

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 20-1651-EL-AIR

CASE NO. 20-1652-EL-AAM

CASE NO. 20-1653-EL-ATA

2020 DISTRIBUTION BASE RATE CASE

BOOK II – SCHEDULES

VOLUME 1 OF 3

Dayton Power and Light Company
DP&L Case No. 20-1651-EL-AIR
Standard Filing Requirements for Rate Increases
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Section A
Revenue Requirements

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule A-1

Page 1 of 1

Witness Responsible: Tyler A. Teuscher

Line No.	Description	Jurisdictional Proposed Test Year	Schedule Reference
(A)	(B)	(C)	(D)
1	Rate Base as of Date Certain	\$ 796,383,774	B-1, Line 27
2			
3	Current Operating Income	\$ (31,516,062)	C-1, Column C, Line 17
4			
5	Earned Rate of Return	-3.96%	Line 3 / Line 1
6			
7	Requested Rate of Return	7.71%	D-1a, Column G, Line 7
8			
9	Required Operating Income	\$ 61,401,189	Line 1 * Line 7
10			
11	Operating Income Deficiency	\$ 92,917,251	Line 9 - Line 3
12			
13	Gross Revenue Conversion Factor	1.29978	A-2, Line 38
14			
15	Revenue Deficiency	<u>\$ 120,771,561</u>	Line 11 * Line 13
16			
17	Revenue Increase Requested (No Mirrored	\$ 120,759,888	E-4, Pg 1, Line 54 - Pg 2, Line 54
18	CWIP Revenue Offset)		
19			
20	Adjusted Operating Revenues	\$ 244,408,723	C-1, Line 1, Column C
21			
22	Revenue Requirements	<u>\$ 365,180,284</u>	Line 15 + Line 20

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

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

Data: 3 Months Actual & 9 Months Estimated

Schedule A-2

Type of Filing: Original

Page 1 of 1

Work Paper Reference No(s): None

Witness Responsible: Frank J. Salatto

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

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Calculation of Mirrored CWIP Revenue Sur-Credit Rider
For the Twelve Months Ended May 31, 2021

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

Schedule A-3
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

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

**Section B
Rate Base**

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

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

Jurisdictional Rate Base Summary
As of June 30, 2020

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None
Schedule B-1
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

The Dayton Power and Light Company
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Plant In Service Summary by Major Property Groupings
As of June 30, 2020

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

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

Line No.	Major Property Groupings	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments	Adjusted Jurisdictional	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F) = (C) * (D)	(G)	(H) = (F) + (G)	(I)
1	Production	\$ -	0.00%	NONDIST	\$ -	\$ -	\$ -	Not Applicable
2								
3	Transmission	\$ 433,101,136	0.00%	NONDIST	\$ -	\$ -	\$ -	B-2.1, Pg 1, Line 3
4								
5	Distribution	\$ 1,918,245,742	96.80%	DIRECT	\$ 1,856,933,386	\$ (7,510,561)	\$ 1,849,422,825	B-2.1, Pg 5, Line 14
6								
7	General	\$ 30,967,627	98.84%	DIRECT	\$ 30,606,873	\$ (712,713)	\$ 29,894,160	B-2.1, Pg 6, Line 14
8								
9	Intangible	\$ 38,084,403	86.63%	DIRECT	\$ 32,991,442	\$ -	\$ 32,991,442	B-2.1, Pg 7, Line 17
10								
11	Total	<u>\$ 2,420,398,908</u>			<u>\$ 1,920,531,701</u>	<u>\$ (8,223,274)</u>	<u>\$ 1,912,308,427</u>	

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 1 of 7
Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments ¹	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	Various	Transmission (Unitized)	\$ 432,866,347	0.00%	NONDIST	\$ -	-	\$ -
2	Various	Transmission (Reconciling Adjustments)	\$ 234,789	0.00%	NONDIST	\$ -	-	\$ -
3		Total Transmission Plant	<u>\$ 433,101,136</u>			<u>\$ -</u>	<u>-</u>	<u>\$ -</u>

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 2 of 7
Witness Responsible: Rachele L. Perrin

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

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 3 of 7
Witness Responsible: Rachele L. Perrin

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

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 4 of 7
Witness Responsible: Rachele L. Perrin

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

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 5 of 7
Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments ¹	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	367.0	Undgnd Cond & Devices.NONE	\$ 248,739,246	100.00%	ALLDIST	\$ 248,739,246	\$ (2,281,552)	\$ 246,457,694
2	367.0	Undgnd Cond & Devices.WPAFB	\$ 6,177,588	0.00%	NONDIST	\$ -	\$ -	\$ -
3	367.0	Undgnd Cond & Devices.WPAFB31	\$ 4,276,822	0.00%	NONDIST	\$ -	\$ -	\$ -
4	368.0	Line Transformers.NONE	\$ 355,801,988	100.00%	ALLDIST	\$ 355,801,988	\$ -	\$ 355,801,988
5	368.0	Line Transformers.WPAFB	\$ 1,392,937	0.00%	NONDIST	\$ -	\$ -	\$ -
6	368.0	Line Transformers.WPAFB31	\$ 6,420,046	0.00%	NONDIST	\$ -	\$ -	\$ -
7	369.1	Ovhd Electric Services.NONE	\$ 57,889,402	100.00%	ALLDIST	\$ 57,889,402	\$ -	\$ 57,889,402
8	369.2	Undgnd Electric Services.NONE	\$ 220,077,476	100.00%	ALLDIST	\$ 220,077,476	\$ -	\$ 220,077,476
9	370.0	Meters.NONE	\$ 52,352,015	100.00%	ALLDIST	\$ 52,352,015	\$ -	\$ 52,352,015
10	371.1	Cust Install - Premises.NONE	\$ 19,289,793	100.00%	ALLDIST	\$ 19,289,793	\$ -	\$ 19,289,793
11	371.2	Cust Install - Other.NONE	\$ 227,694	100.00%	ALLDIST	\$ 227,694	\$ -	\$ 227,694
12	372	Leased Prop on Cus.NONE	\$ 47,450	100.00%	ALLDIST	\$ 47,450	\$ -	\$ 47,450
13	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	100.00%	DIRECT	\$ 1,330,472	\$ -	\$ 1,330,472
14		Total Distribution Plant	\$ 1,918,245,742			\$ 1,856,933,386	\$ (7,510,561)	\$ 1,849,422,825

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 6 of 7
Witness Responsible: Rachele L. Perrin

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

¹ Col. (H) from Schedule B-2.2 Col. (G). 98.84%

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d
Schedule B-2.1
Page 7 of 7
Witness Responsible: Rachele L. Perrin

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

¹ Col. (H) from Schedule B-2.2 Col. (G). 86.63%

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

Adjustments to Plant In Service
As of June 30, 2020

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

Schedule B-2.2
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

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

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

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

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

Schedule B-2.3
Page 1 of 3
Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Beginning Balance	Additions	Retirements	Amount	Transfer/Reclassifications		Ending Balance
							Explanation of Transfers ¹	Other Accts. Involved (I)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (D) + (E) - (F) + (G)
1	360	Land and Land Rights	\$ 26,760,105	\$ 3,716,361	\$ 170,184	\$ -			\$ 30,306,282
2	361	Structures and Improvements	\$ 49,562,456	\$ 7,518,794	\$ 2,126,568	\$ -			\$ 54,954,682
3	362	Station Equipment	\$ 300,160,042	\$ 53,028,862	\$ 43,984,541	\$ 543,633			\$ 309,747,995
4	363	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -			\$ -
5	364	Poles, Towers and Fixtures	\$ 261,214,920	\$ 95,760,706	\$ 4,836,284	\$ 102,611			\$ 352,241,953
6	365	Overhead Conductors and Devices	\$ 159,057,606	\$ 36,506,603	\$ 18,193,137	\$ 28,002			\$ 177,399,074
7	366	Underground Conduit	\$ 16,276,788	\$ 3,369,780	\$ 63,738	\$ -			\$ 19,572,829
8	367	Underground Conductors and Devices	\$ 209,513,063	\$ 55,530,989	\$ 5,850,397	\$ -			\$ 259,193,654
9	368	Line Transformers	\$ 279,173,104	\$ 86,693,846	\$ 2,251,979	\$ -			\$ 363,614,971
10	369	Services	\$ 207,210,014	\$ 72,377,497	\$ 364,590	\$ 74,429			\$ 279,297,350
11	370	Meters	\$ 46,780,660	\$ 30,124,718	\$ 24,553,363	\$ -			\$ 52,352,015
12	371	Installations on Customers' Premises	\$ 15,822,537	\$ 5,083,553	\$ 1,388,600	\$ (2)			\$ 19,517,488
13	372	Leased Property on Customers' Premises	\$ 47,450	\$ -	\$ -	\$ -			\$ 47,450
14	373	Street Light and Signal Systems	\$ -	\$ -	\$ -	\$ -			\$ -
15	374	Asset Retirement Costs for Distr Plant	\$ -	\$ -	\$ -	\$ -			\$ -
16		Total Distribution Plant	\$ 1,571,578,745	\$ 449,701,707	\$ 103,783,383	\$ 748,674			\$ 1,918,245,743

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

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

Gross Additions, Retirements, and Transfers From
General Plant

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

Schedule B-2.3
Page 2 of 3
Witness Responsible: Rachele L. Perrin

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

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

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

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

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

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

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

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

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

Lease Property
As of June 30, 2020

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

Schedule B-2.4
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

The Company holds no property under capital lease.

