

BEFORE  
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The : Case No. 15-1830-EL-AIR  
Dayton Power and Light Company for an :  
Increase in Electric Distribution Rates. :

In the Matter of the Application of The : Case No. 15-1831-EL-AAM  
Dayton Power and Light Company for :  
Approval to Change Accounting Methods. :

In the Matter of the Application of The : Case No. 15-1832-EL-ATA  
Dayton Power and Light Company for Tariff :  
Approval. :

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**THE DAYTON POWER AND LIGHT COMPANY'S  
NOTICE OF FILING PURSUANT TO  
STANDARD FILING REQUIREMENTS**

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Pursuant to Standard Filing Requirements, Appendix Chapter II(A)(5)(d) and  
Section E(C)(2)(c), The Dayton Power and Light Company provides notice of filing the attached:

- (1) twelve-month actual income statement versus the partially forecasted income statement and
- (2) Schedule E-4.3 including actual test year data.

Respectfully submitted,

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

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

Data: 4 Months Actual, & 8 Months Estimated and 12 Months Actual  
Type of Filing: Updated  
Work Paper Reference No(s): None

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Witness Responsible: Craig A. Forestal

Line No. (A)	Description (B)	Unadjusted Jurisdictional Revenue & Expenses			Variance (E)
		4 Mos. Actual & 8 Mos. Projected (C)	12 Mos. Actual (D)		
1	OPERATING REVENUES				
2	Distribution Revenues	\$ 347,286,520	\$ 340,804,170	\$ (6,482,350)	<sup>1</sup>
3	Other Retail Revenues	-	-	-	
4	Other Operating Revenues	11,460,710	10,987,748	(472,962)	
5	Total Operating Revenues	358,747,230	351,791,918	(6,955,312)	
6					
7	OPERATING EXPENSES				
8	Operation and Maintenance Expenses				
9	Production Expense				
10	Transmission Expense				
11	Distribution Expense	50,224,905	48,280,305	(1,944,600)	
12	Customer Accounts Expense	45,587,070	46,200,899	613,829	
13	Customer Service & Information Expense	23,593,776	35,108,741	11,514,965	<sup>2</sup>
14	Administrative & General Expense	45,373,699	40,482,913	(4,890,786)	<sup>3</sup>
15	Total Operating and Maintenance Expense	164,779,450	170,072,858	5,293,408	
16	Depreciation and Amortization Expenses				
17	Depreciation	51,320,150	49,946,938	(1,373,212)	
18	Amortization, & Depletion Of Utility Plant	4,287,557	4,121,901	(165,656)	
19	Net Amortization of Regulatory Credits/Debits	-	-	-	
20	Accretion Expense	-	-	-	
21	Total Depreciation and Amortization Expenses	55,607,707	54,068,839	(1,538,868)	
22	Taxes Other Than Income Taxes	104,708,806	102,565,810	(2,142,996)	
23	TOTAL OPERATING EXPENSE BEFORE INCOME TAXES	325,095,963	326,707,507	1,611,544	
24					
25	NOI BEFORE INCOME TAXES	33,651,267	25,084,411	(8,566,856)	
26					
27	Income Taxes-State and Local				
28	Current	144,630	58,123	(86,507)	
29	Provision for Deferred Income Taxes	(11,925)	17,431	29,356	
30	Total State & Local Income Taxes	132,705	75,554	(57,151)	
31	Income Taxes-Federal				
32	Current	10,694,521	4,297,865	(6,396,656)	
33	Provision for Deferred Income Taxes	(2,451,500)	936,241	3,387,741	
34	Deferred Investment Tax Credit	(169,278)	(200,657)	(31,379)	
35	Total Federal Income Taxes	8,073,743	5,033,449	(3,040,294)	
36	Total Income Taxes	8,206,448	5,109,003	(3,097,445)	<sup>4</sup>
37					
38	Total Operating Expenses	333,302,411	331,816,510	(1,485,901)	
39					
40	Net Operating Income	\$ 25,444,819	\$ 19,975,408	\$ (5,469,411)	

<sup>1</sup> Lower distribution revenue is primarily due to lower than projected distribution billing determinants.

<sup>2</sup> The increase in Customer Service & Information Expense is primarily due to higher than projected Energy Efficiency Rider expenses, which were excluded from the test year and therefore do not impact the Adjusted Jurisdictional Revenue & Expenses.

<sup>3</sup> The decrease in Administrative & General Expense is primarily due to 1) a decrease in pension expense, in accordance with the most recent certified actuarial report, 2) one-time adjustments to accruals for vacation, disability expense, and charges to construction, and 3) lower than projected expenses in 2015.

<sup>4</sup> Lower income tax is primarily due to the change in net operating income before income taxes.

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

Actual Test Year Revenue At Actual Rates  
For the Twelve Months Ended May 31, 2016

Data: 12 Months Actual  
Type of Filing: Original  
Work Paper Reference No(s):

Schedule E-4.3  
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Witness Responsible: Robert J. Adams

Line No.	Rate Code	Class Description	Customer Bills	Actual kWh	Test Year Actual			% of Revenue To Total
					(D)	(E)	(F)	
1	RNH	Residential Non-Heating	4,176,614	3,287,780,526	\$92,082,894	\$	0.02801	44.79%
2	RNH-EMP	Residential Non-Heating-Employee	12,815	9,117,712	\$172,092	\$	0.01887	0.08%
3								
4	RH	Residential Heating	1,342,812	1,652,078,377	\$43,049,113	\$	0.02606	20.94%
5	RH-EMP	Residential Heating-Employee	4,263	6,172,289	\$102,418	\$	0.01659	0.05%
6								
7	UMSEC	Unmetered Secondary Service	27,469					
8	SEC1PH	Secondary Single Phase	449,660					
9	SEC3PH	Secondary Three Phase	187,025					
10		Total Secondary		3,964,611,537	\$53,244,739	\$	0.01343	25.90%
11								
12	SEC1PH-MAX	Secondary Single Phase-MAX	20,932					
13	SEC3PH-MAX	Secondary Three Phase-MAX	11,794					
14		Total Secondary-MAX		28,908,770	\$708,020	\$	0.02449	0.34%
15								
16	PRI	Primary	5,282	2,848,831,509	\$11,624,061	\$	0.00408	5.65%
17								
18	PRI-MAX CHARGE	Primary	211	1,988,829	\$28,361	\$	0.01426	0.01%
19								
20	PRISUB	Primary Substation	97	685,807,202	\$629,130	\$	0.00092	0.31%
21								
22	SCHOOL	School	1,160	48,081,448	\$928,322	\$	0.01931	0.45%
23								
24	HV	High Voltage	108	996,943,219	\$29,160	\$	0.00003	0.01%
25								
26	SL	Street Lighting	2,671	53,658,125	\$687,337	\$	0.01281	0.33%
27								
28	POL	Private Outdoor Lighting	0	28,248,799	\$2,324,182	\$	0.08228	1.13%
29								
30		Total Distribution Revenue	6,242,913	13,612,228,342	\$205,609,830	\$	0.01510	100.00%

**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing The Dayton Power and Light Company's Notice of Filing Pursuant to Standard Filing Requirements has been served via electronic mail upon the following counsel of record, this 31st day of August, 2016:

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**Case No(s). 15-1830-EL-AIR, 15-1831-EL-AAM, 15-1832-EL-ATA**

Summary: Notice The Dayton Power and Light Company's Notice of Filing Pursuant to Standard Filing Requirements electronically filed by Mr. Jeffrey S Sharkey on behalf of The Dayton Power and Light Company