomery County | 57 | 0342 | 190 | 108.53 | 20.62 |
| 30 | Montgomery County | 57 | 0342 | 330 | 108.53 | 35.81 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Montgomery County | 57 | 0342 | 460 | 108.53 | 49.92 |
| 2 | Montgomery County | 57 | 0342 | 2,290 | 108.53 | 248.53 |
| 3 | Montgomery County | 57 | 0342 | 2,690 | 108.53 | 291.95 |
| 4 | Montgomery County | 57 | 0342 | 1,135,860 | 116.44 | 132,259.54 |
| 5 | Montgomery County | 57 | 0344 | 45,430 | 105.91 | 4,811.49 |
| 6 | Montgomery County | 57 | 0346 | 136,300 | 92.69 | 12,633.65 |
| 7 | Montgomery County | 57 | 0348 | 430 | 82.27 | 35.38 |
| 8 | Montgomery County | 57 | 0348 | 1,130 | 82.27 | 92.97 |
| 9 | Montgomery County | 57 | 0348 | 2,050 | 82.27 | 168.65 |
| 10 | Montgomery County | 57 | 0348 | 2,380 | 82.27 | 195.80 |
| 11 | Montgomery County | 57 | 0348 | 181,740 | 94.94 | 17,254.40 |
| 12 | Montgomery County | 57 | 0390 | 36,880 | 93.91 | 3,463.40 |
| 13 | Montgomery County | 57 | 0390 | 56,440 | 93.91 | 5,300.05 |
| 14 | Montgomery County | 57 | 0390 | 72,620 | 93.91 | 6,819.74 |
| 15 | Montgomery County | 57 | 0390 | 83,570 | 93.91 | 7,848.06 |
| 16 | Montgomery County | 57 | 0390 | 166,300 | 93.91 | 15,616.57 |
| 17 | Montgomery County | 57 | 0390 | 1,858,810 | 93.91 | 174,560.85 |
| 18 | Montgomery County | 57 | 0390 | 61,907,700 | 110.74 | 6,855,658.70 |
| 19 | Montgomery County | 57 | 0400 | 477,510 | 102.38 | 48,887.47 |
| 20 | Montgomery County | 57 | 0410 | 1,100 | 96.79 | 106.47 |
| 21 | Montgomery County | 57 | 0410 | 1,160 | 96.79 | 112.28 |
| 22 | Montgomery County | 57 | 0410 | 1,720 | 96.79 | 166.48 |
| 23 | Montgomery County | 57 | 0410 | 2,410 | 96.79 | 233.26 |
| 24 | Montgomery County | 57 | 0410 | 2,450 | 96.79 | 237.14 |
| 25 | Montgomery County | 57 | 0410 | 2,760 | 96.79 | 267.14 |
| 26 | Montgomery County | 57 | 0410 | 84,950 | 96.79 | 8,222.31 |
| 27 | Montgomery County | 57 | 0410 | 10,085,350 | 109.76 | 1,106,968.02 |
| 28 | Montgomery County | 57 | 0420 | 7,210 | 84.10 | 606.36 |
| 29 | Montgomery County | 57 | 0420 | 39,040 | 84.10 | 3,283.26 |
| 30 | Montgomery County | 57 | 0420 | 427,130 | 84.10 | 35,921.63 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Montgomery County | 57 | 0420 | 10,997,860 | 97.07 | 1,067,562.27 |
| 2 | Montgomery County | 57 | 0425 | 6,103,410 | 84.01 | 512,747.47 |
| 3 | Montgomery County | 57 | 0430 | 2,198,090 | 119.78 | 263,287.22 |
| 4 | Montgomery County | 57 | 0450 | 646,500 | 97.38 | 62,956.17 |
| 5 | Montgomery County | 57 | 0470 | 20,130 | 88.88 | 1,789.15 |
| 6 | Montgomery County | 57 | 0470 | 5,380,620 | 106.13 | 571,045.20 |
| 7 | Montgomery County | 57 | 0475 | 32,480 | 94.58 | 3,071.96 |
| 8 | Montgomery County | 57 | 0480 | 25,260 | 84.73 | 2,140.28 |
| 9 | Montgomery County | 57 | 0480 | 560,110 | 103.78 | 58,128.22 |
| 10 | Montgomery County | 57 | 0490 | 774,750 | 90.38 | 70,021.91 |
| 11 | Montgomery County | 57 | 0500 | 839,320 | 113.18 | 94,994.24 |
| 12 | Montgomery County | 57 | 0510 | 244,710 | 106.18 | 25,983.31 |
| 13 | Montgomery County | 57 | 0520 | 3,914,710 | 114.37 | 447,725.38 |
| 14 | Montgomery County | 57 | 0530 | 1,234,650 | 122.31 | 151,010.04 |
| 15 | Montgomery County | 57 | 0540 | 16,200 | 91.38 | 1,480.36 |
| 16 | Montgomery County | 57 | 0540 | 32,340 | 91.38 | 2,955.23 |
| 17 | Montgomery County | 57 | 0550 | 5,533,850 | 117.56 | 650,559.41 |
| 18 | Montgomery County | 57 | 0561 | 140,950 | 103.17 | 14,541.81 |
| 19 | Montgomery County | 57 | 0571 | 3,620 | 115.86 | 419.41 |
| 20 | Montgomery County | 57 | 0580 | 1,510 | 98.20 | 148.28 |
| 21 | Montgomery County | 57 | 0580 | 80,060 | 98.20 | 7,861.89 |
| 22 | Montgomery County | 57 | 0580 | 135,690 | 98.20 | 13,324.76 |
| 23 | Montgomery County | 57 | 0580 | 19,332,070 | 115.03 | 2,223,768.01 |
| 24 | Montgomery County | 57 | 0590 | 136,280 | 90.39 | 12,318.35 |
| 25 | Montgomery County | 57 | 0600 | 32,780 | 92.58 | 3,034.77 |
| 26 | Montgomery County | 57 | 0600 | 13,003,170 | 121.26 | 1,576,764.39 |
| 27 | Montgomery County | 57 | 0610 | 57,790 | 86.78 | 5,015.02 |
| 28 | Montgomery County | 57 | 0610 | 8,597,440 | 115.46 | 992,660.42 |
| 29 | Montgomery County | 57 | 0613 | 20,730 | 84.97 | 1,761.43 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Montgomery County | 57 | 0613 | 11,641,490 | 105.86 | 1,232,368.13 |
| 2 | Montgomery County | 57 | 0630 | 1,593,360 | 162.69 | 259,223.74 |
| 3 | Montgomery County | 57 | 0640 | 80 | 108.42 | 8.67 |
| 4 | Montgomery County | 57 | 0640 | 190 | 108.42 | 20.60 |
| 5 | Montgomery County | 57 | 0640 | 190 | 108.42 | 20.60 |
| 6 | Montgomery County | 57 | 0640 | 330 | 108.42 | 35.78 |
| 7 | Montgomery County | 57 | 0640 | 340 | 108.42 | 36.86 |
| 8 | Montgomery County | 57 | 0640 | 350 | 108.42 | 37.95 |
| 9 | Montgomery County | 57 | 0640 | 360 | 108.42 | 39.03 |
| 10 | Montgomery County | 57 | 0640 | 380 | 108.42 | 41.20 |
| 11 | Montgomery County | 57 | 0640 | 400 | 108.42 | 43.37 |
| 12 | Montgomery County | 57 | 0640 | 420 | 108.42 | 45.54 |
| 13 | Montgomery County | 57 | 0640 | 530 | 108.42 | 57.46 |
| 14 | Montgomery County | 57 | 0640 | 580 | 108.42 | 62.88 |
| 15 | Montgomery County | 57 | 0640 | 720 | 108.42 | 78.06 |
| 16 | Montgomery County | 57 | 0640 | 740 | 108.42 | 80.23 |
| 17 | Montgomery County | 57 | 0640 | 880 | 108.42 | 95.41 |
| 18 | Montgomery County | 57 | 0640 | 880 | 108.42 | 95.41 |
| 19 | Montgomery County | 57 | 0640 | 880 | 108.42 | 95.41 |
| 20 | Montgomery County | 57 | 0640 | 1,060 | 108.42 | 114.93 |
| 21 | Montgomery County | 57 | 0640 | 1,100 | 108.42 | 119.26 |
| 22 | Montgomery County | 57 | 0640 | 1,180 | 108.42 | 127.94 |
| 23 | Montgomery County | 57 | 0640 | 1,190 | 108.42 | 129.02 |
| 24 | Montgomery County | 57 | 0640 | 1,330 | 108.42 | 144.20 |
| 25 | Montgomery County | 57 | 0640 | 1,530 | 108.42 | 165.88 |
| 26 | Montgomery County | 57 | 0640 | 1,540 | 108.42 | 166.97 |
| 27 | Montgomery County | 57 | 0640 | 2,900 | 108.42 | 314.42 |
| 28 | Montgomery County | 57 | 0640 | 2,940 | 108.42 | 318.75 |
| 29 | Montgomery County | 57 | 0640 | 3,430 | 108.42 | 371.88 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Montgomery County | 57 | 0640 | 3,430 | 108.42 | 371.88 |
| 2 | Montgomery County | 57 | 0640 | 3,570 | 108.42 | 387.06 |
| 3 | Montgomery County | 57 | 0640 | 4,130 | 108.42 | 447.77 |
| 4 | Montgomery County | 57 | 0640 | 16,780 | 108.42 | 1,819.29 |
| 5 | Montgomery County | 57 | 0640 | 22,500 | 108.42 | 2,439.45 |
| 6 | Montgomery County | 57 | 0640 | 28,640 | 108.42 | 3,105.15 |
| 7 | Montgomery County | 57 | 0640 | 52,010 | 108.42 | 5,638.92 |
| 8 | Montgomery County | 57 | 0640 | 86,190 | 108.42 | 9,344.72 |
| 9 | Montgomery County | 57 | 0640 | 99,830 | 108.42 | 10,823.57 |
| 10 | Montgomery County | 57 | 0640 | 329,160 | 108.42 | 35,687.53 |
| 11 | Montgomery County | 57 | 0640 | 72,006,760 | 115.10 | 8,287,978.08 |
| 12 | Montgomery County | 57 | 0650 | 36,630 | 95.66 | 3,504.03 |
| 13 | Montgomery County | 57 | 0650 | 2,240,630 | 108.83 | 243,847.76 |
| 14 | Montgomery County | 57 | 0660 | 44,810 | 99.39 | 4,453.67 |
| 15 | Montgomery County | 57 | 0670 | 7,588,050 | 106.65 | 809,265.53 |
| 16 | Montgomery County | 57 | 0680 | 37,340 | 91.35 | 3,411.01 |
| 17 | Montgomery County | 57 | 0685 | 149,380 | 104.57 | 15,620.67 |
| 18 | Montgomery County | 57 | 0690 | 67,220 | 99.23 | 6,670.24 |
| 19 | Montgomery County | 57 | 0705 | 644,870 | 100.39 | 64,738.50 |
| 20 | Muskingum County | 60 | 0060 | 151,460 | 61.45 | 9,307.22 |
| 21 | Muskingum County | 60 | 0190 | 2,530 | 65.85 | 166.60 |
| 22 | Muskingum County | 60 | 0210 | 350 | 62.10 | 21.74 |
| 23 | Muskingum County | 60 | 0230 | 69,020 | 62.45 | 4,310.30 |
| 24 | Muskingum County | 60 | 0250 | 9,930 | 62.20 | 617.65 |
| 25 | Pickaway County | 65 | 0010 | 6,300 | 68.16 | 429.42 |
| 26 | Pickaway County | 65 | 0060 | 113,030 | 60.30 | 6,815.71 |
| 27 | Pickaway County | 65 | 0090 | 144,820 | 57.30 | 8,298.19 |
| 28 | Pickaway County | 65 | 0170 | 286,520 | 61.45 | 17,606.65 |
| 29 | Pickaway County | 65 | 0180 | 80,260 | 55.40 | 4,446.40 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Pickaway County | 65 | 0200 | 27,550 | 37.60 | 1,035.84 |
| 2 | Pickaway County | 65 | 0200 | 41,670 | 37.60 | 1,566.73 |
| 3 | Pickaway County | 65 | 0200 | 46,770 | 37.60 | 1,758.48 |
| 4 | Pickaway County | 65 | 0200 | 95,390 | 37.60 | 3,586.52 |
| 5 | Pickaway County | 65 | 0200 | 2,990,030 | 57.20 | 171,029.72 |
| 6 | Pickaway County | 65 | 0220 | 295,480 | 54.24 | 16,025.65 |
| 7 | Pickaway County | 65 | 0230 | 286,500 | 56.84 | 16,283.51 |
| 8 | Pickaway County | 65 | 0270 | 83,210 | 52.55 | 4,372.69 |
| 9 | Pike County | 66 | 0040 | 117,580 | 48.80 | 5,737.90 |
| 10 | Pike County | 66 | 0110 | 140,990 | 47.50 | 6,697.03 |
| 11 | Pike County | 66 | 0120 | 116,340 | 60.40 | 7,026.94 |
| 12 | Pike County | 66 | 0180 | 523,300 | 44.80 | 23,443.84 |
| 13 | Preble County | 68 | 0010 | 389,450 | 61.51 | 23,955.07 |
| 14 | Preble County | 68 | 0020 | 968,040 | 59.76 | 57,850.07 |
| 15 | Preble County | 68 | 0030 | 628,370 | 40.16 | 25,235.34 |
| 16 | Preble County | 68 | 0040 | 101,900 | 57.16 | 5,824.60 |
| 17 | Preble County | 68 | 0050 | 91,850 | 66.65 | 6,121.80 |
| 18 | Preble County | 68 | 0060 | 9,220 | 40.12 | 369.90 |
| 19 | Preble County | 68 | 0060 | 530,710 | 42.96 | 22,799.30 |
| 20 | Preble County | 68 | 0070 | 1,592,150 | 43.66 | 69,513.27 |
| 21 | Preble County | 68 | 0080 | 108,060 | 60.66 | 6,554.92 |
| 22 | Preble County | 68 | 0090 | 9,000 | 59.99 | 539.91 |
| 23 | Preble County | 68 | 0120 | 10,230 | 48.81 | 499.33 |
| 24 | Preble County | 68 | 0130 | 575,550 | 65.26 | 37,560.39 |
| 25 | Preble County | 68 | 0140 | 5,590 | 57.31 | 320.34 |
| 26 | Preble County | 68 | 0140 | 2,035,960 | 61.21 | 124,621.11 |
| 27 | Preble County | 68 | 0150 | 40 | 67.47 | 2.70 |
| 28 | Preble County | 68 | 0150 | 79,590 | 73.11 | 5,818.82 |
| 29 | Preble County | 68 | 0160 | 3,130 | 43.58 | 136.41 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Preble County | 68 | 0180 | 333,440 | 56.66 | 18,892.71 |
| 2 | Preble County | 68 | 0190 | 11,130 | 37.06 | 412.48 |
| 3 | Preble County | 68 | 0210 | 2,870 | 39.81 | 114.26 |
| 4 | Preble County | 68 | 0210 | 3,850 | 39.81 | 153.27 |
| 5 | Preble County | 68 | 0210 | 803,330 | 46.96 | 37,724.38 |
| 6 | Preble County | 68 | 0220 | 544,210 | 49.76 | 27,079.89 |
| 7 | Preble County | 68 | 0230 | 323,460 | 58.46 | 18,909.47 |
| 8 | Preble County | 68 | 0240 | 53,790 | 41.06 | 2,208.62 |
| 9 | Preble County | 68 | 0250 | 1,115,610 | 58.06 | 64,772.32 |
| 10 | Preble County | 68 | 0260 | 3,070 | 49.91 | 153.23 |
| 11 | Preble County | 68 | 0260 | 210,740 | 60.66 | 12,783.49 |
| 12 | Preble County | 68 | 0270 | 1,850 | 42.01 | 77.72 |
| 13 | Preble County | 68 | 0270 | 12,710 | 42.01 | 533.99 |
| 14 | Preble County | 68 | 0270 | 1,796,890 | 49.66 | 89,233.56 |
| 15 | Preble County | 68 | 0280 | 7,630 | 54.80 | 418.12 |
| 16 | Preble County | 68 | 0290 | 82,020 | 53.36 | 4,376.59 |
| 17 | Preble County | 68 | 0300 | 565,570 | 55.16 | 31,196.84 |
| 18 | Preble County | 68 | 0310 | 5,500 | 69.16 | 380.38 |
| 19 | Preble County | 68 | 0320 | 8,630 | 45.66 | 394.01 |
| 20 | Preble County | 68 | 0320 | 1,059,730 | 49.56 | 52,520.22 |
| 21 | Preble County | 68 | 0330 | 35,210 | 80.21 | 2,824.19 |
| 22 | Preble County | 68 | 0340 | 29,440 | 92.43 | 2,721.14 |
| 23 | Preble County | 68 | 0350 | 9,810 | 63.08 | 618.81 |
| 24 | Preble County | 68 | 0355 | 107,930 | 62.28 | 6,721.88 |
| 25 | Preble County | 68 | 0360 | 834,000 | 60.48 | 50,440.32 |
| 26 | Preble County | 68 | 0370 | 185,390 | 60.48 | 11,212.39 |
| 27 | Preble County | 68 | 0380 | 83,790 | 48.46 | 4,060.46 |
| 28 | Preble County | 68 | 0390 | 1,205,320 | 61.66 | 74,320.03 |
| 29 | Preble County | 68 | 0400 | 2,760 | 47.56 | 131.26 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Preble County | 68 | 0400 | 258,570 | 47.56 | 12,296.97 |
| 2 | Preble County | 68 | 0400 | 5,272,830 | 59.56 | 314,049.75 |
| 3 | Ross County | 71 | 0020 | 305,610 | 49.60 | 15,158.26 |
| 4 | Ross County | 71 | 0060 | 187,870 | 57.70 | 10,840.10 |
| 5 | Ross County | 71 | 0070 | 14,580 | 53.29 | 776.97 |
| 6 | Ross County | 71 | 0090 | 141,600 | 61.50 | 8,708.40 |
| 7 | Ross County | 71 | 0170 | 116,210 | 53.70 | 6,240.48 |
| 8 | Ross County | 71 | 0210 | 82,390 | 59.80 | 4,926.92 |
| 9 | Ross County | 71 | 0220 | 18,650 | 60.90 | 1,135.79 |
| 10 | Ross County | 71 | 0290 | 1,260 | 56.10 | 70.69 |
| 11 | Ross County | 71 | 0300 | 79,220 | 56.40 | 4,468.01 |
| 12 | Ross County | 71 | 0310 | 54,030 | 61.00 | 3,295.83 |
| 13 | Ross County | 71 | 0320 | 60,440 | 59.20 | 3,578.05 |
| 14 | Scioto County | 73 | 0130 | 21,430 | 46.07 | 987.28 |
| 15 | Scioto County | 73 | 0180 | 111,880 | 53.17 | 5,948.66 |
| 16 | Shelby County | 75 | 0010 | 14,790 | 53.13 | 785.79 |
| 17 | Shelby County | 75 | 0010 | 1,851,380 | 65.30 | 120,895.11 |
| 18 | Shelby County | 75 | 0020 | 9,798,130 | 64.40 | 630,999.57 |
| 19 | Shelby County | 75 | 0030 | 39,320 | 65.85 | 2,589.22 |
| 20 | Shelby County | 75 | 0040 | 100,640 | 53.62 | 5,396.32 |
| 21 | Shelby County | 75 | 0045 | 154,110 | 54.12 | 8,340.43 |
| 22 | Shelby County | 75 | 0050 | 10,060 | 62.75 | 631.27 |
| 23 | Shelby County | 75 | 0055 | 10,380 | 63.25 | 656.54 |
| 24 | Shelby County | 75 | 0060 | 82,090 | 48.80 | 4,005.99 |
| 25 | Shelby County | 75 | 0070 | 250,700 | 47.80 | 11,983.46 |
| 26 | Shelby County | 75 | 0080 | 8,230 | 48.60 | 399.98 |
| 27 | Shelby County | 75 | 0080 | 1,628,210 | 53.99 | 87,907.06 |
| 28 | Shelby County | 75 | 0090 | 396,880 | 53.19 | 21,110.05 |
| 29 | Shelby County | 75 | 0100 | 672,320 | 48.60 | 32,674.75 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Shelby County | 75 | 0110 | 189,900 | 47.80 | 9,077.22 |
| 2 | Shelby County | 75 | 0120 | 241,160 | 64.50 | 15,554.82 |
| 3 | Shelby County | 75 | 0125 | 123,750 | 64.40 | 7,969.50 |
| 4 | Shelby County | 75 | 0130 | 327,780 | 47.72 | 15,641.66 |
| 5 | Shelby County | 75 | 0150 | 7,700 | 61.13 | 470.68 |
| 6 | Shelby County | 75 | 0150 | 1,770,700 | 72.40 | 128,198.68 |
| 7 | Shelby County | 75 | 0160 | 12,350 | 73.40 | 906.49 |
| 8 | Shelby County | 75 | 0170 | 63,260 | 51.57 | 3,262.32 |
| 9 | Shelby County | 75 | 0180 | 393,600 | 56.79 | 22,352.54 |
| 10 | Shelby County | 75 | 0185 | 32,700 | 57.04 | 1,865.21 |
| 11 | Shelby County | 75 | 0187 | 182,140 | 57.04 | 10,389.27 |
| 12 | Shelby County | 75 | 0190 | 6,870 | 59.75 | 410.49 |
| 13 | Shelby County | 75 | 0190 | 178,580 | 66.17 | 11,816.64 |
| 14 | Shelby County | 75 | 0195 | 38,200 | 66.17 | 2,527.69 |
| 15 | Shelby County | 75 | 0210 | 235,900 | 63.17 | 14,901.80 |
| 16 | Shelby County | 75 | 0230 | 7,490 | 52.46 | 392.90 |
| 17 | Shelby County | 75 | 0230 | 8,570 | 52.46 | 449.55 |
| 18 | Shelby County | 75 | 0230 | 523,000 | 66.05 | 34,544.15 |
| 19 | Shelby County | 75 | 0240 | 387,870 | 68.20 | 26,452.73 |
| 20 | Shelby County | 75 | 0250 | 23,550 | 66.57 | 1,567.72 |
| 21 | Shelby County | 75 | 0255 | 80,210 | 68.07 | 5,459.89 |
| 22 | Shelby County | 75 | 0260 | 9,800 | 64.75 | 634.55 |
| 23 | Shelby County | 75 | 0270 | 686,180 | 64.40 | 44,189.99 |
| 24 | Shelby County | 75 | 0280 | 52,120 | 43.49 | 2,266.91 |
| 25 | Shelby County | 75 | 0280 | 4,309,810 | 48.92 | 210,835.91 |
| 26 | Shelby County | 75 | 0320 | 84,750 | 66.20 | 5,610.45 |
| 27 | Shelby County | 75 | 0340 | 677,540 | 65.10 | 44,107.85 |
| 28 | Shelby County | 75 | 0350 | 2,120 | 44.99 | 95.37 |
| 29 | Shelby County | 75 | 0350 | 93,660 | 50.30 | 4,711.10 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Shelby County | 75 | 0360 | 39,990 | 65.95 | 2,637.34 |
| 2 | Shelby County | 75 | 0370 | 136,810 | 53.72 | 7,349.43 |
| 3 | Shelby County | 75 | 0375 | 255,720 | 54.22 | 13,865.14 |
| 4 | Shelby County | 75 | 0380 | 4,930 | 44.26 | 218.20 |
| 5 | Shelby County | 75 | 0380 | 756,990 | 50.80 | 38,455.09 |
| 6 | Shelby County | 75 | 0400 | 24,170 | 55.99 | 1,353.28 |
| 7 | Shelby County | 75 | 0410 | 58,350 | 47.80 | 2,789.13 |
| 8 | Shelby County | 75 | 0440 | 185,620 | 71.95 | 13,355.36 |
| 9 | Shelby County | 75 | 0450 | 267,620 | 57.32 | 15,339.98 |
| 10 | Shelby County | 75 | 0460 | 50,140 | 59.02 | 2,959.26 |
| 11 | Union County | 80 | 0020 | 363,890 | 67.50 | 24,562.58 |
| 12 | Union County | 80 | 0070 | 277,750 | 64.50 | 17,914.88 |
| 13 | Union County | 80 | 0090 | 67,510 | 75.05 | 5,066.63 |
| 14 | Union County | 80 | 0110 | 203,410 | 84.27 | 17,141.36 |
| 15 | Union County | 80 | 0140 | 144,050 | 75.80 | 10,918.99 |
| 16 | Union County | 80 | 0190 | 99,710 | 82.37 | 8,213.11 |
| 17 | Union County | 80 | 0200 | 17,730 | 57.40 | 1,017.70 |
| 18 | Union County | 80 | 0220 | 600,770 | 85.02 | 51,077.47 |
| 19 | Union County | 80 | 0250 | 268,590 | 66.10 | 17,753.80 |
| 20 | Union County | 80 | 0280 | 1,608,650 | 82.87 | 133,308.83 |
| 21 | Union County | 80 | 0290 | 6,620 | 78.18 | 517.55 |
| 22 | Union County | 80 | 0290 | 79,350 | 78.18 | 6,203.53 |
| 23 | Union County | 80 | 0290 | 127,180 | 78.18 | 9,942.85 |
| 24 | Union County | 80 | 0290 | 231,550 | 78.18 | 18,102.43 |
| 25 | Union County | 80 | 0290 | 7,764,930 | 82.77 | 642,703.26 |
| 26 | Union County | 80 | 0300 | 267,840 | 83.07 | 22,249.47 |
| 27 | Union County | 80 | 0320 | 77,730 | 58.60 | 4,555.36 |
| 28 | Union County | 80 | 0320 | 880,330 | 66.70 | 58,718.01 |
| 29 | Union County | 80 | 0330 | 213,590 | 66.70 | 14,246.45 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Union County | 80 | 0380 | 583,680 | 61.80 | 36,071.42 |
| 2 | Van Wert County | 81 | 0100 | 125,100 | 71.30 | 8,919.63 |
| 3 | Van Wert County | 81 | 0250 | 68,690 | 57.00 | 3,915.33 |
| 4 | Van Wert County | 81 | 0260 | 71,670 | 63.20 | 4,529.54 |
| 5 | Van Wert County | 81 | 0270 | 263,160 | 55.37 | 14,571.17 |
| 6 | Van Wert County | 81 | 0280 | 123,790 | 65.17 | 8,067.39 |
| 7 | Van Wert County | 81 | 0290 | 148,140 | 69.90 | 10,354.99 |
| 8 | Warren County | 83 | 0010 | 1,152,950 | 90.54 | 104,388.09 |
| 9 | Warren County | 83 | 0030 | 299,130 | 85.19 | 25,482.88 |
| 10 | Warren County | 83 | 0050 | 378,140 | 83.04 | 31,400.75 |
| 11 | Warren County | 83 | 0060 | 84,560 | 110.80 | 9,369.25 |
| 12 | Warren County | 83 | 0090 | 20,760 | 103.42 | 2,147.00 |
| 13 | Warren County | 83 | 0100 | 21,020 | 73.99 | 1,555.27 |
| 14 | Warren County | 83 | 0110 | 149,830 | 70.80 | 10,607.96 |
| 15 | Warren County | 83 | 0130 | 368,110 | 88.96 | 32,747.07 |
| 16 | Warren County | 83 | 0150 | 57,180 | 70.80 | 4,048.34 |
| 17 | Warren County | 83 | 0190 | 1,972,250 | 85.13 | 167,897.64 |
| 18 | Warren County | 83 | 0200 | 47,810 | 107.46 | 5,137.66 |
| 19 | Warren County | 83 | 0210 | 487,240 | 96.91 | 47,218.43 |
| 20 | Warren County | 83 | 0260 | 29,770 | 70.15 | 2,088.37 |
| 21 | Warren County | 83 | 0260 | 418,120 | 83.05 | 34,724.87 |
| 22 | Warren County | 83 | 0280 | 87,140 | 50.60 | 4,409.28 |
| 23 | Warren County | 83 | 0290 | 85,960 | 51.95 | 4,465.62 |
| 24 | Warren County | 83 | 0320 | 959,200 | 50.78 | 48,708.18 |
| 25 | Warren County | 83 | 0330 | 46,460 | 75.77 | 3,520.27 |
| 26 | Warren County | 83 | 0340 | 128,450 | 58.46 | 7,509.19 |
| 27 | Warren County | 83 | 0350 | 1,051,910 | 85.65 | 90,096.09 |
| 28 | Warren County | 83 | 0370 | 2,290 | 85.65 | 196.14 |
| 29 | Warren County | 83 | 0380 | 7,090 | 58.09 | 411.86 |

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

**Calculation of Average T&D Property Tax Rate**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | County | State Taxing District | | 2014 T&D Value | 2014 Pay 2015 Tax Rate | 2014 Pay 2015 Tax |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | | (D) | (E) | (F) |
| 1 | Warren County | 83 | 0380 | 816,660 | 87.69 | 71,612.92 |
| 2 | Warren County | 83 | 0400 | 3,630 | 74.83 | 271.63 |
| 3 | Warren County | 83 | 0430 | 92,240 | 66.17 | 6,103.52 |
| 4 | Warren County | 83 | 0460 | 250 | 87.77 | 21.94 |
| 5 | Warren County | 83 | 0520 | 232,350 | 79.55 | 18,483.44 |
| 6 | Warren County | 83 | 0530 | 958,340 | 48.45 | 46,431.57 |
| 7 | Warren County | 83 | 0540 | 216,770 | 83.79 | 18,163.16 |
| 8 | Warren County | 83 | 0550 | 13,650 | 58.74 | 801.80 |
| 9 | Warren County | 83 | 0550 | 3,486,480 | 75.02 | 261,555.73 |
| 10 | Warren County | 83 | 0560 | 11,450 | 50.03 | 572.84 |
| 11 | Warren County | 83 | 0570 | 75,700 | 85.37 | 6,462.51 |
| 12 | Warren County | 83 | 0580 | 119,680 | 67.78 | 8,111.91 |
| 13 | Warren County | 83 | 0590 | 460 | 88.73 | 40.82 |
| 14 | Warren County | 83 | 0600 | 134,280 | 75.02 | 10,073.69 |
| 15 | Warren County | 83 | 0610 | 669,700 | 83.02 | 55,598.49 |
| 16 | | | | | | |
| 17 | | | | $ 728,188,590 | | $ 62,351,115 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | Average Property Tax Rate (Column F total / Column D total) | | | | | 8.562% |
| 21 | | | | | | |
| 22 | Estimated 2016 Average Property Tax Rate (assumes a 1.34% increase in tax rates) | | | | | 8.677% |

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

**Annualize AES Services Labor, Benefits, and Payroll Tax - Service Company and IPL - Total**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Acct. No. | Description | Total Test Year Service Co | Total Test Year IPL VEBA | Total Test Year Total | Total Annualized Service Co | Total Annualized IPL VEBA | Total Annualized Total | Total Adjustment Service Co | Total Adjustment IPL VEBA | Total Adjustment Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) = (D) + (E) | (G) | (H) | (I) = (G) + (H) | (J) | (K) | (L) = (J) + (K) |
| 1 | | Expense | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 161,124 | $ 17,658 | $ 178,782 | $ 188,129 | $ 17,053 | $ 205,182 | $ 27,005 | $ (605) | $ 26,400 |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ 146,705 | $ - | $ 146,705 | $ 165,683 | $ - | $ 165,683 | $ 18,978 | $ - | $ 18,978 |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ 26,594 | $ - | $ 26,594 | $ 26,174 | $ - | $ 26,174 | $ (420) | $ - | $ (420) |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ 27,735 | $ - | $ 27,735 | $ 29,909 | $ - | $ 29,909 | $ 2,174 | $ - | $ 2,174 |
| 23 | 903 | Customer Records and Collection Expenses | $ 53,503 | $ - | $ 53,503 | $ 60,393 | $ - | $ 60,393 | $ 6,890 | $ - | $ 6,890 |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 13,700,865 | $ 1,673,968 | $ 15,374,833 | $ 14,917,902 | $ 1,616,699 | $ 16,534,601 | $ 1,217,037 | $ (57,269) | $ 1,159,768 |
| 30 | 923 | Outside Services Employed | $ - | $ 62,441 | $ 62,441 | $ - | $ 60,304 | $ 60,304 | $ - | $ (2,137) | $ (2,137) |
| 31 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 32 | | Total O&M Expense | $ 14,116,526 | $ 1,754,067 | $ 15,870,593 | $ 15,388,190 | $ 1,694,056 | $ 17,082,246 | $ 1,271,664 | $ (60,011) | $ 1,211,653 |
| 33 | 408.1 | Taxes other than income taxes (FICA) | $ 971,603 | $ - | $ 971,603 | $ 1,095,278 | $ - | $ 1,095,278 | $ 123,675 | $ - | $ 123,675 |
| 34 | 408.1 | Taxes other than income taxes (FUTA) | $ 24,471 | $ - | $ 24,471 | $ 23,046 | $ - | $ 23,046 | $ (1,425) | $ - | $ (1,425) |
| 35 | 408.1 | Taxes other than income taxes (SUTA) | $ 10,453 | $ - | $ 10,453 | $ 6,303 | $ - | $ 6,303 | $ (4,150) | $ - | $ (4,150) |
| 36 | | Total Tax Expense | $ 1,006,527 | $ - | $ 1,006,527 | $ 1,124,627 | $ - | $ 1,124,627 | $ 118,100 | $ - | $ 118,100 |
| 37 | 926 | Employee Pension and Benefits (Pension) | $ 685,338 | $ - | $ 685,338 | $ 687,408 | $ - | $ 687,408 | $ 2,070 | $ - | $ 2,070 |
| 38 | 926 | Employee Pension and Benefits (401k) | $ 1,656,573 | $ - | $ 1,656,573 | $ 1,249,975 | $ - | $ 1,249,975 | $ (406,598) | $ - | $ (406,598) |
| 39 | 926 | Employee Pension and Benefits (Health Benefits) | $ 1,303,807 | $ - | $ 1,303,807 | $ 1,376,353 | $ - | $ 1,376,353 | $ 72,546 | $ - | $ 72,546 |
| 40 | 920 | Administrative and General Salaries (LTC Expense) | $ 743,864 | $ - | $ 743,864 | $ 789,972 | $ - | $ 789,972 | $ 46,108 | $ - | $ 46,108 |
| 41 | | Total Benefit Expense | $ 4,389,582 | $ - | $ 4,389,582 | $ 4,103,708 | $ - | $ 4,103,708 | $ (285,874) | $ - | $ (285,874) |

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

**Annualize AES Services Labor, Benefits, and Payroll Tax - Service Company and IPL - Jurisdictional**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Acct. No. | Description | Jurisdictional Test Year | | | Jurisdictional Annualized | | | Jurisdictional Adjustment | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Service Co | IPL VEBA | Total | Service Co | IPL VEBA | Total | Service Co | IPL VEBA | Total |
| (A) | (B) | (C) | (D) | (E) | (F) = (D) + (E) | (G) | (H) | (I) = (G) + (H) | (J) | (K) | (L) = (J) + (K) |
| 1 | | Expense | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 161,124 | $ 12,381 | $ 173,505 | $ 188,129 | $ 11,850 | $ 199,979 | $ 27,005 | $ (531) | $ 26,474 |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ 146,705 | $ - | $ 146,705 | $ 165,683 | $ - | $ 165,683 | $ 18,978 | $ - | $ 18,978 |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ 26,594 | $ - | $ 26,594 | $ 26,174 | $ - | $ 26,174 | $ (420) | $ - | $ (420) |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ 27,735 | $ - | $ 27,735 | $ 29,909 | $ - | $ 29,909 | $ 2,174 | $ - | $ 2,174 |
| 23 | 903 | Customer Records and Collection Expenses | $ 53,503 | $ - | $ 53,503 | $ 60,393 | $ - | $ 60,393 | $ 6,890 | $ - | $ 6,890 |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 5,852,932 | $ 779,226 | $ 6,632,158 | $ 6,422,314 | $ 745,752 | $ 7,168,066 | $ 569,382 | $ (33,474) | $ 535,908 |
| 30 | 923 | Outside Services Employed | $ - | $ 29,064 | $ 29,064 | $ - | $ 27,817 | $ 27,817 | $ - | $ (1,247) | $ (1,247) |
| 31 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 32 | | Total O&M Expense | $ 6,268,593 | $ 820,671 | $ 7,089,264 | $ 6,892,602 | $ 785,419 | $ 7,678,021 | $ 624,009 | $ (35,252) | $ 588,757 |
| 33 | 408.1 | Taxes other than income taxes (FICA) | $ 389,700 | $ - | $ 389,700 | $ 442,706 | $ - | $ 442,706 | $ 53,006 | $ - | $ 53,006 |
| 34 | 408.1 | Taxes other than income taxes (FUTA) | $ 9,965 | $ - | $ 9,965 | $ 9,315 | $ - | $ 9,315 | $ (650) | $ - | $ (650) |
| 35 | 408.1 | Taxes other than income taxes (SUTA) | $ 4,088 | $ - | $ 4,088 | $ 2,547 | $ - | $ 2,547 | $ (1,541) | $ - | $ (1,541) |
| 36 | | Total Tax Expense | $ 403,753 | $ - | $ 403,753 | $ 454,568 | $ - | $ 454,568 | $ 50,815 | $ - | $ 50,815 |
| 37 | 926 | Employee Pension and Benefits (Pension) | $ 276,156 | $ - | $ 276,156 | $ 275,856 | $ - | $ 275,856 | $ (300) | $ - | $ (300) |
| 38 | 926 | Employee Pension and Benefits (401k) | $ 649,337 | $ - | $ 649,337 | $ 505,198 | $ - | $ 505,198 | $ (144,139) | $ - | $ (144,139) |
| 39 | 926 | Employee Pension and Benefits (Health Benefits) | $ 525,655 | $ - | $ 525,655 | $ 556,276 | $ - | $ 556,276 | $ 30,621 | $ - | $ 30,621 |
| 40 | 920 | Administrative and General Salaries (LTC Expense) | $ 299,553 | $ - | $ 299,553 | $ 318,120 | $ - | $ 318,120 | $ 18,567 | $ - | $ 18,567 |
| 41 | | Total Benefit Expense | $ 1,750,701 | $ - | $ 1,750,701 | $ 1,655,450 | $ - | $ 1,655,450 | $ (95,251) | $ - | $ (95,251) |