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

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

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

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

Line No.	Account No.	Description	In Service Date	Original Cost	Accumulated Depreciation	Net Book Value Cost	Test Year Revenue & Expense ¹		Reasons for Exclusion
							Amount	Acct No.	
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (E) - (F)	(H)	(I)	(J)
1	361.0	S&L WPAFB	Various	\$ 678,099	\$ 47,364	\$ 630,735			Special Contract
2	361.0	S&L WPAFB31	Various	\$ 98,982	\$ 61,238	\$ 37,744			Special Contract
3	362.0	Station Equip. WPAFB	Various	\$ 9,772,798	\$ 1,165,800	\$ 8,606,998			Special Contract
4	362.0	Station Equip. WPAFB31	Various	\$ 14,517,085	\$ 5,690,680	\$ 8,826,405			Special Contract
5	364.0	Pole, Tower & Fixture. WPAFB31	Various	\$ 432,920	\$ 128,894	\$ 304,026			Special Contract
6	364.0	Poles, Tower & Fixtures. WPAFB	Various	\$ 1,005,151	\$ 34,327	\$ 970,824			Special Contract
7	365.0	Overhead Cond & Devices. WPAFB	Various	\$ 600,498	\$ 102,171	\$ 498,327			Special Contract
8	365.0	Overhead Cond & Devices. WPAFB31	Various	\$ 442,321	\$ 312,339	\$ 129,982			Special Contract
9	366.0	Underground Conduit. WPAFB	Various	\$ 2,363,226	\$ 133,801	\$ 2,229,425			Special Contract
10	366.0	Underground Conduit. WPAFB31	Various	\$ 5,452,244	\$ 5,274,046	\$ 178,198			Special Contract
11	367.0	Underground Cond & Devices. WPAFB	Various	\$ 6,177,588	\$ 918,337	\$ 5,259,251			Special Contract
12	367.0	Underground Cond & Devices. WPAFB31	Various	\$ 4,276,822	\$ 4,212,548	\$ 64,274			Special Contract
13	368.0	Line Transformers. WPAFB	Various	\$ 1,392,937	\$ 260,675	\$ 1,132,262			Special Contract
14	368.0	Line Transformers. WPAFB31	Various	\$ 6,420,946	\$ 3,641,627	\$ 2,778,419			Special Contract
15		Total		\$ 53,630,717	\$ 21,983,847	\$ 31,646,870			Special Contract

¹ See Schedule C-3.18

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 1 of 7
Witness Responsible: Rachele L. Perrin

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

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 2 of 7
Witness Responsible: Rachele L. Perrin

Line No.		Account No.	Description	Reserve for Accumulated Depreciation at Date Certain				Adjusted Jurisdictional
				Total Company Plant Investment	Total Company	Allocation %	Allocation Code	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(J) = (H) + (I)
1	360.1	Substation Land.NONE	\$ 1,906,216	\$ -	100.00%	ALLDIST	\$ -	\$ -
2	360.2	Other Land.NONE	\$ 2,382	\$ -	100.00%	ALLDIST	\$ -	\$ -
3	360.3	Land Rights.NONE	\$ 27,177,206	\$ -	100.00%	ALLDIST	\$ -	\$ -
4	360.4	Dist Land.NORTH DAYTON	\$ 339,580	\$ -	100.00%	ALLDIST	\$ -	\$ -
5	360.4	Distribution Land.DSB	\$ 117,769	\$ -	100.00%	ALLDIST	\$ -	\$ -
6	360.4	Distribution Land.EATON	\$ 18,635	\$ -	100.00%	ALLDIST	\$ -	\$ -
7	360.4	Distribution Land.GREENVILLE	\$ 349,912	\$ -	100.00%	ALLDIST	\$ -	\$ -
8	360.4	Distribution Land.MARYSVILLE	\$ 114,162	\$ -	100.00%	ALLDIST	\$ -	\$ -
9	360.4	Distribution Land.MIAMISBURG	\$ 122,959	\$ -	100.00%	ALLDIST	\$ -	\$ -
10	360.4	Distribution Land.OTHER	\$ 46,594	\$ -	100.00%	ALLDIST	\$ -	\$ -
11	360.4	Distribution Land.SIDNEY	\$ 4,005	\$ -	100.00%	ALLDIST	\$ -	\$ -
12	360.4	Distribution Land.WASH CH	\$ 93,971	\$ -	100.00%	ALLDIST	\$ -	\$ -
13	360.4	Distribution Land.XENIA	\$ 12,890	\$ -	100.00%	ALLDIST	\$ -	\$ -
14	361.0	S&I.NONE	\$ 10,833,040	\$ 6,018,000	100.00%	ALLDIST	\$ 6,018,000	\$ 6,018,000
15	361.0	S&I.STEAM PLANT	\$ -	\$ -	100.00%	ALLDIST	\$ -	\$ -
16	361.0	S&I.WPAFB	\$ 678,099	\$ 47,364	0.00%	NONDIST	\$ -	\$ -
17	361.0	S&I.WPAFB31	\$ 98,982	\$ 61,238	0.00%	NONDIST	\$ -	\$ -
18	361.4	S&I-OTHER.COLDWATER	\$ 22,801	\$ 3,591	100.00%	ALLDIST	\$ 3,591	\$ 3,591
19	361.4	S&I-OTHER.DSB	\$ 27,494,901	\$ 14,668,704	100.00%	ALLDIST	\$ 14,668,704	\$ 15,919,004
20	361.4	S&I-OTHER.EATON	\$ 1,437,618	\$ 858,121	100.00%	ALLDIST	\$ 858,121	\$ 858,121
21	361.4	S&I-OTHER.GREENVILLE	\$ 1,812,156	\$ 868,298	100.00%	ALLDIST	\$ 868,298	\$ 868,298
22	361.4	S&I-OTHER.MARYSVILLE	\$ 1,168,181	\$ 661,848	100.00%	ALLDIST	\$ 661,848	\$ 661,848

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 3 of 7
Witness Responsible: Rachele L. Perrin

Line Account No.		Description	Total Company Plant		Reserve for Accumulated Depreciation at Date Certain				Adjusted Jurisdictional	
			Investment	(D)	Total Company (E)	Allocation % (F)	Allocation Code (G)	Allocated Total (H) = (E) * (F)	Adjustments ¹ (I)	(J) = (H) + (I)
(A)	(B)	(C)								
1	361.4	S&I-OTHER.MIAMISBURG	\$	17,148	\$ (199,680)	100.00%	ALLDIST	\$ (199,680)		\$ (199,680)
2	361.4	S&I-OTHER.NORTH DAYTON	\$	4,404,441	\$ 667,231	100.00%	ALLDIST	\$ 667,231		\$ 667,231
3	361.4	S&I-OTHER.OTHER	\$	234,235	\$ 92,590	100.00%	ALLDIST	\$ 92,590		\$ 92,590
4	361.4	S&I-OTHER.SIDNEY	\$	2,152,363	\$ 1,155,054	100.00%	ALLDIST	\$ 1,155,054		\$ 1,155,054
5	361.4	S&I-OTHER.TRANS	\$	758,644	\$ 569,671	100.00%	ALLDIST	\$ 569,671		\$ 569,671
6	361.4	S&I-OTHER.WASH CH	\$	1,487,264	\$ 1,157,586	100.00%	ALLDIST	\$ 1,157,586		\$ 1,157,586
7	361.4	S&I-OTHER.XENIA	\$	2,354,807	\$ 1,433,159	100.00%	ALLDIST	\$ 1,433,159		\$ 1,433,159
8	362.0	Station Equip. NONE	\$	154,883,750	\$ 61,271,975	100.00%	ALLDIST	\$ 61,271,975	\$ (1,203,577)	\$ 60,068,398
9	362.0	Station Equip. WPAFB	\$	9,772,798	\$ 1,165,800	0.00%	NONDIST	\$ -		\$ -
10	362.0	Station Equip. WPAFB31	\$	14,517,085	\$ 5,690,680	0.00%	NONDIST	\$ -		\$ -
11	362.1	Genr. COMPUTER10	\$	-	\$ -	84.23%	DLABOR	\$ -		\$ -
12	362.1	Genr. COMPUTER11	\$	-	\$ (190,989)	84.23%	DLABOR	\$ (160,870)		\$ (160,870)
13	362.1	Genr. COMPUTER12	\$	2,540,016	\$ 2,354,297	84.23%	DLABOR	\$ 1,983,024		\$ 1,983,024
14	362.1	Genr. COMPUTER13	\$	4,942,991	\$ 4,456,229	84.23%	DLABOR	\$ 3,753,482		\$ 3,753,482
15	362.1	Genr. COMPUTER14	\$	1,108,388	\$ 332,411	84.23%	DLABOR	\$ 279,990		\$ 279,990
16	362.1	Genr. COMPUTER15	\$	1,613,561	\$ 984,237	84.23%	DLABOR	\$ 829,023		\$ 829,023
17	362.1	Genr. COMPUTER16	\$	2,914,004	\$ 1,366,307	84.23%	DLABOR	\$ 1,150,840		\$ 1,150,840
18	362.1	Genr. COMPUTER17	\$	2,949,181	\$ 898,462	84.23%	DLABOR	\$ 756,775		\$ 756,775
19	362.1	Genr. COMPUTER18	\$	5,057,177	\$ 1,565,675	84.23%	DLABOR	\$ 1,318,768		\$ 1,318,768
20	362.1	Genr. COMPUTER19	\$	1,349,057	\$ (242,915)	84.23%	DLABOR	\$ (204,607)		\$ (204,607)
21	362.1	Genr. COMPUTERS	\$	12,312,748	\$ 12,312,748	84.23%	DLABOR	\$ 10,371,028		\$ 10,371,028
22	362.1	Genr. COMPUTERS.SL	\$	-	\$ -	84.23%	DLABOR	\$ -		\$ -

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 4 of 7
Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Company Plant Investment (D)	Reserve for Accumulated Depreciation at Date Certain					Adjusted Jurisdictional (J) = (H) + (I)
				Total Company (E)	Allocation % (F)	Allocation Code (G)	Allocated Total (H) = (E) * (F)	Adjustments ¹ (I)	
1	362.1	Station Equip-General.OTHER	\$ 19,281,730	\$ 18,595,284	100.00%	ALLDIST	\$ 18,595,284		\$ 18,595,284
2	362.1	Station Equip-General.WPAFB	\$ -	\$ -	0.00%	NONDIST	\$ -		\$ -
3	362.2	Station Equip-General.OTHER	\$ 35,187,373	\$ 35,397,139	97.13%	DMAINT	\$ 34,381,241		\$ 34,381,241
4	362.2	Station Equip-General.VEH15	\$ 1,133,202	\$ 559,953	97.13%	DMAINT	\$ 543,882		\$ 543,882
5	362.2	Station Equip-General.VEH16	\$ 581,560	\$ 259,904	97.13%	DMAINT	\$ 252,445		\$ 252,445
6	362.2	Station Equip-General.VEH17	\$ 748,473	\$ 228,075	97.13%	DMAINT	\$ 221,529		\$ 221,529
7	362.2	Station Equip-General.VEH18	\$ 1,581,267	\$ 420,119	97.13%	DMAINT	\$ 408,062		\$ 408,062
8	362.2	Station Equip-General.VEH19	\$ 29,696	\$ 4,454	97.13%	DMAINT	\$ 4,326		\$ 4,326
9	362.2	Station Equip-Vehicles.SL	\$ -	\$ -	97.13%	DMAINT	\$ -		\$ -
10	362.6	Station Equip - ED.NONE	\$ 518,732	\$ 518,732	97.13%	DMAINT	\$ 503,844		\$ 503,844
11	362.7	Station Eq-General.FIBER CABLE	\$ 4,708,984	\$ 1,627,710	97.13%	DMAINT	\$ 1,580,995		\$ 1,580,995
12	362.7	Station Equip-General.OTHER	\$ 31,546,271	\$ 4,500,757	97.13%	DMAINT	\$ 4,371,585		\$ 4,371,585
13	362.7	Station Equip-Genr.MULTIPLEX	\$ 489,952	\$ 469,952	97.13%	DMAINT	\$ 456,464		\$ 456,464
14	364.0	Pole, Tower & Fixture.WPAFB31	\$ 432,920	\$ 128,894	0.00%	NONDIST	\$ -		\$ -
15	364.0	Poles, Tower & Fixtures.WPAFB	\$ 1,005,151	\$ 34,327	0.00%	NONDIST	\$ -		\$ -
16	364.0	Poles, Towers & Fixtures.NONE	\$ 350,803,882	\$ 193,808,597	100.00%	ALLDIST	\$ 193,808,597	\$ (2,036,289)	\$ 191,772,308
17	365.0	Ovhd Cond & Devices.WPAFB	\$ 600,498	\$ 102,171	0.00%	NONDIST	\$ -		\$ -
18	365.0	Ovhd Cond & Devices.WPAFB31	\$ 442,321	\$ 312,339	0.00%	NONDIST	\$ -		\$ -
19	365.0	Ovhd Conductor & Devices.NONE	\$ 176,356,254	\$ 66,366,637	100.00%	ALLDIST	\$ 66,366,637		\$ 66,366,637
20	366.0	Underground Conduit.NONE	\$ 11,757,360	\$ 6,403,280	100.00%	ALLDIST	\$ 6,403,280	\$ (73,644)	\$ 6,329,636
21	366.0	Underground Conduit.WPAFB	\$ 2,363,226	\$ 133,801	0.00%	NONDIST	\$ -		\$ -
22	366.0	Underground Conduit.WPAFB31	\$ 5,452,244	\$ 5,274,046	0.00%	NONDIST	\$ -		\$ -

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 5 of 7
Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Company Plant		Reserve for Accumulated Depreciation at Date Certain						Adjusted Jurisdictional
			Investment		Allocation %	Allocation Code	Allocated Total	Adjustments ¹			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)	(I)	(J) = (H) + (I)		
1	367.0	Undgrnd Cond & Devices.NONE	\$ 248,739,246	\$ 122,378,818	100.00%	ALLDIST	\$ 122,378,818	\$ (1,752,232)	\$ 120,626,586		
2	367.0	Undgrnd Cond & Devices.WPAFB	\$ 6,177,588	\$ 918,337	0.00%	NONDIST	\$ -	\$ -	\$ -		
3	367.0	Undgrnd Cond & Devices.WPAFB31	\$ 4,276,822	\$ 4,212,548	0.00%	NONDIST	\$ -	\$ -	\$ -		
4	368.0	Line Transformers.NONE	\$ 355,801,988	\$ 128,880,674	100.00%	ALLDIST	\$ 128,880,674	\$ 2,156,720	\$ 131,037,394		
5	368.0	Line Transformers.WPAFB	\$ 1,392,937	\$ 260,675	0.00%	NONDIST	\$ -	\$ -	\$ -		
6	368.0	Line Transformers.WPAFB31	\$ 6,420,046	\$ 3,641,627	0.00%	NONDIST	\$ -	\$ -	\$ -		
7	369.1	Ovhd Electric Services.NONE	\$ 57,889,402	\$ 46,250,391	100.00%	ALLDIST	\$ 46,250,391	\$ -	\$ 46,250,391		
8	369.2	Undgrnd Electric Services.NONE	\$ 220,077,476	\$ 118,089,092	100.00%	ALLDIST	\$ 118,089,092	\$ -	\$ 118,089,092		
9	370.0	Meters.NONE	\$ 52,352,015	\$ 15,521,180	100.00%	ALLDIST	\$ 15,521,180	\$ -	\$ 15,521,180		
10	371.1	Cust Install - Premises.NONE	\$ 19,289,793	\$ 16,748,835	100.00%	ALLDIST	\$ 16,748,835	\$ (2,150,600)	\$ 14,598,235		
11	371.2	Cust Install - Other.NONE	\$ 227,694	\$ 183,748	100.00%	ALLDIST	\$ 183,748	\$ -	\$ 183,748		
12	372	Leased Prop on Cus.NONE	\$ 47,450	\$ 47,450	100.00%	ALLDIST	\$ 47,450	\$ (6,120)	\$ 41,330		
13	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	\$ 493,688	107.71%	DIRECT	\$ 531,758	\$ -	\$ 531,758		
14	108	RWIP - Cost of Removal	\$ -	\$ (11,372,611)	97.88%	DIRECT	\$ 11,131,620	\$ -	\$ 11,131,620		
15	108	RWIP - Salvage	\$ -	\$ 3,447,142	100.00%	DIRECT	\$ (3,447,142)	\$ -	\$ (3,447,142)		
16		Total Distribution Plant	\$ 1,918,245,742	\$ 904,875,458			\$ 893,518,195	\$ (3,815,442)	\$ 889,702,753		