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

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

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Total Service Company Annualized | Total Service Company Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total Service Company Test Year Unadjusted | | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 10,339 | $ 10,501 | $ 6,338 | $ 5,424 | $ 11,794 | $ 11,258 | $ 12,330 | $ 12,398 | $ 12,398 | $ 42,957 | $ 12,398 | $ 12,989 | $ 161,124 | $ 188,129 | $ 27,005 |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ 7,979 | $ 8,569 | $ 8,368 | $ 6,994 | $ 10,534 | $ 10,055 | $ 11,013 | $ 11,074 | $ 11,074 | $ 38,369 | $ 11,074 | $ 11,602 | $ 146,705 | $ 165,683 | $ 18,978 |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ 1,700 | $ 2,027 | $ 1,981 | $ 1,153 | $ 1,811 | $ 1,728 | $ 1,893 | $ 1,904 | $ 1,904 | $ 6,595 | $ 1,904 | $ 1,994 | $ 26,594 | $ 26,174 | $ (420) |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ 1,649 | $ 1,386 | $ 1,036 | $ 1,540 | $ 2,030 | $ 1,938 | $ 2,123 | $ 2,134 | $ 2,134 | $ 7,395 | $ 2,134 | $ 2,236 | $ 27,735 | $ 29,909 | $ 2,174 |
| 23 | 903 | Customer Records and Collection Expenses | $ 3,016 | $ 3,185 | $ 1,624 | $ 1,655 | $ 4,000 | $ 3,818 | $ 4,182 | $ 4,207 | $ 4,207 | $ 14,995 | $ 4,207 | $ 4,407 | $ 53,503 | $ 60,393 | $ 6,890 |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 754,193 | $ 776,373 | $ 903,715 | $ 765,190 | $ 946,309 | $ 903,295 | $ 989,323 | $ 995,844 | $ 995,844 | $ 3,631,670 | $ 995,844 | $ 1,043,265 | $ 13,700,865 | $ 14,917,902 | $ 1,217,037 |
| 30 | 923 | Outside Services Employed | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 31 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 32 | | Total O&M Expense | $ 778,876 | $ 802,041 | $ 923,062 | $ 781,956 | $ 976,478 | $ 932,092 | $ 1,020,864 | $ 1,027,561 | $ 1,027,561 | $ 3,741,981 | $ 1,027,561 | $ 1,076,493 | $ 14,116,526 | $ 15,388,190 | $ 1,271,664 |
| 33 | 408.1 | Taxes other than income taxes (FICA) | $ 55,045 | $ 56,852 | $ 54,868 | $ 55,122 | $ 62,219 | $ 56,922 | $ 59,243 | $ 87,492 | $ 87,492 | $ 237,333 | $ 78,947 | $ 80,068 | $ 971,603 | $ 1,095,278 | $ 123,675 |
| 34 | 408.1 | Taxes other than income taxes (FUTA) | $ 102 | $ (674) | $ 114 | $ 142 | $ 1,845 | $ - | $ - | $ 21,396 | $ 1,519 | $ 27 | $ - | $ - | $ 24,471 | $ 23,046 | $ (1,425) |
| 35 | 408.1 | Taxes other than income taxes (SUTA) | $ 327 | $ 2,566 | $ 718 | $ 428 | $ 285 | $ 18 | $ - | $ 4,802 | $ 1,201 | $ 91 | $ 17 | $ - | $ 10,453 | $ 6,303 | $ (4,150) |
| 36 | | Total Tax Expense | $ 55,474 | $ 58,744 | $ 55,700 | $ 55,692 | $ 64,349 | $ 56,940 | $ 59,243 | $ 113,690 | $ 90,212 | $ 237,451 | $ 78,964 | $ 80,068 | $ 1,006,527 | $ 1,124,627 | $ 118,100 |
| 37 | 926 | Employee Pension and Benefits (Pension) | $ 56,423 | $ 56,459 | $ 56,900 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 57,284 | $ 685,338 | $ 687,408 | $ 2,070 |
| 38 | 926 | Employee Pension and Benefits (401k) | $ 407,904 | $ 57,036 | $ 222,551 | $ 91,669 | $ 80,055 | $ 76,416 | $ 83,694 | $ 84,106 | $ 84,106 | $ 296,820 | $ 84,106 | $ 88,111 | $ 1,658,573 | $ 1,249,975 | $ (406,598) |
| 39 | 926 | Employee Pension and Benefits (Health Benefits) | $ 103,826 | $ 99,029 | $ 103,385 | $ 105,527 | $ 107,474 | $ 102,589 | $ 112,359 | $ 110,879 | $ 110,879 | $ 120,822 | $ 110,879 | $ 116,159 | $ 1,303,807 | $ 1,376,353 | $ 72,546 |
| 40 | 920 | Administrative and General Salaries (LTC Expense) | $ 70,181 | $ 74,845 | $ 6,359 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 65,831 | $ 743,864 | $ 789,972 | $ 46,108 |
| 41 | | Total Benefit Expense | $ 638,334 | $ 287,368 | $ 389,195 | $ 320,311 | $ 310,644 | $ 302,120 | $ 319,168 | $ 318,100 | $ 318,100 | $ 540,757 | $ 318,100 | $ 327,385 | $ 4,389,582 | $ 4,103,708 | $ (285,874) |

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

**Annualize AES Services Labor, Benefits, and Payroll Tax - Service Company - Jurisdictional**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Acct. No. | Description | Jurisdictional Service Company Test Year Unadjusted Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Jurisdictional Service Company Annualized | Jurisdictional Service Company Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D)-(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 10,339 | $ 10,501 | $ 6,338 | $ 5,424 | $ 11,794 | $ 11,258 | $ 12,330 | $ 12,398 | $ 12,398 | $ 42,957 | $ 12,398 | $ 12,989 | $ 161,124 | $ 188,129 | $ 27,005 |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ 7,979 | $ 8,569 | $ 8,368 | $ 6,994 | $ 10,534 | $ 10,055 | $ 11,013 | $ 11,074 | $ 11,074 | $ 39,369 | $ 11,074 | $ 11,602 | $ 146,705 | $ 165,683 | $ 18,978 |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ 1,700 | $ 2,027 | $ 1,981 | $ 1,153 | $ 1,811 | $ 1,728 | $ 1,893 | $ 1,904 | $ 1,904 | $ 6,595 | $ 1,904 | $ 1,994 | $ 26,594 | $ 26,174 | $ (420) |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ 1,649 | $ 1,386 | $ 1,036 | $ 1,540 | $ 2,030 | $ 1,938 | $ 2,123 | $ 2,134 | $ 2,134 | $ 7,395 | $ 2,134 | $ 2,236 | $ 27,735 | $ 29,909 | $ 2,174 |
| 23 | 903 | Customer Records and Collection Expenses | $ 3,016 | $ 3,185 | $ 1,624 | $ 1,655 | $ 4,000 | $ 3,818 | $ 4,182 | $ 4,207 | $ 4,207 | $ 14,995 | $ 4,207 | $ 4,407 | $ 53,503 | $ 60,393 | $ 6,890 |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 327,715 | $ 334,286 | $ 410,822 | $ 281,262 | $ 412,838 | $ 394,073 | $ 431,604 | $ 433,997 | $ 433,997 | $ 1,503,677 | $ 433,997 | $ 454,664 | $ 5,852,932 | $ 6,422,314 | $ 569,382 |
| 30 | 923 | Outside Services Employed | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 31 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 32 | | Total O&M Expense | $ 352,398 | $ 359,954 | $ 430,169 | $ 298,028 | $ 443,007 | $ 422,870 | $ 463,145 | $ 465,714 | $ 465,714 | $ 1,613,988 | $ 465,714 | $ 487,892 | $ 6,268,593 | $ 6,892,602 | $ 624,009 |
| 33 | 408.1 | Taxes other than income taxes (FICA) | $ 21,768 | $ 22,427 | $ 21,821 | $ 21,465 | $ 25,321 | $ 23,165 | $ 24,110 | $ 35,625 | $ 35,625 | $ 93,626 | $ 32,145 | $ 32,602 | $ 389,700 | $ 442,706 | $ 53,006 |
| 34 | 408.1 | Taxes other than income taxes (FUTA) | $ 40 | $ (266) | $ 45 | $ 55 | $ 751 | $ - | $ - | $ 8,712 | $ 618 | $ 10 | $ - | $ - | $ 9,965 | $ 9,315 | $ (650) |
| 35 | 408.1 | Taxes other than income taxes (SUTA) | $ 119 | $ 930 | $ 262 | $ 167 | $ 116 | $ 7 | $ - | $ 1,955 | $ 489 | $ 36 | $ 7 | $ - | $ 4,088 | $ 2,547 | $ (1,541) |
| 36 | | Total Tax Expense | $ 21,927 | $ 23,091 | $ 22,128 | $ 21,687 | $ 26,188 | $ 23,172 | $ 24,110 | $ 46,292 | $ 36,732 | $ 93,672 | $ 32,152 | $ 32,602 | $ 403,753 | $ 454,568 | $ 50,815 |
| 37 | 926 | Employee Pension and Benefits (Pension) | $ 22,993 | $ 22,951 | $ 23,320 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 22,988 | $ 276,156 | $ 275,856 | $ (300) |
| 38 | 926 | Employee Pension and Benefits (401k) | $ 149,224 | $ 22,497 | $ 88,501 | $ 35,694 | $ 32,577 | $ 31,096 | $ 34,058 | $ 34,244 | $ 34,244 | $ 117,084 | $ 34,244 | $ 35,874 | $ 649,337 | $ 505,198 | $ (144,139) |
| 39 | 926 | Employee Pension and Benefits (Health Benefits) | $ 41,240 | $ 39,412 | $ 41,620 | $ 41,792 | $ 43,735 | $ 41,747 | $ 45,723 | $ 45,144 | $ 45,144 | $ 47,660 | $ 45,144 | $ 47,294 | $ 525,655 | $ 556,276 | $ 30,621 |
| 40 | 920 | Administrative and General Salaries (LTC Expense) | $ 28,262 | $ 30,140 | $ 2,561 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 26,510 | $ 299,553 | $ 318,120 | $ 18,567 |
| 41 | | Total Benefit Expense | $ 241,719 | $ 115,000 | $ 156,002 | $ 126,984 | $ 125,810 | $ 122,341 | $ 129,279 | $ 128,886 | $ 128,886 | $ 214,242 | $ 128,886 | $ 132,666 | $ 1,750,701 | $ 1,655,450 | $ (95,251) |

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

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

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


Witness Responsible: Yvonne K. Steadman

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Total IPL Annualized | Total IPL Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Total IPL Test Year Unadjusted | | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 1,616 | $ 1,192 | $ 1,295 | $ 1,370 | $ 1,183 | $ 1,130 | $ 1,237 | $ 1,156 | $ 1,156 | $ 3,956 | $ 1,156 | $ 1,211 | $ 17,658 | $ 17,053 | $ (605) |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Syste | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23 | 903 | Customer Records and Collection Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expe | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 153,187 | $ 113,030 | $ 122,788 | $ 129,914 | $ 112,192 | $ 107,092 | $ 117,292 | $ 109,560 | $ 109,560 | $ 375,016 | $ 109,560 | $ 114,777 | $ 1,673,968 | $ 1,616,699 | $ (57,269) |
| 30 | 923 | Outside Services Employed | $ 5,714 | $ 4,216 | $ 4,580 | $ 4,846 | $ 4,185 | $ 3,995 | $ 4,375 | $ 4,087 | $ 4,087 | $ 13,988 | $ 4,087 | $ 4,281 | $ 62,441 | $ 60,304 | $ (2,137) |
| 31 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 32 | | Total O&M Expense | $ 160,517 | $ 118,438 | $ 128,663 | $ 136,130 | $ 117,560 | $ 112,217 | $ 122,904 | $ 114,803 | $ 114,803 | $ 392,960 | $ 114,803 | $ 120,269 | $ 1,754,067 | $ 1,694,056 | $ (60,011) |

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

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

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Acct. No. | Description | Jurisdictional IPL Test Year Unadjusted Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Jurisdictional IPL Annualized | Jurisdictional IPL Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 1,194 | $ 863 | $ 915 | $ 974 | $ 830 | $ 792 | $ 868 | $ 810 | $ 810 | $ 2,666 | $ 810 | $ 849 | $ 12,381 | $ 11,850 | $ (531) |
| 3 | 581 | Local Dispatching | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | 582 | Station Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 5 | 583 | Overhead Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | 584 | Underground Line Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 585 | Street Lighting and Signal Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | 586 | Meter Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | 587 | Customer Installations Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | 588 | Miscellaneous Distribution Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | 589 | Rents | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | 590 | Maintenance Supervision and Engineering | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 13 | 591 | Maintenance of Structures | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | 592 | Maintenance of Station Equipment | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 593 | Maintenance of Overhead Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 16 | 594 | Maintenance of Underground Lines | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 595 | Maintenance of Line Transformers | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 596 | Maintenance of Street Lighting and Signal Syste | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 597 | Maintenance of Meters | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 598 | Maintenance of Miscellaneous Distribution Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 901 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 902 | Meter Reading Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23 | 903 | Customer Records and Collection Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 24 | 905 | Miscellaneous Customer Accounts Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | 907 | Supervision | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | 908 | Customer Assistance Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | 909 | Informational and Instructional Expenses | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | 910 | Misc. Customer Service and Informational Expe | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 920 | Administrative and General Salaries | $ 75,159 | $ 54,316 | $ 57,556 | $ 61,272 | $ 52,236 | $ 49,862 | $ 54,611 | $ 50,996 | $ 50,996 | $ 167,802 | $ 50,996 | $ 53,424 | $ 779,226 | $ 745,752 | $ (33,474) |
| 29 | 923 | Outside Services Employed | $ 2,803 | $ 2,026 | $ 2,147 | $ 2,285 | $ 1,948 | $ 1,860 | $ 2,037 | $ 1,902 | $ 1,902 | $ 6,259 | $ 1,902 | $ 1,993 | $ 29,064 | $ 27,817 | $ (1,247) |
| 30 | 935 | Maintenance of General Plant | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 31 | | Total O&M Expense | $ 79,156 | $ 57,205 | $ 60,618 | $ 64,531 | $ 55,014 | $ 52,514 | $ 57,516 | $ 53,708 | $ 53,708 | $ 176,727 | $ 53,708 | $ 56,266 | $ 820,671 | $ 785,419 | $ (35,252) |

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

Annualize Test Year Labor and Payroll Taxes - DP&L Employees - Total Company
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Yvonna Steadman

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Total Company Test Year Unadjusted Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Total Company Annualized | Total Company Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 42,041 | $ 46,314 | $ 36,083 | $ 39,652 | $ 85,762 | $ 154,767 | $ 86,394 | $ 75,306 | $ 103,978 | $ 329,872 | $ 62,628 | $ 49,752 | $ 1,112,549 | $ 1,162,399 | $ 49,850 |
| 3 | 582 | Station Expenses | $ 26,774 | $ 14,150 | $ 16,707 | $ 20,130 | $ 18,420 | $ 21,862 | $ 41,457 | $ 16,978 | $ 19,707 | $ 64,398 | $ 40,191 | $ 25,123 | $ 325,897 | $ 343,068 | $ 17,171 |
| 4 | 583 | Overhead Line Expenses | $ 14,157 | $ 14,883 | $ 16,010 | $ 18,134 | $ 21,287 | $ 17,887 | $ 16,222 | $ 12,682 | $ 17,752 | $ 22,431 | $ 19,767 | $ 18,179 | $ 209,391 | $ 228,789 | $ 19,398 |
| 5 | 584 | Underground Line Expenses | $ 6,140 | $ 6,076 | $ 6,070 | $ 6,715 | $ 10,259 | $ 8,491 | $ 11,395 | $ 12,966 | $ 9,782 | $ 10,605 | $ 11,724 | $ 8,864 | $ 109,087 | $ 117,053 | $ 7,966 |
| 6 | 586 | Meter Expenses | $ 1,010 | $ 1,391 | $ 3,666 | $ 2,713 | $ 247 | $ 211 | $ 536 | $ 218 | $ 527 | $ 19,317 | $ 584 | $ 1,876 | $ 32,296 | $ 32,756 | $ 460 |
| 7 | 587 | Customer Installations Expenses | $ 14,787 | $ 25,670 | $ 15,684 | $ 15,285 | $ 17,144 | $ 15,496 | $ 15,742 | $ 22,183 | $ 25,140 | $ 33,492 | $ 15,840 | $ 20,356 | $ 236,819 | $ 255,497 | $ 18,678 |
| 8 | 588 | Miscellaneous Distribution Expenses | $ 5,068 | $ 5,123 | $ 3,010 | $ 2,779 | $ 1,855 | $ 2,941 | $ 3,878 | $ 4,509 | $ 3,815 | $ 1,610 | $ 2,166 | $ 4,564 | $ 41,318 | $ 45,226 | $ 3,908 |
| 9 | 590 | Maintenance Supervision and Engineering | $ 129,919 | $ 121,546 | $ 118,494 | $ 116,600 | $ 114,331 | $ 185,502 | $ 107,816 | $ 112,498 | $ 96,302 | $ 123,934 | $ 129,251 | $ 156,405 | $ 1,512,598 | $ 1,665,778 | $ 153,180 |
| 10 | 592 | Maintenance of Station Equipment | $ 178,299 | $ 164,811 | $ 191,580 | $ 210,714 | $ 257,968 | $ 162,171 | $ 237,998 | $ 244,983 | $ 199,004 | $ 293,075 | $ 194,893 | $ 210,499 | $ 2,545,995 | $ 2,757,857 | $ 211,862 |
| 11 | 593 | Maintenance of Overhead Lines | $ 846,972 | $ 831,940 | $ 716,420 | $ 595,986 | $ 608,387 | $ 465,108 | $ 796,593 | $ 732,434 | $ 538,152 | $ 842,262 | $ 739,022 | $ 646,075 | $ 8,359,351 | $ 9,045,467 | $ 686,116 |
| 12 | 594 | Maintenance of Underground Lines | $ 5,153 | $ 2,766 | $ 2,968 | $ 12,760 | $ 39 | $ 2,580 | $ 1,450 | $ 2,385 | $ 337 | $ 1,456 | $ 1,157 | $ 1,317 | $ 34,368 | $ 37,767 | $ 3,399 |
| 13 | 595 | Maintenance of Line Transformers | $ 9,875 | $ 9,604 | $ 12,283 | $ 11,161 | $ 6,030 | $ 3,887 | $ 13,711 | $ 8,600 | $ 7,493 | $ 146,668 | $ 12,136 | $ 10,542 | $ 251,990 | $ 251,289 | $ (701) |
| 14 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 597 | Maintenance of Meters | $ 15,207 | $ 12,103 | $ 9,870 | $ 9,477 | $ 11,111 | $ 6,259 | $ 10,392 | $ 8,796 | $ 11,354 | $ 18,464 | $ 15,500 | $ 15,900 | $ 144,433 | $ 157,290 | $ 12,857 |
| 16 | 598 | Maintenance of Miscellaneous Distribution Plant | $ 1,008 | $ 1,043 | $ 1,901 | $ 1,171 | $ 1,474 | $ 1,132 | $ 897 | $ 1,298 | $ 2,177 | $ 1,031 | $ 2,098 | $ 2,823 | $ 18,053 | $ 19,833 | $ 1,780 |
| 17 | 902 | Meter Reading Expenses | $ 201,232 | $ 199,819 | $ 209,240 | $ 201,986 | $ 227,225 | $ 205,907 | $ 269,777 | $ 219,144 | $ 238,254 | $ 298,920 | $ 241,617 | $ 268,787 | $ 2,781,908 | $ 3,016,087 | $ 234,179 |
| 18 | 903 | Customer Records and Collection Expenses | $ 377,248 | $ 359,503 | $ 386,876 | $ 362,244 | $ 435,545 | $ 368,987 | $ 418,895 | $ 365,964 | $ 451,370 | $ 683,702 | $ 424,225 | $ 467,266 | $ 5,101,825 | $ 5,526,045 | $ 424,220 |
| 19 | 907 | Supervision | $ 52,367 | $ 44,564 | $ 42,285 | $ 43,052 | $ 64,997 | $ 49,994 | $ 62,209 | $ 56,771 | $ 59,095 | $ 63,925 | $ 59,454 | $ 64,782 | $ 663,495 | $ 722,105 | $ 58,610 |
| 20 | 908 | Customer Assistance Expenses | $ 1,858 | $ 378 | $ 87 | $ 313 | $ 331 | $ 1,139 | $ 1,141 | $ 5 | $ 1,930 | $ 315 | $ 1,733 | $ 2,204 | $ 11,434 | $ 11,978 | $ 544 |
| 21 | 910 | Misc. Customer Service and Informational Expenses | $ 5,400 | $ 14,008 | $ 5,385 | $ 5,400 | $ 10,626 | $ 5,251 | $ 6,726 | $ 15,528 | $ 6,288 | $ 6,474 | $ 15,989 | $ 4,467 | $ 101,542 | $ 107,896 | $ 6,354 |
| 22 | 920 | Administrative and General Salaries | $ 394,730 | $ 400,916 | $ 384,177 | $ 390,970 | $ 410,283 | $ 379,146 | $ 449,494 | $ 389,267 | $ 409,031 | $ 1,311,581 | $ 402,361 | $ 422,723 | $ 5,744,679 | $ 6,005,659 | $ 260,980 |
| 23 | 925 | Injuries and Damages | $ 35,319 | $ 32,743 | $ 17,498 | $ 25,765 | $ 33,166 | $ 28,838 | $ 35,740 | $ 29,974 | $ 41,327 | $ 65,843 | $ 34,209 | $ 33,474 | $ 413,896 | $ 440,206 | $ 26,310 |
| 24 | 926 | Employee Pensions and Benefits | $ 2,812 | $ 3,396 | $ 561 | $ 1,790 | $ 719 | $ 947 | $ 8,937 | $ 7,222 | $ 1,387 | $ 2,727 | $ 1,166 | $ 1,596 | $ 33,260 | $ 34,411 | $ 1,151 |
| 25 | 935 | Maintenance of General Plant | $ 18,146 | $ 15,369 | $ 18,500 | $ 16,715 | $ 23,331 | $ 15,322 | $ 19,439 | $ 23,654 | $ 25,786 | $ 22,792 | $ 26,563 | $ 24,229 | $ 249,846 | $ 271,116 | $ 21,270 |
| 26 | | Total O&M Expense | $ 2,385,522 | $ 2,328,116 | $ 2,215,355 | $ 2,111,512 | $ 2,360,537 | $ 2,103,825 | $ 2,616,839 | $ 2,363,365 | $ 2,269,988 | $ 4,364,894 | $ 2,454,274 | $ 2,461,803 | $ 30,036,030 | $ 32,255,572 | $ 2,219,542 |
| 27 | 408.1 | Taxes other than income taxes (FICA) | $ 481,492 | $ 458,263 | $ 408,674 | $ 434,510 | $ 464,979 | $ 448,021 | $ 491,536 | $ 472,563 | $ 468,232 | $ 747,466 | $ 490,192 | $ 497,915 | $ 5,863,843 | $ 6,219,573 | $ 355,730 |
| 28 | 408.1 | Taxes other than income taxes (FUTA) | $ 956 | $ 624 | $ (9) | $ 750 | $ 812 | $ 158 | $ 43 | $ 110,733 | $ 38,782 | $ 9,578 | $ 4,674 | $ 4,072 | $ 171,173 | $ 164,562 | $ (6,611) |
| 29 | 408.1 | Taxes other than income taxes (SUTA) | $ 785 | $ 63 | $ 5 | $ 470 | $ 145 | $ 92 | $ 25 | $ 14,262 | $ 8,568 | $ 1,950 | $ 818 | $ 616 | $ 27,799 | $ 26,372 | $ (1,427) |
| 30 | | Total Tax Expense | $ 483,233 | $ 458,950 | $ 408,670 | $ 435,730 | $ 465,936 | $ 448,271 | $ 491,604 | $ 597,558 | $ 515,582 | $ 758,994 | $ 495,684 | $ 502,603 | $ 6,062,815 | $ 6,410,507 | $ 347,692 |

Note: Payroll taxes provided here are for entire O&M labor expense, while only labor charged to O&M accounts 580 and higher is provided.

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

Annualize Test Year Labor and Payroll Taxes - DP&L Employees - Jurisdictional
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Yvonna Steadman

| Line No. | Acct. No. | Description | Jurisdictional Test Year Unadjusted Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Jurisdictional Annualized | Jurisdictional Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Expense | | | | | | | | | | | | | | | |
| 2 | 580 | Operation Supervision and Engineering | $ 42,041 | $ 46,314 | $ 36,083 | $ 39,652 | $ 85,762 | $ 154,767 | $ 86,394 | $ 75,306 | $ 103,978 | $ 329,872 | $ 62,628 | $ 49,752 | $ 1,112,549 | $ 1,162,399 | $ 49,850 |
| 3 | 582 | Station Expenses | $ 26,774 | $ 14,150 | $ 16,707 | $ 20,130 | $ 18,420 | $ 21,862 | $ 41,457 | $ 16,978 | $ 19,707 | $ 64,398 | $ 40,191 | $ 25,123 | $ 325,897 | $ 343,068 | $ 17,171 |
| 4 | 583 | Overhead Line Expenses | $ 14,157 | $ 14,883 | $ 16,010 | $ 18,134 | $ 21,287 | $ 17,887 | $ 16,222 | $ 12,682 | $ 17,752 | $ 22,431 | $ 19,767 | $ 18,179 | $ 209,391 | $ 228,789 | $ 19,398 |
| 5 | 584 | Underground Line Expenses | $ 6,140 | $ 6,076 | $ 6,070 | $ 6,715 | $ 10,259 | $ 8,491 | $ 11,395 | $ 12,966 | $ 9,782 | $ 10,605 | $ 11,724 | $ 8,864 | $ 109,087 | $ 117,053 | $ 7,966 |
| 6 | 586 | Meter Expenses | $ 1,010 | $ 1,391 | $ 3,666 | $ 2,713 | $ 247 | $ 211 | $ 536 | $ 218 | $ 527 | $ 19,317 | $ 584 | $ 1,876 | $ 32,296 | $ 32,756 | $ 460 |
| 7 | 587 | Customer Installations Expenses | $ 14,787 | $ 25,670 | $ 15,684 | $ 15,285 | $ 17,144 | $ 15,496 | $ 15,742 | $ 22,183 | $ 25,140 | $ 33,492 | $ 15,840 | $ 20,356 | $ 236,819 | $ 255,497 | $ 18,678 |
| 8 | 588 | Miscellaneous Distribution Expenses | $ 5,068 | $ 5,123 | $ 3,010 | $ 2,779 | $ 1,855 | $ 2,941 | $ 3,878 | $ 4,509 | $ 3,815 | $ 1,610 | $ 2,166 | $ 4,564 | $ 41,318 | $ 45,226 | $ 3,908 |
| 9 | 590 | Maintenance Supervision and Engineering | $ 129,919 | $ 121,546 | $ 118,494 | $ 116,600 | $ 114,331 | $ 185,502 | $ 107,816 | $ 112,498 | $ 96,302 | $ 123,934 | $ 129,251 | $ 156,405 | $ 1,512,598 | $ 1,665,778 | $ 153,180 |
| 10 | 592 | Maintenance of Station Equipment | $ 178,299 | $ 164,811 | $ 191,580 | $ 210,714 | $ 257,968 | $ 162,171 | $ 237,998 | $ 244,983 | $ 199,004 | $ 293,075 | $ 194,893 | $ 210,499 | $ 2,545,995 | $ 2,757,857 | $ 211,862 |
| 11 | 593 | Maintenance of Overhead Lines | $ 846,972 | $ 831,940 | $ 716,420 | $ 595,986 | $ 608,387 | $ 465,108 | $ 796,593 | $ 732,434 | $ 538,152 | $ 842,262 | $ 739,022 | $ 646,075 | $ 8,359,351 | $ 9,045,467 | $ 686,116 |
| 12 | 594 | Maintenance of Underground Lines | $ 5,153 | $ 2,766 | $ 2,968 | $ 12,760 | $ 39 | $ 2,580 | $ 1,450 | $ 2,385 | $ 337 | $ 1,456 | $ 1,157 | $ 1,317 | $ 34,368 | $ 37,767 | $ 3,399 |
| 13 | 595 | Maintenance of Line Transformers | $ 9,875 | $ 9,604 | $ 12,283 | $ 11,161 | $ 6,030 | $ 3,887 | $ 13,711 | $ 8,600 | $ 7,493 | $ 146,668 | $ 12,136 | $ 10,542 | $ 251,990 | $ 251,289 | $ (701) |
| 14 | 596 | Maintenance of Street Lighting and Signal Systems | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | 597 | Maintenance of Meters | $ 15,207 | $ 12,103 | $ 9,870 | $ 9,477 | $ 11,111 | $ 6,259 | $ 10,392 | $ 8,796 | $ 11,354 | $ 18,464 | $ 15,500 | $ 15,900 | $ 144,433 | $ 157,290 | $ 12,857 |
| 16 | 598 | Maintenance of Miscellaneous Distribution Plant | $ 1,008 | $ 1,043 | $ 1,901 | $ 1,171 | $ 1,474 | $ 1,132 | $ 897 | $ 1,298 | $ 2,177 | $ 1,031 | $ 2,098 | $ 2,823 | $ 18,053 | $ 19,833 | $ 1,780 |
| 17 | 902 | Meter Reading Expenses | $ 201,263 | $ 199,853 | $ 209,259 | $ 202,009 | $ 227,264 | $ 205,966 | $ 269,836 | $ 219,196 | $ 238,292 | $ 298,973 | $ 241,632 | $ 268,818 | $ 2,782,361 | $ 3,016,540 | $ 234,179 |
| 18 | 903 | Customer Records and Collection Expenses | $ 377,232 | $ 359,487 | $ 386,859 | $ 362,228 | $ 435,529 | $ 368,970 | $ 418,878 | $ 365,948 | $ 451,351 | $ 683,688 | $ 424,206 | $ 467,248 | $ 5,101,624 | $ 5,525,836 | $ 424,212 |
| 19 | 907 | Supervision | $ 52,367 | $ 44,564 | $ 42,285 | $ 43,052 | $ 64,997 | $ 49,994 | $ 62,209 | $ 56,771 | $ 59,094 | $ 63,925 | $ 59,454 | $ 64,782 | $ 663,494 | $ 722,105 | $ 58,611 |
| 20 | 908 | Customer Assistance Expenses | $ 782 | $ 158 | $ 35 | $ 130 | $ 138 | $ 479 | $ 479 | $ - | $ 781 | $ 131 | $ 729 | $ 928 | $ 4,770 | $ 5,035 | $ 265 |
| 21 | 910 | Misc. Customer Service and Informational Expenses | $ 5,400 | $ 8,837 | $ 5,367 | $ 5,400 | $ 7,122 | $ 5,251 | $ 6,726 | $ 10,182 | $ 6,288 | $ 6,474 | $ 10,272 | $ 4,467 | $ 81,786 | $ 87,461 | $ 5,675 |
| 22 | 920 | Administrative and General Salaries | $ 161,226 | $ 148,704 | $ 157,344 | $ 161,110 | $ 150,144 | $ 153,808 | $ 167,588 | $ 155,447 | $ 154,916 | $ 351,774 | $ 159,706 | $ 164,313 | $ 2,086,080 | $ 2,214,599 | $ 128,519 |
| 23 | 925 | Injuries and Damages | $ 35,343 | $ 32,768 | $ 17,519 | $ 25,787 | $ 33,192 | $ 28,872 | $ 35,774 | $ 30,005 | $ 40,428 | $ 65,871 | $ 34,229 | $ 33,498 | $ 413,286 | $ 439,595 | $ 26,309 |
| 24 | 926 | Employee Pensions and Benefits | $ 2,810 | $ 3,394 | $ 558 | $ 1,788 | $ 716 | $ 944 | $ 8,011 | $ 7,219 | $ 1,347 | $ 2,725 | $ 1,163 | $ 1,593 | $ 32,268 | $ 33,421 | $ 1,151 |
| 25 | 935 | Maintenance of General Plant | $ 18,112 | $ 15,334 | $ 18,467 | $ 16,681 | $ 23,298 | $ 15,285 | $ 19,400 | $ 23,619 | $ 25,748 | $ 22,759 | $ 26,520 | $ 24,192 | $ 249,415 | $ 270,668 | $ 21,253 |
| 26 | | Total O&M Expense | $ 2,150,945 | $ 2,070,519 | $ 1,988,439 | $ 1,881,462 | $ 2,096,714 | $ 1,877,863 | $ 2,333,382 | $ 2,124,223 | $ 2,013,765 | $ 3,404,935 | $ 2,204,868 | $ 2,202,114 | $ 26,349,229 | $ 28,435,329 | $ 2,086,098 |
| 27 | 408.1 | Taxes other than income taxes (FICA) | $ 126,406 | $ 120,307 | $ 107,289 | $ 114,072 | $ 117,440 | $ 125,149 | $ 132,079 | $ 125,335 | $ 120,238 | $ 191,716 | $ 130,932 | $ 132,797 | $ 1,543,760 | $ 1,697,533 | $ 153,773 |
| 28 | 408.1 | Taxes other than income taxes (FUTA) | $ 251 | $ 164 | $ (2) | $ 197 | $ 181 | $ 43 | $ 10 | $ 26,837 | $ 9,076 | $ 2,361 | $ 1,120 | $ 974 | $ 41,212 | $ 40,576 | $ (636) |
| 29 | 408.1 | Taxes other than income taxes (SUTA) | $ 206 | $ 17 | $ 1 | $ 123 | $ 32 | $ 25 | $ 6 | $ 3,456 | $ 2,005 | $ 481 | $ 196 | $ 147 | $ 6,695 | $ 6,502 | $ (193) |
| 30 | | Total Tax Expense | $ 126,863 | $ 120,488 | $ 107,288 | $ 114,392 | $ 117,653 | $ 125,217 | $ 132,095 | $ 155,628 | $ 131,319 | $ 194,558 | $ 132,248 | $ 133,918 | $ 1,591,667 | $ 1,744,611 | $ 152,944 |
| 31 | | | | | | | | | | | | | | | | | |
| 32 | | Tax Allocation to DIST | 26.25% | 26.25% | 26.25% | 26.25% | | | | | | | | | | | |

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

Annualize Employee Benefit Expenses
For the Twelve Months Ended May 31, 2016

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

Workpaper C-3.13
Page 1 of 1
Witness Responsible: Yvonna K. Steadman, Edward J. Kunz

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Test Year | Test Year Annualized | Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Test Year Unadjusted | | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) = (D):(O) | (Q) | (R) |
| 1 | | Total Company Costs Expensed: | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | 926 | Employee Pensions and Benefits (Pension) | $ 651,556 | $ 651,946 | $ 673,934 | $ 672,063 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 7,948,499 | $ 7,948,499 | $ - |
| 4 | 926 | Employee Pensions and Benefits (OPEB) | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 100,104 | $ 100,104 | $ - |
| 5 | 926 | Employee Pensions and Benefits (401k) | $ 348,273 | $ - | $ - | $ 193,999 | $ 163,959 | $ 142,736 | $ 162,149 | $ 163,609 | $ 157,301 | $ 264,388 | $ 158,544 | $ 161,642 | $ 1,916,600 | $ 2,017,707 | $ 101,107 |
| 6 | 926 | Employee Pensions and Benefits (Health Benefits) | $ 1,112,363 | $ 511,624 | $ 494,553 | $ 1,231,160 | $ 1,193,515 | $ 1,007,338 | $ 1,215,291 | $ 1,108,248 | $ 1,065,525 | $ 1,203,564 | $ 1,073,943 | $ 1,129,535 | $ 12,346,659 | $ 13,125,012 | $ 778,353 |
| 7 | 920 | Administrative and General Salaries (LTC) | $ 37,487 | $ 19,129 | $ 32,714 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 419,441 | $ 440,151 | $ 20,710 |
| 8 | | Total Pensions and Benefits Expensed | $ 2,158,021 | $ 1,191,041 | $ 1,209,543 | $ 2,142,243 | $ 2,064,870 | $ 1,857,470 | $ 2,084,836 | $ 1,979,253 | $ 1,930,222 | $ 2,175,348 | $ 1,939,883 | $ 1,998,573 | $ 22,731,303 | $ 23,631,473 | $ 900,170 |
| 9 | | | | | | | | | | | | | | | | | |
| 10 | | Jurisdictional Costs Expensed: | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | |
| 12 | 926 | Employee Pensions and Benefits (Pension) | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 312,672 | $ 3,752,064 | $ 3,752,064 | $ - |
| 13 | 926 | Employee Pensions and Benefits (OPEB) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (1,821) | $ (21,852) | $ (21,852) | $ - |
| 14 | 926 | Employee Pensions and Benefits (401k) | $ 110,462 | $ - | $ - | $ 61,530 | $ 50,566 | $ 49,826 | $ 51,306 | $ 51,957 | $ 51,957 | $ 84,544 | $ 51,957 | $ 52,721 | $ 616,826 | $ 661,416 | $ 44,590 |
| 15 | 926 | Employee Pensions and Benefits (Health Benefits) | $ 195,639 | $ 327,996 | $ 306,380 | $ 522,987 | $ 368,090 | $ 351,644 | $ 384,536 | $ 351,945 | $ 351,945 | $ 384,866 | $ 351,945 | $ 368,405 | $ 4,266,378 | $ 4,302,455 | $ 36,077 |
| 16 | 920 | Administrative and General Salaries (LTC) | $ 12,834 | $ 6,549 | $ 11,200 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 12,558 | $ 143,605 | $ 150,691 | $ 7,086 |
| 17 | | Total Pensions and Benefits Expensed | $ 629,786 | $ 645,396 | $ 628,431 | $ 907,926 | $ 742,065 | $ 724,879 | $ 759,251 | $ 727,311 | $ 727,311 | $ 792,819 | $ 727,311 | $ 744,535 | $ 8,757,021 | $ 8,844,774 | $ 87,753 |
| 18 | | | | | | | | | | | | | | | | | |
| 19 | | Long Term Compensation Jurisdictional Percent: | 34.24% | | | | | | | | | | | | | | |

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

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

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


Witness Responsible: Don Rennix

| Line No. | Acct. No. | Description | Total Company Current Amounts | Amounts With Proposed Depreciation Rates | Jurisdictional Current Amounts | Amounts With Proposed Depreciation Rates |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | | Test Year Depreciation of Distribution Plant | | | | |
| 2 | | Balance re Account 106 per Schedule B-2.1 | $ 70,819,167 | $ 70,819,167 | $ 61,957,745 | $ 61,957,745 |
| 3 | | Composite Depreciation Rate | 3.24% | 3.11% | 3.22% | 3.06% |
| 4 | | Annual Expense re Account 106 | $ 2,294,541 | $ 2,202,476 | $ 1,995,039 | $ 1,895,907 |
| 5 | | Annual Expense per Workpaper C-3.14a | $ 50,980,798 | $ 48,897,612 | $ 47,705,810 | $ 45,208,987 |
| 6 | 403 | Total Annual Depreciation Expense | $ 53,275,339 | $ 51,100,088 | $ 49,700,849 | $ 47,104,894 |
| 7 | | | | | | |
| 8 | | Test Year Depreciation of General Plant | | | | |
| 9 | | Balance re Account 106 per Schedule B-2.1 | $ - | $ - | $ - | $ - |
| 10 | | Composite Depreciation Rate | 2.85% | 2.92% | 2.85% | 2.91% |
| 11 | | Annual Expense re Account 106 | $ - | $ - | $ - | $ - |
| 12 | | Annual Expense per Workpaper C-3.14a | $ 973,232 | $ 996,260 | $ 955,879 | $ 978,042 |
| 13 | 403 | Total Annual Depreciation Expense | $ 973,232 | $ 996,260 | $ 955,879 | $ 978,042 |
| 14 | | | | | | |
| 15 | | Test Year Amortization of Intangible Plant | | | | |
| 16 | | Balance re Account 106 per Schedule B-2.1 | $ 2,310,178 | $ 2,310,178 | $ 1,125,932 | $ 1,125,932 |
| 17 | | Amortization Rate | 14.29% | 14.29% | 14.29% | 14.29% |
| 18 | | Annual Expense re Account 106 | $ 330,124 | $ 330,124 | $ 160,896 | $ 160,896 |
| 19 | | Annual Expense per Workpaper C-3.14a | $ 7,803,502 | $ 7,803,502 | $ 4,033,944 | $ 4,033,944 |
| 20 | 404 | Total Annual Amortization Expense | $ 8,133,626 | $ 8,133,626 | $ 4,194,840 | $ 4,194,840 |

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

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

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b


Witness Responsible: Don Rennix

| | | | Total Company | | Current Depreciation Rates | | Proposed Depreciation Rates | | Annual Jurisdictional Depreciation Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Acct. No. | Description | Plant Investment | Reserve Balance | Current Accrual Rate^ | Calculated Depreciation Expense | Proposed Accrual Rate | Calculated Depreciation Expense | Jurisdictional Percentage | Depreciable Plant Balance | Current Depreciation Expense | Proposed Depreciation Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G)= (D) * (F) | (H) | (I) = (D) * (H) | (J) | (K) = (D) * (J) | (L) = (K) * (F) | (M) = (K) * (H) |
| 1 | 3601 | Substation Land - NONE | $ 1,879,925 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 1,879,925 | $ - | $ - |
| 2 | 3602 | Other Land - NONE | $ 2,382 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 2,382 | $ - | $ - |
| 3 | 3603 | Land Rights - NONE | $ 23,493,716 | $ 70,315 | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 23,493,716 | $ - | $ - |
| 4 | 3604 | Distribution Land-OT - DSB | $ 117,769 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 117,769 | $ - | $ - |
| 5 | 3604 | Distribution Land-OT - EATON | $ 18,635 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 18,635 | $ - | $ - |
| 6 | 3604 | Distribution Land-OT - GREENVILLE | $ 349,912 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 349,912 | $ - | $ - |
| 7 | 3604 | Distribution Land-OT - HUBER | $ - | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ - | $ - | $ - |
| 8 | 3604 | Distribution Land-OT - MARYSVILLE | $ 114,162 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 114,162 | $ - | $ - |
| 9 | 3604 | Distribution Land-OT - MIAMISBURG | $ 286,563 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 286,563 | $ - | $ - |
| 10 | 3604 | Distribution Land-OT - NORTH DAYTON | $ 339,580 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 339,580 | $ - | $ - |
| 11 | 3604 | Distribution Land-OT - OTHER | $ 46,594 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 46,594 | $ - | $ - |
| 12 | 3604 | Distribution Land-OT - SIDNEY | $ 4,005 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 4,005 | $ - | $ - |
| 13 | 3604 | Distribution Land-OT - WASH CH | $ 93,971 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 93,971 | $ - | $ - |
| 14 | 3604 | Distribution Land-OT - XENIA | $ 12,890 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 12,890 | $ - | $ - |
| 15 | 3610 | S&I - NONE | $ 9,424,899 | $ 4,871,850 | 2.48% | $ 233,737 | 2.85% | $ 268,610 | 100.00% | $ 9,424,899 | $ 233,737 | $ 268,610 |
| 16 | 3610 | S&I - WPAFB31 | $ 108,613 | $ 108,613 | 0.00% | $ - | 0.00% | $ - | 0.00% | $ - | $ - | $ - |
| 17 | 3614 | S&I-OTHER - COLDWATER | $ 23,522 | $ 107 | 2.90% | $ 682 | 4.41% | $ 1,037 | 100.00% | $ 23,522 | $ 682 | $ 1,037 |
| 18 | 3614 | S&I-OTHER - DSB | $ 23,249,580 | $ 11,341,461 | 2.90% | $ 674,238 | 4.41% | $ 1,025,306 | 100.00% | $ 23,249,580 | $ 674,238 | $ 1,025,306 |
| 19 | 3614 | S&I-OTHER - EATON | $ 1,284,906 | $ 653,135 | 2.90% | $ 37,262 | 4.41% | $ 56,664 | 100.00% | $ 1,284,906 | $ 37,262 | $ 56,664 |
| 20 | 3614 | S&I-OTHER - GREENVILLE | $ 1,713,466 | $ 589,583 | 2.90% | $ 49,691 | 4.41% | $ 75,564 | 100.00% | $ 1,713,466 | $ 49,691 | $ 75,564 |
| 21 | 3614 | S&I-OTHER - HUBER | $ - | $ - | 2.90% | $ - | 4.41% | $ - | 100.00% | $ - | $ - | $ - |
| 22 | 3614 | S&I-OTHER - MARYSVILLE | $ 1,142,794 | $ 484,266 | 2.90% | $ 33,141 | 4.41% | $ 50,397 | 100.00% | $ 1,142,794 | $ 33,141 | $ 50,397 |
| 23 | 3614 | S&I-OTHER - MIAMISBURG | $ 1,642,811 | $ 1,110,607 | 2.90% | $ 47,642 | 4.41% | $ 72,448 | 100.00% | $ 1,642,811 | $ 47,642 | $ 72,448 |
| 24 | 3614 | S&I-OTHER - NONE | $ - | $ - | 2.90% | $ - | 4.41% | $ - | 100.00% | $ - | $ - | $ - |

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

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

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b

Workpaper C-3.14a
Page 2 of 5
Witness Responsible: Don Rennix

| | | | Total Company | | Current Depreciation Rates | | Proposed Depreciation Rates | | Annual Jurisdictional Depreciation Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Acct. No. | Description | Plant Investment | Reserve Balance | Current Accrual Rate^ | Calculated Depreciation Expense | Proposed Accrual Rate | Calculated Depreciation Expense | Jurisdictional Percentage | Depreciable Plant Balance | Current Depreciation Expense | Proposed Depreciation Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G)= (D) * (F) | (H) | (I) = (D) * (H) | (J) | (K) = (D) * (J) | (L) = (K) * (F) | (M) = (K) * (H) |
| 1 | 3614 | S&I-OTHER - NORTH DAYTON | $ 4,364,877 | $ (4,617) | 2.90% | $ 126,581 | 4.41% | $ 192,491 | 100.00% | $ 4,364,877 | $ 126,581 | $ 192,491 |
| 2 | 3614 | S&I-OTHER - OTHER | $ 112,577 | $ 112,577 | 2.90% | $ - | 4.41% | $ - | 100.00% | $ 112,577 | $ - | $ - |
| 3 | 3614 | S&I-OTHER - SIDNEY | $ 2,110,285 | $ 832,987 | 2.90% | $ 61,198 | 4.41% | $ 93,064 | 100.00% | $ 2,110,285 | $ 61,198 | $ 93,064 |
| 4 | 3614 | S&I-OTHER - TRANS | $ 804,846 | $ 508,913 | 2.90% | $ 23,341 | 4.41% | $ 35,494 | 96.39% | $ 775,791 | $ 22,498 | $ 34,212 |
| 5 | 3614 | S&I-OTHER - URBANA | $ - | $ - | 2.90% | $ - | 4.41% | $ - | 100.00% | $ - | $ - | $ - |
| 6 | 3614 | S&I-OTHER - WASH CH | $ 1,346,663 | $ 963,773 | 2.90% | $ 39,053 | 4.41% | $ 59,388 | 100.00% | $ 1,346,663 | $ 39,053 | $ 59,388 |
| 7 | 3614 | S&I-OTHER - XENIA | $ 2,232,616 | $ 1,086,767 | 2.90% | $ 64,746 | 4.41% | $ 98,458 | 100.00% | $ 2,232,616 | $ 64,746 | $ 98,458 |
| 8 | 3620 | Station Equip - NONE | $ 135,835,303 | $ 51,235,961 | 2.25% | $ 3,056,294 | 2.23% | $ 3,029,127 | 100.00% | $ 135,835,303 | $ 3,056,294 | $ 3,029,127 |
| 9 | 3620 | Station Equip - WPAFB | $ 630,864 | $ 67,660 | 2.79% | $ 17,601 | 2.79% | $ 17,601 | 0.00% | $ - | $ - | $ - |
| 10 | 3620 | Station Equip - WPAFB31 | $ 16,946,452 | $ 7,242,647 | 2.21% | $ 374,517 | 2.21% | $ 374,517 | 0.00% | $ - | $ - | $ - |
| 11 | 3621 | Station Equip-Genera - COMPUTERS | $ 29,545,325 | $ 29,545,325 | 11.90% | $ - | 11.90% | $ - | 43.70% | $ 12,911,307 | $ - | $ - |
| 12 | 3621 | Station Equip-Genera - COMPUTERS10 | $ 4,221,346 | $ 3,084,319 | 11.90% | $ 502,340 | 12.82% | $ 541,177 | 43.70% | $ 1,844,728 | $ 219,523 | $ 236,494 |
| 13 | 3621 | Station Equip-Genera - COMPUTERS11 | $ 3,957,088 | $ 1,872,216 | 11.90% | $ 470,893 | 13.89% | $ 549,640 | 43.70% | $ 1,729,247 | $ 205,780 | $ 240,192 |
| 14 | 3621 | Station Equip-Genera - COMPUTERS12 | $ 2,925,057 | $ 1,183,758 | 11.90% | $ 348,082 | 14.29% | $ 417,991 | 43.70% | $ 1,278,250 | $ 152,112 | $ 182,662 |
| 15 | 3621 | Station Equip-Genera - COMPUTERS13 | $ 4,801,463 | $ 1,355,590 | 11.90% | $ 571,374 | 14.93% | $ 716,858 | 43.70% | $ 2,098,239 | $ 249,690 | $ 313,267 |
| 16 | 3621 | Station Equip-Genera - COMPUTERS14 | $ 2,024,329 | $ 195,803 | 11.90% | $ 240,895 | 15.63% | $ 316,403 | 43.70% | $ 884,632 | $ 105,271 | $ 138,268 |
| 17 | 3621 | Station Equip-Genera - COMPUTERS15 | $ 363,856 | $ 22,282 | 11.90% | $ 43,299 | 15.63% | $ 56,871 | 43.70% | $ 159,005 | $ 18,922 | $ 24,852 |
| 18 | 3621 | Station Equip-Genera - OTHER | $ 17,897,647 | $ 14,476,225 | 5.31% | $ 950,365 | 3.67% | $ 656,844 | 100.00% | $ 17,897,647 | $ 950,365 | $ 656,844 |
| 19 | 3622 | Station Equip-Genera - OTHER | $ 35,234,648 | $ 35,264,648 | 12.00% | $ - | 12.00% | $ - | 96.39% | $ 33,962,677 | $ - | $ - |
| 20 | 3622 | Station Equip-Genera - VEH15 | $ 157,191 | $ 6,433 | 12.00% | $ 18,863 | 12.00% | $ 18,863 | 96.39% | $ 151,516 | $ 18,182 | $ 18,182 |
| 21 | 3626 | Station Equip - EDS - NONE | $ 625,742 | $ 625,742 | 8.93% | $ - | 8.93% | $ - | 43.70% | $ 273,449 | $ - | $ - |
| 22 | 3627 | Station Equip-Genera - FIBER CABLE | $ 541,432 | $ 389,127 | 12.50% | $ 67,679 | 3.85% | $ 20,845 | 43.70% | $ 236,606 | $ 29,576 | $ 9,109 |
| 23 | 3627 | Station Equip-Genera - MULTIPLEX | $ 1,750,695 | $ 1,750,695 | 4.68% | $ - | 5.52% | $ - | 43.70% | $ 765,054 | $ - | $ - |
| 24 | 3627 | Station Equip-Genera - OTHER | $ 42,701,605 | $ 12,054,939 | 4.68% | $ 1,998,435 | 5.52% | $ 2,357,129 | 43.70% | $ 18,660,601 | $ 873,316 | $ 1,030,065 |

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

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

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b


Witness Responsible: Don Rennix

| | | | Total Company | | Current Depreciation Rates | | Proposed Depreciation Rates | | Annual Jurisdictional Depreciation Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Acct. No. | Description | Plant Investment | Reserve Balance | Current Accrual Rate^ | Calculated Depreciation Expense | Proposed Accrual Rate | Calculated Depreciation Expense | Jurisdictional Percentage | Depreciable Plant Balance | Current Depreciation Expense | Proposed Depreciation Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G)= (D) * (F) | (H) | (I) = (D) * (H) | (J) | (K) = (D) * (J) | (L) = (K) * (F) | (M) = (K) * (H) |
| 1 | 3640 | Poles, Towers & Fixt - NONE | $ 260,613,653 | $ 153,937,606 | 4.02% | $ 10,476,669 | 3.54% | $ 9,225,723 | 100.00% | $ 260,613,653 | $ 10,476,669 | $ 9,225,723 |
| 2 | 3640 | Poles, Towers & Fixt - WPAFB | $ 31,903 | $ 3,150 | 4.51% | $ 1,439 | 4.51% | $ 1,439 | 0.00% | $ - | $ - | $ - |
| 3 | 3640 | Poles, Towers & Fixt - WPAFB31 | $ 569,365 | $ 229,759 | 3.76% | $ 21,408 | 3.76% | $ 21,408 | 0.00% | $ - | $ - | $ - |
| 4 | 3650 | Ovhd Conductor & Dev - NONE | $ 158,430,461 | $ 77,836,256 | 2.92% | $ 4,626,169 | 2.76% | $ 4,372,681 | 100.00% | $ 158,430,461 | $ 4,626,169 | $ 4,372,681 |
| 5 | 3650 | Ovhd Conductor & Dev - WPAFB | $ 132,171 | $ 12,058 | 3.65% | $ 4,824 | 3.65% | $ 4,824 | 0.00% | $ - | $ - | $ - |
| 6 | 3650 | Ovhd Conductor & Dev - WPAFB31 | $ 494,974 | $ 331,288 | 2.65% | $ 13,117 | 2.65% | $ 13,117 | 0.00% | $ - | $ - | $ - |
| 7 | 3660 | Underground Conduit - NONE | $ 10,652,766 | $ 5,551,476 | 1.95% | $ 207,729 | 1.51% | $ 160,857 | 100.00% | $ 10,652,766 | $ 207,729 | $ 160,857 |
| 8 | 3660 | Underground Conduit - WPAFB | $ 87,103 | $ 4,466 | 1.60% | $ 1,394 | 1.60% | $ 1,394 | 0.00% | $ - | $ - | $ - |
| 9 | 3660 | Underground Conduit - WPAFB31 | $ 5,536,919 | $ 5,061,809 | 1.49% | $ 82,500 | 1.49% | $ 82,500 | 0.00% | $ - | $ - | $ - |
| 10 | 3670 | Underground Conducto - NONE | $ 203,324,254 | $ 99,060,724 | 3.55% | $ 7,218,011 | 2.55% | $ 5,184,768 | 100.00% | $ 203,324,254 | $ 7,218,011 | $ 5,184,768 |
| 11 | 3670 | Underground Conducto - WPAFB | $ 1,632,136 | $ 163,942 | 2.71% | $ 44,231 | 2.71% | $ 44,231 | 0.00% | $ - | $ - | $ - |
| 12 | 3670 | Underground Conducto - WPAFB31 | $ 4,556,673 | $ 4,383,156 | 2.40% | $ 109,360 | 2.40% | $ 109,360 | 0.00% | $ - | $ - | $ - |
| 13 | 3680 | Line Transformers - NONE | $ 271,712,937 | $ 96,911,140 | 2.51% | $ 6,819,995 | 3.22% | $ 8,749,157 | 100.00% | $ 271,712,937 | $ 6,819,995 | $ 8,749,157 |
| 14 | 3680 | Line Transformers - WPAFB | $ 687,950 | $ 62,335 | 3.09% | $ 21,258 | 3.09% | $ 21,258 | 0.00% | $ - | $ - | $ - |
| 15 | 3680 | Line Transformers - WPAFB31 | $ 6,772,217 | $ 3,120,227 | 2.85% | $ 193,008 | 2.85% | $ 193,008 | 0.00% | $ - | $ - | $ - |
| 16 | 3691 | Ovhd Electric Servic - NONE | $ 48,245,168 | $ 38,002,061 | 4.47% | $ 2,156,559 | 4.08% | $ 1,968,403 | 100.00% | $ 48,245,168 | $ 2,156,559 | $ 1,968,403 |
| 17 | 3692 | Underground Electric - NONE | $ 158,964,844 | $ 85,593,622 | 4.09% | $ 6,501,662 | 3.42% | $ 5,436,598 | 100.00% | $ 158,964,844 | $ 6,501,662 | $ 5,436,598 |
| 18 | 3700 | Meters - NONE | $ 46,780,659 | $ 13,712,156 | 3.26% | $ 1,525,049 | 3.50% | $ 1,637,323 | 100.00% | $ 46,780,659 | $ 1,525,049 | $ 1,637,323 |
| 19 | 3711 | Cust Install - Priv - NONE | $ 15,594,843 | $ 15,245,663 | 5.77% | $ 899,822 | 3.61% | $ 562,974 | 100.00% | $ 15,594,843 | $ 899,822 | $ 562,974 |
| 20 | 3712 | Cust Install - Other - NONE | $ 227,694 | $ 160,968 | 2.04% | $ 4,645 | 1.67% | $ 3,802 | 100.00% | $ 227,694 | $ 4,645 | $ 3,802 |
| 21 | 3720 | Leased Prop on Cust - NONE | $ 47,450 | $ 47,450 | 2.50% | $ - | 2.50% | $ - | 100.00% | $ 47,450 | $ - | $ - |
| 22 | | | | | | | | | | | | |
| 23 | | Total Depreciable Distribution Plant | $ 1,571,578,742 | $ 782,535,019 | | $ 50,980,798 | | $ 48,897,612 | | $ 1,479,467,883 | $ 47,705,810 | $ 45,208,987 |
| 24 | | | | | | | | | | | | |
| 25 | | Composite Depreciation Rate | | | | 3.24% | | 3.11% | | | 3.22% | 3.06% |

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

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

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b


Witness Responsible: Don Rennix

| | | | Total Company | | Current Depreciation Rates | | Proposed Depreciation Rates | | Annual Jurisdictional Depreciation Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Acct. No. | Description | Plant Investment | Reserve Balance | Current Accrual Rate^ | Calculated Depreciation Expense | Proposed Accrual Rate | Calculated Depreciation Expense | Jurisdictional Percentage | Depreciable Plant Balance | Current Depreciation Expense | Proposed Depreciation Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G)= (D) * (F) | (H) | (I) = (D) * (H) | (J) | (K) = (D) * (J) | (L) = (K) * (F) | (M) = (K) * (H) |
| 1 | 3892 | Land & Rights - Comm - OTHER | $ 1,608,881 | $ - | 0.00% | $ - | 0.00% | $ - | 100.00% | $ 1,608,881 | $ - | $ - |
| 2 | 3902 | S&I - Common - OTHER | $ 17,301,900 | $ 11,433,285 | 2.90% | $ 501,755 | 2.87% | $ 496,565 | 100.00% | $ 17,301,900 | $ 501,755 | $ 496,565 |
| 3 | 3915 | Office Furn & Equip - EAST BEND | $ - | $ - | 0.00% | $ - | 0.00% | $ - | 0.00% | $ - | $ - | $ - |
| 4 | 3915 | Office Furn & Equip - MIAMI FORT | $ - | $ - | 4.38% | $ - | 4.38% | $ - | 0.00% | $ - | $ - | $ - |
| 5 | 3915 | Office Furn & Equip - ZIMMER | $ - | $ - | 7.20% | $ - | 7.20% | $ - | 0.00% | $ - | $ - | $ - |
| 6 | 3925 | Transportation Equip - ZIMMER | $ - | $ - | 8.70% | $ - | 8.70% | $ - | 0.00% | $ - | $ - | $ - |
| 7 | 3930 | Stores Equip - Commo - OTHER | $ 357,953 | $ 285,056 | 3.79% | $ 13,566 | 3.85% | $ 13,781 | 96.39% | $ 345,031 | $ 13,077 | $ 13,284 |
| 8 | 3935 | Stores Equip - COF - EAST BEND | $ - | $ - | 0.00% | $ - | 0.00% | $ - | 0.00% | $ - | $ - | $ - |
| 9 | 3935 | Stores Equip - COF - MIAMI FORT | $ 78,569 | $ 60,894 | 1.21% | $ 951 | 1.21% | $ 951 | 0.00% | $ - | $ - | $ - |
| 10 | 3940 | Tools, Shop & Garage - OTHER | $ 7,668,510 | $ 4,380,832 | 3.53% | $ 270,698 | 3.66% | $ 280,667 | 96.39% | $ 7,391,677 | $ 260,926 | $ 270,535 |
| 11 | 3950 | Lab Equip - Common - OTHER | $ 4,597,512 | $ 787,281 | 3.70% | $ 170,108 | 4.00% | $ 183,900 | 96.39% | $ 4,431,542 | $ 163,967 | $ 177,262 |
| 12 | 3960 | Power Operated Equip - OTHER | $ 2,229,175 | $ 2,229,175 | 0.00% | $ - | 0.00% | $ - | 96.39% | $ 2,148,702 | $ - | $ - |
| 13 | 3960 | Power Operated Equip - PWR OPER EQUIP | $ - | $ - | 6.33% | $ - | 0.00% | $ - | 96.39% | $ - | $ - | $ - |
| 14 | 3975 | Communication Equip - EAST BEND | $ - | $ - | 0.00% | $ - | 0.00% | $ - | 0.00% | $ - | $ - | $ - |
| 15 | 3975 | Communication Equip - ZIMMER | $ - | $ - | 5.65% | $ - | 5.65% | $ - | 0.00% | $ - | $ - | $ - |
| 16 | 3980 | Misc Equipment - Com - OTHER | $ 326,342 | $ (60,394) | 4.95% | $ 16,154 | 6.25% | $ 20,396 | 100.00% | $ 326,342 | $ 16,154 | $ 20,396 |
| 17 | | | | | | | | | | | | |
| 18 | | Total Depreciable General Plant | $ 34,168,842 | $ 19,116,129 | | $ 973,232 | | $ 996,260 | | $ 33,554,074 | $ 955,879 | $ 978,042 |
| 19 | | | | | | | | | | | | |
| 20 | | Composite Depreciation Rate | | | | 2.85% | | 2.92% | | | 2.85% | 2.91% |

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

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

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPB-2a, WPB-2b


Witness Responsible: Don Rennix

| | | | Total Company | | Current Depreciation Rates | | Proposed Depreciation Rates | | Annual Jurisdictional Depreciation Expense | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Acct. No. | Description | Plant Investment | Reserve Balance | Current Accrual Rate^ | Calculated Depreciation Expense | Proposed Accrual Rate | Calculated Depreciation Expense | Jurisdictional Percentage | Depreciable Plant Balance | Current Depreciation Expense | Proposed Depreciation Expense |
| (A) | (B) | (C) | (D) | (E) | (F) | (G)= (D) * (F) | (H) | (I) = (D) * (H) | (J) | (K) = (D) * (J) | (L) = (K) * (F) | (M) = (K) * (H) |
| 1 | 3030 | Intangible Plant - BECKJORD | $ - | $ - | 14.29% | $ - | 14.29% | $ - | 0.00% | $ - | $ - | $ - |
| 2 | 3030 | Intangible Plant - CONESVILLE | $ 855 | $ 753 | 14.29% | $ 122 | 14.29% | $ 122 | 0.00% | $ - | $ - | $ - |
| 3 | 3030 | Intangible Plant - EAST BEND | $ - | $ - | 14.29% | $ - | 14.29% | $ - | 0.00% | $ - | $ - | $ - |
| 4 | 3030 | Intangible Plant - MIAMI FORT | $ 859,527 | $ 738,090 | 14.29% | $ 122,826 | 14.29% | $ 122,826 | 0.00% | $ - | $ - | $ - |
| 5 | 3030 | Intangible Plant - NONE - GEN | $ 5,103,045 | $ 4,050,225 | 14.29% | $ 729,225 | 14.29% | $ 729,225 | 0.00% | $ - | $ - | $ - |
| 6 | 3030 | Intangible Plant - NONE | $ 14,933,869 | $ 14,933,869 | 14.29% | $ - | 14.29% | $ - | 56.08% | $ 8,375,428 | $ - | $ - |
| 7 | 3030 | Intangible Plant - SW08 | $ 1,569,694 | $ 1,555,692 | 14.29% | $ 224,309 | 14.29% | $ 224,309 | 56.60% | $ 888,403 | $ 126,953 | $ 126,953 |
| 8 | 3030 | Intangible Plant - SW09 | $ 12,048,690 | $ 10,462,680 | 14.29% | $ 1,721,758 | 14.29% | $ 1,721,758 | 50.32% | $ 6,062,801 | $ 866,374 | $ 866,374 |
| 9 | 3030 | Intangible Plant - SW10 | $ 1,096,346 | $ 659,769 | 14.29% | $ 156,668 | 14.29% | $ 156,668 | 74.21% | $ 813,551 | $ 116,256 | $ 116,256 |
| 10 | 3030 | Intangible Plant - SW11 | $ 11,661,411 | $ 6,512,525 | 14.29% | $ 1,666,416 | 14.29% | $ 1,666,416 | 66.28% | $ 7,729,703 | $ 1,104,575 | $ 1,104,575 |
| 11 | 3030 | Intangible Plant - SW12 | $ 11,464,771 | $ 4,934,304 | 14.29% | $ 1,638,316 | 14.29% | $ 1,638,316 | 68.95% | $ 7,905,487 | $ 1,129,694 | $ 1,129,694 |
| 12 | 3030 | Intangible Plant - SW13 | $ 8,771,684 | $ 2,468,442 | 14.29% | $ 1,253,474 | 14.29% | $ 1,253,474 | 47.22% | $ 4,142,385 | $ 591,947 | $ 591,947 |
| 13 | 3030 | Intangible Plant - SW14 | $ 1,002,618 | $ 138,699 | 14.29% | $ 143,274 | 14.29% | $ 143,274 | 65.25% | $ 654,182 | $ 93,483 | $ 93,483 |
| 14 | 3030 | Intangible Plant - SW15 | $ 53,356 | $ 4,342 | 14.29% | $ 7,625 | 14.29% | $ 7,625 | 61.14% | $ 32,621 | $ 4,662 | $ 4,662 |
| 15 | 3030 | Intangible Plant - ZIMMER | $ 976,128 | $ 967,669 | 14.29% | $ 139,489 | 14.29% | $ 139,489 | 0.00% | $ - | $ - | $ - |
| 16 | | | | | | | | | | | | |
| 17 | | Total Intangible Plant | $ 69,541,994 | $ 47,427,059 | | $ 7,803,502 | | $ 7,803,502 | | $ 36,604,562 | $ 4,033,944 | $ 4,033,944 |

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

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

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


Witness Responsible: Tyler A. Teuscher

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Expense | | | | | | | | | | | | | |
| 2 | 904 | Uncollectible Accounts | $ 481,993 | $ 520,844 | $ 343,101 | $ 415,571 | $ 243,207 | $ 306,606 | $ 295,937 | $ 340,475 | $ 106,174 | $ 95,766 | $ 215,952 | $ 278,287 | $ 3,643,913 |
| 3 | | Total Expense | $ (481,993) | $ (520,844) | $ (343,101) | $ (415,571) | $ (243,207) | $ (306,606) | $ (295,937) | $ (340,475) | $ (106,174) | $ (95,766) | $ (215,952) | $ (278,287) | $ (3,643,913) |

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

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

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


Witness Responsible: Craig A. Forestal

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Wright Patterson Air Force Base | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Revenue | | | | | | | | | | | | | |
| 4 | 456 | WPAFB Service Revenue | $ (456,411) | $ (456,411) | $ (456,411) | $ (428,916) | $ (449,538) | $ (449,538) | $ (449,538) | $ (449,538) | $ (449,538) | $ (449,538) | $ (449,538) | $ (449,538) | $ (5,394,453) |
| 5 | | | | | | | | | | | | | | | |
| 6 | | Expense | | | | | | | | | | | | | |
| 7 | 580 | Supervisory - Elect. Dist. | $ (8,447) | $ (9,364) | $ (6,853) | $ (9,191) | $ (49,297) | $ (49,297) | $ (49,297) | $ (25,570) | $ (25,616) | $ (38,751) | $ (29,309) | $ (31,612) | $ (332,604) |
| 8 | 582 | Station Expenses | $ (18,433) | $ (14,894) | $ (17,264) | $ (20,277) | $ (17,717) | $ (17,717) | $ (17,717) | $ (17,717) | $ (17,717) | $ (17,717) | $ (17,717) | $ (17,717) | $ (212,604) |
| 9 | 583 | Overhead Lines Expense | $ - | $ - | $ (200) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (200) |
| 10 | 584 | Underground Lines | $ (2,331) | $ (2,057) | $ (2,648) | $ (1,892) | $ (13,000) | $ (13,000) | $ (13,000) | $ (6,743) | $ (6,755) | $ (10,219) | $ (7,729) | $ (8,337) | $ (87,712) |
| 11 | 592 | Misc. Station Equipment | $ (1,185) | $ (5,177) | $ (567) | $ (1,464) | $ (12,221) | $ (12,221) | $ (12,221) | $ (6,339) | $ (6,351) | $ (9,607) | $ (7,266) | $ (7,837) | $ (82,456) |
| 12 | 593 | Maintenance of Overhead Lines | $ (799) | $ (14,334) | $ (5,726) | $ (783) | $ (31,513) | $ (31,513) | $ (31,513) | $ (16,346) | $ (16,375) | $ (24,772) | $ (18,736) | $ (20,208) | $ (212,619) |
| 13 | 403 | Distribution Depreciation | $ (93,106) | $ (93,106) | $ (97,821) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (87,769) | $ (1,073,954) |
| 14 | 924 | Property Insurance | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (33) | $ (396) |
| 15 | 920 | Administrative and General Salaries | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (1,561) | $ (18,730) |
| 16 | 921 | Office Supplies and Expenses | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (2,305) | $ (27,658) |
| 17 | 922 | Administrative Expenses Transferred - Cr. | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 289 | $ 3,469 |
| 18 | 923 | Outside Services Employed | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (1,337) | $ (16,048) |
| 19 | 925 | Injuries and Damages | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (413) | $ (4,956) |
| 20 | 926 | Employee Pensions & Benefits | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (3,660) | $ (43,926) |
| 21 | 928 | Regulatory Commission Expenses | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (477) | $ (5,722) |
| 22 | 930.2 | Miscellaneous General Expenses | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (570) | $ (6,838) |
| 23 | 931 | Rents | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (3) | $ (35) |
| 24 | 935 | Maintenance of General Plant | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (217) | $ (2,600) |
| 25 | | Total Privatization Expense | $ (134,588) | $ (149,219) | $ (141,366) | $ (131,663) | $ (221,804) | $ (221,804) | $ (221,804) | $ (170,771) | $ (170,871) | $ (199,121) | $ (178,813) | $ (183,767) | $ (2,125,590) |
| 26 | | | | | | | | | | | | | | | |
| 27 | | Reverse C-3.12 Labor Adjustment for WPAFB | | | | | | | | | | | C-3.12 | WPAFB % | Total |
| 28 | 580 | Supervisory - Elect. Dist. | | | | | | | | | | | $ 49,850 | -32.7% | $ (16,301) |
| 29 | 582 | Station Expenses | | | | | | | | | | | $ 17,171 | -73.1% | $ (12,551) |
| 30 | 583 | Overhead Lines Expense | | | | | | | | | | | $ 19,398 | -0.1% | $ (24) |
| 31 | 584 | Underground Lines | | | | | | | | | | | $ 7,966 | -21.4% | $ (1,708) |
| 32 | 592 | Misc. Station Equipment | | | | | | | | | | | $ 211,862 | -1.3% | $ (2,736) |
| 33 | 593 | Maintenance of Overhead Lines | | | | | | | | | | | $ 686,116 | -0.3% | $ (2,009) |
| 34 | | Total Labor Adjustment for WPAFB | | | | | | | | | | | $ 992,363 | | $ (35,328) |
| 35 | | | | | | | | | | | | | | | |
| 36 | | Total Expense | | | | | | | | | | | | | $ (2,160,919) |

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

**Eliminate PUCO Approved Payments Funded by Shareholders**
**For the Twelve Months Ended May 31, 2015**

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


Witness Responsible: Craig A. Forestal

| Line No. (A) | Acct. No. (B) | Description (C) | Jun-15 (D) | Jul-15 (E) | Aug-15 (F) | Sep-15 (G) | Oct-15 (H) | Nov-15 (I) | Dec-15 (J) | Jan-16 (K) | Feb-16 (L) | Mar-16 (M) | Apr-16 (N) | May-16 (O) | Total Adjustment (P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Expense | | | | | | | | | | | | | |
| 2 | 928 | Regulatory Commission Expenses | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (2,030,000) |
| 3 | | Total Expense | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (169,167) | $ (2,030,000) |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | Supporting Calculations | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | | PUCO Order ESP 12-426-EL-SSO | $ 6,000,000 | | | | | | | | | | | | |
| 9 | | Amortization Period- Years | 3 | | | | | | | | | | | | |
| 10 | | Yearly Amortization | $ 2,000,000 | | | | | | | | | | | | |
| 11 | | | / 12 | | | | | | | | | | | | |
| 12 | | Monthly Amortization | $ 166,667 | ending in December 2016 | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | *PUCO Order 13-0837-EL-WVR* | $ 90,000 | | | | | | | | | | | | |
| 15 | | Amortization Period- Years | 3 | | | | | | | | | | | | |
| 16 | | Yearly Amortization | $ 30,000 | | | | | | | | | | | | |
| 17 | | | / 12 | | | | | | | | | | | | |
| 18 | | Monthly Amortization | $ 2,500 | ending in December 2016 | | | | | | | | | | | |

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

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

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

Workpaper C-3.22
Page 1 of 1
Witness Responsible: Claire E. Hale

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Expense | | | | | | | | | | | | | |
| 2 | 593 | Maintenance of Overhead Lines | $ - | $ (397,529) | $ (31,595) | $ (850) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (429,973) |
| 3 | | Total Expense | $ - | $ (397,529) | $ (31,595) | $ (850) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (429,973) |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| 6 | | Supporting Calculations | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | |
| 8 | | Costs Included in This Adjustment[1] | | | | | | | | | | | | | |
| 9 | | Labor - OT - Union | $ - | $ (13,464) | $ (340) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (13,804) |
| 10 | | Labor - DT - Union | $ - | $ (132,910) | $ (11,379) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (144,289) |
| 11 | | Labor - OT - Management | $ - | $ (3,853) | $ (6,921) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (10,774) |
| 12 | | Contracted Services | $ - | $ (205,216) | $ (9,758) | $ (850) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (215,824) |
| 13 | | Employee Expenses | $ - | $ (6,471) | $ (224) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (6,695) |
| 14 | | Transportation | $ - | $ (29,940) | $ (2,973) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (32,912) |
| 15 | | Materials & Supplies | $ - | $ (5,676) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,676) |
| 16 | | Total Costs Included | $ - | $ (397,529) | $ (31,595) | $ (850) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (429,973) |
| 17 | | | | | | | | | | | | | | | |
| 18 | | Costs Not Included in This Adjustment | | | | | | | | | | | | | |
| 19 | | Resource Code: | | | | | | | | | | | | | |
| 20 | | Labor - ST - Management | $ - | $ (1,097) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (1,097) |
| 21 | | Labor - ST - Union | $ - | $ (39,956) | $ (2,253) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (42,209) |
| 22 | | Total Costs Not Included | $ - | $ (41,053) | $ (2,253) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (43,306) |
| 23 | | | | | | | | | | | | | | | |
| 24 | | Total Major Storm Expense | $ - | $ (438,582) | $ (33,848) | $ (850) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (473,280) |

[1]Budget does not include expense for major storms

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

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

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


Witness Responsible: Lauren R. Whitehead, Craig A. Forestal

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Total Adjustment |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | | Revenue - Total Company | | | | | |
| 2 | 440-446 | Sales to Ultimate Customers | $ (4,166,419) | $ (554,139) | $ (216,015) | $ 9,529,098 | $ 4,592,525 |
| 3 | | Total Revenue - Total Company | $ (4,166,419) | $ (554,139) | $ (216,015) | $ 9,529,098 | $ 4,592,525 |
| 4 | | Revenue - Jurisdictional | | | | | |
| 5 | 440-446 | Sales to Ultimate Customers | $ (420,660) | $ 94,168 | $ (91,650) | $ 3,090,349 | $ 2,672,207 |
| 6 | | Total Revenue - Jurisdictional | $ (420,660) | $ 94,168 | $ (91,650) | $ 3,090,349 | $ 2,672,207 |
| 7 | | | | | | | |
| 8 | | Expense | | | | | |
| 9 | 580 | Operation Supervision and Engineering | $ (4,437) | $ (1,525) | $ 383 | $ 18,878 | $ 13,299 |
| 10 | 907 | Supervision | $ (64,348) | $ (22,028) | $ 5,537 | $ 255,942 | $ 175,103 |
| 11 | 908 | Customer Assistance Expenses | $ (34,950) | $ (12,008) | $ 3,019 | $ (34,094) | $ (78,033) |
| 12 | 909 | Informational and Instructional Expenses | $ (4,483) | $ (1,540) | $ 387 | $ (56,074) | $ (61,710) |
| 13 | 910 | Misc. Customer Service and Informational Expenses | $ (116,442) | $ (40,087) | $ 10,077 | $ 181,669 | $ 35,217 |
| 14 | 920 | Administrative and General Salaries | $ (16,792) | $ 122,196 | $ 2,011 | $ (123,119) | $ (15,704) |
| 15 | 926 | Employee Pensions and Benefits | $ (2,791) | $ (959) | $ 241 | $ 11,856 | $ 8,347 |
| 16 | 930.2 | Miscellaneous General Expenses | $ 171 | $ 317 | $ 202 | $ (223) | $ 467 |
| 17 | 408 | Payroll Taxes | $ (1,212) | $ (417) | $ 105 | $ 4,049 | $ 2,525 |
| 18 | 408 | State Excise Taxes | $ (229,433) | $ (76,823) | $ 23,002 | $ 377,187 | $ 93,933 |
| 19 | | Total Expense | $ (474,717) | $ (32,874) | $ 44,964 | $ 636,071 | $ 173,444 |