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 6 of 7
Witness Responsible: Rachele L. Perrin

Line Account No.		Total Company Plant Investment		Reserve for Accumulated Depreciation at Date Certain						
Description				Total Company	Allocation %	(F)	(G)	Allocated Total	Adjustments ¹	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)				(H) = (E) * (F)	(I)	(J) = (H) + (I)
1	389.2.	Land & Rights - Co.OTHER	\$ 1,670,042	-	100.00%		ALLDIST	\$ -		\$ -
2	390.1.	S&I - Utility Spec.OTHER	\$ 8,416	997	100.00%		ALLDIST	\$ 997		\$ 997
3	390.2.	S&I - Common.OTHER	\$ 16,392,819	\$ 12,365,841	100.00%		ALLDIST	\$ 12,365,841	\$ (1,284,352)	\$ 11,081,489
4	391.0.	Office Furniture & Equip OTHER	\$ -	-				\$ -		\$ -
5	392.0.	Transportation Equipment OTHER	\$ -	-				\$ -		\$ -
6	393.0.	Stores Equip - Common.OTHER	\$ 62,046	\$ 29,819	97.13%		DMAINT	\$ 28,963		\$ 28,963
7	394.0.	Tools Shop & Garage Eq.OTHER	\$ 6,173,879	\$ 3,672,445	97.13%		DMAINT	\$ 3,567,046		\$ 3,567,046
8	395.0.	Lab Equip - Common.OTHER	\$ 4,862,741	\$ 1,179,042	97.13%		DMAINT	\$ 1,145,203	\$ (306,468)	\$ 838,735
9	396.0.	Power Operated Equip.OTHER	\$ 1,471,164	\$ 1,497,974	97.13%		DMAINT	\$ 1,454,982		\$ 1,454,982
10	397.2.	Communication Equipment.OTHER	\$ -	-				\$ -		\$ -
11	398.0.	Misc Equipment - Common.OTHER	\$ 326,520	\$ (98,668)	100.00%		ALLDIST	\$ (98,668)	\$ (270,885)	\$ (369,553)
12	399.0.	Other Tangible Property OTHER	\$ -	-				\$ -		\$ -
13	Various	General (Reconciling Adjustments)	\$ -	-				\$ -		\$ -
14	108	RWIP - Cost of Removal	\$ -	\$ (71,021)	97.13%		DMAINT	\$ (68,982)		\$ (68,982)
15	108	RWIP - Salvage	\$ -	\$ 21,993	97.13%		DMAINT	\$ 21,362		\$ 21,362
16	Total General Plant		\$ 30,967,627	\$ 18,598,422				\$ 18,416,744	\$ (1,861,705)	\$ 16,555,039

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-2a, WPB-2b, WPB-2c, WPB-2d, WPB-3
Schedule B-3
Page 7 of 7
Witness Responsible: Rachele L. Perrin

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

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

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

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

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

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

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

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

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

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

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

Schedule B-3.2
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Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Adjusted Jurisdictional		Current			Current Depreciation Rates			Proposed Depreciation Rates			Curve Form
			Plant Investment	Reserve Balance	Accrual Rate ^a	Calculated Depreciation Expense	% Net Salvage ^a	Average Service Life ^a	Curve Form ^a	Proposed Accrual Rate	Calculated Depreciation Expense (L) = (D) * (K)	% Net Salvage	Average Service Life	
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	360.1	Substation Land.NONE	\$ 1,906,216	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
2	360.2	Other Land.NONE	\$ 2,382	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
3	360.3	Land Rights.NONE	\$ 26,210,113	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
4	360.4	Dist Land.NORTH DAYTON	\$ 339,580	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
5	360.4	Distribution Land.DSB	\$ 117,769	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
6	360.4	Distribution Land.EATON	\$ 18,635	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
7	360.4	Distribution Land.GREENVILLE	\$ 349,912	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
8	360.4	Distribution Land.MARYSVILLE	\$ 114,162	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
9	360.4	Distribution Land.MIAMISBURG	\$ 122,959	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
10	360.4	Distribution Land.OTHER	\$ 46,594	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
11	360.4	Distribution Land.SIDNEY	\$ 4,005	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
12	360.4	Distribution Land.WASH CH	\$ 93,971	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
13	360.4	Distribution Land.XENIA	\$ 12,890	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
14	361.0	S&I.NONE	\$ 10,833,040	\$ 6,018,000	2.72%	\$ 294,659	-25.00%	46.00	R1.5	2.77%	\$ 300,075	-20.00%	50.00	S1.5
15	361.0	S&I.STEAM PLANT	\$ -	\$ -	0.00%	\$ -	-	NA	NA	0.00%	\$ -	NA	NA	NA
16	361.0	S&I.WPAFB	\$ -	\$ -	2.48%	\$ -	-10.00%	44.40	R3.0	2.48%	\$ -	-10.00%	44.40	R3.0
17	361.0	S&I.WPAFB31	\$ -	\$ -	2.48%	\$ -	-10.00%	44.40	R3.0	2.48%	\$ -	-10.00%	44.40	R3.0
18	361.4	S&I.OTHER.COLDWATER	\$ 22,801	\$ 3,591	3.79%	\$ 864	-25.00%	33.00	L0	1.81%	\$ 413	-15.00%	45.0	S0
19	361.4	S&I.OTHER.DSB	\$ 27,494,901	\$ 15,919,004	3.79%	\$ 1,042,057	-25.00%	33.00	L0	1.81%	\$ 497,658	-15.00%	45.0	S0
20	361.4	S&I.OTHER.EATON	\$ 1,437,618	\$ 888,121	3.79%	\$ 54,486	-25.00%	33.00	L0	1.81%	\$ 26,021	-15.00%	45.0	S0
21	361.4	S&I.OTHER.GREENVILLE	\$ 1,812,156	\$ 868,298	3.79%	\$ 68,681	-25.00%	33.00	L0	1.81%	\$ 32,800	-15.00%	45.0	S0
22	361.4	S&I.OTHER.MARYSVILLE	\$ 1,168,181	\$ 661,848	3.79%	\$ 44,274	-25.00%	33.00	L0	1.81%	\$ 21,144	-15.00%	45.0	S0
23	361.4	S&I.OTHER.MIAMISBURG	\$ 17,148	\$ (199,680)	3.79%	\$ 650	-25.00%	33.00	L0	1.81%	\$ 310	-15.00%	45.0	S0
24	361.4	S&I.OTHER.NORTH DAYTON	\$ 4,404,441	\$ 667,231	3.79%	\$ 166,928	-25.00%	33.00	L0	1.81%	\$ 79,720	-15.00%	45.0	S0

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

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

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

Schedule B-3.2
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Witness Responsible: Rachelle L. Perrin