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

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

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


Witness Responsible: Claire E. Hale

| Line No. | Acct. No. | Description | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Total Adjustment |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Expense | | | | | | | | | | | | | |
| 2 | 929 | Miscellaneous General Expenses | $ 91,296 | $ 99,773 | $ 93,242 | $ 81,908 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 1,167,552 |
| 3 | | Total Expense | $ 91,296 | $ 99,773 | $ 93,242 | $ 81,908 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 100,166 | $ 1,167,552 |

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

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

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

Workpaper C-4
Page 1 of 1
Witness Responsible: Stephen A. Allamanno

| Line No. (A) | FERC Acct. (B) | Description (C) | | At Proposed Rates Adjustment (D) |
|---|---|---|---|---|
| 1 | | Total Adjustment to Oper Inc Before SALT per Schedule C-1 | $ | 65,600,719 |
| 2 | | | | |
| 3 | | Deduction for Current State Tax | $ | 309,045 |
| 4 | | | | |
| 5 | | Total Operating Inc Before Fed | $ | 65,291,674 |
| 6 | | | | |
| 7 | | Perms (comes from ETR calc) | | |
| 8 | | Meals & Entertainment | | |
| 9 | | Non-Deductible Political Contr. | | |
| 10 | | Fines & Penalties | | |
| 11 | | AFUDC Equity | | |
| 12 | | Total Perm Adj | $ | - |
| 13 | | | | |
| 14 | | Temporary Diffs | | |
| 15 | | Book Depr | $ | - |
| 16 | | Tax Depr | | |
| 17 | | | | |
| 18 | | Other Temps | | |
| 19 | | Repairs | | |
| 20 | | Sec 263A | | |
| 21 | | Bond Amort | | |
| 22 | | Post Retirement Benefits | | |
| 23 | | Pension | | |
| 24 | | Vacation | | |
| 25 | | Accrued Claims | | |
| 26 | | Incentive Bonus | | |
| 27 | | Def Comp/Severance | | |
| 28 | | Reg Assets/Liab - ST | | |
| 29 | | Reg Assets/Liab - LT | | |
| 30 | | Rate Case Expense | | |
| 31 | | Total Other Temp Diffs | $ | - |
| 32 | | | | |
| 33 | | Taxable Income | $ | 65,291,674 |
| 34 | | | | |
| 35 | | Fed Tax Rate | | 35.00% |
| 36 | | | | |
| 37 | 409 | Fed Inc Tax | $ | 22,852,086 |
| 38 | | | | |
| 39 | | Deferred Income Tax Expense (Net): | | |
| 40 | 410-411 | Depreciation Related | $ | - |
| 41 | 410-411 | Excess DFIT Reversal - Depr | $ | - |
| 42 | 410-411 | Other Temp Differences | $ | - |
| 43 | | | | |
| 44 | | Total Federal Income Tax | $ | 22,852,086 |
| 45 | | | | |
| 46 | | State Tax Rate | | 0.4711% |
| 47 | | | | |
| 48 | 409 | State Inc Tax | $ | 309,045 |
| 49 | | | | |
| 50 | 410-411 | Deferred State Income Tax Expense | $ | - |
| 51 | | | | |
| 52 | | Total State Income Tax | $ | 309,045 |
| 53 | | | | |
| 54 | | Total Income Tax Expense | $ | 23,161,131 |

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

Development of Jurisdictional Monthly Income Tax Expense
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | Actual Activity | Projected Activity | Total Test Year | Allocation Code | Allocation % | Unadj. Jurisd. |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | Operating Inc Before SALT | $ 46,538,491 | $ 91,314,189 | $ 137,852,680 | DIRECT | C-2 | $ 33,651,267 |
| 2 | | | | | | | |
| 3 | Current SALT | $ (14,218) | $ 684,809 | $ 670,591 | % Curr SALT | 21.57% | $ 144,630 |
| 4 | | | | | | | |
| 5 | Operating Inc Before Fed Inc Tax | $ 46,552,709 | $ 90,629,380 | $ 137,182,089 | | | $ 33,506,637 |
| 6 | | | | | | | |
| 7 | Interest Expense[1] | $ (13,091,378) | $ (14,738,001) | $ (27,829,379) | DIRECT | 25.23% | $ (7,021,928) |
| 8 | | | | | | | |
| 9 | Adj Oper Inc Before Fed Inc Tax | $ 33,461,331 | $ 75,891,379 | $ 109,352,710 | | | $ 26,484,709 |
| 10 | | | | | | | |
| 11 | Perms (comes from ETR calc) | | | | | | |
| 12 | Section 199 (DomProd Deduction) | $ (5,475,776) | $ (10,951,553) | $ (16,427,329) | NONDIST | 0.00% | $ - |
| 13 | ITC | $ - | $ - | $ - | | | $ - |
| 14 | Depreciation | $ - | $ - | $ - | | | $ - |
| 15 | Preferred Stock Expense | $ - | $ - | $ - | | | $ - |
| 16 | Regulatory Asset Amortization | $ - | $ - | $ - | | | $ - |
| 17 | Meals & Entertainment | $ 148,608 | $ 297,215 | $ 445,823 | A&G11 | 39.64% | $ 176,724 |
| 18 | Non-Deductible Political Contr. | $ 117,070 | $ 234,140 | $ 351,210 | NONDIST | 0.00% | $ - |
| 19 | Fines & Penalties | $ (1,644) | $ (3,289) | $ (4,933) | NONDIST | 0.00% | $ - |
| 20 | Dividends Received Deduction | $ (109,275) | $ (218,550) | $ (327,825) | NONDIST | 0.00% | $ - |
| 21 | AFUDC Equity | $ - | $ - | $ - | | | $ - |
| 22 | | | | | | | |
| 23 | Total Perms | $ (5,321,018) | $ (10,642,037) | $ (15,963,055) | | | $ 176,724 |
| 24 | Temporary Diffs | | | | | | |
| 25 | Tax Depr | $ (29,499,309) | $ (57,623,684) | $ (87,122,993) | DIRECT | | $ (31,066,838) |
| 26 | Book Depr | $ 44,471,128 | $ 90,495,057 | $ 134,966,186 | DIRECT | | $ 55,607,708 |
| 27 | | | | | | | |
| 28 | Other Temps | | | | | | |
| 29 | Repairs | $ (11,333,333) | $ (22,666,667) | $ (34,000,000) | DIRECT | | $ (17,243,749) |
| 30 | Sec 263A | $ (2,000,000) | $ (4,000,000) | $ (6,000,000) | DIRECT | | $ (6,000,000) |
| 31 | Bond Amort | $ 329,026 | $ 658,053 | $ 987,079 | DGRSPLNT | 30.62% | $ 302,244 |
| 32 | Post Retirement Benefits | $ (648,606) | $ (1,297,213) | $ (1,945,819) | DIRECT | 55.18% | $ (1,073,763) |
| 33 | Pension | $ 207,751 | $ 5,415,502 | $ 5,623,253 | DIRECT | 55.18% | $ 3,103,084 |
| 34 | Vacation | $ 68,830 | $ 137,660 | $ 206,490 | DLABOR | 43.70% | $ 90,236 |
| 35 | Accrued Claims | $ 517,016 | $ 1,034,032 | $ 1,551,048 | DLABOR | 43.70% | $ 677,808 |
| 36 | Incentive Bonus | $ 1,270,747 | $ 2,541,494 | $ 3,812,241 | DLABOR | 43.70% | $ 1,665,949 |
| 37 | Def Comp/Severance | $ (394,911) | $ (789,822) | $ (1,184,732) | DLABOR | 43.70% | $ (517,728) |
| 38 | Reg Assets/Liab - ST | $ 12,713,556 | $ 25,427,112 | $ 38,140,669 | NONDIST | 0.00% | $ - |
| 39 | Reg Assets/Liab - LT | $ (2,851,089) | $ (5,702,178) | $ (8,553,267) | DIRECT | | $ (1,650,610) |
| 40 | Non-refundable CIAC | $ 601,690 | $ 1,203,381 | $ 1,805,071 | NONDIST | 0.00% | $ - |
| 41 | | $ (1,519,322) | $ 1,961,355 | $ 442,033 | | | $ (20,646,528) |
| 42 | | | | | | | |
| 43 | Taxable Income | $ 41,592,809 | $ 100,082,070 | $ 141,674,880 | | | $ 30,555,774 |
| 44 | | | | | | | |
| 45 | Fed Tax Rate | 35.00% | 35.00% | 35.00% | | | 35.00% |
| 46 | | | | | | | |
| 47 | Fed Inc Tax | $ 14,557,483 | $ 35,028,725 | $ 49,586,208 | | | $ 10,694,521 |
| 48 | | | | | | | |
| 49 | APB 28 True-up & Prior Period Adj | $ (2,589,990) | $ (819,417) | $ (3,409,407) | NONDIST | 0.00% | $ - |
| 50 | | | | | | | |
| 51 | Current Federal Income Tax Expense | **$ 11,967,493** | **$ 34,209,308** | **$ 46,176,801** | | | **$ 10,694,521** |

[1] Jurisdictional interest expense calculated as cost of long-term debt, as found on Schedule D-1, multiplied by jurisdictional rate base.

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

**Development of Jurisdictional Monthly Income Tax Expense**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | Actual Activity | Projected Activity | Total Test Year | Allocation Code | Allocation % | Unadj. Jurisd. |
|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | Deferred Income Tax Expense (Net): | | | | | | |
| 2 | Depreciation Related | $ (5,240,136) | $ (11,504,982) | $ (16,745,118) | DIRECT | | $ (8,589,304) |
| 3 | Excess DFIT Reversal - Depr | $ - | $ (2,316,105) | $ (2,316,105) | DIRECT | | $ (1,089,030) |
| 4 | Other Temp Differences | $ 531,763 | $ (686,472) | $ (154,709) | DIRECT | | $ 7,226,834 |
| 5 | FIN 48 | $ 1,498 | $ - | $ 1,498 | NONDIST | 0.00% | $ - |
| 6 | Reg Liab Amort | $ 15,196 | $ 30,392 | $ 45,588 | NONDIST | 0.00% | $ - |
| 7 | Total Other Temp Differences | $ 548,457 | $ (656,080) | $ (107,623) | | | $ 7,226,834 |
| 8 | | | | | | | |
| 9 | Total Deferred Fed Inc Taxes (Net) | **$ (4,691,679)** | **$ (14,477,167)** | **$ (19,168,846)** | | | **$ (2,451,500)** |
| 10 | | | | | | | |
| 11 | ITC Amort | $ (797,608) | $ (1,595,216) | $ (2,392,824) | DIRECT | | $ (169,278) |
| 12 | | | | | | | |
| 13 | Total Federal Income Tax Expense | **$ 6,478,206** | **$ 18,136,925** | **$ 24,615,131** | | | **$ 8,073,743** |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | State Tax Rate | 0.4711% | 0.4711% | 0.4711% | | | 0.4711% |
| 18 | | | | | | | |
| 19 | State Inc Tax | $ 195,877 | $ 474,713 | $ 670,590 | | | $ 144,630 |
| 20 | | | | | | | |
| 21 | APB 28 True-up & Prior Period Adj | $ (210,095) | $ 210,095 | $ - | | | $ - |
| 22 | | | | | | | |
| 23 | Current State Income Tax Expense | $ (14,218) | $ 684,808 | $ 670,590 | | | $ 144,630 |
| 24 | Deferred State Income Tax Expense | $ - | $ (106,663) | $ (106,663) | | | $ (11,925) |
| 25 | | | | | | | |
| 26 | Total State Income Tax | **$ (14,218)** | **$ 578,145** | **$ 563,927** | | | **$ 132,705** |
| 27 | | | | | | | |
| 28 | Total Income Tax Expense | **$ 6,463,988** | **$ 18,715,070** | **$ 25,179,058** | | | **$ 8,206,448** |

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

**Development of Jurisdictional Monthly Income Tax Expense**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | Total Utility | June Non-Oper Adj | Jun-15 | Total Utility | July Non-Oper Adj | Jul-15 | Total Utility | August Non-Oper Adj | Aug-15 | Total Utility | September Non-Oper Adj | Sep-15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | (J) | (K) | (L) |
| 1 | Operating Inc Before SALT | $ 9,928,983 | $ 3,147,257 | $ 13,076,240 | $ 12,668,969 | $ (29,518) | $ 12,639,451 | $ 12,718,736 | $ 4,384,522 | $ 17,103,258 | $ (9,410,353) | $ 13,129,895 | $ 3,719,542 |
| 2 | | | | | | | | | | | | | |
| 3 | Current SALT | $ (92,506) | $ - | $ (92,506) | $ 62,077 | $ - | $ 62,077 | $ 62,322 | $ - | $ 62,322 | $ (46,111) | $ - | $ (46,111) |
| 4 | | | | | | | | | | | | | |
| 5 | Operating Inc Before Fed Inc Tax | $ 10,021,489 | $ 3,147,257 | $ 13,168,746 | $ 12,606,892 | $ (29,518) | $ 12,577,374 | $ 12,656,414 | $ 4,384,522 | $ 17,040,936 | $ (9,364,242) | $ 13,129,895 | $ 3,765,653 |
| 6 | | | | | | | | | | | | | |
| 7 | Interest Expense | $ - | $ (2,510,762) | $ (2,510,762) | $ - | $ (4,101,764) | $ (4,101,764) | $ - | $ (4,739,354) | $ (4,739,354) | $ - | $ (1,739,498) | $ (1,739,498) |
| 8 | | | | | | | | | | | | | |
| 9 | Adj Oper Inc Before Fed Inc Tax | $ 10,021,489 | $ 636,495 | $ 10,657,984 | $ 12,606,892 | $ (4,131,282) | $ 8,475,610 | $ 12,656,414 | $ (354,832) | $ 12,301,582 | $ (9,364,242) | $ 11,390,397 | $ 2,026,155 |
| 10 | | | | | | | | | | | | | |
| 11 | Perms (comes from ETR calc) | | | | | | | | | | | | |
| 12 | Section 199 (DomProd Deduction) | $ (1,368,944) | | $ (1,368,944) | $ (1,368,944) | | $ (1,368,944) | $ (1,368,944) | | $ (1,368,944) | $ (1,368,944) | | $ (1,368,944) |
| 13 | ITC | $ - | | $ - | $ - | | $ - | $ - | | $ - | $ - | | $ - |
| 14 | Depreciation | $ - | | $ - | $ - | | $ - | $ - | | $ - | $ - | | $ - |
| 15 | Preferred Stock Expense | $ 73,240 | $ (73,240) | $ - | $ 73,240 | $ (73,240) | $ - | $ 73,240 | $ (73,240) | $ - | $ 73,240 | $ (73,240) | $ - |
| 16 | Regulatory Asset Amortization | $ - | | $ - | $ - | | $ - | $ - | | $ - | $ - | | $ - |
| 17 | Meals & Entertainment | $ 37,152 | | $ 37,152 | $ 37,152 | | $ 37,152 | $ 37,152 | | $ 37,152 | $ 37,152 | | $ 37,152 |
| 18 | Non-Deductible Political Contr. | $ 29,267 | | $ 29,267 | $ 29,267 | | $ 29,267 | $ 29,267 | | $ 29,267 | $ 29,267 | | $ 29,267 |
| 19 | Fines & Penalties | $ (411) | | $ (411) | $ (411) | | $ (411) | $ (411) | | $ (411) | $ (411) | | $ (411) |
| 20 | Dividends Received Deduction | $ (27,319) | | $ (27,319) | $ (27,319) | | $ (27,319) | $ (27,319) | | $ (27,319) | $ (27,319) | | $ (27,319) |
| 21 | AFUDC Equity | $ (125,150) | $ 125,150 | $ - | $ (125,150) | $ 125,150 | $ - | $ (125,150) | $ 125,150 | $ - | $ (125,150) | $ 125,150 | $ - |
| 22 | | | | $ - | | | | | | | | | |
| 23 | Total Perms | $ (1,382,164) | $ 51,909 | $ (1,330,255) | $ (1,382,164) | $ 51,909 | $ (1,330,255) | $ (1,382,164) | $ 51,909 | $ (1,330,255) | $ (1,382,164) | $ 51,909 | $ (1,330,255) |
| 24 | Temporary Diffs | | | | | | | | | | | | |
| 25 | Tax Depr | $ (7,374,827) | | $ (7,374,827) | $ (7,374,827) | | $ (7,374,827) | $ (7,374,827) | | $ (7,374,827) | $ (7,374,827) | | $ (7,374,827) |
| 26 | Book Depr | $ 11,117,782 | | $ 11,117,782 | $ 11,117,782 | | $ 11,117,782 | $ 11,117,782 | | $ 11,117,782 | $ 11,117,782 | | $ 11,117,782 |
| 27 | | | | | | | | | | | | | |
| 28 | Other Temps | | | | | | | | | | | | |
| 29 | Repairs | $ (2,833,333) | | $ (2,833,333) | $ (2,833,333) | | $ (2,833,333) | $ (2,833,333) | | $ (2,833,333) | $ (2,833,333) | | $ (2,833,333) |
| 30 | Sec 263A | $ (500,000) | | $ (500,000) | $ (500,000) | | $ (500,000) | $ (500,000) | | $ (500,000) | $ (500,000) | | $ (500,000) |
| 31 | Bond Amort | $ 82,257 | | $ 82,257 | $ 82,257 | | $ 82,257 | $ 82,257 | | $ 82,257 | $ 82,257 | | $ 82,257 |
| 32 | Post Retirement Benefits | $ (88,424) | | $ (88,424) | $ (466,843) | | $ (466,843) | $ (70,580) | | $ (70,580) | $ (22,759) | | $ (22,759) |
| 33 | Pension | $ 1,123,321 | | $ 1,123,321 | $ 1,886,075 | | $ 1,886,075 | $ 1,164,177 | | $ 1,164,177 | $ (3,965,822) | | $ (3,965,822) |
| 34 | Vacation | $ (34,049) | | $ (34,049) | $ 20,758 | | $ 20,758 | $ 2,753 | | $ 2,753 | $ 79,368 | | $ 79,368 |
| 35 | Accrued Claims | $ 509,232 | | $ 509,232 | $ (226,008) | | $ (226,008) | $ (228,661) | | $ (228,661) | $ 462,454 | | $ 462,454 |
| 36 | Incentive Bonus | $ 363,317 | | $ 363,317 | $ 355,655 | | $ 355,655 | $ 355,665 | | $ 355,665 | $ 196,110 | | $ 196,110 |
| 37 | Def Comp/Severance | $ (17,240) | | $ (17,240) | $ 73,539 | | $ 73,539 | $ (51,213) | | $ (51,213) | $ (399,997) | | $ (399,997) |
| 38 | Reg Assets/Liab - ST | $ 5,553,927 | | $ 5,553,927 | $ 4,122,705 | | $ 4,122,705 | $ 8,168,599 | | $ 8,168,599 | $ (5,131,674) | | $ (5,131,674) |
| 39 | Reg Assets/Liab - LT | $ (2,199,557) | | $ (2,199,557) | $ (108,923) | | $ (108,923) | $ (329,643) | | $ (329,643) | $ (212,966) | | $ (212,966) |
| 40 | Non-refundable CIAC | $ 210,690 | | $ 210,690 | $ 174,231 | | $ 174,231 | $ 103,310 | | $ 103,310 | $ 113,460 | | $ 113,460 |
| 41 | | $ 2,170,139 | $ - | $ 2,170,139 | $ 2,580,112 | $ - | $ 2,580,112 | $ 5,863,330 | $ - | $ 5,863,330 | $ (12,132,903) | $ - | $ (12,132,903) |
| 42 | | | | | | | | | | | | | |
| 43 | Taxable Income | $ 14,552,419 | $ 688,404 | $ 15,240,823 | $ 17,547,795 | $ (4,079,373) | $ 13,468,423 | $ 20,880,535 | $ (302,923) | $ 20,577,612 | $ (19,136,354) | $ 11,442,306 | $ (7,694,048) |
| 44 | | | | | | | | | | | | | |
| 45 | Fed Tax Rate | 35.00% | | 35.00% | 35.00% | | 35.00% | 35.00% | | 35.00% | 35.00% | | 35.00% |
| 46 | | | | | | | | | | | | | |
| 47 | Fed Inc Tax | $ 5,093,347 | | $ 5,334,288 | $ 6,141,728 | | $ 4,713,948 | $ 7,308,187 | | $ 7,202,164 | $ (6,697,724) | | $ (2,692,917) |
| 48 | | | | | | | | | | | | | |
| 49 | APB 28 True-up & Prior Period Adj | $ 128,643 | | $ 128,643 | $ (70,452) | | $ (70,452) | $ (73,398) | | $ (73,398) | $ (2,574,783) | | $ (2,574,783) |
| 50 | | | | | | | | | | | | | |
| 51 | Current Federal Income Tax Expense | **$ 5,221,990** | **$ -** | **$ 5,462,931** | **$ 6,071,276** | **$ -** | **$ 4,643,496** | **$ 7,234,789** | **$ -** | **$ 7,128,766** | **$ (9,272,507)** | **$ -** | **$ (5,267,700)** |

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

Development of Jurisdictional Monthly Income Tax Expense
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | June Total Utility | June Non-Oper Adj | Jun-15 | July Total Utility | July Non-Oper Adj | Jul-15 | August Total Utility | August Non-Oper Adj | Aug-15 | September Total Utility | September Non-Oper Adj | Sep-15 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | (J) | (K) | (L) |
| 1 | Deferred Income Tax Expense (Net): | | | | | | | | | | | | |
| 2 | Depreciation Related | $ (1,310,034) | $ - | $ (1,310,034) | $ (1,310,034) | $ - | $ (1,310,034) | $ (1,310,034) | $ - | $ (1,310,034) | $ (1,310,034) | $ - | $ (1,310,034) |
| 3 | Excess DFIT Reversal - Depr | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 4 | Other Temp Differences | $ (759,549) | $ - | $ (759,549) | $ (903,039) | $ - | $ (903,039) | $ (2,052,165) | $ - | $ (2,052,165) | $ 4,246,516 | $ - | $ 4,246,516 |
| 5 | FIN 48 | $ 742 | | $ 742 | $ - | | $ - | $ - | | $ - | $ 756 | | $ 756 |
| 6 | Reg Liab Amort | $ 3,799 | | $ 3,799 | $ 3,799 | | $ 3,799 | $ 3,799 | | $ 3,799 | $ 3,799 | | $ 3,799 |
| 7 | Total Other Temp Differences | $ (755,008) | $ - | $ (755,008) | $ (899,240) | $ - | $ (899,240) | $ (2,048,366) | $ - | $ (2,048,366) | $ 4,251,071 | $ - | $ 4,251,071 |
| 8 | | | | | | | | | | | | | |
| 9 | Total Deferred Fed IncTaxes (Net) | **$ (2,065,042)** | **$ -** | **$ (2,065,042)** | **$ (2,209,274)** | **$ -** | **$ (2,209,274)** | **$ (3,358,400)** | **$ -** | **$ (3,358,400)** | **$ 2,941,037** | **$ -** | **$ 2,941,037** |
| 10 | | | | | | | | | | | | | |
| 11 | ITC Amort | $ (199,402) | | $ (199,402) | $ (199,402) | | $ (199,402) | $ (199,402) | | $ (199,402) | $ (199,402) | | $ (199,402) |
| 12 | | | | | | | | | | | | | |
| 13 | Total Federal Income Tax Expense | **$ 2,957,546** | **$ -** | **$ 3,198,487** | **$ 3,662,600** | **$ -** | **$ 2,234,820** | **$ 3,676,987** | **$ -** | **$ 3,570,964** | **$ (6,530,872)** | **$ -** | **$ (2,526,065)** |
| 14 | Per Income Stmt | $ 2,957,547 | | | $ 3,662,600 | | | | | | $ (6,530,871) | | |
| 15 | Difference | $ (1) | | | $ - | | | | | | $ (1) | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
| 19 | State Tax Rate | 0.4711% | | 0.4711% | 0.4711% | | 0.4711% | 0.4711% | | 0.4711% | 0.4711% | | 0.4711% |
| 20 | | | | | | | | | | | | | |
| 21 | State Inc Tax | $ 68,121 | | $ 71,364 | $ 82,960 | | $ 63,742 | $ 98,662 | | $ 97,235 | $ (90,369) | | $ (36,464) |
| 22 | | | | | | | | | | | | | |
| 23 | APB 28 True-up & Prior Period Adj | $ (160,627) | | $ (163,870) | $ (20,883) | | $ (1,665) | $ (36,340) | | $ (34,913) | $ 44,258 | | $ (9,647) |
| 24 | | | | | | | | | | | | | |
| 25 | Current State Income Tax Expense | $ (92,506) | $ - | $ (92,506) | $ 62,077 | $ - | $ 62,077 | $ 62,322 | $ - | $ 62,322 | $ (46,111) | $ - | $ (46,111) |
| 26 | Deferred State Income Tax Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | | | | | | | | | | | | | |
| 28 | Total State Income Tax | **$ (92,506)** | **$ -** | **$ (92,506)** | **$ 62,077** | **$ -** | **$ 62,077** | **$ 62,322** | **$ -** | **$ 62,322** | **$ (46,111)** | **$ -** | **$ (46,111)** |
| 29 | | | | | | | | | | | | | |
| 30 | Total Income Tax Expense | **$ 2,865,040** | **$ -** | **$ 3,105,981** | **$ 3,724,677** | **$ -** | **$ 2,296,897** | **$ 3,739,309** | **$ -** | **$ 3,633,286** | **$ (6,576,983)** | **$ -** | **$ (2,572,176)** |
| 31 | Per Income Stmt | $ 2,865,041 | | | $ 3,724,677 | | | $ 3,739,309 | | | $ (6,576,982) | | |
| 32 | Difference | $ (1) | | | $ - | | | $ - | | | $ (1) | | |

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

**Development of Jurisdictional Monthly Income Tax Expense**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | October Forecast | November Forecast | December Forecast | January Forecast | February Forecast | March Forecast | April Forecast | May Forecast |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 1 | Operating Inc Before SALT | $ 6,276,215 | $ 7,736,801 | $ 17,706,804 | $ 26,705,198 | $ 16,363,831 | $ 12,303,262 | $ (55,150) | $ 4,277,228 |
| 2 | | | | | | | | | |
| 3 | Current SALT | $ 36,373 | $ 43,246 | $ 300,409 | $ 111,821 | $ 86,613 | $ 67,439 | $ 9,171 | $ 29,737 |
| 4 | | | | | | | | | |
| 5 | Operating Inc Before Fed Inc Tax | $ 6,239,842 | $ 7,693,555 | $ 17,406,395 | $ 26,593,377 | $ 16,277,218 | $ 12,235,823 | $ (64,321) | $ 4,247,491 |
| 6 | | | | | | | | | |
| 7 | Interest Expense | $ (1,838,307) | $ (1,839,977) | $ (1,818,848) | $ (1,837,387) | $ (1,847,037) | $ (1,856,554) | $ (1,866,554) | $ (1,833,337) |
| 8 | | | | | | | | | |
| 9 | Adj Oper Inc Before Fed Inc Tax | $ 4,401,534 | $ 5,853,579 | $ 15,587,547 | $ 24,755,990 | $ 14,430,181 | $ 10,379,269 | $ (1,930,875) | $ 2,414,154 |
| 10 | | | | | | | | | |
| 11 | Perms (comes from ETR calc) | | | | | | | | |
| 12 | Section 199 (DomProd Deduction) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) | $ (1,368,944) |
| 13 | ITC | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 14 | Depreciation | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | Preferred Stock Expense | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 16 | Regulatory Asset Amortization | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | Meals & Entertainment | $ 37,152 | $ 37,152 | $ 37,152 | $ 37,152 | $ 37,152 | $ 37,152 | $ 37,152 | $ 37,152 |
| 18 | Non-Deductible Political Contr. | $ 29,267 | $ 29,267 | $ 29,267 | $ 29,267 | $ 29,267 | $ 29,267 | $ 29,267 | $ 29,267 |
| 19 | Fines & Penalties | $ (411) | $ (411) | $ (411) | $ (411) | $ (411) | $ (411) | $ (411) | $ (411) |
| 20 | Dividends Received Deduction | $ (27,319) | $ (27,319) | $ (27,319) | $ (27,319) | $ (27,319) | $ (27,319) | $ (27,319) | $ (27,319) |
| 21 | AFUDC Equity | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | | | | | | | | | |
| 23 | Total Perms | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) | $ (1,330,255) |
| 24 | Temporary Diffs | | | | | | | | |
| 25 | Tax Depr | $ (7,374,827) | $ (7,374,827) | $ (7,374,827) | $ (7,099,840) | $ (7,099,840) | $ (7,099,840) | $ (7,099,840) | $ (7,099,840) |
| 26 | Book Depr | $ 11,117,782 | $ 11,117,782 | $ 11,117,782 | $ 11,428,342 | $ 11,428,342 | $ 11,428,342 | $ 11,428,342 | $ 11,428,342 |
| 27 | | | | | | | | | |
| 28 | Other Temps | | | | | | | | |
| 29 | Repairs | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) | $ (2,833,333) |
| 30 | Sec 263A | $ (500,000) | $ (500,000) | $ (500,000) | $ (500,000) | $ (500,000) | $ (500,000) | $ (500,000) | $ (500,000) |
| 31 | Bond Amort | $ 82,257 | $ 82,257 | $ 82,257 | $ 82,257 | $ 82,257 | $ 82,257 | $ 82,257 | $ 82,257 |
| 32 | Post Retirement Benefits | $ (162,152) | $ (162,152) | $ (162,152) | $ (162,152) | $ (162,152) | $ (162,152) | $ (162,152) | $ (162,152) |
| 33 | Pension | $ 1,301,938 | $ 1,301,938 | $ 1,301,938 | $ (3,698,062) | $ 1,301,938 | $ 1,301,938 | $ 1,301,938 | $ 1,301,938 |
| 34 | Vacation | $ 17,208 | $ 17,208 | $ 17,208 | $ 17,208 | $ 17,208 | $ 17,208 | $ 17,208 | $ 17,208 |
| 35 | Accrued Claims | $ 129,254 | $ 129,254 | $ 129,254 | $ 129,254 | $ 129,254 | $ 129,254 | $ 129,254 | $ 129,254 |
| 36 | Incentive Bonus | $ 317,687 | $ 317,687 | $ 317,687 | $ 317,687 | $ 317,687 | $ 317,687 | $ 317,687 | $ 317,687 |
| 37 | Def Comp/Severance | $ (98,728) | $ (98,728) | $ (98,728) | $ (98,728) | $ (98,728) | $ (98,728) | $ (98,728) | $ (98,728) |
| 38 | Reg Assets/Liab - ST | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 | $ 3,178,389 |
| 39 | Reg Assets/Liab - LT | $ (712,772) | $ (712,772) | $ (712,772) | $ (712,772) | $ (712,772) | $ (712,772) | $ (712,772) | $ (712,772) |
| 40 | Non-refundable CIAC | $ 150,423 | $ 150,423 | $ 150,423 | $ 150,423 | $ 150,423 | $ 150,423 | $ 150,423 | $ 150,423 |
| 41 | | $ 870,169 | $ 870,169 | $ 870,169 | $ (4,129,831) | $ 870,169 | $ 870,169 | $ 870,169 | $ 870,169 |
| 42 | | | | | | | | | |
| 43 | Taxable Income | $ 7,684,404 | $ 9,136,448 | $ 18,870,417 | $ 23,624,406 | $ 18,298,597 | $ 14,247,686 | $ 1,937,541 | $ 6,282,570 |
| 44 | | | | | | | | | |
| 45 | Fed Tax Rate | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 46 | | | | | | | | | |
| 47 | Fed Inc Tax | $ 2,689,541 | $ 3,197,757 | $ 6,604,646 | $ 8,268,542 | $ 6,404,509 | $ 4,986,690 | $ 678,139 | $ 2,198,900 |
| 48 | | | | | | | | | |
| 49 | APB 28 True-up & Prior Period Adj | $ - | $ - | $ (819,417) | $ - | $ - | $ - | $ - | $ - |
| 50 | | | | | | | | | |
| 51 | Current Federal Income Tax Expense | **$ 2,689,541** | **$ 3,197,757** | **$ 5,785,229** | **$ 8,268,542** | **$ 6,404,509** | **$ 4,986,690** | **$ 678,139** | **$ 2,198,900** |

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

**Development of Jurisdictional Monthly Income Tax Expense**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Stephen A. Allamanno

| Line No. | Description | October Forecast | November Forecast | December Forecast | January Forecast | February Forecast | March Forecast | April Forecast | May Forecast |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 1 | Deferred Income Tax Expense (Net): | | | | | | | | |
| 2 | Depreciation Related | $ (1,310,034) | $ (1,310,034) | $ (1,310,034) | $ (1,514,976) | $ (1,514,976) | $ (1,514,976) | $ (1,514,976) | $ (1,514,976) |
| 3 | Excess DFIT Reversal - Depr | $ - | $ - | $ (2,316,105) | $ - | $ - | $ - | $ - | $ - |
| 4 | Other Temp Differences | $ (304,559) | $ (304,559) | $ (304,559) | $ 1,445,441 | $ (304,559) | $ (304,559) | $ (304,559) | $ (304,559) |
| 5 | FIN 48 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 6 | Reg Liab Amort | $ 3,799 | $ 3,799 | $ 3,799 | $ 3,799 | $ 3,799 | $ 3,799 | $ 3,799 | $ 3,799 |
| 7 | Total Other Temp Differences | $ (300,760) | $ (300,760) | $ (300,760) | $ 1,449,240 | $ (300,760) | $ (300,760) | $ (300,760) | $ (300,760) |
| 8 | | | | | | | | | |
| 9 | Total Deferred Fed IncTaxes (Net) | **$ (1,610,794)** | **$ (1,610,794)** | **$ (3,926,899)** | **$ (65,736)** | **$ (1,815,736)** | **$ (1,815,736)** | **$ (1,815,736)** | **$ (1,815,736)** |
| 10 | | | | | | | | | |
| 11 | ITC Amort | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) |
| 12 | | | | | | | | | |
| 13 | Total Federal Income Tax Expense | **$ 879,345** | **$ 1,387,561** | **$ 1,658,928** | **$ 8,003,404** | **$ 4,389,371** | **$ 2,971,552** | **$ (1,336,999)** | **$ 183,762** |
| 14 | | | | | | | | | |
| 15 | | | | | | | | | |
| 16 | | | | | | | | | |
| 17 | State Tax Rate | 0.4711% | 0.4711% | 0.4711% | 0.4711% | 0.4711% | 0.4711% | 0.4711% | 0.4711% |
| 18 | | | | | | | | | |
| 19 | State Inc Tax | $ 36,373 | $ 43,246 | $ 90,314 | $ 111,821 | $ 86,613 | $ 67,439 | $ 9,171 | $ 29,737 |
| 20 | | | | | | | | | |
| 21 | APB 28 True-up & Prior Period Adj | $ - | $ - | $ 210,095 | $ - | $ - | $ - | $ - | $ - |
| 22 | | | | | | | | | |
| 23 | Current State Income Tax Expense | $ 36,373 | $ 43,246 | $ 300,409 | $ 111,821 | $ 86,613 | $ 67,439 | $ 9,171 | $ 29,737 |
| 24 | Deferred State Income Tax Expense | $ (14,126) | $ (14,126) | $ (14,126) | $ (608) | $ (15,919) | $ (15,919) | $ (15,919) | $ (15,919) |
| 25 | | | | | | | | | |
| 26 | Total State Income Tax | **$ 22,247** | **$ 29,120** | **$ 286,283** | **$ 111,213** | **$ 70,694** | **$ 51,520** | **$ (6,748)** | **$ 13,818** |
| 27 | | | | | | | | | |
| 28 | Total Income Tax Expense | **$ 901,592** | **$ 1,416,681** | **$ 1,945,211** | **$ 8,114,617** | **$ 4,460,065** | **$ 3,023,072** | **$ (1,343,747)** | **$ 197,580** |

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

Monthly Customer Service, Sales, and General Expenses by Account
For the Twelve Months Ended May 31, 2016