Line No.	Account No.	Description	Adjusted Jurisdictional		Current Depreciation Rates				Proposed Depreciation Rates				Curve Form	Curve Form (C)
			Plant Investment	Reserve Balance	Current Accrual Rate ^A	Calculated Depreciation Expense	% Net Salvage ^A	Average Service Life ^A	Proposed Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life		
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)
1	361.4	S&I-OTHER.OTHER	\$ 234,235	\$ 92,590	3.79%	\$ 8,878	-25.00%	33.00	L0	1.81%	\$ 4,240	-15.00%	45.0	S0
2	361.4	S&I-OTHER.SIDNEY	\$ 1,155,363	\$ 1,155,054	3.79%	\$ 81,575	-25.00%	33.00	L0	1.81%	\$ 38,958	-15.00%	45.0	S0
3	361.4	S&I-OTHER.TRANS	\$ 758,644	\$ 569,671	3.79%	\$ 28,753	-25.00%	33.00	L0	1.81%	\$ 13,731	-15.00%	45.0	S0
4	361.4	S&I-OTHER.WASH OH	\$ 1,157,264	\$ 1,157,586	3.79%	\$ 56,367	-25.00%	33.00	L0	1.81%	\$ 26,919	-15.00%	45.0	S0
5	361.4	S&I-OTHER.XENIA	\$ 2,354,807	\$ 1,433,159	3.79%	\$ 89,247	-25.00%	33.00	L0	1.81%	\$ 42,622	-15.00%	45.0	S0
6	362.0	Station Equip.NONE	\$ 153,111,583	\$ 60,068,398	2.00%	\$ 3,062,232	-10.00%	55.00	R1.5	2.28%	\$ 3,490,944	-25.00%	58.00	R1.5
7	362.0	Station Equip.WPAFB	\$ -	\$ -	2.79%	\$ -	-10.00%	55.00	R2.0	2.79%	\$ -	-10.00%	55.00	R2.0
8	362.0	Station Equip.WPAFB31	\$ -	\$ -	2.21%	\$ -	-10.00%	55.00	R2.0	2.21%	\$ -	-10.00%	55.00	R2.0
9	362.1	Gentr.COMPUTER10	\$ -	\$ -	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ
10	362.1	Gentr.COMPUTER11	\$ -	\$ (160,870)	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ
11	362.1	Gentr.COMPUTER12	\$ 2,139,455	\$ 1,963,024	14.29%	\$ 305,728	0.00%	7.00	SQ	6.37%	\$ 136,283	0.00%	10.0	SQ
12	362.1	Gentr.COMPUTER13	\$ 4,163,481	\$ 3,753,482	14.29%	\$ 594,961	0.00%	7.00	SQ	6.37%	\$ 265,214	0.00%	10.0	SQ
13	362.1	Gentr.COMPUTER14	\$ 933,595	\$ 279,990	14.29%	\$ 133,411	0.00%	7.00	SQ	6.37%	\$ 59,470	0.00%	10.0	SQ
14	362.1	Gentr.COMPUTER15	\$ 1,359,102	\$ 829,023	14.29%	\$ 194,216	0.00%	7.00	SQ	6.37%	\$ 86,575	0.00%	10.0	SQ
15	362.1	Gentr.COMPUTER16	\$ 2,454,466	\$ 1,150,840	14.29%	\$ 350,743	0.00%	7.00	SQ	6.37%	\$ 156,349	0.00%	10.0	SQ
16	362.1	Gentr.COMPUTER17	\$ 2,484,095	\$ 756,775	14.29%	\$ 354,977	0.00%	7.00	SQ	6.37%	\$ 156,237	0.00%	10.0	SQ
17	362.1	Gentr.COMPUTER18	\$ 4,259,660	\$ 1,316,768	14.29%	\$ 608,705	0.00%	7.00	SQ	6.37%	\$ 271,340	0.00%	10.0	SQ
18	362.1	Gentr.COMPUTER19	\$ 1,136,311	\$ (204,607)	14.29%	\$ 162,379	0.00%	7.00	SQ	6.37%	\$ 72,383	0.00%	10.0	SQ
19	362.1	Gentr.COMPUTERS	\$ 10,371,028	\$ 10,371,028	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ
20	362.1	Gentr.COMPUTERS.SL	\$ -	\$ -	14.29%	\$ -	0.00%	7.00	SQ	6.37%	\$ -	0.00%	10.0	SQ
21	362.1	Station Equip-General.OTHER	\$ 19,281,730	\$ 18,595,284	4.00%	\$ 771,269	0.00%	25.00	R1.5	4.87%	\$ 939,020	-25.00%	20.0	S1
22	362.1	Station Equip-General.WPAFB	\$ -	\$ -	2.79%	\$ -	-10.00%	55.00	R2.0	2.79%	\$ -	-10.00%	55.00	R2.0
23	362.2	Station Equip-General.WPAFB	\$ 34,177,495	\$ 34,381,241	12.00%	\$ -	0.00%	8.30	SQ	3.72%	\$ -	0.00%	12.0	L3
24	362.2	Station Equip-General.OTHER	\$ 1,100,679	\$ 543,882	12.00%	\$ 132,081	0.00%	8.30	SQ	3.72%	\$ 40,945	10.00%	12.0	L3
25	362.2	Station Equip-General.VEH15	\$ 564,869	\$ 252,445	12.00%	\$ 67,784	0.00%	8.30	SQ	3.72%	\$ 21,013	10.00%	12.0	L3
26	362.2	Station Equip-General.VEH16	\$ 726,992	\$ 221,529	12.00%	\$ 87,239	0.00%	8.30	SQ	3.72%	\$ 27,044	10.00%	12.0	L3
27	362.2	Station Equip-General.VEH17	\$ 1,535,885	\$ 408,062	12.00%	\$ 184,306	0.00%	8.30	SQ	3.72%	\$ 57,135	10.00%	12.0	L3
28	362.2	Station Equip-General.VEH18	\$ 28,844	\$ 4,326	12.00%	\$ 3,461	0.00%	8.30	SQ	3.72%	\$ 1,073	10.00%	12.0	L3

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

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

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

Schedule B-3.2
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Witness Responsible: Rachelle L. Perrin