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


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

| Line No. | FERC Acct. | Description | Code | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) | (Q) |
| 1 | | **CUSTOMER SERVICE AND INFORMATIONAL EXPENSES** | | | | | | | | | | | | | | |
| 2 | 907 | Supervision | LABOR | $ 631,034 | $ 52,367 | $ 46,721 | $ 42,541 | $ 43,053 | $ 46,533 | $ 46,567 | $ 51,045 | $ 71,356 | $ 53,652 | $ 58,858 | $ 58,725 | $ 59,616 |
| 3 | 907 | Supervision | NONLBR | $ 1,834,513 | $ 192,157 | $ 226,042 | $ 339,960 | $ (123,051) | $ 160,024 | $ 156,998 | $ 152,521 | $ 132,075 | $ 149,780 | $ 156,353 | $ 147,675 | $ 143,979 |
| 4 | 908 | Customer Assistance | LABOR | $ 5,824 | $ 1,995 | $ 510 | $ 88 | $ 332 | $ 586 | $ 300 | $ 277 | $ 342 | $ 375 | $ 342 | $ 334 | $ 342 |
| 5 | 908 | Customer Assistance | NONLBR | $ 6,196,839 | $ 482,873 | $ 629,218 | $ 635,595 | $ 638,067 | $ 478,103 | $ 471,456 | $ 471,479 | $ 471,103 | $ 471,070 | $ 498,404 | $ 477,990 | $ 471,481 |
| 6 | 909 | Informational and Instructional Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 7 | 909 | Informational and Instructional Expenses | NONLBR | $ 2,270,531 | $ 177,372 | $ 229,570 | $ 49,599 | $ 469,293 | $ 168,771 | $ 166,327 | $ 166,327 | $ 166,217 | $ 166,217 | $ 175,843 | $ 168,643 | $ 166,351 |
| 8 | 910 | Miscellaneous Customer Service & Informational Exp. | LABOR | $ 81,534 | $ 5,400 | $ 14,800 | $ 5,400 | $ 5,400 | $ 6,465 | $ 6,900 | $ 5,570 | $ 6,282 | $ 6,278 | $ 6,618 | $ 6,187 | $ 6,234 |
| 9 | 910 | Miscellaneous Customer Service & Informational Exp. | NONLBR | $ 12,573,498 | $ 1,199,868 | $ 1,264,389 | $ 1,428,195 | $ 831,322 | $ 985,088 | $ 970,292 | $ 971,622 | $ 970,264 | $ 970,269 | $ 1,026,481 | $ 984,610 | $ 971,098 |
| 10 | | | | | | | | | | | | | | | | |
| 11 | | Total Customer Service & Informational Expenses | LABOR | $ 718,392 | $ 59,762 | $ 62,031 | $ 48,029 | $ 48,785 | $ 53,584 | $ 53,767 | $ 56,893 | $ 77,981 | $ 60,305 | $ 65,819 | $ 65,246 | $ 66,192 |
| 12 | | Total Customer Service & Informational Expenses | NONLBR | $ 22,875,381 | $ 2,052,270 | $ 2,349,219 | $ 2,453,349 | $ 1,815,631 | $ 1,791,986 | $ 1,765,074 | $ 1,761,949 | $ 1,739,660 | $ 1,757,336 | $ 1,857,081 | $ 1,778,918 | $ 1,752,909 |
| 13 | | | | | | | | | | | | | | | | |
| 14 | | **SALES EXPENSES** | | | | | | | | | | | | | | |
| 15 | 911 | Supervision | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 16 | 911 | Supervision | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 17 | 912 | Demonstrating and Selling Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | 912 | Demonstrating and Selling Expenses | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 19 | 913 | Advertising Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | 913 | Advertising Expenses | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | 916 | Miscellaneous Selling Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | 916 | Miscellaneous Selling Expenses | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23 | | | | | | | | | | | | | | | | |
| 24 | | Total Sales Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 25 | | Total Sales Expenses | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 26 | | | | | | | | | | | | | | | | |
| 27 | | **GENERAL ADVERTISING EXPENSES** | | | | | | | | | | | | | | |
| 28 | 930.1 | Misc. General Advertising Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 29 | 930.1 | Misc. General Advertising Expenses | NONLBR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 30 | 930.2 | Misc. General Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 31 | 930.2 | Misc. General Expenses | NONLBR | $ 4,800,603 | $ 473,171 | $ 769,189 | $ 43,694 | $ 653,728 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 |
| 32 | | | | | | | | | | | | | | | | |
| 33 | | Total General Expenses | LABOR | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | Total General Expenses | NONLBR | $ 4,800,603 | $ 473,171 | $ 769,189 | $ 43,694 | $ 653,728 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 | $ 357,603 |

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

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

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


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

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Payroll Costs: | | | | | | | | | | | | | |
| 2 | Labor | $ 82,332,829 | $ 6,365,420 | $ 6,235,965 | $ 5,795,013 | $ 5,692,409 | $ 7,029,371 | $ 5,500,928 | $ 7,691,887 | $ 6,952,866 | $ 6,389,138 | $ 10,732,474 | $ 6,897,394 | $ 7,049,964 |
| 3 | | | | | | | | | | | | | | |
| 4 | Employee Benefits: | | | | | | | | | | | | | |
| 5 | Pension | $ 7,948,499 | $ 651,556 | $ 651,946 | $ 673,934 | $ 672,063 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 |
| 6 | OPEB | $ 100,104 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 |
| 7 | Savings Plan Contribution | $ 1,916,600 | $ 348,273 | $ - | $ - | $ 193,999 | $ 163,959 | $ 142,736 | $ 162,149 | $ 163,609 | $ 157,301 | $ 264,388 | $ 158,544 | $ 161,642 |
| 8 | Health Benefits | $ 12,346,659 | $ 1,112,363 | $ 511,624 | $ 494,553 | $ 1,231,160 | $ 1,193,515 | $ 1,007,338 | $ 1,215,291 | $ 1,108,248 | $ 1,065,525 | $ 1,203,564 | $ 1,073,943 | $ 1,129,535 |
| 9 | Long-Term Compensation | $ 419,441 | $ 37,487 | $ 19,129 | $ 32,714 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 |
| 10 | Total Benefits | $ 22,731,303 | $ 2,158,021 | $ 1,191,041 | $ 1,209,543 | $ 2,142,243 | $ 2,064,870 | $ 1,857,470 | $ 2,084,836 | $ 1,979,253 | $ 1,930,222 | $ 2,175,348 | $ 1,939,883 | $ 1,998,573 |
| 11 | | | | | | | | | | | | | | |
| 12 | Payroll Taxes: | | | | | | | | | | | | | |
| 13 | FICA | $ 5,863,843 | $ 481,492 | $ 458,263 | $ 408,674 | $ 434,510 | $ 464,979 | $ 448,021 | $ 491,536 | $ 472,563 | $ 468,232 | $ 747,466 | $ 490,192 | $ 497,915 |
| 14 | Federal Unemployment | $ 171,173 | $ 956 | $ 624 | $ (9) | $ 750 | $ 812 | $ 158 | $ 43 | $ 110,733 | $ 38,782 | $ 9,578 | $ 4,674 | $ 4,072 |
| 15 | State Unemployment | $ 27,799 | $ 785 | $ 63 | $ 5 | $ 470 | $ 145 | $ 92 | $ 25 | $ 14,262 | $ 8,568 | $ 1,950 | $ 818 | $ 616 |
| 16 | Total Payroll Taxes | $ 6,062,815 | $ 483,233 | $ 458,950 | $ 408,670 | $ 435,730 | $ 465,936 | $ 448,271 | $ 491,604 | $ 597,558 | $ 515,582 | $ 758,994 | $ 495,684 | $ 502,603 |
| 17 | | | | | | | | | | | | | | |
| 18 | Total Payroll Costs | $ 111,126,947 | $ 9,006,674 | $ 7,885,956 | $ 7,413,226 | $ 8,270,382 | $ 9,560,177 | $ 7,806,669 | $ 10,268,327 | $ 9,529,677 | $ 8,834,942 | $ 13,666,816 | $ 9,332,961 | $ 9,551,140 |

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

Total Company Payroll Analysis
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


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

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Manhours | | | | | | | | | | | | | |
| 2 | Straight - Time Hours | 2,557,703 | 179,347 | 176,437 | 174,910 | 178,592 | 244,673 | 207,127 | 249,680 | 227,253 | 218,859 | 248,418 | 220,604 | 231,803 |
| 3 | Overtime Hours | 459,950 | 34,383 | 35,449 | 31,824 | 31,240 | 42,013 | 31,794 | 50,048 | 39,020 | 35,298 | 40,147 | 45,162 | 43,572 |
| 4 | Total Manhours | 3,017,654 | 213,731 | 211,886 | 206,734 | 209,832 | 286,686 | 238,921 | 299,728 | 266,273 | 254,157 | 288,565 | 265,766 | 275,375 |
| 5 | | | | | | | | | | | | | | |
| 6 | Labor Dollars | | | | | | | | | | | | | |
| 7 | Straight-Time Labor Dollars | $ 76,960,248 | $ 6,290,901 | $ 6,632,067 | $ 6,203,221 | $ 6,315,260 | $ 6,669,475 | $ 5,744,762 | $ 6,919,152 | $ 6,371,721 | $ 6,146,010 | $ 6,963,457 | $ 6,200,807 | $ 6,503,415 |
| 8 | Overtime Labor Dollars | $ 22,865,394 | $ 2,023,182 | $ 1,956,784 | $ 1,734,238 | $ 1,651,514 | $ 1,990,772 | $ 1,506,733 | $ 2,370,874 | $ 1,848,516 | $ 1,672,157 | $ 1,906,237 | $ 2,139,186 | $ 2,065,201 |
| 9 | Total Labor Dollars Before Incentives | $ 99,825,642 | $ 8,314,083 | $ 8,588,851 | $ 7,937,459 | $ 7,966,774 | $ 8,660,247 | $ 7,251,495 | $ 9,290,026 | $ 8,220,237 | $ 7,818,167 | $ 8,869,694 | $ 8,339,993 | $ 8,568,616 |
| 10 | Employee Incentive Payments | $ 7,311,771 | $ 1,475 | $ 458 | $ - | $ - | $ - | $ - | $ 3,090,720 | $ - | $ - | $ 4,219,118 | $ - | $ - |
| 11 | Year-End Incentive Accruals | $ 54,091,898 | $ 3,369,840 | $ 3,918,923 | $ 4,483,183 | $ 4,842,679 | $ 6,158,758 | $ 6,437,004 | $ 7,309,838 | $ 4,833,907 | $ 5,428,381 | $ 1,843,700 | $ 2,425,982 | $ 3,039,703 |
| 12 | Reversal of Prior Period Incentive Accruals | $ (53,863,773) | $ (2,811,578) | $ (3,369,840) | $ (3,918,923) | $ (4,483,183) | $ (4,842,679) | $ (6,158,758) | $ (9,527,724) | $ (4,219,118) | $ (4,833,907) | $ (5,428,381) | $ (1,843,700) | $ (2,425,982) |
| 13 | Total Labor Costs | $ 107,365,538 | $ 8,873,820 | $ 9,138,392 | $ 8,501,719 | $ 8,326,270 | $ 9,976,326 | $ 7,529,741 | $ 10,162,860 | $ 8,835,026 | $ 8,412,641 | $ 9,504,131 | $ 8,922,275 | $ 9,182,337 |
| 14 | | | | | | | | | | | | | | |
| 15 | O&M Labor Dollars | $ 82,332,829 | $ 6,365,420 | $ 6,235,965 | $ 5,795,013 | $ 5,692,409 | $ 7,029,371 | $ 5,500,928 | $ 7,691,887 | $ 6,952,866 | $ 6,389,138 | $ 10,732,474 | $ 6,897,394 | $ 7,049,964 |
| 16 | Ratio of O&M Labor Dollars to Total Labor Dollars | 76.68% | 71.73% | 68.24% | 68.16% | 68.37% | 70.46% | 73.06% | 75.69% | 78.70% | 75.95% | 112.92% | 77.31% | 76.78% |
| 17 | | | | | | | | | | | | | | |
| 18 | Employee Benefits: | | | | | | | | | | | | | |
| 19 | Pension | $ 10,516,019 | $ 865,516 | $ 865,906 | $ 887,894 | $ 886,023 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 |
| 20 | OPEB | $ 125,856 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 |
| 21 | Savings Plan Contribution | $ 2,409,529 | $ 437,845 | $ - | $ - | $ 243,893 | $ 206,128 | $ 179,446 | $ 203,852 | $ 205,687 | $ 197,757 | $ 332,386 | $ 199,320 | $ 203,215 |
| 22 | Health Benefits | $ 15,925,743 | $ 1,513,102 | $ 757,833 | $ 722,763 | $ 1,621,160 | $ 1,500,475 | $ 1,266,415 | $ 1,527,852 | $ 1,393,278 | $ 1,339,567 | $ 1,513,108 | $ 1,350,150 | $ 1,420,040 |
| 23 | Long-Term Compensation | $ 527,322 | $ 47,128 | $ 24,049 | $ 41,128 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 |
| 24 | Total Employee Benefits | $ 29,504,469 | $ 2,874,079 | $ 1,658,276 | $ 1,662,273 | $ 2,807,677 | $ 2,639,539 | $ 2,378,797 | $ 2,664,640 | $ 2,531,901 | $ 2,470,260 | $ 2,778,430 | $ 2,482,406 | $ 2,556,191 |
| 25 | Employee Benefits Expensed | $ 22,731,303 | $ 2,158,021 | $ 1,191,041 | $ 1,209,543 | $ 2,142,243 | $ 2,064,870 | $ 1,857,470 | $ 2,084,836 | $ 1,979,253 | $ 1,930,222 | $ 2,175,348 | $ 1,939,883 | $ 1,998,573 |
| 26 | Ratio of Employee Benefits Expensed to Total Benefits | 77.04% | 75.09% | 71.82% | 72.76% | 76.30% | 78.23% | 78.08% | 78.24% | 78.17% | 78.14% | 78.29% | 78.15% | 78.19% |
| 27 | | | | | | | | | | | | | | |
| 28 | Total FICA Taxes from WPC-9.1a | $ 7,320,498 | $ 579,070 | $ 569,989 | $ 527,191 | $ 513,775 | $ 584,567 | $ 563,248 | $ 617,954 | $ 594,101 | $ 588,657 | $ 939,707 | $ 616,265 | $ 625,974 |
| 29 | FICA Taxes Expensed from WPC-9.1a | $ 5,863,843 | $ 481,492 | $ 458,263 | $ 408,674 | $ 434,510 | $ 464,979 | $ 448,021 | $ 491,536 | $ 472,563 | $ 468,232 | $ 747,466 | $ 490,192 | $ 497,915 |
| 30 | | | | | | | | | | | | | | |
| 31 | Total Federal Unempl Taxes from WPC-9.1a | $ 215,651 | $ 1,103 | $ 918 | $ 684 | $ 667 | $ 1,021 | $ 199 | $ 54 | $ 139,213 | $ 48,756 | $ 12,041 | $ 5,876 | $ 5,119 |
| 32 | Federal Unempl Taxes Expensed from WPC-9.1a | $ 171,173 | $ 956 | $ 624 | $ (9) | $ 750 | $ 812 | $ 158 | $ 43 | $ 110,733 | $ 38,782 | $ 9,578 | $ 4,674 | $ 4,072 |
| 33 | | | | | | | | | | | | | | |
| 34 | Total State Unempl Taxes from WPC-9.1a | $ 35,930 | $ 966 | $ 698 | $ 457 | $ 524 | $ 182 | $ 116 | $ 31 | $ 17,930 | $ 10,771 | $ 2,452 | $ 1,028 | $ 775 |
| 35 | State Unempl Taxes Expensed from WPC-9.1a | $ 27,799 | $ 785 | $ 63 | $ 5 | $ 470 | $ 145 | $ 92 | $ 25 | $ 14,262 | $ 8,568 | $ 1,950 | $ 818 | $ 616 |
| 36 | | | | | | | | | | | | | | |
| 37 | Average Employee Levels | 1,223 | 1,182 | 1,201 | 1,197 | 1,201 | 1,236 | 1,236 | 1,236 | 1,237 | 1,237 | 1,237 | 1,237 | 1,237 |
| 38 | Year End Employee Levels | | | | | | | | | | | | | 1,237 |

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

Dayton Power & Light - Union
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


Witnesses Responsible: Yvonna K. Steadman

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Manhours | | | | | | | | | | | | | |
| 2 | Straight - Time Hours | 1,621,912 | 120,821 | 118,337 | 115,794 | 120,807 | 151,956 | 128,277 | 154,863 | 140,944 | 135,544 | 154,208 | 136,556 | 143,805 |
| 3 | Overtime Hours | 459,934 | 34,383 | 35,437 | 31,820 | 31,240 | 42,013 | 31,794 | 50,048 | 39,020 | 35,298 | 40,147 | 45,162 | 43,572 |
| 4 | Total Manhours | 2,081,847 | 155,205 | 153,774 | 147,614 | 152,047 | 193,969 | 160,071 | 204,911 | 179,964 | 170,842 | 194,355 | 181,718 | 187,377 |
| 5 | | | | | | | | | | | | | | |
| 6 | Labor Dollars | | | | | | | | | | | | | |
| 7 | Straight - Time Dollars | $ 46,675,361 | $ 3,958,458 | $ 4,139,480 | $ 3,834,824 | $ 3,984,084 | $ 3,985,068 | $ 3,447,890 | $ 4,166,109 | $ 3,794,645 | $ 3,650,655 | $ 4,155,922 | $ 3,680,744 | $ 3,877,482 |
| 8 | Overtime Dollars | $ 22,865,059 | $ 2,023,182 | $ 1,956,550 | $ 1,734,138 | $ 1,651,513 | $ 1,990,772 | $ 1,506,733 | $ 2,370,874 | $ 1,848,516 | $ 1,672,157 | $ 1,906,237 | $ 2,139,186 | $ 2,065,201 |
| 9 | Total Labor Dollars Before Incentives | $ 69,540,420 | $ 5,981,640 | $ 6,096,030 | $ 5,568,962 | $ 5,635,597 | $ 5,975,840 | $ 4,954,623 | $ 6,536,983 | $ 5,643,161 | $ 5,322,812 | $ 6,062,159 | $ 5,819,930 | $ 5,942,683 |
| 10 | Employee Incentive Payments | $ 3,092,653 | $ 1,475 | $ 458 | $ - | $ - | $ - | $ - | $ 3,090,720 | $ - | $ - | $ - | $ - | $ - |
| 11 | Year-End Incentive Accruals | $ 18,266,696 | $ 1,235,818 | $ 1,429,246 | $ 1,637,841 | $ 1,801,227 | $ 2,642,826 | $ 2,569,479 | $ 3,090,720 | $ 263,196 | $ 506,077 | $ 788,920 | $ 1,019,609 | $ 1,281,737 |
| 12 | Reversal of Prior Period Incentive Accruals | $ (18,025,832) | $ (1,040,873) | $ (1,235,818) | $ (1,429,246) | $ (1,637,841) | $ (1,801,227) | $ (2,642,826) | $ (5,660,199) | $ - | $ (263,196) | $ (506,077) | $ (788,920) | $ (1,019,609) |
| 13 | Total Labor Costs | $ 72,873,937 | $ 6,178,060 | $ 6,289,916 | $ 5,777,557 | $ 5,798,983 | $ 6,817,439 | $ 4,881,276 | $ 7,058,224 | $ 5,906,357 | $ 5,565,693 | $ 6,345,002 | $ 6,050,619 | $ 6,204,811 |
| 14 | | | | | | | | | | | | | | |
| 15 | O&M Labor Dollars | $ 54,262,958 | $ 4,196,831 | $ 4,111,479 | $ 3,820,752 | $ 3,753,103 | $ 4,712,715 | $ 3,627,545 | $ 5,210,719 | $ 4,544,885 | $ 4,097,132 | $ 7,018,498 | $ 4,547,508 | $ 4,621,791 |
| 16 | | | | | | | | | | | | | | |
| 17 | Total Employee Benefits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 18 | Employee Benefits Expensed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 19 | | | | | | | | | | | | | | |
| 20 | Total Payroll Taxes | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 21 | Payroll Taxes Expensed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 22 | | | | | | | | | | | | | | |
| 23 | Average Employee Levels | 741 | 727 | 734 | 734 | 734 | 745 | 745 | 745 | 745 | 745 | 745 | 745 | 745 |
| 24 | Year End Employee Levels | | | | | | | | | | | | | 745 |

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

Dayton Power & Light - Non-Union
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


Witnesses Responsible: Yvonna K. Steadman

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Manhours | | | | | | | | | | | | | |
| 2 | Straight - Time Hours | 935,791 | 58,526 | 58,100 | 59,116 | 57,785 | 92,717 | 78,850 | 94,817 | 86,309 | 83,315 | 94,210 | 84,048 | 87,998 |
| 3 | Overtime Hours | 16 | 0 | 12 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Total Manhours | 935,807 | 58,526 | 58,112 | 59,120 | 57,785 | 92,717 | 78,850 | 94,817 | 86,309 | 83,315 | 94,210 | 84,048 | 87,998 |
| 5 | | | | | | | | | | | | | | |
| 6 | Labor Dollars | | | | | | | | | | | | | |
| 7 | Straight - Time Dollars | $ 30,284,887 | $ 2,332,443 | $ 2,492,587 | $ 2,368,397 | $ 2,331,176 | $ 2,684,407 | $ 2,296,872 | $ 2,753,043 | $ 2,577,076 | $ 2,495,355 | $ 2,807,535 | $ 2,520,063 | $ 2,625,933 |
| 8 | Overtime Dollars | $ 335 | $ - | $ 234 | $ 100 | $ 1 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | Total Labor Dollars Before Incentives | $ 30,285,222 | $ 2,332,443 | $ 2,492,821 | $ 2,368,497 | $ 2,331,177 | $ 2,684,407 | $ 2,296,872 | $ 2,753,043 | $ 2,577,076 | $ 2,495,355 | $ 2,807,535 | $ 2,520,063 | $ 2,625,933 |
| 10 | Employee Incentive Payments | $ 4,219,118 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,219,118 | $ - | $ - |
| 11 | Year-End Incentive Accruals | $ 35,825,202 | $ 2,134,022 | $ 2,489,677 | $ 2,845,342 | $ 3,041,452 | $ 3,515,932 | $ 3,867,525 | $ 4,219,118 | $ 4,570,711 | $ 4,922,304 | $ 1,054,780 | $ 1,406,373 | $ 1,757,966 |
| 12 | Reversal of Prior Period Incentive Accruals | $ (35,837,941) | $ (1,770,705) | $ (2,134,022) | $ (2,489,677) | $ (2,845,342) | $ (3,041,452) | $ (3,515,932) | $ (3,867,525) | $ (4,219,118) | $ (4,570,711) | $ (4,922,304) | $ (1,054,780) | $ (1,406,373) |
| 13 | Total Labor Costs | $ 34,491,601 | $ 2,695,760 | $ 2,848,476 | $ 2,724,162 | $ 2,527,287 | $ 3,158,887 | $ 2,648,465 | $ 3,104,636 | $ 2,928,669 | $ 2,846,948 | $ 3,159,129 | $ 2,871,656 | $ 2,977,526 |
| 14 | | | | | | | | | | | | | | |
| 15 | O&M Labor Dollars | $ 28,069,871 | $ 2,168,589 | $ 2,124,486 | $ 1,974,261 | $ 1,939,306 | $ 2,316,656 | $ 1,873,383 | $ 2,481,168 | $ 2,407,981 | $ 2,292,006 | $ 3,713,976 | $ 2,349,886 | $ 2,428,173 |
| 16 | | | | | | | | | | | | | | |
| 17 | Total Employee Benefits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 18 | Employee Benefits Expensed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 19 | | | | | | | | | | | | | | |
| 20 | Total Payroll Taxes | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 21 | Payroll Taxes Expensed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 22 | | | | | | | | | | | | | | |
| 23 | Average Employee Levels | 482 | 455 | 467 | 463 | 467 | 491 | 491 | 491 | 492 | 492 | 492 | 492 | 492 |
| 24 | Year End Employee Levels | | | | | | | | | | | | | 492 |

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

Total Company Payroll Analysis
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Yvonne K. Steadman

| Line No. (A) | FERC Account (B) | Description (C) | YEAR 2010 (D) | YEAR 2011 (E) | YEAR 2012 (F) | YEAR 2013 (G) | YEAR 2014 (H) |
|---|---|---|---|---|---|---|---|
| 1 | | Payroll Taxes | | | | | |
| 2 | | | | | | | |
| 3 | 408 | FICA Contribution | $ 8,712,773 | $ 9,251,409 | $ 8,627,364 | $ 8,722,380 | $ 7,122,525 |
| 4 | 408 | FICA Contribution - Transferred | $ (1,403,981) | $ (1,630,632) | $ (1,590,752) | $ (1,624,429) | $ (1,399,238) |
| 5 | 408 | DP&L FICA Contribution Expensed | $ 7,308,792 | $ 7,620,777 | $ 7,036,612 | $ 7,097,951 | $ 5,723,287 |
| 6 | | | | | | | |
| 7 | 408 | Federal Unemployment Insurance | $ 92,909 | $ 89,881 | $ 99,137 | $ 127,546 | $ 146,880 |
| 8 | 408 | Federal Unemployment Insurance - Transferred | $ (15,502) | $ (16,202) | $ (17,621) | $ (23,114) | $ (24,140) |
| 9 | 408 | DP&L FUT Expensed | $ 77,407 | $ 73,679 | $ 81,516 | $ 104,432 | $ 122,740 |
| 10 | | | | | | | |
| 11 | 408 | State Unemployment Insurance | $ 73,954 | $ 101,842 | $ 96,451 | $ 39,933 | $ 33,322 |
| 12 | 408 | State Unemployment Insurance - Transferred | $ (12,748) | $ (17,683) | $ (17,384) | $ (8,597) | $ (18,162) |
| 13 | 408 | DP&L SUT Expensed | $ 61,206 | $ 84,159 | $ 79,067 | $ 31,336 | $ 15,160 |

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

Total Company Payroll Analysis
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


Witness Responsible: Yvonna K. Steadman

| Line No. | FERC Account | Description | Total for Test Year | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Annualized |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) = (E) thru (P) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) | (Q) |
| 1 | | Payroll Taxes | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | |
| 3 | 408 | FICA Contribution | $ 7,320,498 | $ 579,070 | $ 569,989 | $ 527,191 | $ 513,775 | $ 584,567 | $ 563,248 | $ 617,954 | $ 594,101 | $ 588,657 | $ 939,707 | $ 616,265 | $ 625,974 | $ 7,819,185 |
| 4 | 408 | FICA Contribution - Transferred | $ (1,456,655) | $ (97,578) | $ (111,726) | $ (118,517) | $ (79,265) | $ (119,588) | $ (115,227) | $ (126,418) | $ (121,538) | $ (120,425) | $ (192,241) | $ (128,073) | $ (128,059) | $ (1,599,612) |
| 5 | 408 | DP&L FICA Contribution Expensed | $ 5,863,843 | $ 481,492 | $ 458,263 | $ 408,674 | $ 434,510 | $ 464,979 | $ 448,021 | $ 491,536 | $ 472,563 | $ 468,232 | $ 747,466 | $ 490,192 | $ 497,915 | $ 6,219,573 |
| 6 | | | | | | | | | | | | | | | | |
| 7 | 408 | Federal Unemployment Insurance | $ 215,651 | $ 1,103 | $ 918 | $ 684 | $ 667 | $ 1,021 | $ 199 | $ 54 | $ 139,213 | $ 48,756 | $ 12,041 | $ 5,876 | $ 5,119 | $ 206,886 |
| 8 | 408 | Federal Unemployment Insurance - Transferred | $ (44,478) | $ (147) | $ (294) | $ (693) | $ 83 | $ (209) | $ (41) | $ (11) | $ (28,480) | $ (9,974) | $ (2,463) | $ (1,202) | $ (1,047) | $ (42,324) |
| 9 | 408 | DP&L FUT Expensed | $ 171,173 | $ 956 | $ 624 | $ (9) | $ 750 | $ 812 | $ 158 | $ 43 | $ 110,733 | $ 38,782 | $ 9,578 | $ 4,674 | $ 4,072 | $ 164,562 |
| 10 | | | | | | | | | | | | | | | | |
| 11 | 408 | State Unemployment Insurance | $ 35,930 | $ 966 | $ 698 | $ 457 | $ 524 | $ 182 | $ 116 | $ 31 | $ 17,930 | $ 10,771 | $ 2,452 | $ 1,028 | $ 775 | $ 33,154 |
| 12 | 408 | State Unemployment Insurance - Transferred | $ (8,131) | $ (181) | $ (635) | $ (452) | $ (54) | $ (37) | $ (24) | $ (6) | $ (3,668) | $ (2,203) | $ (502) | $ (210) | $ (159) | $ (6,782) |
| 13 | 408 | DP&L SUT Expensed | $ 27,799 | $ 785 | $ 63 | $ 5 | $ 470 | $ 145 | $ 92 | $ 25 | $ 14,262 | $ 8,568 | $ 1,950 | $ 818 | $ 616 | $ 26,372 |
| 14 | | | | | | | | | | | | | | | | |
| 15 | | Projected Payroll Taxes Charged to Expense: | 79.54% | | | | | | | | | | | | | |

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

**Total Company Pensions and Benefits**
**By Employee Classifications / Payroll Distribution**
***For the Twelve Months Ended May 31, 2016***

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


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

| Line No. (A) | Description (B) | YEAR 2010 (C) | YEAR 2011 (D) | YEAR 2012 (E) | YEAR 2013 (F) | YEAR 2014 (G) |
|---|---|---|---|---|---|---|
| 1 | Pension Contribution | $ 7,924,658 | $ 7,116,470 | $ 11,546,519 | $ 8,482,209 | $ 6,246,974 |
| 2 | Pension Contribution - Transferred | $ (1,667,449) | $ (1,662,478) | $ (1,744,423) | $ (1,425,523) | $ (2,053,250) |
| 3 | DP&L Pension Expensed | $ 6,257,209 | $ 5,453,992 | $ 9,802,096 | $ 7,056,686 | $ 4,193,724 |
| 4 | | | | | | |
| 5 | OPEB Contribution | $ (74,878) | $ (160,333) | $ (118,514) | $ 185,993 | $ 90,125 |
| 6 | OPEB Contribution - Transferred | $ 11,053 | $ 32,406 | $ 15,138 | $ (24,009) | $ (19,128) |
| 7 | DP&L OPEB Expensed | $ (63,825) | $ (127,927) | $ (103,376) | $ 161,984 | $ 70,997 |
| 8 | | | | | | |
| 9 | 401k Contribution | $ 79,278 | $ 81,883 | $ 2,982,824 | $ 2,814,170 | $ 1,956,737 |
| 10 | 401k Contribution - Transferred | $ (11,703) | $ (16,550) | $ (380,990) | $ (363,265) | $ (415,289) |
| 11 | DP&L 401K Expensed | $ 67,575 | $ 65,333 | $ 2,601,834 | $ 2,450,905 | $ 1,541,448 |
| 12 | | | | | | |
| 13 | Health Ben. Contribution | $ 29,627,639 | $ 18,941,006 | $ 17,930,765 | $ 20,920,074 | $ 12,343,842 |
| 14 | Health Ben. Contribution - Transferred | $ (4,466,988) | $ (4,553,502) | $ (2,383,365) | $ (2,796,851) | $ (3,278,664) |
| 15 | DP&L Health Ben. Expensed | $ 25,160,651 | $ 14,387,504 | $ 15,547,400 | $ 18,123,223 | $ 9,065,178 |
| 16 | | | | | | |
| 17 | LTC Contribution | $ 3,624,661 | $ 7,740,360 | $ 194,523 | $ 860,560 | $ 913,913 |
| 18 | LTC Contribution - Transferred | $ (535,051) | $ (1,564,454) | $ (24,846) | $ (111,085) | $ (193,965) |
| 19 | DP&L LTC Expensed | $ 3,089,610 | $ 6,175,906 | $ 169,677 | $ 749,475 | $ 719,948 |

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

Total Company Pensions and Benefits
By Employee Classifications / Payroll Distribution
For the Twelve Months Ended May 31, 2016

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


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

| Line No. | Description | Total for Test Year | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Annualized |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | Pension Contribution | $ 10,516,019 | $ 865,516 | $ 865,906 | $ 887,894 | $ 886,023 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 876,335 | $ 10,516,024 |
| 2 | Pension Contribution - Transferred | $ (2,567,520) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (213,960) | $ (2,567,525) |
| 3 | DP&L Pension Expensed | $ 7,948,499 | $ 651,556 | $ 651,946 | $ 673,934 | $ 672,063 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 662,375 | $ 7,948,499 |
| 4 | | | | | | | | | | | | | | | |
| 5 | OPEB Contribution | $ 125,856 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 10,488 | $ 125,850 |
| 6 | OPEB Contribution - Transferred | $ (25,752) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (2,146) | $ (25,746) |
| 7 | DP&L OPEB Expensed | $ 100,104 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 8,342 | $ 100,104 |
| 8 | | | | | | | | | | | | | | | |
| 9 | 401k Contribution | $ 2,409,529 | $ 437,845 | $ - | $ - | $ 243,893 | $ 206,128 | $ 179,446 | $ 203,852 | $ 205,687 | $ 197,757 | $ 332,386 | $ 199,320 | $ 203,215 | $ 2,536,641 |
| 10 | 401k Contribution - Transferred | $ (492,929) | $ (89,572) | $ - | $ - | $ (49,894) | $ (42,169) | $ (36,710) | $ (41,703) | $ (42,078) | $ (40,456) | $ (67,998) | $ (40,776) | $ (41,573) | $ (518,934) |
| 11 | DP&L 401K Expensed | $ 1,916,600 | $ 348,273 | $ - | $ - | $ 193,999 | $ 163,959 | $ 142,736 | $ 162,149 | $ 163,609 | $ 157,301 | $ 264,388 | $ 158,544 | $ 161,642 | $ 2,017,707 |
| 12 | | | | | | | | | | | | | | | |
| 13 | Health Ben. Contribution | $ 15,925,743 | $ 1,513,102 | $ 757,833 | $ 722,763 | $ 1,621,160 | $ 1,500,475 | $ 1,266,415 | $ 1,527,852 | $ 1,393,278 | $ 1,339,567 | $ 1,513,108 | $ 1,350,150 | $ 1,420,040 | $ 16,500,633 |
| 14 | Health Ben. Contribution - Transferred | $ (3,579,084) | $ (400,739) | $ (246,209) | $ (228,210) | $ (390,000) | $ (306,960) | $ (259,077) | $ (312,561) | $ (285,030) | $ (274,042) | $ (309,544) | $ (276,207) | $ (290,505) | $ (3,375,621) |
| 15 | DP&L Health Ben. Expensed | $ 12,346,659 | $ 1,112,363 | $ 511,624 | $ 494,553 | $ 1,231,160 | $ 1,193,515 | $ 1,007,338 | $ 1,215,291 | $ 1,108,248 | $ 1,065,525 | $ 1,203,564 | $ 1,073,943 | $ 1,129,535 | $ 13,125,012 |
| 16 | | | | | | | | | | | | | | | |
| 17 | LTC Contribution | $ 527,322 | $ 47,128 | $ 24,049 | $ 41,128 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 46,113 | $ 553,353 |
| 18 | LTC Contribution - Transferred | $ (107,881) | $ (9,641) | $ (4,920) | $ (8,414) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (9,434) | $ (113,202) |
| 19 | DP&L LTC Expensed | $ 419,441 | $ 37,487 | $ 19,129 | $ 32,714 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 36,679 | $ 440,151 |
| 20 | | | | | | | | | | | | | | | |
| 21 | Projected Benefits Charged to Expense: | 79.54% | | | | | | | | | | | | | |

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

**Total Company Payroll Analysis**
***By Employee Classifications / Payroll Distribution***
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Description | YEAR 2010 | YEAR 2011 | YEAR 2012 | YEAR 2013 | YEAR 2014 |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | DP&L - Total Company: | | | | | |
| 2 | Straight-Time Labor Hours | 3,095,089 | 2,970,020 | 2,898,880 | 2,802,587 | 2,304,913 |
| 3 | Overtime Labor Hours | 439,059 | 497,215 | 427,668 | 401,399 | 393,896 |
| 4 | Total Labor Hours | 3,534,148 | 3,467,235 | 3,326,548 | 3,203,986 | 2,698,809 |
| 5 | | | | | | |
| 6 | Straight-Time Labor Dollars | $ 90,398,737 | $ 94,982,747 | $ 95,129,684 | $ 93,112,724 | $ 68,835,649 |
| 7 | Overtime Labor Dollars | $ 18,515,682 | $ 22,282,026 | $ 20,495,704 | $ 19,653,170 | $ 20,215,708 |
| 8 | Total Labor Dollars Before Incentives | $ 108,914,419 | $ 117,264,773 | $ 115,625,388 | $ 112,765,894 | $ 89,051,357 |
| 9 | Employee Incentive Costs | $ 4,713,072 | $ 14,174,573 | $ 7,303,559 | $ 11,625,994 | $ 7,421,130 |
| 10 | Year-End Incentive Accruals | $ 8,856,373 | $ 3,968,985 | $ 6,034,944 | $ 8,332,946 | $ 5,964,116 |
| 11 | Reversal of Prior Period Incentive Accruals | $ (876,010) | $ (8,856,373) | $ (3,968,985) | $ (6,034,944) | $ (8,332,946) |
| 12 | Total Labor Costs | $ 121,607,854 | $ 126,551,958 | $ 124,994,906 | $ 126,689,889 | $ 94,103,658 |
| 13 | | | | | | |
| 14 | O&M Labor | $ 100,157,238 | $ 102,840,694 | $ 102,270,049 | $ 105,641,252 | $ 73,713,018 |
| 15 | | | | | | |
| 16 | Average Employee Levels | 1,548 | 1,520 | 1,499 | 1,454 | 1,210 |
| 17 | Year-End Employee Levels | 1,503 | 1,526 | 1,486 | 1,427 | 1,182 |

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

**Total Company Payroll Analysis**
**By Employee Classifications / Payroll Distribution**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Description | Total for Test Year | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | DP&L - Total Company: | | | | | | | | | | | | | |
| 2 | Straight-Time Labor Hours | 2,557,703 | 179,347 | 176,437 | 174,910 | 178,592 | 244,673 | 207,127 | 249,680 | 227,253 | 218,859 | 248,418 | 220,604 | 231,803 |
| 3 | Overtime Labor Hours | 459,950 | 34,383 | 35,449 | 31,824 | 31,240 | 42,013 | 31,794 | 50,048 | 39,020 | 35,298 | 40,147 | 45,162 | 43,572 |
| 4 | Total Labor Hours | 3,017,654 | 213,731 | 211,886 | 206,734 | 209,832 | 286,686 | 238,921 | 299,728 | 266,273 | 254,157 | 288,565 | 265,766 | 275,375 |
| 5 | | | | | | | | | | | | | | |
| 6 | Straight-Time Labor Dollars | $ 76,960,248 | $ 6,290,901 | $ 6,632,067 | $ 6,203,221 | $ 6,315,260 | $ 6,669,475 | $ 5,744,762 | $ 6,919,152 | $ 6,371,721 | $ 6,146,010 | $ 6,963,457 | $ 6,200,807 | $ 6,503,415 |
| 7 | Overtime Labor Dollars | $ 22,865,394 | $ 2,023,182 | $ 1,956,784 | $ 1,734,238 | $ 1,651,514 | $ 1,990,772 | $ 1,506,733 | $ 2,370,874 | $ 1,848,516 | $ 1,672,157 | $ 1,906,237 | $ 2,139,186 | $ 2,065,201 |
| 8 | Total Labor Dollars Before Incentives | $ 99,825,642 | $ 8,314,083 | $ 8,588,851 | $ 7,937,459 | $ 7,966,774 | $ 8,660,247 | $ 7,251,495 | $ 9,290,026 | $ 8,220,237 | $ 7,818,167 | $ 8,869,694 | $ 8,339,993 | $ 8,568,616 |
| 9 | Employee Incentive Costs | $ 7,311,771 | $ 1,475 | $ 458 | $ - | $ - | $ - | $ - | $ 3,090,720 | $ - | $ - | $ 4,219,118 | $ - | $ - |
| 10 | Year-End Incentive Accruals | $ 54,091,898 | $ 3,369,840 | $ 3,918,923 | $ 4,483,183 | $ 4,842,679 | $ 6,158,758 | $ 6,437,004 | $ 7,309,838 | $ 4,833,907 | $ 5,428,381 | $ 1,843,700 | $ 2,425,982 | $ 3,039,703 |
| 11 | Reversal of Prior Period Incentive Accruals | $ (53,863,773) | $ (2,811,578) | $ (3,369,840) | $ (3,918,923) | $ (4,483,183) | $ (4,842,679) | $ (6,158,758) | $ (9,527,724) | $ (4,219,118) | $ (4,833,907) | $ (5,428,381) | $ (1,843,700) | $ (2,425,982) |
| 12 | Total Labor Costs | $ 107,365,538 | $ 8,873,820 | $ 9,138,392 | $ 8,501,719 | $ 8,326,270 | $ 9,976,326 | $ 7,529,741 | $ 10,162,860 | $ 8,835,026 | $ 8,412,641 | $ 9,504,131 | $ 8,922,275 | $ 9,182,337 |
| 13 | | | | | | | | | | | | | | |
| 14 | O&M Labor | $ 82,332,829 | $ 6,365,420 | $ 6,235,965 | $ 5,795,013 | $ 5,692,409 | $ 7,029,371 | $ 5,500,928 | $ 7,691,887 | $ 6,952,866 | $ 6,389,138 | $ 10,732,474 | $ 6,897,394 | $ 7,049,964 |
| 15 | | | | | | | | | | | | | | |
| 16 | Average Employee Levels | | 1,182 | 1,201 | 1,197 | 1,201 | 1,236 | 1,236 | 1,236 | 1,237 | 1,237 | 1,237 | 1,237 | 1,237 |
| 17 | Year-End Employee Levels | | | | | | | | | | | | | 1,237 |

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

**Total Company Payroll Analysis**
**By Employee Classifications / Payroll Distribution**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. (A) | Description (B) | YEAR 2010 (C) | YEAR 2011 (D) | YEAR 2012 (E) | YEAR 2013 (F) | YEAR 2014 (G) |
|---|---|---|---|---|---|---|
| 1 | DP&L - Union: | | | | | |
| 2 | Straight-Time Labor Hours | 1,753,807 | 1,677,881 | 1,654,910 | 1,626,188 | 1,553,434 |
| 3 | Overtime Labor Hours | 430,834 | 488,886 | 422,335 | 396,943 | 391,956 |
| 4 | Total Labor Hours | 2,184,641 | 2,166,767 | 2,077,245 | 2,023,131 | 1,945,390 |
| 5 | | | | | | |
| 6 | Straight-Time Labor Dollars | $ 45,692,924 | $ 44,896,009 | $ 46,837,483 | $ 47,321,007 | $ 43,796,716 |
| 7 | Overtime Labor Dollars | $ 18,223,488 | $ 21,986,964 | $ 20,314,496 | $ 19,488,665 | $ 20,135,146 |
| 8 | Total Labor Dollars Before Incentives | $ 63,916,412 | $ 66,882,973 | $ 67,151,979 | $ 66,809,672 | $ 63,931,862 |
| 9 | Employee Incentive Costs | $ 2,968,051 | $ 4,273,749 | $ 2,797,714 | $ 2,702,944 | $ 2,489,759 |
| 10 | Year-End Incentive Accruals | $ 67,645 | $ 148,586 | $ 144,299 | $ 141,072 | $ 1,886,214 |
| 11 | Reversal of Prior Period Incentive Accruals | $ (321,006) | $ (67,645) | $ (148,586) | $ (144,299) | $ (141,072) |
| 12 | Total Labor Costs | $ 66,631,102 | $ 71,237,663 | $ 69,945,406 | $ 69,509,389 | $ 68,166,763 |
| 13 | | | | | | |
| 14 | O&M Labor | $ 53,081,048 | $ 52,989,247 | $ 54,821,102 | $ 56,190,970 | $ 52,006,473 |
| 15 | | | | | | |
| 16 | Average Employee Levels | 837 | 806 | 787 | 767 | 734 |
| 17 | Year-End Employ Levels | 798 | 808 | 778 | 758 | 719 |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | DP&L - Non-Union: | | | | | |
| 21 | Straight-Time Labor Hours | 1,341,282 | 1,292,139 | 1,243,970 | 1,176,399 | 751,479 |
| 22 | Overtime Labor Hours | 8,225 | 8,329 | 5,333 | 4,456 | 1,940 |
| 23 | Total Labor Hours | 1,349,507 | 1,300,468 | 1,249,303 | 1,180,855 | 753,419 |
| 24 | | | | | | |
| 25 | Straight-Time Labor Dollars | $ 44,705,813 | $ 50,086,738 | $ 48,292,201 | $ 45,791,717 | $ 25,038,933 |
| 26 | Overtime Labor Dollars | $ 292,194 | $ 295,062 | $ 181,208 | $ 164,505 | $ 80,562 |
| 27 | Total Labor Dollars Before Incentives | $ 44,998,007 | $ 50,381,800 | $ 48,473,409 | $ 45,956,222 | $ 25,119,495 |
| 28 | Employee Incentive Costs | $ 1,745,021 | $ 9,900,824 | $ 4,505,845 | $ 8,923,050 | $ 4,931,371 |
| 29 | Year-End Incentive Accruals | $ 8,788,728 | $ 3,820,399 | $ 5,890,645 | $ 8,191,874 | $ 4,077,902 |
| 30 | Reversal of Prior Period Incentive Accruals | $ (555,004) | $ (8,788,728) | $ (3,820,399) | $ (5,890,645) | $ (8,191,874) |
| 31 | Total Labor Costs | $ 54,976,752 | $ 55,314,295 | $ 55,049,500 | $ 57,180,500 | $ 25,936,895 |
| 32 | | | | | | |
| 33 | O&M Labor | $ 47,076,191 | $ 49,851,447 | $ 47,448,947 | $ 49,450,281 | $ 21,706,546 |
| 34 | | | | | | |
| 35 | Average Employee Levels | 711 | 714 | 712 | 687 | 476 |
| 36 | Year-End Employee Levels | 705 | 718 | 708 | 669 | 463 |

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

**Total Company Payroll Analysis**
**By Employee Classifications / Payroll Distribution**
**For the Twelve Months Ended May 31, 2016**

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


Witness Responsible: Yvonna K. Steadman

| Line No. | Description | Total for Test Year | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | DP&L - Union: | | | | | | | | | | | | | |
| 2 | Straight-Time Labor Hours | 1,621,912 | 120,821 | 118,337 | 115,794 | 120,807 | 151,956 | 128,277 | 154,863 | 140,944 | 135,544 | 154,208 | 136,556 | 143,805 |
| 3 | Overtime Labor Hours | 459,934 | 34,383 | 35,437 | 31,820 | 31,240 | 42,013 | 31,794 | 50,048 | 39,020 | 35,298 | 40,147 | 45,162 | 43,572 |
| 4 | Total Labor Hours | 2,081,847 | 155,205 | 153,774 | 147,614 | 152,047 | 193,969 | 160,071 | 204,911 | 179,964 | 170,842 | 194,355 | 181,718 | 187,377 |
| 5 | | | | | | | | | | | | | | |
| 6 | Straight-Time Labor Dollars | $ 46,675,361 | $ 3,958,458 | $ 4,139,480 | $ 3,834,824 | $ 3,984,084 | $ 3,985,068 | $ 3,447,890 | $ 4,166,109 | $ 3,794,645 | $ 3,650,655 | $ 4,155,922 | $ 3,680,744 | $ 3,877,482 |
| 7 | Overtime Labor Dollars | $ 22,865,059 | $ 2,023,182 | $ 1,956,550 | $ 1,734,138 | $ 1,651,513 | $ 1,990,772 | $ 1,506,733 | $ 2,370,874 | $ 1,848,516 | $ 1,672,157 | $ 1,906,237 | $ 2,139,186 | $ 2,065,201 |
| 8 | Total Labor Dollars Before Incentives | $ 69,540,420 | $ 5,981,640 | $ 6,096,030 | $ 5,568,962 | $ 5,635,597 | $ 5,975,840 | $ 4,954,623 | $ 6,536,983 | $ 5,643,161 | $ 5,322,812 | $ 6,062,159 | $ 5,819,930 | $ 5,942,683 |
| 9 | Employee Incentive Costs | $ 3,092,653 | $ 1,475 | $ 458 | $ - | $ - | $ - | $ - | $ 3,090,720 | $ - | $ - | $ - | $ - | $ - |
| 10 | Year-End Incentive Accruals | $ 18,266,696 | $ 1,235,818 | $ 1,429,246 | $ 1,637,841 | $ 1,801,227 | $ 2,642,826 | $ 2,569,479 | $ 3,090,720 | $ 263,196 | $ 506,077 | $ 788,920 | $ 1,019,609 | $ 1,281,737 |
| 11 | Reversal of Prior Period Incentive Accruals | $ (18,025,832) | $ (1,040,873) | $ (1,235,818) | $ (1,429,246) | $ (1,637,841) | $ (1,801,227) | $ (2,642,826) | $ (5,660,199) | $ - | $ (263,196) | $ (506,077) | $ (788,920) | $ (1,019,609) |
| 12 | Total Labor Costs | $ 72,873,937 | $ 6,178,060 | $ 6,289,916 | $ 5,777,557 | $ 5,798,983 | $ 6,817,439 | $ 4,881,276 | $ 7,058,224 | $ 5,906,357 | $ 5,565,693 | $ 6,345,002 | $ 6,050,619 | $ 6,204,811 |
| 13 | | | | | | | | | | | | | | |
| 14 | O&M Labor | $ 54,262,958 | $ 4,196,831 | $ 4,111,479 | $ 3,820,752 | $ 3,753,103 | $ 4,712,715 | $ 3,627,545 | $ 5,210,719 | $ 4,544,885 | $ 4,097,132 | $ 7,018,498 | $ 4,547,508 | $ 4,621,791 |
| 15 | | | | | | | | | | | | | | |
| 16 | Average Employee Levels | | 727 | 734 | 734 | 734 | 745 | 745 | 745 | 745 | 745 | 745 | 745 | 745 |
| 17 | Year-End Employ Levels | | | | | | | | | | | | | 745 |
| 18 | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | |
| 20 | DP&L - Non-Union: | | | | | | | | | | | | | |
| 21 | Straight-Time Labor Hours | 935,791 | 58,526 | 58,100 | 59,116 | 57,785 | 92,717 | 78,850 | 94,817 | 86,309 | 83,315 | 94,210 | 84,048 | 87,998 |
| 22 | Overtime Labor Hours | 16 | - | 12 | 4 | - | - | - | - | - | - | - | - | - |
| 23 | Total Labor Hours | 935,807 | 58,526 | 58,112 | 59,120 | 57,785 | 92,717 | 78,850 | 94,817 | 86,309 | 83,315 | 94,210 | 84,048 | 87,998 |
| 24 | | | | | | | | | | | | | | |
| 25 | Straight-Time Labor Dollars | $ 30,284,887 | $ 2,332,443 | $ 2,492,587 | $ 2,368,397 | $ 2,331,176 | $ 2,684,407 | $ 2,296,872 | $ 2,753,043 | $ 2,577,076 | $ 2,495,355 | $ 2,807,535 | $ 2,520,063 | $ 2,625,933 |
| 26 | Overtime Labor Dollars | $ 335 | $ - | $ 234 | $ 100 | $ 1 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 27 | Total Labor Dollars Before Incentives | $ 30,285,222 | $ 2,332,443 | $ 2,492,821 | $ 2,368,497 | $ 2,331,177 | $ 2,684,407 | $ 2,296,872 | $ 2,753,043 | $ 2,577,076 | $ 2,495,355 | $ 2,807,535 | $ 2,520,063 | $ 2,625,933 |
| 28 | Employee Incentive Costs | $ 4,219,118 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,219,118 | $ - | $ - |
| 29 | Year-End Incentive Accruals | $ 35,825,202 | $ 2,134,022 | $ 2,489,677 | $ 2,845,342 | $ 3,041,452 | $ 3,515,932 | $ 3,867,525 | $ 4,219,118 | $ 4,570,711 | $ 4,922,304 | $ 1,054,780 | $ 1,406,373 | $ 1,757,966 |
| 30 | Reversal of Prior Period Incentive Accruals | $ (35,837,941) | $ (1,770,705) | $ (2,134,022) | $ (2,489,677) | $ (2,845,342) | $ (3,041,452) | $ (3,515,932) | $ (3,867,525) | $ (4,219,118) | $ (4,570,711) | $ (4,922,304) | $ (1,054,780) | $ (1,406,373) |
| 31 | Total Labor Costs | $ 34,491,601 | $ 2,695,760 | $ 2,848,476 | $ 2,724,162 | $ 2,527,287 | $ 3,158,887 | $ 2,648,465 | $ 3,104,636 | $ 2,928,669 | $ 2,846,948 | $ 3,159,129 | $ 2,871,656 | $ 2,977,526 |
| 32 | | | | | | | | | | | | | | |
| 33 | O&M Labor | $ 28,069,871 | $ 2,168,589 | $ 2,124,486 | $ 1,974,261 | $ 1,939,306 | $ 2,316,656 | $ 1,873,383 | $ 2,481,168 | $ 2,407,981 | $ 2,292,006 | $ 3,713,976 | $ 2,349,886 | $ 2,428,173 |
| 34 | | | | | | | | | | | | | | |
| 35 | Average Employee Levels | | 455 | 467 | 463 | 467 | 491 | 491 | 491 | 492 | 492 | 492 | 492 | 492 |
| 36 | Year-End Employee Levels | | | | | | | | | | | | | 492 |

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

Comparative Income Statements - Total Company
The Twelve Months Ending May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-4.1


Witness Responsible: Karin M. Nyhuis

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | UTILITY OPERATING INCOME | | | | | | | | | | | | | |
| 2 | Operating Revenues (400) | $ 1,525,100,475 | $ 130,560,108 | $ 135,740,305 | $ 138,797,419 | $ 121,740,712 | $ 136,103,497 | $ 131,226,075 | $ 158,975,485 | $ 143,299,114 | $ 117,361,118 | $ 116,789,861 | $ 92,409,508 | $ 102,097,273 |
| 3 | Operating Expenses: | | | | | | | | | | | | | |
| 4 | Operation Expenses (401) | $ 995,265,427 | $ 85,831,703 | $ 88,969,657 | $ 87,259,118 | $ 84,244,417 | $ 95,955,352 | $ 90,729,937 | $ 108,092,124 | $ 85,352,769 | $ 70,682,715 | $ 71,328,374 | $ 60,579,774 | $ 66,239,487 |
| 5 | Maintenance Expenses (402) | $ 116,513,879 | $ 8,392,945 | $ 11,136,779 | $ 11,254,453 | $ 11,049,864 | $ 11,557,883 | $ 10,347,522 | $ 9,886,462 | $ 7,400,423 | $ 7,269,059 | $ 9,809,358 | $ 9,568,170 | $ 8,840,960 |
| 6 | Depreciation Expense (403.0+403.1002) | $ 129,791,669 | $ 11,157,365 | $ 10,571,873 | $ 10,579,138 | $ 10,816,582 | $ 10,736,697 | $ 10,771,078 | $ 10,803,607 | $ 10,820,141 | $ 10,841,128 | $ 10,867,668 | $ 10,898,860 | $ 10,927,531 |
| 7 | Amort. & Depl. Of Utility Plant (404-405) | $ 8,313,401 | $ 677,621 | $ 717,924 | $ 661,337 | $ 672,658 | $ 677,302 | $ 682,711 | $ 688,119 | $ 694,461 | $ 700,803 | $ 707,146 | $ 713,488 | $ 719,831 |
| 8 | Amort. Of Utility Plant Acq. Adj. (406) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 9 | Amort. Of Property Losses (407) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | Amort. Of Conversion Expenses (407) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 11 | Regulatory Debits (407.3) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 12 | (Less) Regulatory Credits (407.4) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 13 | Taxes Other Than Incomes Taxes (408.1) | $ 134,627,487 | $ 11,202,616 | $ 11,483,006 | $ 11,718,413 | $ 11,016,031 | $ 10,680,598 | $ 10,738,575 | $ 11,578,919 | $ 12,087,917 | $ 11,265,376 | $ 11,535,847 | $ 10,466,160 | $ 10,854,030 |
| 14 | Income Taxes - Federal (409.1) | $ 46,176,800 | $ 5,462,931 | $ 4,643,496 | $ 7,128,766 | $ (5,267,700) | $ 2,689,541 | $ 3,197,757 | $ 5,785,229 | $ 8,268,542 | $ 6,404,509 | $ 4,986,690 | $ 678,139 | $ 2,198,900 |
| 15 | - Other (409.1) | $ 670,591 | $ (92,506) | $ 62,077 | $ 62,322 | $ (46,111) | $ 36,373 | $ 43,246 | $ 300,409 | $ 111,821 | $ 86,613 | $ 67,439 | $ 9,171 | $ 29,737 |
| 16 | Provision of Deferred Inc. Taxes (410.1) | $ (19,275,509) | $ (2,065,042) | $ (2,209,274) | $ (3,358,400) | $ 2,941,037 | $ (1,624,920) | $ (1,624,920) | $ (3,941,025) | $ (66,344) | $ (1,831,655) | $ (1,831,655) | $ (1,831,655) | $ (1,831,655) |
| 17 | (Less) Provision for Deferred Income Taxes - Cr. (411.1) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | Investment Tax Credit Adj. - Net (411.4) | $ (2,392,824) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) | $ (199,402) |
| 19 | (Less) Gains from Disp. Of Utility Plant (411.6) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | Losses from Disp. Of Utility Plant (411.7) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | (Less) Gains from Disposition of Allowances (411.8) | $ (67) | $ - | $ 6 | $ (77) | $ 4 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | Losses from Disposition of Allowances (411.9) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 23 | Accretion Expense (411.10) | $ 2,735,865 | $ 221,618 | $ 221,621 | $ 221,625 | $ 221,622 | $ 219,450 | $ 219,450 | $ 219,450 | $ 238,206 | $ 238,206 | $ 238,206 | $ 238,206 | $ 238,206 |
| 24 | Total Utility Operating Expenses | $ 1,412,426,853 | $ 120,589,849 | $ 125,397,751 | $ 125,327,447 | $ 115,448,994 | $ 130,728,875 | $ 124,905,954 | $ 143,213,891 | $ 124,708,533 | $ 105,457,352 | $ 107,509,670 | $ 91,120,911 | $ 98,017,625 |
| 25 | Net Utility Operating Income | $ 112,673,622 | $ 9,970,259 | $ 10,342,554 | $ 13,469,972 | $ 6,291,718 | $ 5,374,623 | $ 6,320,120 | $ 15,761,593 | $ 18,590,581 | $ 11,903,766 | $ 9,280,190 | $ 1,288,597 | $ 4,079,648 |

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

Comparative Income Statements - Total Company
The Twelve Months Ending May 31, 2016

Data: 4 Months Actual & 8 Months Estimated
Type of Filing: Original
Work Paper Reference No(s).: WPC-2.1, WPC-4.1


Witness Responsible: Karin M. Nyhuis

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) = (D) thru (O) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 26 | OTHER INCOME and DEDUCTIONS | | | | | | | | | | | | | |
| 27 | Net Derivative gain/loss | $ 5,285,131 | $ 218,277 | $ (4,847,251) | $ (985,781) | $ 10,899,886 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 28 | *Net Interest Expense* | $ 27,829,379 | $ 2,510,762 | $ 4,101,764 | $ 4,739,354 | $ 1,739,498 | $ 1,838,307 | $ 1,839,977 | $ 1,818,848 | $ 1,837,387 | $ 1,847,037 | $ 1,856,554 | $ 1,866,554 | $ 1,833,337 |
| 29 | Net Other income/deductions | $ (2,332,423) | $ 105,050 | $ 2,071,527 | $ 664,725 | $ (3,586,537) | $ (453,099) | $ (446,910) | $ (450,255) | $ (46,552) | $ (47,593) | $ (47,593) | $ (47,593) | $ (47,593) |
| 30 | Net Income | $ 81,891,535 | $ 7,136,170 | $ 9,016,514 | $ 9,051,674 | $ (2,761,129) | $ 3,989,415 | $ 4,927,054 | $ 14,393,000 | $ 16,799,746 | $ 10,104,322 | $ 7,471,230 | $ (530,364) | $ 2,293,904 |
| 31 | (LESS) PREFERRED DIVIDENDS | $ 865,171 | $ 72,232 | $ 72,232 | $ 72,232 | $ 72,232 | $ 72,030 | $ 72,030 | $ 72,030 | $ 72,031 | $ 72,031 | $ 72,031 | $ 72,031 | $ 72,031 |
| 32 | Available to Common | $ 81,026,364 | $ 7,063,938 | $ 8,944,282 | $ 8,979,442 | $ (2,833,361) | $ 3,917,385 | $ 4,855,024 | $ 14,320,971 | $ 16,727,715 | $ 10,032,291 | $ 7,399,199 | $ (602,395) | $ 2,221,873 |

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

**Revenue Statistics - Total**
**For the Twelve Months Ended May 31, 2016**

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


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

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Revenue By Customer Class ($000) | | | | | | | | | | | | | |
| 2 | Residential | $ 447,727 | $ 38,695 | $ 44,859 | $ 47,487 | $ 40,187 | $ 34,176 | $ 35,356 | $ 50,087 | $ 44,622 | $ 33,125 | $ 33,755 | $ 22,793 | $ 22,584 |
| 3 | Commercial | $ 164,155 | $ 15,922 | $ 17,085 | $ 17,395 | $ 16,114 | $ 14,437 | $ 12,000 | $ 13,352 | $ 12,099 | $ 10,554 | $ 11,877 | $ 10,805 | $ 12,515 |
| 4 | Industrial | $ 84,800 | $ 7,295 | $ 7,347 | $ 7,485 | $ 7,287 | $ 7,002 | $ 7,173 | $ 6,574 | $ 6,259 | $ 7,184 | $ 6,696 | $ 7,322 | $ 7,174 |
| 5 | Other | $ 65,642 | $ 5,217 | $ 5,339 | $ 5,570 | $ 5,272 | $ 6,869 | $ 5,495 | $ 5,619 | $ 5,111 | $ 4,931 | $ 5,305 | $ 5,081 | $ 5,833 |
| 6 | Total Retail | $ 762,323 | $ 67,129 | $ 74,629 | $ 77,937 | $ 68,861 | $ 62,484 | $ 60,024 | $ 75,632 | $ 68,091 | $ 55,794 | $ 57,633 | $ 46,002 | $ 48,106 |
| 7 | | | | | | | | | | | | | | |
| 8 | YEAR END Number of Customers By Class: | | | | | | | | | | | | | |
| 9 | Residential | 456,282 | | | | | | | | | | | | |
| 10 | Commercial | 50,668 | | | | | | | | | | | | |
| 11 | Industrial | 1,718 | | | | | | | | | | | | |
| 12 | Other | 6,704 | | | | | | | | | | | | |
| 13 | Total Retail | 515,372 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | AVERAGE Number of Customers By Class: | | | | | | | | | | | | | |
| 16 | Residential | 456,282 | | | | | | | | | | | | |
| 17 | Commercial | 50,668 | | | | | | | | | | | | |
| 18 | Industrial | 1,718 | | | | | | | | | | | | |
| 19 | Other | 6,704 | | | | | | | | | | | | |
| 20 | Total Retail | 515,372 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | AVERAGE Revenue per Customer: | | | | | | | | | | | | | |
| 23 | Residential | $ 981 | | | | | | | | | | | | |
| 24 | Commercial | $ 3,240 | | | | | | | | | | | | |
| 25 | Industrial | $ 49,360 | | | | | | | | | | | | |

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

**Revenue Statistics - Jurisdictional**
**For the Twelve Months Ended May 31, 2016**

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


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

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | Revenue By Customer Class ($000) | | | | | | | | | | | | | |
| 2 | Residential | $ 206,378 | $ 16,474 | $ 18,708 | $ 19,698 | $ 17,928 | $ 13,808 | $ 16,203 | $ 21,876 | $ 22,254 | $ 16,834 | $ 17,294 | $ 12,657 | $ 12,643 |
| 3 | Commercial | $ 86,276 | $ 7,527 | $ 7,987 | $ 8,110 | $ 7,894 | $ 7,352 | $ 6,827 | $ 7,449 | $ 6,780 | $ 6,043 | $ 6,821 | $ 6,267 | $ 7,219 |
| 4 | Industrial | $ 39,815 | $ 3,489 | $ 3,595 | $ 3,612 | $ 3,547 | $ 3,207 | $ 3,249 | $ 3,079 | $ 2,978 | $ 3,288 | $ 3,133 | $ 3,342 | $ 3,296 |
| 5 | Other | $ 17,490 | $ 1,253 | $ 1,260 | $ 1,260 | $ 1,381 | $ 1,658 | $ 1,514 | $ 1,540 | $ 1,472 | $ 1,422 | $ 1,564 | $ 1,473 | $ 1,693 |
| 6 | Total Retail | $ 349,959 | $ 28,743 | $ 31,551 | $ 32,679 | $ 30,751 | $ 26,024 | $ 27,793 | $ 33,943 | $ 33,484 | $ 27,586 | $ 28,813 | $ 23,739 | $ 24,852 |
| 7 | | | | | | | | | | | | | | |
| 8 | YEAR END Number of Customers By Class: | | | | | | | | | | | | | |
| 9 | Residential | 456,282 | | | | | | | | | | | | |
| 10 | Commercial | 50,668 | | | | | | | | | | | | |
| 11 | Industrial | 1,718 | | | | | | | | | | | | |
| 12 | Other | 6,704 | | | | | | | | | | | | |
| 13 | Total Retail | 515,372 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | AVERAGE Number of Customers By Class: | | | | | | | | | | | | | |
| 16 | Residential | 456,282 | | | | | | | | | | | | |
| 17 | Commercial | 50,668 | | | | | | | | | | | | |
| 18 | Industrial | 1,718 | | | | | | | | | | | | |
| 19 | Other | 6,704 | | | | | | | | | | | | |
| 20 | Total Retail | 515,372 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | AVERAGE Revenue per Customer: | | | | | | | | | | | | | |
| 23 | Residential | $ 452 | | | | | | | | | | | | |
| 24 | Commercial | $ 1,703 | | | | | | | | | | | | |
| 25 | Industrial | $ 23,175 | | | | | | | | | | | | |

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

**Sales Statistics - Total**
**For the Twelve Months Ended May 31, 2016**

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


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

| Line No. | Description | Total | Jun-15 | Jul-15 | Aug-15 | Sep-15 | Oct-15 | Nov-15 | Dec-15 | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) |
| 1 | GWH Sales By Customer Class: | | | | | | | | | | | | | |
| 2 | Residential | 5,101 | 381 | 445 | 474 | 423 | 304 | 374 | 551 | 624 | 455 | 458 | 310 | 302 |
| 3 | Commercial | 3,732 | 314 | 346 | 353 | 338 | 309 | 275 | 306 | 321 | 272 | 301 | 276 | 321 |
| 4 | Industrial | 3,688 | 317 | 331 | 334 | 326 | 303 | 311 | 272 | 271 | 313 | 282 | 319 | 309 |
| 5 | Other | 1,322 | 111 | 116 | 119 | 121 | 116 | 101 | 104 | 105 | 100 | 107 | 103 | 120 |
| 6 | Total Retail | 13,844 | 1,123 | 1,238 | 1,280 | 1,208 | 1,032 | 1,062 | 1,233 | 1,320 | 1,141 | 1,148 | 1,008 | 1,051 |
| 7 | | | | | | | | | | | | | | |
| 8 | YEAR END Number of Customers By Class: | | | | | | | | | | | | | |
| 9 | Residential | 456,282 | | | | | | | | | | | | |
| 10 | Commercial | 50,668 | | | | | | | | | | | | |
| 11 | Industrial | 1,718 | | | | | | | | | | | | |
| 12 | Other | 6,704 | | | | | | | | | | | | |
| 13 | Total Retail | 515,372 | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | AVERAGE Number of Customers By Class: | | | | | | | | | | | | | |
| 16 | Residential | 456,282 | | | | | | | | | | | | |
| 17 | Commercial | 50,668 | | | | | | | | | | | | |
| 18 | Industrial | 1,718 | | | | | | | | | | | | |
| 19 | Other | 6,704 | | | | | | | | | | | | |
| 20 | Total Retail | 515,372 | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | AVERAGE kWh Sales per Customer: | | | | | | | | | | | | | |
| 23 | Residential | 11,179 | | | | | | | | | | | | |
| 24 | Commercial | 73,662 | | | | | | | | | | | | |
| 25 | Industrial | 2,146,949 | | | | | | | | | | | | |

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

**Unamortized Issue Expense on Long-Term Debt**
**Embedded Cost of Long - Term Debt**

Data: Actual as Adjusted
Type of Filing: Original
Work Paper Reference No(s).: WPD-3.1


Witness Responsible: Jeffery K. MacKay

| Line No. | Debt Issue Type, Rate, Date | Monthly Amortization | Annual Amortization | Unamortized Issue Expense Balance |
|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) |
| 1 | UNAMORTIZED ISSUE EXPENSE - ACCOUNT 181 | | | |
| 2 | | | | |
| 3 | FIRST MORTGAGE BONDS: | | | |
| 4 | | | | |
| 5 | PCB 4.80 OH FGD 2036 | $ 5,004 | $ 60,049 | $ 1,252,749 |
| 6 | | | | |
| 7 | 2015 Series A and Series B | $ 43,159 | $ 517,909 | $ 2,662,301 |
| 8 | NEW 2016 FMB | $ 16,841 | $ 202,097 | $ 6,062,906 |
| 9 | Total Unamortized Issue Expense | $ 65,005 | $ 780,055 | $ 9,977,956 |

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

**Unamortized Issue Expense on Long-Term Debt**
**Embedded Cost of Long - Term Debt**

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

WPD-3.1
Page 1 of 1
Witness Responsible: Jeffery K. MacKay

| Line No. | Debt Issue Type, Rate, Date | Monthly Amortization | Annual Amortization | Unamortized Issue Expense Balance |
|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) |
| 1 | UNAMORTIZED ISSUE EXPENSE - ACCOUNT 181 | | | |
| 2 | | | | |
| 3 | FIRST MORTGAGE BONDS: | | | |
| 4 | | | | |
| 5 | PCB 4.80 OH FGD 2036 | $ 5,004 | $ 60,049 | $ 1,252,749 |
| 6 | | | | |
| 7 | FMB 1.875% Series Due 2016 | $ 214,279 | $ 2,571,343 | $ 2,464,716 |
| 8 | 2015 Series A & B OAQDA bonds | $ 43,159 | $ 517,909 | $ 2,662,301 |
| 9 | Total Unamortized Issue Expense | $ 262,442 | $ 3,149,301 | $ 6,379,766 |

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

**Unamortized (Discount) or Premium, Unamortized Gain or (Loss)**
**Amended Mortgage Amortization on First Mortgage Bonds**
**Embedded Cost of Long-Term Debt**

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


Witness Responsible: Jeffery K. MacKay

| Line No. | Debt Issue Type, Rate, Date | Monthly Amortization | Annual Amortization | Unamortized Balance |
|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) |
| 1 | UNAMORTIZED (DISCOUNT) or PREMIUM on Debt - ACCOUNT 226 | | | |
| 2 | | | | |
| 3 | FIRST MORTGAGE BONDS: | | | |
| 4 | | | | |
| 5 | Disc FMB 1.875% Series Due 2016 | $ - | $ - | $ - |
| 6 | Disc NEW 2016 FMB | $ - | $ - | $ - |
| 7 | Account 226 | $ - | $ - | $ - |
| 8 | | | | |
| 9 | UNAMORTIZED GAIN OR (LOSS) ON REACQUIRED DEBT - ACCOUNT 189 | | | |
| 10 | | | | |
| 11 | LOSS FMB 1.875% Series Due 2016 | $ 82,257 | $ 987,079 | $ (9,200,849) |
| 12 | LOSS on NEW 2016 FMB | $ 5,795 | $ 69,544 | $ (2,086,334) |
| 13 | Account 189 | $ 88,052 | $ 1,056,624 | $ (11,287,183) |

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

**Unamortized (Discount) or Premium, Unamortized Gain or (Loss)**
**Amended Mortgage Amortization on First Mortgage Bonds**
**Embedded Cost of Long-Term Debt**

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


Witness Responsible: Jeffery K. MacKay

| Line No. | Debt Issue Type, Rate, Date | Monthly Amortization | Annual Amortization | Unamortized Issue Expense Balance |
|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) |
| 1 | UNAMORTIZED (DISCOUNT) or PREMIUM on Debt - ACCOUNT 226 | | | |
| 2 | | | | |
| 3 | FIRST MORTGAGE BONDS: | | | |
| 4 | | | | |
| 5 | Disc FMB 1.875% Series Due 2016 | $ 21,496 | $ 257,953 | $ (247,256) |
| 6 | Account 226 | $ 21,496 | $ 257,953 | $ (247,256) |
| 7 | | | | |
| 8 | UNAMORTIZED GAIN OR (LOSS) ON REACQUIRED DEBT - ACCOUNT 189 | | | |
| 9 | | | | |
| 10 | LOSS FMB 1.875% Series Due 2016 | $ 82,257 | $ 987,079 | $ (9,200,849) |
| 11 | Account 189 | $ 82,257 | $ 987,079 | $ (9,200,849) |

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

**Annual Interest Cost Calculation**
**As of September 30, 2015**

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


Witness Responsible: Jeffery K. MacKay

| Line No. | Issue | Face Amount Outstanding | Annualized Interest Cost | Annual Interest Expense | Annual Amortization of Issue Expense | Annual Amortization Of Amended Mortgages | Annual Amortization of (Discount) or Premium | Annual Amortization of Gain or (Loss) on Reacquired Debt |
|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) = (E)+(F)+(G)-(H)-(I) | (E) | (F) | (G) | (H) | (I) |
| 1 | First Mortgage Bonds: | | | | | | | |
| 2 | | | | | | | | |
| 3 | 2015 Series A & B OAQDA bonds | $ 200,000,000 | $ 2,791,889 | $ 2,273,980 | $ 517,909 | $ - | $ - | $ - |
| 4 | PCB 4.80 OH FGD | $ 100,000,000 | $ 4,860,049 | $ 4,800,000 | $ 60,049 | $ - | $ - | $ - |
| 5 | NEW 2016 FMB | $ 445,000,000 | $ 30,628,720 | $ 29,370,000 | $ 202,097 | $ - | $ - | $ (1,056,624) |
| 6 | | | | | | | | |
| 7 | Other Long-Term Debt: | | | | | | | |
| 8 | | | | | | | | |
| 9 | WPAFB Loan | $ 18,136,119 | $ 764,019 | $ 764,019 | $ - | $ - | $ - | $ - |
| 10 | | | | | | | | |
| 11 | Totals | $ 763,136,119 | $ 39,044,677 | $ 37,207,999 | $ 780,055 | $ - | $ - | $ (1,056,624) |

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

**Annual Interest Cost Calculation**
**As of September 30, 2015**

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


Witness Responsible: Jeffery K. MacKay

| Line No. (A) | Issue (B) | Face Amount Outstanding (C) | Annualized Interest Cost (D) = (E)+(F)+(G)-(H)-(I) | Annual Interest Expense (E) | Annual Amortization of Issue Expense (F) | Annual Amortization Of Amended Mortgages (G) | Annual Amortization of (Discount) or Premium (H) | Annual Amortization of Gain or (Loss) on Reacquired Debt (I) |
|---|---|---|---|---|---|---|---|---|
| 1 | First Mortgage Bonds: | | | | | | | |
| 2 | | | | | | | | |
| 3 | 2015 Series A & B OAQDA bonds | $ 200,000,000 | $ 2,791,889 | $ 2,273,980 | $ 517,909 | $ - | $ - | $ - |
| 4 | PCB 4.80 OH FGD | $ 100,000,000 | $ 4,860,049 | $ 4,800,000 | $ 60,049 | $ - | $ - | $ - |
| 5 | FMB- 1.875% Series Due 2016 | $ 445,000,000 | $ 12,160,125 | $ 8,343,750 | $ 2,571,343 | $ - | $ (257,953) | $ (987,079) |
| 6 | | | | | | | | |
| 7 | Other Long-Term Debt: | | | | | | | |
| 8 | | | | | | | | |
| 9 | WPAFB Loan | $ 18,136,119 | $ 764,019 | $ 764,019 | $ - | $ - | $ - | $ - |
| 10 | | | | | | | | |
| 11 | Totals | $ 763,136,119 | $ 20,576,082 | $16,181,749 | $ 3,149,301 | $ - | $ (257,953) | $ (987,079) |

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

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

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


Witness Responsible: Jeffery K. MacKay

| Line No. | Debt Issue Type, Coupon, Rate | Date Issued (Mo/Day/Yr) | Maturity Date (Mo/Day/Yr) | Principal Amount | Face Amount Outstanding | Unamort (Discount) or Premium | Unamort Debt Expense | Unamort Gain or (Loss) On Reacquired Debt | Carrying Value | Annual Interest Cost |
|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) = (F)+(G)-(H)+(I) | (K) |
| 1 | First Mortgage Bonds: | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | 2015 Series A & B OAQDA bonds | 8/3/2015 | 8/1/2020 | $ 200,000,000 | $ 200,000,000 | $ - | $ 2,662,301 | $ - | $ 197,337,699 | $ 2,791,889 |
| 4 | PCB 4.80 OH FGD | 9/13/2006 | 9/1/1936 | $ 100,000,000 | $ 100,000,000 | $ - | $ 1,252,749 | $ - | $ 98,747,251 | $ 4,860,049 |
| 5 | NEW 2016 FMB | 10/1/2016 | 10/1/1946 | $ 445,000,000 | $ 445,000,000 | $ - | $ 6,062,906 | $ (11,287,183) | $ 427,649,911 | $ 30,628,720 |
| 6 | | | | | | | | | | |
| 7 | Total | | | | | | | | $ 723,734,861 | $ 38,280,658 |
| 8 | | | | | | | | | | |
| 9 | EMBEDDED COST OF LONG-TERM DEBT (excluding WPAFB Loan) | | | | | | | | | **5.29%** |