Account			Adjusted Jurisdictional		Current		Current Depreciation Rates		Proposed Depreciation Rates		Curve Form				
No.	(B)	Description	Plant Investment	Reserve Balance	Accrual Rate ^a	Calculated Expense	(G) = (D) * (F)	(H)	Average Service Life ^a	Curve Form ^a	Accrual Rate	Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)	
1	362.2	Station Equip-Vehicles SL	\$ -	\$ -	12.00%	\$ -	-	0.00%	8.30	SQ	3.72%	\$ -	10.00%	12.0	L3
2	362.6	Station Equip - ED NONE	\$ 503,844	\$ 503,844	9.09%	\$ -	-	0.00%	11.00	R3.0	0.00%	\$ -	0.00%	20.0	S4
3	362.7	Station Equip-General FIBER CABLE	\$ 4,573,836	\$ 1,580,995	3.85%	\$ 176,093	-	0.00%	26.00	SQ	3.63%	\$ 166,030	0.00%	20.0	SQ
4	362.7	Station Equip-General OTHER	\$ 30,640,893	\$ 4,371,585	5.00%	\$ 1,532,045	-	0.00%	20.00	S1.5	6.89%	\$ 2,049,876	0.00%	20.0	S1
5	362.7	Station Equip-Genr. MUL TIPILEX	\$ 456,464	\$ 456,464	5.00%	\$ -	-	0.00%	20.00	S1.5	0.90%	\$ -	0.00%	20.0	S1
6	364.0	Pole, Tower & Fixture WPAFB31	\$ -	\$ -	3.76%	\$ -	-	-60.00%	50.00	R2.0	3.76%	\$ -	-60.00%	50.00	R2.0
7	364.0	Poles, Tower & Fixtures WPAFB	\$ -	\$ -	4.51%	\$ -	-	-60.00%	50.00	R2.0	4.51%	\$ -	-60.00%	50.00	R2.0
8	364.0	Poles, Towers & Fixtures NONE	\$ 348,487,220	\$ 191,772,308	3.20%	\$ 11,151,591	-	-30.00%	50.00	R2.0	4.67%	\$ 16,274,353	-100.00%	63.0	R2.5
9	365.0	Ovhd Cond & Devices WPAFB	\$ -	\$ -	3.65%	\$ -	-	-30.00%	50.00	R2.0	3.65%	\$ -	-30.00%	50.00	R2.0
10	365.0	Ovhd Cond & Devices WPAFB31	\$ -	\$ -	2.60%	\$ -	-	-30.00%	50.00	R2.0	2.61%	\$ 4,602,898	-30.00%	60.0	R1
11	365.0	Ovhd Conductor & Devices NONE	\$ 176,356,254	\$ 66,366,637	2.65%	\$ 4,585,263	-	-10.00%	75.00	R4.0	2.75%	\$ 318,568	-50.00%	75.00	S4
12	366.0	Underground Conduit NONE	\$ 11,584,273	\$ 6,329,636	1.47%	\$ 170,289	-	-5.00%	70.00	R4.0	1.60%	\$ -	-5.00%	70.00	R4.0
13	366.0	Underground Conduit WPAFB	\$ -	\$ -	1.48%	\$ -	-	-5.00%	70.00	R4.0	1.49%	\$ -	-5.00%	70.00	R4.0
14	366.0	Underground Conduit WPAFB31	\$ -	\$ -	2.30%	\$ -	-	-15.00%	50.00	S1.5	1.62%	\$ 3,992,615	-30.00%	55.00	S1.5
15	367.0	Undgrnd Cond & Devices NONE	\$ 246,457,694	\$ 120,626,586	2.71%	\$ -	-	-15.00%	48.00	S2.0	2.71%	\$ -	-15.00%	48.00	S2.0
16	367.0	Undgrnd Cond & Devices WPAFB	\$ -	\$ -	2.40%	\$ -	-	-15.00%	48.00	S2.0	2.40%	\$ -	-15.00%	48.00	S2.0
17	367.0	Undgrnd Cond & Devices WPAFB31	\$ -	\$ -	3.04%	\$ -	-	-40.00%	46.00	S2.0	4.57%	\$ 50.00	-50.00%	52.00	R2.5
18	368.0	Line Transformers NONE	\$ 355,801,988	\$ 131,037,394	3.09%	\$ 10,816,380	-	-25.00%	46.00	S2.0	3.09%	\$ 16,260,151	-25.00%	46.00	S2.0
19	368.0	Line Transformers WPAFB	\$ -	\$ -	2.85%	\$ -	-	-25.00%	46.00	S2.0	2.85%	\$ -	-25.00%	46.00	S2.0
20	368.0	Line Transformers WPAFB31	\$ -	\$ -	3.89%	\$ -	-	-75.00%	45.00	R2.5	4.24%	\$ 2,454,511	-80.00%	48.00	S2.0
21	369.1	Ovhd Electric Services NONE	\$ 57,889,402	\$ 46,250,391	3.33%	\$ 2,251,898	-	-50.00%	45.00	R5	3.76%	\$ 8,274,913	-80.00%	60.0	R3
22	369.2	Undgrnd Electric Services NONE	\$ 220,077,476	\$ 118,089,092	4.35%	\$ 7,328,580	-	-50.00%	45.00	R5	4.73%	\$ 2,475,250	-1.00%	60.0	R5
23	370.0	Meters NONE	\$ 52,352,015	\$ 15,521,160	4.00%	\$ 2,277,313	0.00%	23.00	S1.0	0.49%	\$ 94,520	-20.00%	42.0	L0	
24	371.1	Cust Install - Premises NONE	\$ 19,289,793	\$ 14,598,235	2.22%	\$ 771,592	-20.00%	30.00	R1.0	0.49%	\$ 8,447	-20.00%	45.0	R1	
25	371.2	Cust Install - Other NONE	\$ 227,694	\$ 183,748	2.50%	\$ 5,055	0.00%	45.00	L2.0	3.71%	\$ 508	0.00%	40.0	S1.5	
26	372	Leased Prop on Cus NONE	\$ 47,450	\$ 41,330	2.50%	\$ 1,186	0.00%	40.00	SQ	1.07%	\$ 508	0.00%	40.0	L3	
27		Total Distribution Plant	\$ 1,848,092,353	\$ 881,486,518		\$ 55,686,723					\$ 63,841,276				

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

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

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

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Witness Responsible: Rachelle L. Perrin

Line Account		Adjusted Jurisdictional		Current Depreciation Rates			Proposed Depreciation Rates										
No.	(B)	Description	(C)	Plant Investment	Reserve Balance	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	Curve Form
(A)	(B)	(C)	(D)	(E)	(F)	(G)= (D) * (F)	(H)	(I)	(J)	(K)	(L) = (D) * (K)	(M)	(N)	(O)			
1	389.2.	Land & Rights - Co.OTHER	\$ 1,670,042	\$ -	0.00%	\$ -	NA	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA	NA
2	390.1.	S&I - Utility Spec.OTHER	\$ 8,416	\$ 997	3.33%	\$ 280	0.00%	30.00	L1.5	1.76%	\$ 148	0.00%	45.0	R1	NA	NA	NA
3	390.2.	S&I - Common.OTHER	\$ 16,346,024	\$ 11,081,489	3.33%	\$ 544,323	0.00%	30.00	L1.5	0.30%	\$ 49,038	-10.00%	45.0	R1	NA	NA	NA
4	391.0.	Office Furniture & Equip.OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA	NA
5	392.0.	Transportation Equipment.OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA	NA
6	393.0.	Stores Equip - Common.OTHER	\$ 60,265	\$ 28,963	3.85%	\$ 2,320	0.00%	26.00	SQ	4.08%	\$ 2,459	0.00%	25.0	SQ	NA	NA	NA
7	394.0.	Tools Shop & Garage Eq.OTHER	\$ 5,996,689	\$ 3,567,046	3.65%	\$ 218,879	5.00%	26.00	SQ	4.79%	\$ 287,241	0.00%	25.0	SQ	NA	NA	NA
8	395.0.	Lab Equip - Common.OTHER	\$ 4,363,604	\$ 836,735	4.00%	\$ 175,344	0.00%	25.00	SQ	6.61%	\$ 289,756	0.00%	20.0	SQ	NA	NA	NA
9	396.0.	Power Operated Equip.OTHER	\$ 1,428,942	\$ 1,454,982	5.00%	\$ -	10.00%	18.00	SQ	2.90%	\$ -	0.00%	17.0	L3	NA	NA	NA
10	397.2.	Communication Equipment.OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA	NA
11	398.0.	Misc Equipment - Common.OTHER	\$ 178	\$ (369,553)	6.25%	\$ 11	0.00%	16.00	SQ	11.77%	\$ 21	0.00%	20.0	SQ	NA	NA	NA
12	399.0.	Other Tangible Property.OTHER	\$ -	\$ -	0.00%	\$ -	NA	NA	NA	0.00%	\$ -	NA	NA	NA	NA	NA	NA
13		Total General Plant	\$ 29,894,160	\$ 16,602,659		\$ 941,157					\$ 628,663						

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

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

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

Schedule B-3.2
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Witness Responsible: Rachelle L. Perrin

Line Account		Description (C)	Adjusted Jurisdictional		Current Depreciation Rates				Proposed Depreciation Rates									
No.	(B)		Plant Investment (D)	Reserve Balance (E)	Current Accrual Rate ^a (F)	Calculated Depreciation Expense (G)= (D) * (F)	% Net Salvage ^a (H)	Average Service Life ^a (I)	Curve Form ^a (J)	Proposed Accrual Rate (K)	Calculated Depreciation Expense (L)= (D) * (K)	% Net Salvage (M)	Average Service Life (N)	Curve Form (O)				
1	3030	Intangible Plant.NONE	\$	1,513,977	\$	38,185	14.29%	\$	216,347	0.00%	7.0	SQ	14.29%	\$	216,347	0.00%	7.0	SQ
2	3030	Intangible Plant.SL	\$	-	\$	-	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
3	3030	Intangible Plant.SW08	\$	90,996	\$	90,996	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
4	3030	Intangible Plant.SW09	\$	237,285	\$	237,285	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
5	3030	Intangible Plant.SW10	\$	780,317	\$	780,317	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
6	3030	Intangible Plant.SW11	\$	5,867,806	\$	5,867,806	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
7	3030	Intangible Plant.SW12	\$	6,803,727	\$	6,803,727	14.29%	\$	-	0.00%	7.0	SQ	0.65%	\$	-	0.00%	7.0	SQ
8	3030	Intangible Plant.SW13	\$	3,566,503	\$	3,082,769	14.29%	\$	509,653	0.00%	7.0	SQ	14.29%	\$	509,653	0.00%	7.0	SQ
9	3030	Intangible Plant.SW14	\$	1,344,415	\$	1,062,221	14.29%	\$	192,117	0.00%	7.0	SQ	14.29%	\$	192,117	0.00%	7.0	SQ
10	3030	Intangible Plant.SW15	\$	1,957,212	\$	1,567,649	14.29%	\$	279,686	0.00%	7.0	SQ	14.29%	\$	279,686	0.00%	7.0	SQ
11	3030	Intangible Plant.SW16	\$	2,779,296	\$	1,545,633	14.29%	\$	397,161	0.00%	7.0	SQ	14.29%	\$	397,161	0.00%	7.0	SQ
12	3030	Intangible Plant.SW17	\$	2,447,076	\$	396,950	14.29%	\$	349,687	0.00%	7.0	SQ	14.29%	\$	349,687	0.00%	7.0	SQ
13	3030	Intangible Plant.SW18	\$	2,571,972	\$	644,991	14.29%	\$	367,535	0.00%	7.0	SQ	14.29%	\$	367,535	0.00%	7.0	SQ
14	3030	Intangible Plant.SW19	\$	3,030,860	\$	274,457	14.29%	\$	433,110	0.00%	7.0	SQ	14.29%	\$	433,110	0.00%	7.0	SQ
15	3030	Intangible Plant.SW20	\$	-	\$	-	14.29%	\$	-	0.00%	7.0	SQ	14.29%	\$	-	0.00%	7.0	SQ
16		Total Intangible Plant	\$	32,991,442	\$	22,392,986		\$	2,745,296					\$	2,745,296			