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

**Comparative Financial Data Workpaper**
**For the Twelve Months Ended May 31, 2016**
**($000)**

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


Witness Responsible: Karin M. Nyhuis

| Line No. | Description | Test Year | Most Recent Ten Calendar Years 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| 1 | Allowance for Borrowed Funds 432 (line 69, p117 of FERC) | $ 337 | $ 346 | $ 1,020 | $ 1,903 | $ 2,175 | $ 1,782 | $ 2,664 | $ 9,100 | $ 21,968 | $ 12,908 | $ 2,040 |
| 2 | Total Taxes on Other Income & Deductions (line 59, p117 of FERC) | $ - | $ - | $ 372 | $ 437 | $ (274) | $ 5,959 | $ 5,096 | $ (2,812) | $ 16,658 | $ 2,337 | $ 372 |
| 3 | Depreciation Expense 403 (line 6, p114 of FERC) | $ 125,763 | $ 131,694 | $ 217,784 | $ 214,736 | $ 130,892 | $ 128,245 | $ 133,198 | $ 123,231 | $ 119,585 | $ 124,434 | $ 118,105 |
| 4 | Deprec. Exp. For Asset Retirement Costs 403.1 (line 7, p114 of FERC) | $ 4,028 | $ 4,100 | $ 484 | $ 355 | $ 452 | $ 165 | $ 48 | $ (40) | $ (330) | $ 240 | $ 282 |
| 5 | Amort. & Depl. Of Utility Plant 404-405 (line 8, p114 of FERC) | $ 8,313 | $ 7,973 | $ 6,970 | $ 6,043 | $ 2,705 | $ 2,133 | $ 1,477 | $ 3,874 | $ 5,062 | $ 4,955 | $ 4,627 |
| 6 | Common Stock Dividends(line 36, p118 of FERC) | $ 50,000 | $ 159,000 | $ 190,000 | $ 145,000 | $ 220,000 | $ 300,000 | $ 325,000 | $ 155,000 | $ 125,000 | $ 100,000 | $ 150,000 |
| 7 | Provision for Deferred Income Taxes 410.1 (line 17, p114 of FERC) | $ (19,276) | $ 7,545 | $ (17,393) | $ 4,456 | $ 50,853 | $ 54,194 | $ 200,155 | $ 40,513 | $ 21,143 | $ (13,940) | $ (8,558) |
| 8 | Investment Tax Credit Adj 411.4 (line 19, p114 of FERC) | $ (2,393) | $ (2,506) | $ (2,506) | $ (2,505) | $ (2,506) | $ (2,784) | $ (2,784) | $ (2,784) | $ (2,812) | $ (2,865) | $ (2,866) |
| 9 | Gross Additions to Utility Plant (line 26, p120 of FERC) | $ 91,249 | $ 114,280 | $ 122,130 | $ 180,639 | $ 207,638 | $ 152,443 | $ 154,699 | $ 229,885 | $ 337,213 | $ 361,444 | $ 180,415 |
| 10 | Allowance for Other Funds 419.1 (line 38, p117 of FERC) | $ 2,005 | $ 1,153 | $ 432 | $ 2,052 | $ 2,276 | $ 1,597 | $ 479 | $ 916 | $ 317 | $ 352 | $ 14 |

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

Cost of Service - Total Jurisdictional Costs
Operating Income Summary

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-2.1 / B-2.1 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Rate Base | | | | | | | | | | | | | |
| 2 | | Gross Plant in Service | $ 1,612,636,168 | $ 1,612,636,168 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 3 | | Reserve for Accumulated Depreciation | $ (775,879,626) | $ (775,879,626) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 4 | | Rate Base Adjustments | $ (152,977,066) | $ (152,977,066) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 5 | | Total Rate Base | $ 683,779,476 | $ 683,779,476 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Operating Expenses | | | | | | | | | | | | | |
| 8 | | Operation & Maintenance | $ 102,121,540 | $ 164,779,450 | $ - | $ (27,309,700) | $ - | $ (10,365,747) | $ (23,899,262) | $ - | $ (785,426) | $ - | $ - | | |
| 9 | | Depreciation | $ 52,277,776 | $ 52,277,776 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 10 | | Taxes Other than Income | $ 56,809,080 | $ 104,708,806 | $ - | $ - | $ - | $ - | $ (84,507) | $ - | $ - | $ (49,785,674) | $ 1,469,816 | | |
| 11 | | Income Tax | $ (5,112,965) | $ 8,206,448 | $ (13,319,413) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| 12 | | Total Operating Expenses | $ 206,095,431 | $ 329,972,480 | $ (13,319,413) | $ (27,309,700) | $ - | $ (10,365,747) | $ (23,983,789) | $ - | $ (785,426) | $ (49,785,674) | $ 1,469,816 | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | Other Operating Revenues | $ 5,113,684 | $ 11,460,710 | $ - | $ - | $ - | $ - | $ - | $ (952,573) | $ - | $ - | $ - | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | Net Operating Expenses | $ 200,981,747 | $ 318,511,770 | $ (13,319,413) | $ (27,309,700) | $ - | $ (10,365,747) | $ (23,983,789) | $ 952,573 | $ (785,426) | $ (49,785,674) | $ 1,469,816 | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | Proposed Rate of Return | 7.86% | | | | | | | | | | | | |
| 19 | | Return on Rate Base | $ 53,745,067 | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Total Revenue Requirement | $ 254,726,814 | $ 318,511,770 | $ (13,319,413) | $ (27,309,700) | $ - | $ (10,365,747) | $ (23,983,789) | $ 952,573 | $ (785,426) | $ (49,785,674) | $ 1,469,816 | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | | Present Return Calculation | | | | | | | | | | | | | |
| 24 | | Present Operating Revenues | $ 212,287,200 | $ 347,286,520 | $ - | $ (27,309,700) | $ (1,888,969) | $ (13,182,617) | $ (49,321,796) | $ 1,171,196 | $ - | $ (49,775,497) | $ - | | |
| 25 | | Net Operating Income | $ 11,305,453 | $ 28,774,750 | $ 13,319,413 | $ - | $ (1,888,969) | $ (2,816,870) | $ (25,338,007) | $ 218,623 | $ 785,426 | $ 10,177 | $ (1,469,816) | | |
| 26 | | Present Rate of Return | 1.65% | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | | Revenue Increase Calculation | | | | | | | | | | | | | |
| 29 | | Operating Income Deficiency | $ 42,439,614 | | | | | | | | | | | | |
| 30 | | Gross Revenue Conversion Factor | 1.5498 | | | | | | | | | | | | |
| 31 | | Revenue Deficiency | $ 65,771,725 | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | | Proposed Revenue Increase | $ 65,771,725 | | | | | | | | | | | | |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | B-2.1 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Gross Plant In Service | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Total Production Plant | $ - | $ - | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | Total Transmission Plant | $ - | $ - | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Distribution Plant | | | | | | | | | | | | | |
| 8 | 360 | Land and Land Rights | $ 26,760,104 | $ 26,760,104 | | | | | | | | | | | |
| 9 | 361 | Structures and Improvements | $ 49,424,787 | $ 49,424,787 | | | | | | | | | | | |
| 10 | 362 | Station Equipment | $ 228,688,261 | $ 228,688,261 | | | | | | | | | | | |
| 11 | 364 | Poles, Towers, and Fixtures | $ 260,613,653 | $ 260,613,653 | | | | | | | | | | | |
| 12 | 365 | Overhead Conductors and Devices | $ 158,430,461 | $ 158,430,461 | | | | | | | | | | | |
| 13 | 366 | Underground Conduit | $ 10,652,766 | $ 10,652,766 | | | | | | | | | | | |
| 14 | 367 | Underground Conductors and Devices | $ 203,324,254 | $ 203,324,254 | | | | | | | | | | | |
| 15 | 368 | Line Transformers | $ 271,712,937 | $ 271,712,937 | | | | | | | | | | | |
| 16 | 369 | Services | $ 207,210,012 | $ 207,210,012 | | | | | | | | | | | |
| 17 | 370 | Meters | $ 46,780,659 | $ 46,780,659 | | | | | | | | | | | |
| 18 | 371 | Installations on Customer Premises | $ 15,822,537 | $ 15,822,537 | | | | | | | | | | | |
| 19 | 372 | Leased Property on Customers Premises | $ 47,450 | $ 47,450 | | | | | | | | | | | |
| 20 | | Total Distribution Plant | $ 1,479,467,881 | $ 1,479,467,881 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | |
| 22 | | General Plant | | | | | | | | | | | | | |
| 23 | 389 | Land and Land Rights | $ 1,608,881 | $ 1,608,881 | | | | | | | | | | | |
| 24 | 390 | Structures and Improvements | $ 17,301,900 | $ 17,301,900 | | | | | | | | | | | |
| 25 | 391 | Office Furniture and Equipment | $ - | $ - | | | | | | | | | | | |
| 26 | 392 | Transportation Equipment | $ - | $ - | | | | | | | | | | | |
| 27 | 393 | Stores Equipment | $ 345,031 | $ 345,031 | | | | | | | | | | | |
| 28 | 394 | Tools, Shop and Garage Equipment | $ 7,391,677 | $ 7,391,677 | | | | | | | | | | | |
| 29 | 395 | Laboratory Equipment | $ 4,431,542 | $ 4,431,542 | | | | | | | | | | | |
| 30 | 396 | Power Operated Equipment | $ 2,148,702 | $ 2,148,702 | | | | | | | | | | | |
| 31 | 397 | Communication Equipment | $ - | $ - | | | | | | | | | | | |
| 32 | 398 | Miscellaneous Equipment | $ 326,342 | $ 326,342 | | | | | | | | | | | |
| 33 | | Total General Plant | $ 33,554,075 | $ 33,554,075 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | |
| 35 | | Intangible Plant | | | | | | | | | | | | | |
| 36 | 301 | Organization | $ - | $ - | | | | | | | | | | | |
| 37 | 302 | Franchises and Consents | $ - | $ - | | | | | | | | | | | |
| 38 | 303 | Miscellaneous Intangible Plant | $ 36,604,561 | $ 36,604,561 | | | | | | | | | | | |
| 39 | | Total Intangible Plant | $ 36,604,561 | $ 36,604,561 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | |
| 41 | 106 | Completed Construction Not Classified - Dist | $ 61,883,719 | $ 61,883,719 | | | | | | | | | | | |
| 42 | 106 | Completed Construction Not Classified - Ger | $ - | $ - | | | | | | | | | | | |
| 43 | 106 | Completed Construction Not Classified - Inta | $ 1,125,932 | $ 1,125,932 | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | | Total Gross Plant In Service | $ 1,612,636,168 | $ 1,612,636,168 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | B-3 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Reserve for Accumulated Depreciation | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Total Production Plant | $ - | $ - | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | Total Transmission Plant | $ - | $ - | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | | Distribution Plant | | | | | | | | | | | | | |
| 8 | 360 | Land and Land Rights | $ (70,315) | $ (70,315) | | | | | | | | | | | |
| 9 | 361 | Structures and Improvements | $ (22,533,037) | $ (22,533,037) | | | | | | | | | | | |
| 10 | 362 | Station Equipment | $ (122,468,850) | $ (122,468,850) | | | | | | | | | | | |
| 11 | 364 | Poles, Towers, and Fixtures | $ (153,937,606) | $ (153,937,606) | | | | | | | | | | | |
| 12 | 365 | Overhead Conductors and Devices | $ (77,836,256) | $ (77,836,256) | | | | | | | | | | | |
| 13 | 366 | Underground Conduit | $ (5,551,476) | $ (5,551,476) | | | | | | | | | | | |
| 14 | 367 | Underground Conductors and Devices | $ (99,060,724) | $ (99,060,724) | | | | | | | | | | | |
| 15 | 368 | Line Transformers | $ (96,911,140) | $ (96,911,140) | | | | | | | | | | | |
| 16 | 369 | Services | $ (123,595,683) | $ (123,595,683) | | | | | | | | | | | |
| 17 | 370 | Meters | $ (13,712,156) | $ (13,712,156) | | | | | | | | | | | |
| 18 | 371 | Installations on Customer Premises | $ (15,406,631) | $ (15,406,631) | | | | | | | | | | | |
| 19 | 372 | Leased Property on Customers Premises | $ (47,450) | $ (47,450) | | | | | | | | | | | |
| 20 | | Total Distribution Plant | $ (731,131,324) | $ (731,131,324) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | |
| 22 | | General Plant | | | | | | | | | | | | | |
| 23 | 389 | Land and Land Rights | $ - | $ - | | | | | | | | | | | |
| 24 | 390 | Structures and Improvements | $ (11,433,285) | $ (11,433,285) | | | | | | | | | | | |
| 25 | 391 | Office Furniture and Equipment | $ - | $ - | | | | | | | | | | | |
| 26 | 392 | Transportation Equipment | $ - | $ - | | | | | | | | | | | |
| 27 | 393 | Stores Equipment | $ (274,765) | $ (274,765) | | | | | | | | | | | |
| 28 | 394 | Tools, Shop and Garage Equipment | $ (4,222,684) | $ (4,222,684) | | | | | | | | | | | |
| 29 | 395 | Laboratory Equipment | $ (758,860) | $ (758,860) | | | | | | | | | | | |
| 30 | 396 | Power Operated Equipment | $ (2,148,702) | $ (2,148,702) | | | | | | | | | | | |
| 31 | 397 | Communication Equipment | $ - | $ - | | | | | | | | | | | |
| 32 | 398 | Miscellaneous Equipment | $ 60,394 | $ 60,394 | | | | | | | | | | | |
| 33 | | Total General Plant | $ (18,777,902) | $ (18,777,902) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | |
| 35 | | Intangible Plant | | | | | | | | | | | | | |
| 36 | 301 | Organization | $ - | $ - | | | | | | | | | | | |
| 37 | 302 | Franchises and Consents | $ - | $ - | | | | | | | | | | | |
| 38 | 303 | Miscellaneous Intangible Plant | $ (23,988,310) | $ (23,988,310) | | | | | | | | | | | |
| 39 | | Total Intangible Plant | $ (23,988,310) | $ (23,988,310) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | |
| 41 | 106 | Completed Construction Not Classified - Dist | $ (2,027,575) | $ (2,027,575) | | | | | | | | | | | |
| 42 | 106 | Completed Construction Not Classified - Ger | $ 117,291 | $ 117,291 | | | | | | | | | | | |
| 43 | 106 | Completed Construction Not Classified - Inta | $ (71,806) | $ (71,806) | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | | Total Depreciation Reserve | $ (775,879,626) | $ (775,879,626) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. (A) | FERC ACCT (B) | Description (C) | Total Adjusted Jurisdictional Distribution (D) | B-5 / B-6 (E) | C-3.1 (F) | C-3.2 (G) | C-3.3 (H) | C-3.4 (I) | C-3.5 (J) | C-3.6 (K) | C-3.7 (L) | C-3.8 (M) | C-3.9 (N) | C-3.10 (O) | C-3.11 (P) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Rate Base Adjustments | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Working Capital | | | | | | | | | | | | | |
| 4 | | Cash Working Capital | $ (1,827,487) | $ (1,827,487) | | | | | | | | | | | |
| 5 | 154 & 163 | Materials and Supplies | $ 8,591,365 | $ 8,591,365 | | | | | | | | | | | |
| 6 | | Prepayments | $ 4,639,244 | $ 4,639,244 | | | | | | | | | | | |
| 7 | | Accruals | $ (5,657,673) | $ (5,657,673) | | | | | | | | | | | |
| 8 | | WPAFB | $ (9,725) | $ (9,725) | | | | | | | | | | | |
| 9 | | Total Additions | $ 5,735,724 | $ 5,735,724 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | | | | | | | | | | | | | | | |
| 11 | | Other Rate Base Items | | | | | | | | | | | | | |
| 12 | 235 | Customer Deposits | $ (3,743,178) | $ (3,743,178) | | | | | | | | | | | |
| 13 | 252 | Contributions in Aid of Construction | $ (466,036) | $ (466,036) | | | | | | | | | | | |
| 14 | | Accumulated Deferred Income Taxes | | | | | | | | | | | | | |
| 15 | | O&M | $ (9,173,296) | $ (9,173,296) | | | | | | | | | | | |
| 16 | | Gross Plant | $ (185,545,271) | $ (185,545,271) | | | | | | | | | | | |
| 17 | | Investment Tax Credit | $ (646,120) | $ (646,120) | | | | | | | | | | | |
| 18 | | Prepaid Pension Asset | $ 40,861,111 | $ 40,861,111 | | | | | | | | | | | |
| 19 | | Total Deductions | $ (158,712,790) | $ (158,712,790) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | | | | | | | | | | | | | | | |
| 21 | | Total Adjustments to Rate Base | $ (152,977,066) | $ (152,977,066) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | | | | | | | | | | | | | | | |
| 23 | | Total Rate Base | $ 683,779,476 | $ 683,779,476 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | B-3.2 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Depreciation & Amortization Expense | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 403 | Total Production Plant Depreciation | $ - | $ - | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | 403 | Total Transmission Plant Depreciation | $ - | $ - | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | |
| 7 | 403 | Distribution Plant | | | | | | | | | | | | | |
| 8 | | Land and Land Rights | $ - | $ - | | | | | | | | | | | |
| 9 | | Structures and Improvements | $ 2,027,639 | $ 2,027,639 | | | | | | | | | | | |
| 10 | | Station Equipment | $ 5,879,062 | $ 5,879,062 | | | | | | | | | | | |
| 11 | | Poles, Towers, and Fixtures | $ 9,225,723 | $ 9,225,723 | | | | | | | | | | | |
| 12 | | Overhead Conductors and Devices | $ 4,372,681 | $ 4,372,681 | | | | | | | | | | | |
| 13 | | Underground Conduit | $ 160,857 | $ 160,857 | | | | | | | | | | | |
| 14 | | Underground Conductors and Devices | $ 5,184,768 | $ 5,184,768 | | | | | | | | | | | |
| 15 | | Line Transformers | $ 8,749,157 | $ 8,749,157 | | | | | | | | | | | |
| 16 | | Services | $ 7,405,001 | $ 7,405,001 | | | | | | | | | | | |
| 17 | | Meters | $ 1,637,323 | $ 1,637,323 | | | | | | | | | | | |
| 18 | | Installations on Customer Premises | $ 566,776 | $ 566,776 | | | | | | | | | | | |
| 19 | | Leased Property on Customers Premises | $ - | $ - | | | | | | | | | | | |
| 20 | | Total Distribution Plant Depreciation | $ 45,208,987 | $ 45,208,987 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | |
| 22 | 403 | General Plant | | | | | | | | | | | | | |
| 23 | | Land and Land Rights | $ - | $ - | | | | | | | | | | | |
| 24 | | Structures and Improvements | $ 496,565 | $ 496,565 | | | | | | | | | | | |
| 25 | | Office Furniture and Equipment | $ - | $ - | | | | | | | | | | | |
| 26 | | Transportation Equipment | $ - | $ - | | | | | | | | | | | |
| 27 | | Stores Equipment | $ 13,284 | $ 13,284 | | | | | | | | | | | |
| 28 | | Tools, Shop and Garage Equipment | $ 270,535 | $ 270,535 | | | | | | | | | | | |
| 29 | | Laboratory Equipment | $ 177,262 | $ 177,262 | | | | | | | | | | | |
| 30 | | Power Operated Equipment | $ - | $ - | | | | | | | | | | | |
| 31 | | Communication Equipment | $ - | $ - | | | | | | | | | | | |
| 32 | | Miscellaneous Equipment | $ 20,396 | $ 20,396 | | | | | | | | | | | |
| 33 | | Total General Plant Depreciation | $ 978,042 | $ 978,042 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | |
| 35 | 403 | Intangible Plant | | | | | | | | | | | | | |
| 36 | | Organization | $ - | $ - | | | | | | | | | | | |
| 37 | | Franchises and Consents | $ - | $ - | | | | | | | | | | | |
| 38 | | Miscellaneous Intangible Plant | $ 4,033,944 | $ 4,033,944 | | | | | | | | | | | |
| 39 | | Total Intangible Plant Depreciation | $ 4,033,944 | $ 4,033,944 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | |
| 41 | 108 | Completed Construction Not Classified - Dist | $ 1,895,907 | $ 1,895,907 | | | | | | | | | | | |
| 42 | 108 | Completed Construction Not Classified - Ger | $ - | $ - | | | | | | | | | | | |
| 43 | 108 | Completed Construction Not Classified - Inta | $ 160,896 | $ 160,896 | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | |
| 45 | 411 | Accretion Expense | $ - | $ - | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | |
| 47 | | Total Utility Plant Depreciation Expense | $ 52,277,776 | $ 52,277,776 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-2.1 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Operating Revenues | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Operating Revenues | | | | | | | | | | | | | |
| 4 | 440-446 | Sales to Ultimate Customers | $ 212,287,200 | $ 347,286,520 | | $ (27,309,700) | $ (1,888,969) | $ (13,182,617) | $ (49,321,796) | $ 1,171,196 | | $ (49,775,497) | | | |
| 5 | 447-456.1 | Other Operating Revenues | $ 5,113,684 | $ 11,460,710 | | | | | | $ (952,573) | | | | | |
| 6 | | Total Operating Revenues | $ 217,400,884 | $ 358,747,230 | $ - | $ (27,309,700) | $ (1,888,969) | $ (13,182,617) | $ (49,321,796) | $ 218,623 | $ - | $ (49,775,497) | $ - | $ - | $ - |
| 7 | | | | | | | | | | | | | | | |
| 8 | | Operation & Maintenance Expenses | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | |
| 10 | 500-557 | Power Production Expenses | $ - | $ - | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | 560-574 | Transmission Expenses | $ - | $ - | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | Distribution Expenses | | | | | | | | | | | | | |
| 15 | | Operation | | | | | | | | | | | | | |
| 16 | 580 | Operation Supervision and Engineering | $ 2,292,644 | $ 2,697,287 | | | | | $ (145,562) | | | | | | $ 26,474 |
| 17 | 581 | Load Dispatching | $ - | $ - | | | | | | | | | | | $ - |
| 18 | 582 | Station Expenses | $ 166,789 | $ 374,773 | | | | | | | | | | | $ - |
| 19 | 583 | Overhead Line Expenses | $ 514,051 | $ 494,877 | | | | | | | | | | | $ - |
| 20 | 584 | Underground Line Expenses | $ 753,453 | $ 834,906 | | | | | | | | | | | $ - |
| 21 | 585 | Street Lighting and Signal System Expens | $ - | $ - | | | | | | | | | | | $ - |
| 22 | 586 | Meter Expenses | $ 32,935 | $ 32,475 | | | | | | | | | | | $ - |
| 23 | 587 | Customer Installation Expenses | $ 622,902 | $ 604,224 | | | | | | | | | | | $ - |
| 24 | 588 | Miscellaneous Distribution Expenses | $ 99,310 | $ 95,402 | | | | | | | | | | | $ - |
| 25 | 589 | Rents | $ 7,132 | $ 7,132 | | | | | | | | | | | $ - |
| 26 | | Maintenance | | | | | | | | | | | | | |
| 27 | 590 | Supervision & Engineering | $ 2,629,808 | $ 2,463,241 | | | | | | | | | | | $ 18,978 |
| 28 | 591 | Maintenance of Structures | $ - | $ - | | | | | | | | | | | $ - |
| 29 | 592 | Maintenance of Station Equip | $ 4,201,138 | $ 4,074,468 | | | | | | | | | | | $ - |
| 30 | 593 | Maintenance of Overhead Lines | $ 27,615,017 | $ 37,940,098 | | | | $ (10,365,747) | | | | | | | $ (420) |
| 31 | 594 | Maintenance of Underground Lines | $ 78,467 | $ 75,068 | | | | | | | | | | | $ - |
| 32 | 595 | Maintenance of Line Transformers | $ 232,448 | $ 233,149 | | | | | | | | | | | $ - |
| 33 | 596 | Maintenance of Str. Light. and Sig. Syster | $ - | $ - | | | | | | | | | | | $ - |
| 34 | 597 | Maintenance of Line Meters | $ 161,972 | $ 149,115 | | | | | | | | | | | $ - |
| 35 | 598 | Maintenance of Miscellaneous Distrib. Pla | $ 150,470 | $ 148,690 | | | | | | | | | | | $ - |
| 36 | | Total Distribution Expenses | $ 39,558,536 | $ 50,224,905 | $ - | $ - | $ - | $ (10,365,747) | $ (145,562) | $ - | $ - | $ - | $ - | $ - | $ 45,032 |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-2.1 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Customer Accounts Expenses | | | | | | | | | | | | | |
| 2 | 901 | Supervision | $ - | $ - | | | | | | | | | | | $ - |
| 3 | 902 | Meter Reading Expenses | $ 3,890,104 | $ 3,653,751 | | | | | | | | | | | $ 2,174 |
| 4 | 903 | Customer Records and Collection Expense | $ 11,500,492 | $ 10,957,095 | | | | | | | | | | | $ 6,890 |
| 5 | 904 | Uncollectible Accounts | $ 22,611 | $ 30,976,224 | | $ (27,309,700) | | | | | | | | | |
| 6 | 905 | Misc. Customer Accounts Expenses | $ - | $ - | | | | | | | | | | | $ - |
| 7 | | Total Customer Accounts Expenses | $ 15,413,207 | $ 45,587,070 | $ - | $ (27,309,700) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 9,064 |
| 8 | | | | | | | | | | | | | | | |
| 9 | | Customer Service & Information | | | | | | | | | | | | | |
| 10 | 907 | Supervision | $ - | $ 2,465,547 | | | | | $ (2,699,261) | | | | | | $ - |
| 11 | 908 | Customer Assistance Expenses | $ 5,017 | $ 6,202,665 | | | | | $ (6,119,880) | | | | | | $ - |
| 12 | 909 | Information & Instructional Exp. | $ 51,228 | $ 2,270,531 | | | | | $ (2,157,593) | | | | | | $ - |
| 13 | 910 | Misc. Cust. Service and Info. Expenses | $ 14,129 | $ 12,655,033 | | | | | $ (12,681,796) | | | | | | $ - |
| 14 | | Total Customer Service & Information | $ 70,374 | $ 23,593,776 | $ - | $ - | $ - | $ - | $ (23,658,530) | $ - | $ - | $ - | $ - | $ - | $ - |
| 15 | | | | | | | | | | | | | | | |
| 16 | | Administrative & General | | | | | | | | | | | | | |
| 17 | | Operation | | | | | | | | | | | | | |
| 18 | 920 | A &G Salaries | $ 5,645,748 | $ 4,500,812 | | | | | $ (4,273) | $ - | $ 481,244 | | | | $ 554,475 |
| 19 | 921 | Office Supplies and Expenses | $ 9,379,443 | $ 9,424,735 | | | | | | | | | | | |
| 20 | 922 | Less: Admin. Exp. Transferred | $ (1,041,048) | $ (1,042,533) | | | | | | | | | | | |
| 21 | 923 | Outside Services Employed | $ 5,041,537 | $ 5,127,227 | | | | | | | | | | | $ (1,247) |
| 22 | 924 | Property Insurance | $ 542,804 | $ 1,272,230 | | | | | | | | | | | |
| 23 | 925 | Injuries and Damages | $ 827,179 | $ 802,012 | | | | | | | | | | | |
| 24 | 926 | Employee Pensions and Benefits | $ 17,717,373 | $ 17,857,381 | | | | | $ (90,917) | | | | | | $ (113,818) |
| 25 | 927 | Franchise Requirements | $ - | $ - | | | | | | | | | | | |
| 26 | 928 | Regulatory Commission Expenses | $ 6,898,549 | $ 4,016,665 | | | | | | | | | | | |
| 27 | 929 | Less: Duplicate Charges | $ (144,966) | $ (619,576) | | | | | | | | | | | |
| 28 | 930.1 | General Advertising Expenses | $ - | $ 760,752 | | | | | | | | | | | |
| 29 | 930.2 | Misc. General Expenses | $ 628,346 | $ 1,902,958 | | | | | | | $ (1,266,670) | | | | |
| 30 | 931 | Rents | $ 18,744 | $ 18,771 | | | | | | | | | | | |
| 31 | | Maintenance | | | | | | | | | | | | | |
| 32 | 935 | Maintenance of General Plant | $ 1,565,714 | $ 1,352,265 | | | | | | | | | | | $ - |
| 33 | | Total Administrative & General | $ 47,079,424 | $ 45,373,699 | $ - | $ - | $ - | $ - | $ (95,190) | $ - | $ (785,426) | $ - | $ - | $ - | $ 439,410 |
| 34 | | | | | | | | | | | | | | | |
| 35 | | Total Operation & Maintenance Expenses | $ 102,121,540 | $ 164,779,450 | $ - | $ (27,309,700) | $ - | $ (10,365,747) | $ (23,899,282) | $ - | $ (785,426) | $ - | $ - | $ - | $ 493,506 |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-2.1 | C-3.1 | C-3.2 | C-3.3 | C-3.4 | C-3.5 | C-3.6 | C-3.7 | C-3.8 | C-3.9 | C-3.10 | C-3.11 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| 1 | | Taxes | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | Taxes Other Than Income Taxes | | | | | | | | | | | | | |
| 4 | | Commercial Activity Taxes | $ 765,664 | $ 565,242 | | | | | | | | | | $ 200,422 | |
| 5 | | Ohio KWH Excise Taxes | $ 15,576 | $ 49,707,317 | | | | | | | | $ (49,785,674) | | | |
| 6 | | Payroll Taxes | $ 2,721,792 | $ 2,600,015 | | | | | $ (84,507) | | | | | | $ 50,815 |
| 7 | | Property Taxes | $ 53,297,208 | $ 51,827,392 | | | | | | | | | $ 1,469,816 | | |
| 8 | | Federal Use Tax | $ 3,268 | $ 3,268 | | | | | | | | | | | |
| 9 | | Insurance Premium Taxes | $ 5,572 | $ 5,572 | | | | | | | | | | | |
| 10 | | Ohio User Fees | $ - | $ - | | | | | | | | | | | |
| 11 | | Total Taxes Other Than Income Taxes | $ 56,809,080 | $ 104,708,806 | $ - | $ - | $ - | $ - | $ (84,507) | $ - | $ - | $ (49,785,674) | $ 1,469,816 | $ 200,422 | $ 50,815 |
| 12 | | | | | | | | | | | | | | | |
| 13 | | Income Taxes | | | | | | | | | | | | | |
| 14 | | State & Local Income Tax | $ (58,474) | $ 132,705 | $ (191,179) | | | | | | | | | | |
| 15 | | Federal Income Tax | $ (4,685,213) | $ 8,243,021 | $ (13,128,234) | | | | | | | | | | |
| 16 | | Investment Tax Credit | $ (169,278) | $ (169,278) | | | | | | | | | | | |
| 17 | | Total Income Taxes | $ (5,112,965) | $ 8,206,448 | $ (13,319,413) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | | | | | | | | | | | | | | | |
| 19 | | Total Taxes | $ 51,696,115 | $ 112,915,254 | $ (13,319,413) | $ - | $ - | $ - | $ (84,507) | $ - | $ - | $ (49,785,674) | $ 1,469,816 | $ 200,422 | $ 50,815 |

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

Cost of Service - Total Jurisdictional Costs
Operating Income Summary

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Rate Base | | | | | | | | | | | | | | | |
| 2 | | Gross Plant in Service | $ 1,612,636,168 | | | | | | | | | | | | | | |
| 3 | | Reserve for Accumulated Depreciation | $ (775,879,626) | | | | | | | | | | | | | | |
| 4 | | Rate Base Adjustments | $ (152,977,066) | | | | | | | | | | | | | | |
| 5 | | Total Rate Base | $ 683,779,476 | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | | Operating Expenses | | | | | | | | | | | | | | | |
| 8 | | Operation & Maintenance | $ 102,121,540 | | | | | | | | | | | | | | |
| 9 | | Depreciation | $ 52,277,776 | | | | | | | | | | | | | | |
| 10 | | Taxes Other than Income | $ 56,809,080 | | | | | | | | | | | | | | |
| 11 | | Income Tax | $ (5,112,965) | | | | | | | | | | | | | | |
| 12 | | Total Operating Expenses | $ 206,095,431 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | | Other Operating Revenues | $ 5,113,684 | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | | | |
| 16 | | Net Operating Expenses | $ 200,981,747 | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | |
| 18 | | Proposed Rate of Return | 7.86% | | | | | | | | | | | | | | |
| 19 | | Return on Rate Base | $ 53,745,067 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | |
| 21 | | Total Revenue Requirement | $ 254,726,814 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | |
| 23 | | Present Return Calculation | | | | | | | | | | | | | | | |
| 24 | | Present Operating Revenues | $ 212,287,200 | | | | | | | | | | | | | | |
| 25 | | Net Operating Income | $ 11,305,453 | | | | | | | | | | | | | | |
| 26 | | Present Rate of Return | 1.65% | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | |
| 28 | | Revenue Increase Calculation | | | | | | | | | | | | | | | |
| 29 | | Operating Income Deficiency | $ 42,439,614 | | | | | | | | | | | | | | |
| 30 | | Gross Revenue Conversion Factor | 1.5498 | | | | | | | | | | | | | | |
| 31 | | Revenue Deficiency | $ 65,771,725 | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | |
| 33 | | Proposed Revenue Increase | $ 65,771,725 | | | | | | | | | | | | | | |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Gross Plant In Service | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | Total Production Plant | $ - | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | | Total Transmission Plant | $ - | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | | Distribution Plant | | | | | | | | | | | | | | | |
| 8 | 360 | Land and Land Rights | $ 26,760,104 | | | | | | | | | | | | | | |
| 9 | 361 | Structures and Improvements | $ 49,424,787 | | | | | | | | | | | | | | |
| 10 | 362 | Station Equipment | $ 228,688,261 | | | | | | | | | | | | | | |
| 11 | 364 | Poles, Towers, and Fixtures | $ 260,613,653 | | | | | | | | | | | | | | |
| 12 | 365 | Overhead Conductors and Devices | $ 158,430,461 | | | | | | | | | | | | | | |
| 13 | 366 | Underground Conduit | $ 10,652,766 | | | | | | | | | | | | | | |
| 14 | 367 | Underground Conductors and Devices | $ 203,324,254 | | | | | | | | | | | | | | |
| 15 | 368 | Line Transformers | $ 271,712,937 | | | | | | | | | | | | | | |
| 16 | 369 | Services | $ 207,210,012 | | | | | | | | | | | | | | |
| 17 | 370 | Meters | $ 46,780,659 | | | | | | | | | | | | | | |
| 18 | 371 | Installations on Customer Premises | $ 15,822,537 | | | | | | | | | | | | | | |
| 19 | 372 | Leased Property on Customers Premises | $ 47,450 | | | | | | | | | | | | | | |
| 20 | | Total Distribution Plant | $ 1,479,467,881 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | | | |
| 22 | | General Plant | | | | | | | | | | | | | | | |
| 23 | 389 | Land and Land Rights | $ 1,608,881 | | | | | | | | | | | | | | |
| 24 | 390 | Structures and Improvements | $ 17,301,900 | | | | | | | | | | | | | | |
| 25 | 391 | Office Furniture and Equipment | $ - | | | | | | | | | | | | | | |
| 26 | 392 | Transportation Equipment | $ - | | | | | | | | | | | | | | |
| 27 | 393 | Stores Equipment | $ 345,031 | | | | | | | | | | | | | | |
| 28 | 394 | Tools, Shop and Garage Equipment | $ 7,391,677 | | | | | | | | | | | | | | |
| 29 | 395 | Laboratory Equipment | $ 4,431,542 | | | | | | | | | | | | | | |
| 30 | 396 | Power Operated Equipment | $ 2,148,702 | | | | | | | | | | | | | | |
| 31 | 397 | Communication Equipment | $ - | | | | | | | | | | | | | | |
| 32 | 398 | Miscellaneous Equipment | $ 326,342 | | | | | | | | | | | | | | |
| 33 | | Total General Plant | $ 33,554,075 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | | Intangible Plant | | | | | | | | | | | | | | | |
| 36 | 301 | Organization | $ - | | | | | | | | | | | | | | |
| 37 | 302 | Franchises and Consents | $ - | | | | | | | | | | | | | | |
| 38 | 303 | Miscellaneous Intangible Plant | $ 36,604,561 | | | | | | | | | | | | | | |
| 39 | | Total Intangible Plant | $ 36,604,561 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | 106 | Completed Construction Not Classified - Dist | $ 61,883,719 | | | | | | | | | | | | | | |
| 42 | 106 | Completed Construction Not Classified - Ger | $ - | | | | | | | | | | | | | | |
| 43 | 106 | Completed Construction Not Classified - Inta | $ 1,125,932 | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | | Total Gross Plant In Service | $ 1,612,636,168 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Reserve for Accumulated Depreciation | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | Total Production Plant | $ - | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | | Total Transmission Plant | $ - | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | | Distribution Plant | | | | | | | | | | | | | | | |
| 8 | 360 | Land and Land Rights | $ (70,315) | | | | | | | | | | | | | | |
| 9 | 361 | Structures and Improvements | $ (22,533,037) | | | | | | | | | | | | | | |
| 10 | 362 | Station Equipment | $ (122,468,850) | | | | | | | | | | | | | | |
| 11 | 364 | Poles, Towers, and Fixtures | $ (153,937,606) | | | | | | | | | | | | | | |
| 12 | 365 | Overhead Conductors and Devices | $ (77,836,256) | | | | | | | | | | | | | | |
| 13 | 366 | Underground Conduit | $ (5,551,476) | | | | | | | | | | | | | | |
| 14 | 367 | Underground Conductors and Devices | $ (99,060,724) | | | | | | | | | | | | | | |
| 15 | 368 | Line Transformers | $ (96,911,140) | | | | | | | | | | | | | | |
| 16 | 369 | Services | $ (123,595,683) | | | | | | | | | | | | | | |
| 17 | 370 | Meters | $ (13,712,156) | | | | | | | | | | | | | | |
| 18 | 371 | Installations on Customer Premises | $ (15,406,631) | | | | | | | | | | | | | | |
| 19 | 372 | Leased Property on Customers Premises | $ (47,450) | | | | | | | | | | | | | | |
| 20 | | Total Distribution Plant | $ (731,131,324) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | | | |
| 22 | | General Plant | | | | | | | | | | | | | | | |
| 23 | 389 | Land and Land Rights | $ - | | | | | | | | | | | | | | |
| 24 | 390 | Structures and Improvements | $ (11,433,285) | | | | | | | | | | | | | | |
| 25 | 391 | Office Furniture and Equipment | $ - | | | | | | | | | | | | | | |
| 26 | 392 | Transportation Equipment | $ - | | | | | | | | | | | | | | |
| 27 | 393 | Stores Equipment | $ (274,765) | | | | | | | | | | | | | | |
| 28 | 394 | Tools, Shop and Garage Equipment | $ (4,222,684) | | | | | | | | | | | | | | |
| 29 | 395 | Laboratory Equipment | $ (758,860) | | | | | | | | | | | | | | |
| 30 | 396 | Power Operated Equipment | $ (2,148,702) | | | | | | | | | | | | | | |
| 31 | 397 | Communication Equipment | $ - | | | | | | | | | | | | | | |
| 32 | 398 | Miscellaneous Equipment | $ 60,394 | | | | | | | | | | | | | | |
| 33 | | Total General Plant | $ (18,777,902) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | | Intangible Plant | | | | | | | | | | | | | | | |
| 36 | 301 | Organization | $ - | | | | | | | | | | | | | | |
| 37 | 302 | Franchises and Consents | $ - | | | | | | | | | | | | | | |
| 38 | 303 | Miscellaneous Intangible Plant | $ (23,988,310) | | | | | | | | | | | | | | |
| 39 | | Total Intangible Plant | $ (23,988,310) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | 106 | Completed Construction Not Classified - Dist | $ (2,027,575) | | | | | | | | | | | | | | |
| 42 | 106 | Completed Construction Not Classified - Ger | $ 117,291 | | | | | | | | | | | | | | |
| 43 | 106 | Completed Construction Not Classified - Inta | $ (71,806) | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | | Total Depreciation Reserve | $ (775,879,626) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Rate Base Adjustments | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | Working Capital | | | | | | | | | | | | | | | |
| 4 | | Cash Working Capital | $ (1,827,487) | | | | | | | | | | | | | | |
| 5 | 154 & 162 | Materials and Supplies | $ 8,591,365 | | | | | | | | | | | | | | |
| 6 | | Prepayments | $ 4,639,244 | | | | | | | | | | | | | | |
| 7 | | Accruals | $ (5,657,673) | | | | | | | | | | | | | | |
| 8 | | WPAFB | $ (9,725) | | | | | | | | | | | | | | |
| 9 | | Total Additions | $ 5,735,724 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 10 | | | | | | | | | | | | | | | | | |
| 11 | | Other Rate Base Items | | | | | | | | | | | | | | | |
| 12 | 235 | Customer Deposits | $ (3,743,178) | | | | | | | | | | | | | | |
| 13 | 252 | Contributions in Aid of Construction | $ (466,036) | | | | | | | | | | | | | | |
| 14 | | Accumulated Deferred Income Taxes | | | | | | | | | | | | | | | |
| 15 | | O&M | $ (9,173,296) | | | | | | | | | | | | | | |
| 16 | | Gross Plant | $ (185,545,271) | | | | | | | | | | | | | | |
| 17 | | Investment Tax Credit | $ (646,120) | | | | | | | | | | | | | | |
| 18 | | Prepaid Pension Asset | $ 40,861,111 | | | | | | | | | | | | | | |
| 19 | | Total Deductions | $ (158,712,790) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 20 | | | | | | | | | | | | | | | | | |
| 21 | | Total Adjustments to Rate Base | $ (152,977,066) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 22 | | | | | | | | | | | | | | | | | |
| 23 | | Total Rate Base | $ 683,779,476 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Depreciation & Amortization Expense | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | 403 | Total Production Plant Depreciation | $ - | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | 403 | Total Transmission Plant Depreciation | $ - | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | 403 | Distribution Plant | | | | | | | | | | | | | | | |
| 8 | | Land and Land Rights | $ - | | | | | | | | | | | | | | |
| 9 | | Structures and Improvements | $ 2,027,639 | | | | | | | | | | | | | | |
| 10 | | Station Equipment | $ 5,879,062 | | | | | | | | | | | | | | |
| 11 | | Poles, Towers, and Fixtures | $ 9,225,723 | | | | | | | | | | | | | | |
| 12 | | Overhead Conductors and Devices | $ 4,372,681 | | | | | | | | | | | | | | |
| 13 | | Underground Conduit | $ 160,857 | | | | | | | | | | | | | | |
| 14 | | Underground Conductors and Devices | $ 5,184,768 | | | | | | | | | | | | | | |
| 15 | | Line Transformers | $ 8,749,157 | | | | | | | | | | | | | | |
| 16 | | Services | $ 7,405,001 | | | | | | | | | | | | | | |
| 17 | | Meters | $ 1,637,323 | | | | | | | | | | | | | | |
| 18 | | Installations on Customer Premises | $ 566,776 | | | | | | | | | | | | | | |
| 19 | | Leased Property on Customers Premises | $ - | | | | | | | | | | | | | | |
| 20 | | Total Distribution Plant Depreciation | $ 45,208,987 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 21 | | | | | | | | | | | | | | | | | |
| 22 | 403 | General Plant | | | | | | | | | | | | | | | |
| 23 | | Land and Land Rights | $ - | | | | | | | | | | | | | | |
| 24 | | Structures and Improvements | $ 496,565 | | | | | | | | | | | | | | |
| 25 | | Office Furniture and Equipment | $ - | | | | | | | | | | | | | | |
| 26 | | Transportation Equipment | $ - | | | | | | | | | | | | | | |
| 27 | | Stores Equipment | $ 13,284 | | | | | | | | | | | | | | |
| 28 | | Tools, Shop and Garage Equipment | $ 270,535 | | | | | | | | | | | | | | |
| 29 | | Laboratory Equipment | $ 177,262 | | | | | | | | | | | | | | |
| 30 | | Power Operated Equipment | $ - | | | | | | | | | | | | | | |
| 31 | | Communication Equipment | $ - | | | | | | | | | | | | | | |
| 32 | | Miscellaneous Equipment | $ 20,396 | | | | | | | | | | | | | | |
| 33 | | Total General Plant Depreciation | $ 978,042 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | 403 | Intangible Plant | | | | | | | | | | | | | | | |
| 36 | | Organization | $ - | | | | | | | | | | | | | | |
| 37 | | Franchises and Consents | $ - | | | | | | | | | | | | | | |
| 38 | | Miscellaneous Intangible Plant | $ 4,033,944 | | | | | | | | | | | | | | |
| 39 | | Total Intangible Plant Depreciation | $ 4,033,944 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | 108 | Completed Construction Not Classified - Dist | $ 1,895,907 | | | | | | | | | | | | | | |
| 42 | 108 | Completed Construction Not Classified - Ger | $ - | | | | | | | | | | | | | | |
| 43 | 108 | Completed Construction Not Classified - Inta | $ 160,896 | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | | | | |
| 45 | 411 | Accretion Expense | $ - | | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | | | | |
| 47 | | Total Utility Plant Depreciation Expense | $ 52,277,776 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Operating Revenues | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | Operating Revenues | | | | | | | | | | | | | | | |
| 4 | 440-446 | Sales to Ultimate Customers | $ 212,287,200 | | | | | | | | | | | | $ 2,672,207 | | $ 2,635,856 |
| 5 | 447-456.1 | Other Operating Revenues | $ 5,113,684 | | | | | | | $ (5,394,453) | | | | | | | |
| 6 | | Total Operating Revenues | $ 217,400,884 | $ - | $ - | $ - | $ - | $ - | $ - | $ (5,394,453) | $ - | $ - | $ - | $ - | $ 2,672,207 | $ - | $ 2,635,856 |
| 7 | | | | | | | | | | | | | | | | | |
| 8 | | Operation & Maintenance Expenses | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | |
| 10 | 500-557 | Power Production Expenses | $ - | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | |
| 12 | 560-574 | Transmission Expenses | $ - | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | |
| 14 | | Distribution Expenses | | | | | | | | | | | | | | | |
| 15 | | Operation | | | | | | | | | | | | | | | |
| 16 | 580 | Operation Supervision and Engineering | $ 2,292,644 | $ 49,850 | | | | | | $ (348,904) | | | $ 200 | | $ 13,299 | | |
| 17 | 581 | Load Dispatching | $ - | | | | | | | | | | | | | | |
| 18 | 582 | Station Expenses | $ 166,789 | $ 17,171 | | | | | | $ (225,155) | | | | | | | |
| 19 | 583 | Overhead Line Expenses | $ 514,051 | $ 19,398 | | | | | | $ (224) | | | | | | | |
| 20 | 584 | Underground Line Expenses | $ 753,453 | $ 7,966 | | | | | | $ (89,419) | | | | | | | |
| 21 | 585 | Street Lighting and Signal System Expens | $ - | | | | | | | | | | | | | | |
| 22 | 586 | Meter Expenses | $ 32,935 | $ 460 | | | | | | | | | | | | | |
| 23 | 587 | Customer Installation Expenses | $ 622,902 | $ 18,678 | | | | | | | | | | | | | |
| 24 | 588 | Miscellaneous Distribution Expenses | $ 99,310 | $ 3,908 | | | | | | | | | | | | | |
| 25 | 589 | Rents | $ 7,132 | | | | | | | | | | | | | | |
| 26 | | Maintenance | | | | | | | | | | | | | | | |
| 27 | 590 | Supervision & Engineering | $ 2,629,808 | $ 153,180 | | | | | | | | | $ (5,591) | | | | |
| 28 | 591 | Maintenance of Structures | $ - | | | | | | | | | | | | | | |
| 29 | 592 | Maintenance of Station Equip | $ 4,201,138 | $ 211,862 | | | | | | $ (85,192) | | | | | | | |
| 30 | 593 | Maintenance of Overhead Lines | $ 27,615,017 | $ 686,116 | | | | | | $ (214,628) | | | $ (429) | $ (429,973) | | | |
| 31 | 594 | Maintenance of Underground Lines | $ 78,467 | $ 3,399 | | | | | | | | | | | | | |
| 32 | 595 | Maintenance of Line Transformers | $ 232,448 | $ (701) | | | | | | | | | | | | | |
| 33 | 596 | Maintenance of Str. Light. and Sig. Syste | $ - | $ - | | | | | | | | | | | | | |
| 34 | 597 | Maintenance of Line Meters | $ 161,972 | $ 12,857 | | | | | | | | | | | | | |
| 35 | 598 | Maintenance of Miscellaneous Distrib. Pl | $ 150,470 | $ 1,780 | | | | | | | | | | | | | |
| 36 | | Total Distribution Expenses | $ 39,558,536 | $ 1,185,924 | $ - | $ - | $ - | $ - | $ - | $ (963,522) | $ - | $ - | $ (5,820) | $ (429,973) | $ 13,299 | $ - | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. (A) | FERC ACCT (B) | Description (C) | Total Adjusted Jurisdictional Distribution (D) | C-3.12 (Q) | C-3.13 (R) | C-3.14 (S) | C-3.15 (T) | C-3.16 (U) | C-3.17 (V) | C-3.18 (W) | C-3.19 (X) | C-3.20 (Y) | C-3.21 (Z) | C-3.22 (AA) | C-3.23 (AB) | C-3.24 (AC) | C-3.25 (AD) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | Customer Accounts Expenses | | | | | | | | | | | | | | | |
| 2 | 901 | Supervision | $ - | | | | | | | | | | | | | | |
| 3 | 902 | Meter Reading Expenses | $ 3,890,104 | $ 234,179 | | | | | | | | | | | | | |
| 4 | 903 | Customer Records and Collection Expense | $ 11,500,492 | $ 424,212 | | | $ 112,295 | | | | | | | | | | |
| 5 | 904 | Uncollectible Accounts | $ 22,611 | | | | | | $ (3,643,913) | | | | | | | | |
| 6 | 905 | Misc. Customer Accounts Expenses | $ - | | | | | | | | | | | | | | |
| 7 | | Total Customer Accounts Expenses | $ 15,413,207 | $ 658,391 | $ - | $ - | $ 112,295 | $ - | $ (3,643,913) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | | Customer Service & Information | | | | | | | | | | | | | | | |
| 10 | 907 | Supervision | $ - | $ 58,611 | | | | | | | | | | | $ 175,103 | | |
| 11 | 908 | Customer Assistance Expenses | $ 5,017 | $ 265 | | | | | | | | | | | $ (78,033) | | |
| 12 | 909 | Information & Instructional Exp. | $ 51,228 | | | | | | | | | | | | $ (61,710) | | |
| 13 | 910 | Misc. Cust. Service and Info. Expenses | $ 14,129 | $ 5,675 | | | | | | | | | | | $ 35,217 | | |
| 14 | | Total Customer Service & Information | $ 70,374 | $ 64,551 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 70,577 | $ - | $ - |
| 15 | | | | | | | | | | | | | | | | | |
| 16 | | Administrative & General | | | | | | | | | | | | | | | |
| 17 | | Operation | | | | | | | | | | | | | | | |
| 18 | 920 | A &G Salaries | $ 5,645,748 | $ 128,519 | $ 7,086 | | | | | $ (6,411) | | | | | $ (15,704) | | |
| 19 | 921 | Office Supplies and Expenses | $ 9,379,443 | | | | | | | $ (13,425) | | | $ (31,867) | | | | |
| 20 | 922 | Less: Admin. Exp. Transferred | $ (1,041,048) | | | | | | | $ 1,485 | | | | | | | |
| 21 | 923 | Outside Services Employed | $ 5,041,537 | | | | | | | $ (7,304) | | | $ (77,139) | | | | |
| 22 | 924 | Property Insurance | $ 542,804 | | | | | | | $ (97) | | | $ (729,329) | | | | |
| 23 | 925 | Injuries and Damages | $ 827,179 | $ 26,309 | | | | | | $ (1,142) | | | | | | | |
| 24 | 926 | Employee Pensions and Benefits | $ 17,717,373 | $ 1,151 | $ 80,667 | | | | | $ (25,438) | | | | | $ 8,347 | | |
| 25 | 927 | Franchise Requirements | $ - | | | | | | | | | | | | | | |
| 26 | 928 | Regulatory Commission Expenses | $ 6,898,549 | | | | | $ 4,917,606 | | $ (5,722) | | $ (2,030,000) | | | | | |
| 27 | 929 | Less: Duplicate Charges | $ (144,966) | | | | | | | | | | | | | $ 474,610 | |
| 28 | 930.1 | General Advertising Expenses | $ - | | | | | | | | $ (760,752) | | | | | | |
| 29 | 930.2 | Misc. General Expenses | $ 628,346 | | | | | | | $ (2,711) | | | $ (5,698) | | $ 467 | | |
| 30 | 931 | Rents | $ 18,744 | | | | | | | $ (27) | | | | | | | |
| 31 | | Maintenance | | | | | | | | | | | | | | | |
| 32 | 935 | Maintenance of General Plant | $ 1,665,714 | $ 21,253 | | | | | | $ (1,926) | | | $ 194,122 | | | | |
| 33 | | Total Administrative & General | $ 47,079,424 | $ 177,232 | $ 87,753 | $ - | $ - | $ 4,917,606 | $ - | $ (62,718) | $ (760,752) | $ (2,030,000) | $ (649,910) | $ - | $ (6,890) | $ 474,610 | $ - |
| 34 | | | | | | | | | | | | | | | | | |
| 35 | | Total Operation & Maintenance Expenses | $ 102,121,540 | $ 2,086,098 | $ 87,753 | $ - | $ 112,295 | $ 4,917,606 | $ (3,643,913) | $ (1,026,240) | $ (760,752) | $ (2,030,000) | $ (655,731) | $ (429,973) | $ 76,986 | $ 474,610 | $ - |

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

Cost of Service - Total Jurisdictional Costs

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


Witness Responsible: Bruce R. Chapman

| Line No. | FERC ACCT | Description | Total Adjusted Jurisdictional Distribution | C-3.12 | C-3.13 | C-3.14 | C-3.15 | C-3.16 | C-3.17 | C-3.18 | C-3.19 | C-3.20 | C-3.21 | C-3.22 | C-3.23 | C-3.24 | C-3.25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (X) | (Y) | (Z) | (AA) | (AB) | (AC) | (AD) |
| 1 | | Taxes | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | |
| 3 | | Taxes Other Than Income Taxes | | | | | | | | | | | | | | | |
| 4 | | Commercial Activity Taxes | $ 765,664 | | | | | | | | | | | | | | |
| 5 | | Ohio KWH Excise Taxes | $ 15,576 | | | | | | | | | | | | $ 93,933 | | |
| 6 | | Payroll Taxes | $ 2,721,792 | $ 152,944 | | | | | | | | | | | $ 2,525 | | |
| 7 | | Property Taxes | $ 53,297,208 | | | | | | | | | | | | | | |
| 8 | | Federal Use Tax | $ 3,268 | | | | | | | | | | | | | | |
| 9 | | Insurance Premium Taxes | $ 5,572 | | | | | | | | | | | | | | |
| 10 | | Ohio User Fees | $ - | | | | | | | | | | | | | | |
| 11 | | Total Taxes Other Than Income Taxes | $ 56,809,080 | $ 152,944 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 96,458 | $ - | $ - |
| 12 | | | | | | | | | | | | | | | | | |
| 13 | | Income Taxes | | | | | | | | | | | | | | | |
| 14 | | State & Local Income Tax | $ (58,474) | | | | | | | | | | | | | | |
| 15 | | Federal Income Tax | $ (4,885,213) | | | | | | | | | | | | | | |
| 16 | | Investment Tax Credit | $ (169,278) | | | | | | | | | | | | | | |
| 17 | | Total Income Taxes | $ (5,112,965) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 18 | | | | | | | | | | | | | | | | | |
| 19 | | Total Taxes | $ 51,696,115 | $ 152,944 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 96,458 | $ - | $ - |

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

**Rate Development**

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


Witness Responsible: Nathan C. Parke

| Line No. | Description | Billing Determinants (WP-4.1a,b) | | | | Proposed Revenue | | | | Proposed Rate | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Customer | kWh | kW | KVAR | Customer | kWh | kW | KVAR | Customer | kWh | kW | KVAR |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
| 1 | RESIDENTIAL | | | | | | | | | | | | |
| 2 | Residential Non-Heating | 4,173,016 | 3,425,120,929 | | | $ 57,313,162 | $ 71,787,029 | | | $ 13.73 | $ 0.0209590 | | |
| 3 | Residential Non-Heating-Employee | 13,041 | 10,159,595 | | | $ - | $ 212,935 | | | $ - | $ 0.0209590 | | |
| 4 | Residential Heating | 1,340,092 | 1,810,219,986 | | | $ 18,405,132 | $ 37,940,358 | | | $ 13.73 | $ 0.0209590 | | |
| 5 | Residential Heating-Employee | 4,281 | 6,928,695 | | | $ - | $ 145,218 | | | $ - | $ 0.0209590 | | |
| 6 | Total Residential | 5,530,430 | 5,252,429,205 | | | $ 75,718,294 | $ 110,085,540 | | | | | | |
| 7 | | | | | | | | | | | | | |
| 8 | SECONDARY | | | | | | | | | | | | |
| 9 | Unmetered Secondary Service | 27,260 | | | | | | | | $ 14.70 | | | |
| 10 | Secondary Single Phase | 445,903 | | | | | | | | $ 16.34 | | | |
| 11 | Secondary Three Phase | 184,553 | | | | | | | | $ 26.76 | | | |
| 12 | Subtotal Secondary | | | 12,939,870 | | | | $ 57,757,251 | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | Secondary Single Phase-Max | 22,639 | | | | | | | | $ 16.34 | | | |
| 15 | Secondary Three Phase-Max | 13,007 | | | | | | | | $ 26.76 | | | |
| 16 | Subtotal Secondary-Max | | 38,960,607 | | | | $ 455,586 | | | | $ 0.0116935 | | |
| 17 | Total Secondary | 693,362 | | 12,939,870 | | $ 13,342,720 | $ 455,586 | $ 57,757,251 | | | | $ 4.4635107 | |
| 18 | | | | | | | | | | | | | |
| 19 | PRIMARY | | | | | | | | | | | | |
| 20 | Primary | 5,492 | | 5,984,586 | 3,498,042 | | | $ 12,594,385 | $ 1,993,644 | | | $ 2.1044704 | $ 0.5699314 |
| 21 | Primary-Max | 232 | 3,467,905 | | | | $ 14,501 | | | | $ 0.0041815 | | |
| 22 | Total Primary | 5,724 | | | | $ 1,130,973 | $ 14,501 | $ 12,594,385 | $ 1,993,644 | $ 197.58 | | | |
| 23 | | | | | | | | | | | | | |
| 24 | PRIMARY-SUBSTATION | | | | | | | | | | | | |
| 25 | Primary-Substation | 96 | | 1,106,925 | 626,001 | $ 33,314 | | $ 648,545 | $ 96,527 | $ 347.02 | | $ 0.5858977 | $ 0.1541967 |
| 26 | | | | | | | | | | | | | |
| 27 | TRANSMISSION VOLTAGE SERVICE | | | | | | | | | | | | |
| 28 | High Voltage | 108 | | | | $ 78,731 | | | | $ 728.99 | | | |
| 29 | | | | | | | | | | | | | |
| 30 | LIGHTING SERVICE | | | | | | | | | | | | |
| 31 | Streetlighting | 2,656 | 54,279,372 | | | $ 22,854 | $ 940,184 | | | $ 8.60 | $ 0.0173212 | | |
| 32 | | | | | | | | | | | | | |
| 33 | | Customer | Fixture | Span | Pole | Customer | Fixture | Span | Pole | Customer | Fixture | Span | Pole |
| 34 | Private Outdoor Lighting | 232,764 | 331,080 | 155,040 | 117,566 | $ 2,515,984 | $ 350,216 | $ 92,469 | $ 156,782 | $ 10.81 | $ 1.06 | $ 0.60 | $ 1.33 |

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

**Rate Development - Primary, Primary Substation Demand**

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

Workpaper E-4a
Page 1 of 1
Witness Responsible: Nathan C. Parke

| Line No. | Description | | Primary | | Primary Substation | Source |
|---|---|---|---|---|---|---|
| (A) | (B) | | (C) | | (D) | (E) |
| 1 | KW | | 5,984,586 | | 1,106,925 | WPE-4.1a |
| 2 | kVAR | | 3,498,042 | | 626,001 | WPE-4.1a |
| 3 | Avg Power Factor | | 86% | | 87% | |
| 4 | | | | | | |
| 5 | Demand Costs | $ | 14,588,029 | $ | 745,072 | Schedule E-3.2a |
| 6 | kW Costs | $ | 12,594,385 | $ | 648,545 | Schedule E-3.2a |
| 7 | KVAR Costs | $ | 1,993,644 | $ | 96,527 | Line 5 - Line 6 |
| 8 | | | | | | |
| 9 | $/kW | $ | 2.1044704 | $ | 0.5858977 | Line 6 / Line 1 |
| 10 | $/KVAR | $ | 0.5699314 | $ | 0.1541967 | Line 7 / Line 2 |

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

**Rate Development - Secondary Customer Charges**

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


Witness Responsible: Nathan C. Parke

| Line No. | FERC Account | Description | Net Plant In Service | Return on Rate Base | Depreciation Expense | Direct O&M | Direct Revenue Requirement | Remaining Revenue Requirement | Billing Determinants | Rate |
|---|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| 1 | | Secondary Customer Costs | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | 368 | Line Transformers | | | | | | | | |
| 4 | | Single Phase | $ 623,376 | $ 48,997 | $ 31,114 | $ 829 | $ 80,941 | | | |
| 5 | | Three Phase | $ 2,874,017 | $ 225,898 | $ 143,850 | $ 3,822 | $ 373,570 | | | |
| 6 | | Unmetered | $ 36,268 | $ 2,851 | $ 1,902 | $ 48 | $ 4,801 | | | |
| 7 | | | | | | | | | | |
| 8 | 370 | Meters | | | | | | | | |
| 9 | | Single Phase | $ 3,510,210 | $ 275,903 | $ 173,801 | $ 317,428 | $ 767,132 | | | |
| 10 | | Three Phase | $ 4,816,369 | $ 378,567 | $ 238,473 | $ 1,427,213 | $ 2,044,253 | | | |
| 11 | | Unmetered | $ - | $ - | $ - | $ - | $ - | | | |
| 12 | | | | | | | | | | |
| 13 | | Secondary Base Customer Rates | | | | | | $ 10,072,024 | 693,362 | $ 14.53 |
| 14 | | | | | | | | | | |
| 15 | | Secondary Direct Customer Rates | | | | | | | | |
| 16 | | Single Phase | | | | | $ 848,073 | | 468,542 | $ 1.81 |
| 17 | | Three Phase | | | | | $ 2,417,822 | | 197,560 | $ 12.24 |
| 18 | | Unmetered | | | | | $ 4,801 | | 27,260 | $ 0.18 |
| 19 | | | | | | | | | | |
| 20 | | Secondary Total Customer Rates | | | | | | | | |
| 21 | | Single Phase | | | | | | | | $ 16.34 |
| 22 | | Three Phase | | | | | | | | $ 26.76 |
| 23 | | Unmetered | | | | | | | | $ 14.70 |

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

**Rate Development - Private Outdoor Lighting**

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


Witness Responsible: Nathan C. Parke

| Line No. | FERC Account | Description | Net Plant In Service | Return on Rate Base | Depreciation Expense | Remaining Revenue Requirement | Total Revenue Requirement | Billing Determinants | Rate |
|---|---|---|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 1 | 371 | Installations on Customer Premises | | | | | | | |
| 2 | | Lamps | $ 242,977 | $ 19,098 | $ 331,118 | | $ 350,216 | 331,080 | $ 1.06 |
| 3 | | Poles | $ 108,774 | $ 8,550 | $ 148,232 | | $ 156,782 | 117,566 | $ 1.33 |
| 4 | | Spans | $ 64,154 | $ 5,043 | $ 87,426 | | $ 92,469 | 155,040 | $ 0.60 |
| 5 | | | | | | | | | |
| 6 | | Customers | | | | $ 2,515,984 | | 232,764 | $ 10.81 |

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

Billing Determinant Forecast - Base Distribution Rate Blocks
For the Twelve Months Ended May 31, 2016

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

Workpaper E-4.1a
Page 1 of 4
Witness Responsible: Robert J. Adams

| Line No. (A) | Description (B) | (C) | Billing Determinant Forecast Company Records (D) |
|---|---|---|---|
| 1 | Customer Sales Forecast | All kWh | 13,790,060,536 |
| 2 | | All kW | 22,957,379.1 |
| 3 | | All kVar | 4,985,520 |
| 4 | | | |
| 5 | Residential Non-Heating | All kWh | 3,425,120,929 |
| 6 | | | |
| 7 | Residential Non-Heating - Employee | All kWh | 10,159,595 |
| 8 | | | |
| 9 | Residential Heating | All kWh | 1,810,219,986 |
| 10 | | | |
| 11 | Residential Heating - Employee | All kWh | 6,928,695 |
| 12 | | | |
| 13 | Secondary Service | All kWh | 3,943,055,652 |
| 14 | | 0-1500 - kWh | 498,451,737 |
| 15 | | All kW | 12,840,463 |
| 16 | | 0-5 - kW | 2,588,351 |
| 17 | | > 5 - kW | 10,252,113 |
| 18 | | | |
| 19 | Secondary Service - MAX | All kWh | 38,960,607 |
| 20 | | 0-1500 - kWh | 25,769,690 |
| 21 | | All kW | 986,952 |
| 22 | | | |
| 23 | Primary | All kWh | 2,805,705,014 |
| 24 | | All kW | 5,947,123 |
| 25 | | All kVar | 3,477,677 |
| 26 | | | |
| 27 | Primary - MAX | All kWh | 3,467,905 |
| 28 | | All kW | 91,279 |
| 29 | | All kVar | 74,994 |
| 30 | | | |
| 31 | Primary Substation | All kWh | 638,008,069 |
| 32 | | All kW | 1,106,925 |
| 33 | | All kVar | 626,001 |
| 34 | | | |
| 35 | High Voltage | All kWh | 975,140,514 |
| 36 | | All kW | 1,847,766 |
| 37 | | All kVar | 786,483 |
| 38 | | | |
| 39 | School | All kWh | 50,005,448 |
| 40 | School - Secondary | | |
| 41 | | All kW | 99,407 |
| 42 | | All kWh | 35,259,464 |
| 43 | School - Primary | | |
| 44 | | All kW | 37,463 |
| 45 | | All kWh | 14,745,984 |
| 46 | | All kVar | 20,365 |
| 47 | | | |
| 48 | Streetlighting | All kWh | 54,279,372 |
| 49 | | | |
| 50 | 9500 Lumen High Pressure Sod. | All kWh | 486,821 |
| 51 | 28000 Lumen High Pressure Sod. | All kWh | 802,134 |
| 52 | 7000 Lumens Mercury | All kWh | 19,635,696 |
| 53 | 21000 Lumens Mercury | All kWh | 7,736,764 |
| 54 | 2500 Lumens Incandescent | All kWh | 3,974 |
| 55 | 7000 Lumens Fluorescent | All kWh | 10,353 |
| 56 | 4000 Lumens PT Mercury | All kWh | 333,008 |

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

Billing Determinant Forecast - Universal Service Fund Rate Blocks
For the Twelve Months Ended May 31, 2016

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

Workpaper E-4.1a
Page 2 of 4
Witness Responsible: Robert J. Adams

| Line No. | Description | | Billing Determinant Forecast Company Records |
|---|---|---|---|
| (A) | (B) | (C) | (D) |
| 1 | Customer Sales Forecast | All kWh | 13,790,060,536 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Residential Non-Heating | 0-833,000 - kWh | 3,425,120,929 |
| 6 | | >833,000 - kWh | 0 |
| 7 | Residential Non-Heating - Employee | 0-833,000 - kWh | 10,159,595 |
| 8 | | >833,000 - kWh | 0 |
| 9 | | | |
| 10 | Residential Heating | 0-833,000 - kWh | 1,810,219,986 |
| 11 | | >833,000 - kWh | 0 |
| 12 | Residential Heating - Employee | 0-833,000 - kWh | 6,928,695 |
| 13 | | >833,000 - kWh | 0 |
| 14 | | | |
| 15 | Secondary Service | 0-833,000 - kWh | 3,890,707,517 |
| 16 | | >833,000 - kWh | 52,348,135 |
| 17 | | | |
| 18 | Secondary Service - MAX | 0-833,000 - kWh | 38,960,607 |
| 19 | | >833,000 - kWh | 0 |
| 20 | | | |
| 21 | Primary | 0-833,000 - kWh | 1,649,334,666 |
| 22 | | >833,000 - kWh | 1,156,370,347 |
| 23 | | | |
| 24 | Primary - MAX | 0-833,000 - kWh | 3,467,905 |
| 25 | | >833,000 - kWh | 0 |
| 26 | | | |
| 27 | Primary Substation | 0-833,000 - kWh | 79,540,392 |
| 28 | | >833,000 - kWh | 558,467,677 |
| 29 | | | |
| 30 | High Voltage | 0-833,000 - kWh | 79,433,065 |
| 31 | | >833,000 - kWh | 895,707,449 |
| 32 | | | |
| 33 | School | 0-833,000 - kWh | 50,005,448 |
| 34 | | >833,000 - kWh | 0 |
| 35 | | | |
| 36 | Streetlighting | 0-833,000 - kWh | 53,222,266 |
| 37 | | >833,000 - kWh | 1,057,106 |
| 38 | | | |
| 39 | 9500 Lumen High Pressure Sod. | 0-833,000 - kWh | 486,821 |
| 40 | 28000 Lumen High Pressure Sod. | 0-833,000 - kWh | 802,134 |
| 41 | 7000 Lumens Mercury | 0-833,000 - kWh | 19,635,696 |
| 42 | 21000 Lumens Mercury | 0-833,000 - kWh | 7,736,764 |
| 43 | 2500 Lumens Incandescent | 0-833,000 - kWh | 3,974 |
| 44 | 7000 Lumens Fluorescent | 0-833,000 - kWh | 10,353 |
| 45 | 4000 Lumens PT Mercury | 0-833,000 - kWh | 333,008 |

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

**Billing Determinant Forecast - Excise Tax Rate Blocks**
**For the Twelve Months Ended May 31, 2016**

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

Workpaper E-4.1a
Page 3 of 4
Witness Responsible: Robert J. Adams

| Line No. (A) | Description (B) | (C) | Billing Determinant Forecast Company Records (D) |
|---|---|---|---|
| 1 | Customer Sales Forecast | All kWh | 13,790,060,536 |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | Residential Non-Heating | 0-2,000 - kWh | 3,247,107,644 |
| 6 | | 2,001-15,000 - kWh | 172,951,578 |
| 7 | | >15,000 - kWh | 5,061,707 |
| 8 | Residential Non-Heating - Employee | 0-2,000 - kWh | 9,832,816 |
| 9 | | 2,001-15,000 - kWh | 326,779 |
| 10 | | >15,000 - kWh | 0 |
| 11 | | | |
| 12 | Residential Heating | 0-2,000 - kWh | 1,521,890,463 |
| 13 | | 2,001-15,000 - kWh | 285,411,790 |
| 14 | | >15,000 - kWh | 2,917,733 |
| 15 | Residential Heating - Employee | 0-2,000 - kWh | 5,636,089 |
| 16 | | 2,001-15,000 - kWh | 1,292,606 |
| 17 | | >15,000 - kWh | 0 |
| 18 | | | |
| 19 | Secondary Service | 0-2,000 - kWh | 605,524,368 |
| 20 | | 2,001-15,000 - kWh | 1,184,955,363 |
| 21 | | >15,000 - kWh | 2,152,575,921 |
| 22 | Secondary Service - MAX | 0-2,000 - kWh | 28,444,473 |
| 23 | | 2,001-15,000 - kWh | 9,671,454 |
| 24 | | >15,000 - kWh | 844,679 |
| 25 | | | |
| 26 | Primary | 0-2,000 - kWh | 10,422,823 |
| 27 | | 2,001-15,000 - kWh | 65,484,329 |
| 28 | | >15,000 - kWh | 2,729,797,861 |
| 29 | Primary - MAX | 0-2,000 - kWh | 430,520 |
| 30 | | 2,001-15,000 - kWh | 1,386,374 |
| 31 | | >15,000 - kWh | 1,651,012 |
| 32 | | | |
| 33 | Primary Substation | 0-2,000 - kWh | 193,013 |
| 34 | | 2,001-15,000 - kWh | 1,255,679 |
| 35 | | >15,000 - kWh | 636,559,377 |
| 36 | | | |
| 37 | High Voltage | 0-2,000 - kWh | 211,980 |
| 38 | | 2,001-15,000 - kWh | 1,329,747 |
| 39 | | >15,000 - kWh | 973,598,787 |
| 40 | | | |
| 41 | School | 0-2,000 - kWh | 2,169,782 |
| 42 | | 2,001-15,000 - kWh | 12,521,442 |
| 43 | | >15,000 - kWh | 35,314,224 |
| 44 | | | |
| 45 | Streetlighting | 0-2,000 - kWh | 3,932,114 |
| 46 | | 2,001-15,000 - kWh | 10,727,899 |
| 47 | | >15,000 - kWh | 39,619,359 |
| 48 | | | |
| 49 | 9500 Lumen High Pressure Sod. | 0-2,000 - kWh | 486,821 |
| 50 | 28000 Lumen High Pressure Sod. | 0-2,000 - kWh | 802,134 |
| 51 | 7000 Lumens Mercury | 0-2,000 - kWh | 19,635,696 |
| 52 | 21000 Lumens Mercury | 0-2,000 - kWh | 7,736,764 |
| 53 | 2500 Lumens Incandescent | 0-2,000 - kWh | 3,974 |
| 54 | 7000 Lumens Fluorescent | 0-2,000 - kWh | 10,353 |
| 55 | 4000 Lumens PT Mercury | 0-2,000 - kWh | 333,008 |

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

**Billing Determinant Forecast - Private Outdoor Lighting**

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

Workpaper E-4.1a
Page 4 of 4
Witness Responsible: Robert J. Adams

| Line | Description | Customer | Fixture | Span | Poles | Source |
|---|---|---|---|---|---|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | 9500 Lumens High Pressure Sod. | 10,740 | 15,516 | | | Company Records |
| 2 | 28000 Lumens High Pressure Sod. | 5,784 | 12,060 | | | Company Records |
| 3 | 7000 Lumens Mercury | 194,316 | 249,648 | | | Company Records |
| 4 | 21000 Lumens Mercury | 21,228 | 46,584 | | | Company Records |
| 5 | 2500 Lumens Incandescent | 36 | 60 | | | Company Records |
| 6 | 7000 Lumens Fluorescent | 108 | 144 | | | Company Records |
| 7 | 4000 Lumens PT Mercury | 552 | 7,068 | | | Company Records |
| 8 | | | | | | |
| 9 | Poles | | | | 116,246 | Company Records |
| 10 | Ornamental Poles | | | | 1,320 | Company Records |
| 11 | | | | | | |
| 12 | Total | 232,764 | 331,080 | 155,040 | 117,566 | |

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

**Billing Determinant Forecast - Customer Bills**
**For the Twelve Months Ended May 31, 2016**

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

Workpaper E-4.1b

Witness Responsible: Robert J. Adams

| Line No. | Description | June 2015 - May 2016 | Source: |
|---|---|---|---|
| (A) | (B) | (C) | (D) |
| 1 | Residential Non-Heating | | |
| 2 | w/ kWh | 4,133,523 | Company Records |
| 3 | w/o kWh | 39,493 | Company Records |
| 4 | | | |
| 5 | Residential Non-Heating - Employee | | |
| 6 | w/ kWh | 13,030 | Company Records |
| 7 | w/o kWh | 11 | Company Records |
| 8 | | | |
| 9 | Residential Heating | | |
| 10 | w/ kWh | 1,333,233 | Company Records |
| 11 | w/o kWh | 6,859 | Company Records |
| 12 | | | |
| 13 | Residential Heating - Employee | | |
| 14 | w/ kWh | 4,281 | Company Records |
| 15 | w/o kWh | 0 | Company Records |
| 16 | | | |
| 17 | Unmetered Secondary | 27,260 | Company Records |
| 18 | Single Phase Secondary | 445,663 | Company Records |
| 19 | Three Phase Secondary | 183,737 | Company Records |
| 20 | | | |
| 21 | Secondary Single Phase - MAX | 22,639 | Company Records |
| 22 | Secondary Three Phase - MAX | 13,007 | Company Records |
| 23 | | | |
| 24 | Primary | 5,372 | Company Records |
| 25 | Primary - MAX | 232 | Company Records |
| 26 | | | |
| 27 | Primary Substation | 96 | Company Records |
| 28 | | | |
| 29 | High Voltage | 108 | Company Records |
| 30 | | | |
| 31 | School | 1,176 | Company Records |
| 32 | Secondary Single Phase | 240 | |
| 33 | Secondary Three Phase | 816 | |
| 34 | Primary | 120 | |
| 35 | | | |
| 36 | Streetlighting | 2,656 | Company Records |