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

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

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

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

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

Line No.	Account No.	Description	Beginning Balance	Accruals	Retirements	Salvage, Removal, Transfers & Reclassifications	Ending Balance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (D) + (E) - (F) + (G)
1	301-303	Intangible Plant	\$ 47,604,749	\$ 28,016,656	\$ 41,811,852	\$ (7,404,117)	\$ 26,405,436
2	360-373	Distribution Plant	\$ 785,167,085	\$ 274,446,611	\$ 126,512,610	\$ (31,202,707)	\$ 901,898,378
3	389-399	General Plant	\$ 18,994,446	\$ 5,092,203	\$ 5,305,881	\$ (133,318)	\$ 18,647,450
4		Total In-Service Property	\$ 851,766,280	\$ 307,555,470	\$ 173,630,343	\$ (38,740,143)	\$ 946,951,264

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

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

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

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

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

The Company holds no property under capital lease.

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

Construction Work in Progress
As of June 30, 2020

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

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

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

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

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

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

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

Schedule B-4.1
 Page 1 of 1
 Witness Responsible: Rachele L. Perrin

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

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

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

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

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

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

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

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

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

Allowance for Working Capital
As of June 30, 2020

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

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

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

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

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

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

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Schedule Reference	T&D	Allocation %	Allocation Code	Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = (E) * (F)
1	Working Capital - Non Cash:						
2							
3	Fuel Stock	13 month average balance	B-5.1, pg 2, Line 3, Column F	\$ -			\$ -
4							
5	M&S Held for Normal Operations	13 month average balance	B-5.1, pg 2, Line 5, Column F	\$ 11,917,758			
6	Less: Allowance for new construction		B-5.1, pg 2, Line 6, Column F	\$ 3,115,718			
7	M&S Held for Normal Operations less allowance for new construction		Line 5 - Line 6	\$ 8,802,040	100.00%	(a)	\$ 8,802,040
8							
9	Other (Specify and List)						
10	Prepayments	13 month average balance	B-5.1, pg 2, Line 10, Column F	\$ 8,135,276	85.46%	DIRECT	\$ 6,952,325
11							
12	Accruals	13 month average balance	B-5.1, pg 2, Line 12, Column F	\$ (6,609,458)	89.70%	DIRECT	\$ (5,928,839)
13							
14	WPAFB	13 month average balance	B-5.1, pg 2, Line 14, Column F	\$ (176,268)	100.00%	DIRECT	\$ (176,268)
15							
16	Total Non-cash Working Capital			<u>\$ 10,151,590</u>			<u>\$ 9,649,258</u>
17							
18	Working Capital Allowance						<u>\$ 9,649,258</u>

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

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

Miscellaneous Working Capital Items
As of June 30, 2020

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

Schedule B-5.1

Page 1 of 3

Witness Responsible: Patrick J. Donlon

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

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

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

Data: 4 Months Actual & 9 Months Estimated
Type of Filing: Original

Work Paper Reference No(s): WPB-5.1b, WPB-5.1d, WPB-5.1e, WPB-5.1f

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

Line No.	Description	Schedule Reference	Thirteen Month Average Balance					Jurisdictional
			Total Company	Generation/ Other Entities	T&D	Allocation %	Allocation Code	
(A)	(B)	(C)	(D)	(E)	(F) = (D) - (E)	(G)	(H)	(I) = (F) * (G)
1	Working Capital - Non Cash							
2								
3	Fuel Stock	SAP General Ledger and Forecast	\$ -	\$ -	\$ -	0.00%	NONDIST	\$ -
4								
5	Materials & Supplies	WPB-5.1b, pg 1, Line 8, Column E & F	\$ 11,917,758	\$ -	\$ 11,917,758			\$ -
6	Less: Amount Allocated to New Construction	WPB-5.1b, pg 1, Line 8, Column I			\$ 3,115,718			\$ -
7	Total M&S Other than New Construction		\$ 11,917,758	\$ -	\$ 8,802,040	100.00%	(a)	\$ 8,802,040
8								
9	Other (Specify & List)							
10	Prepayments	WPB-5.1d, Line 16, Column C & D	\$ 19,431,341	\$ 11,296,065	\$ 8,135,276	85.46%	DIRECT	\$ 6,952,325
11								
12	Accruals	WPB-5.1e, Line 16, Column C & D	\$ (6,609,458)	\$ -	\$ (6,609,458)	89.70%	DIRECT	\$ (5,928,839)
13								
14	WPAFB	WPB-5.1f, Line 16, Column C & D	\$ (176,268)	\$ -	\$ (176,268)	100.00%	DIRECT	\$ (176,268)
15								
16	Total Non-Cash Working Capital		\$ 24,563,373	\$ 11,296,065	\$ 10,151,590			\$ 9,649,258

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

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

Miscellaneous Working Capital Items
As of June 30, 2020

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-5.1b, WPB-5.1d, WPB-5.1e, WPB-5.1f
Schedule B-5.1
Page 3 of 3
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Description (B)	Schedule Reference (C)	Date Certain Balance					Allocation % (G)	Allocation Code (H)	Jurisdictional (I) = (F) * (G)
			Total Company (D)	Generation/ Other Entities (E)	T&D (F) = (D) - (E)					
1	Working Capital - Non Cash									
2										
3	Fuel Stock	SAP General Ledger	\$ -	\$ -	\$ -		0.00%	NONDIST	\$ -	
4										
5	Materials & Supplies	WPB-5.1b, pg 2, Line 8, Column E & F	\$ 11,862,519	\$ -	\$ 11,862,519					
6	Less: Amount Allocated to New Construction	WPB-5.1b, pg 2, Line 8, Column I			\$ 3,101,276					
7	Total M&S Other than New Construction		<u>\$ 11,862,519</u>	<u>-</u>	<u>\$ 8,761,243</u>		100.00%	(a)		<u>\$ 8,761,243</u>
8										
9	Other (Specify & List)									
10	Prepayments	WPB-5.1d, Line 2, Column C & D	\$ 43,351,222	\$ 37,767,603	\$ 5,583,618		83.66%	DIRECT	\$ 4,671,112	
11										
12	Accruals	WPB-5.1e, Line 2, Column C & D	\$ (6,918,170)		\$ (6,918,170)		89.46%	DIRECT	\$ (6,188,995)	
13										
14	WPAFB	WPB-5.1f, Line 2, Column C & D	\$ (176,268)		\$ (176,268)		100.00%	DIRECT	\$ (176,268)	
15										
16	Total Non-Cash Working Capital		<u>\$ 48,119,303</u>	<u>\$ 37,767,603</u>	<u>\$ 7,250,424</u>					<u>\$ 7,067,092</u>

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

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

Other Rate Base Items Summary
As of June 30, 2020

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPB-6a, WPB-6b
Witness Responsible: Frank J. Salatto, Hampton M. Roach, Lauren R. Whitehead, Rachele L. Perrin
Schedule B-6
Page 1 of 1

Line No.	Account No.	Description	Total Company	Allocation %	Allocation Code	Allocated Total	Adjustments ¹	Adjusted Jurisdictional
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)	(I) = (G) + (H)
1	252	Customers' Advances for Construction	\$ -	100.00%	ALLDIST	\$ -	\$ -	\$ -
2								
3		Other Rate Base Items						
4	235	Customers' Deposits	\$ (18,952,914)	100.00%	CUSTDPST	\$ (18,952,914)	\$ -	\$ (18,952,914)
5								
6	255	Investment Tax Credits:						
7		Pre-1971 3% Credit				\$ -	\$ -	\$ -
8		1971 4% Credit				\$ -	\$ -	\$ -
9		1975 6% Credit				\$ -	\$ -	\$ -
10		1981 10% Credit on Recovery of Property				\$ -	\$ -	\$ -
11		ITC Tax Benefits Sold				\$ -	\$ -	\$ -
12		Other (Specify and List Separately)				\$ -	\$ -	\$ -
13		Total Investment tax Credits	\$ (311,439)	77.80%	DIRECT	\$ (242,284)	\$ -	\$ (242,284)
14								
15								
16		Deferred Income Taxes:						
17	190	Debits	\$ 7,846,829	69.09%	DIRECT	\$ 5,421,421	\$ -	\$ 5,421,421
18	281	Accelerated Amortization Property	\$ -	0.00%	NONDIST	\$ -	\$ -	\$ -
19	282	Utility Property	\$ (154,721,249)	122.32%	DIRECT	\$ (189,247,443)	\$ -	\$ (189,247,443)
20	283	Credits	\$ (24,693,020)	123.06%	DIRECT	\$ (30,387,948)	\$ -	\$ (30,387,948)
21		Other (Specify and List Separately)		0.00%	DIRECT	\$ -	\$ -	\$ -
22		Total Deferred Income Taxes	\$ (171,567,440)			\$ (214,213,970)	\$ -	\$ (214,213,970)
23								
24		Other (Specify and List Separately):						
25		Net Prepaid Pension Asset	\$ 62,883,278	58.02%	DIRECT	\$ 36,487,406	\$ -	\$ 36,487,406
26								
27		Total Other Rate Base Items	\$ (127,948,515)			\$ (196,921,762)	\$ -	\$ (196,921,762)

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

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

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

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

Schedule B-6.1
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

No adjustments to be made.

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

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

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

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

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

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

Jurisdictional Allocation Factors
Rate Base and Operating Income

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None
Witness Responsible: Lauren R. Whitehead, Rachele Perrin
Schedule B-7
Page 1 of 1

Line No.	Account No.	Description	Allocation Code	Allocation %	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F)
<u>Rate Base</u>					
1	Various	100% Jurisdictional Items	ALLDIST	100.00%	B-7.1
2	Various	Non-Jurisdictional Items	NONDIST	0.00%	B-7.1
3	Various	Regulated Maintenance	DMAINT	97.13%	B-7.1
4	Various	Distribution Gross Plant	DGRSPLNT	79.01%	B-7.1
5	Various	Distribution Net Plant	DNTPLNT	79.58%	B-7.1
<u>Operating Income</u>					
6	Various	100% Jurisdictional Items	ALLDIST	100.00%	B-7.1
7	Various	Non-Jurisdictional Items	NONDIST	0.00%	B-7.1
8	235	Customer Deposits	CUSTDPST	100.00%	B-7.1
9	450	Forfeited Discounts	OTHEREV1	100.00%	B-7.1
10	451	Misc. Service Revenues	OTHEREV2	100.00%	B-7.1
11	454	Rent	OTHEREV3	97.55%	B-7.1
12	456	Other Electric Revenue	OTHEREV4	100.00%	B-7.1
13	456.1	Revenues from Transmission of Electricity of Others	OTHEREV5	0.00%	B-7.1
14	920	Administrative and General Salaries	A&G1	93.10%	B-7.1
15	921	Office Supplies and Expenses	A&G2	90.89%	B-7.1
16	922	Administrative Expenses Transferred - Cr.	A&G3	91.38%	B-7.1
17	923	Outside Services	A&G4	92.62%	B-7.1
18	924	Property Insurance	A&G5	68.15%	B-7.1
19	925	Injuries and Damages	A&G6	79.28%	B-7.1
20	926	Employee Pensions and Benefits	A&G7	84.62%	B-7.1
21	929	Company Use	A&G9	84.18%	B-7.1
22	930.1	General Advertising Expenses	A&G10	85.93%	B-7.1
23	930.2	Miscellaneous General Expenses	A&G11	99.36%	B-7.1
24	931	Rents	A&G12	93.29%	B-7.1
25	935	Maintenance of General Plant	GPMANT	97.14%	B-7.1
26	408.1	Property Taxes	OTHTAX1	85.70%	B-7.1
27	408.1	Commercial Activities Tax	OTHTAX2	36.75%	B-7.1
28	408.1	Payroll Tax	OTHTAX3	83.70%	B-7.1
29	Various	Distribution Salaries & Wages	DLABOR	84.23%	B-7.1

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

Jurisdictional Allocation Statistics

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

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

Line No.	Account No.	Allocation Code	Description	Statistic Total Company (E)	Adjustment to Total Company Statistic (F)	Adjusted Statistic for Total Company (G) = (E) + (F)	Statistic for Rate Area (H)	Allocation % (I) = (H) / (G)
1	Various	ALLDIST	100% Jurisdictional Items	\$ 13,928,151		\$ 13,928,151	\$ 13,528,510	97.13%
2	Various	NONDIST	Non-Jurisdictional Items	\$ 2,420,398,908		\$ 2,420,398,908	\$ 1,912,308,427	79.01%
3	Various	DIRECT	Based upon the relationship reflected in the Functional books and records	\$ 1,236,080,638		\$ 1,236,080,638	\$ 983,656,278	79.58%
4	Various	DMAINT	Regulated Maintenance	\$ (20,045,692)		\$ (20,045,692)	\$ (20,045,692)	100.00%
5	Various	DGRSPLNT	Distribution Gross Plant	\$ (2,778,927)		\$ (2,778,927)	\$ (2,778,927)	100.00%
6	Various	DNTPLNT	Distribution Net Plant	\$ (1,201,228)		\$ (1,201,228)	\$ (1,201,228)	100.00%
7	235	CUSTDPST	Customer Deposits	\$ (1,855,255)		\$ (1,855,255)	\$ (1,809,862)	97.55%
8	450	OTHREV1	Forfeited Discounts	\$ (9,344,950)		\$ (9,344,950)	\$ (9,344,950)	100.00%
9	451	OTHREV2	Misc. Service Revenues	\$ (44,051,816)		\$ (44,051,816)	\$ (0)	0.00%
10	454	OTHREV3	Rent	\$ 1,600,112		\$ 1,600,112	\$ 1,489,739	93.10%
11	456	OTHREV4	Other Electric Revenue	\$ 31,843,964		\$ 31,843,964	\$ 28,944,214	90.89%
12	456.1	OTHREV5	Revenues from Transmission of Electricity of Others	\$ (1,940,647)		\$ (1,940,647)	\$ (1,773,371)	91.38%
13	920	A&G1	Administrative and General Salaries	\$ 6,731,863		\$ 6,731,863	\$ 6,234,932	92.62%
14	921	A&G2	Office Supplies and Expenses	\$ 5,077,262		\$ 5,077,262	\$ 3,459,917	68.15%
15	922	A&G3	Administrative Expenses Transferred - Cr.	\$ 281,795		\$ 281,795	\$ 223,393	79.28%
16	923	A&G4	Outside Services	\$ 7,155,002		\$ 7,155,002	\$ 6,054,417	84.62%
17	924	A&G5	Property Insurance	\$ (902,668)		\$ (902,668)	\$ (759,898)	84.18%
18	925	A&G6	Injuries and Damages	\$ 7,397		\$ 7,397	\$ 6,356	85.93%
19	926	A&G7	Employee Pensions and Benefits	\$ 5,285,419		\$ 5,285,419	\$ 5,251,829	99.36%
20	929	A&G9	Company Use	\$ 40,055		\$ 40,055	\$ 37,366	93.29%
21	930.1	A&G10	General Advertising Expenses	\$ 3,304,769		\$ 3,304,769	\$ 3,210,324	97.14%
22	930.2	A&G11	Miscellaneous General Expenses	\$ 74,056,460		\$ 74,056,460	\$ 63,465,697	85.70%
23	931	A&G12	Rents	\$ 1,729,155		\$ 1,729,155	\$ 635,463	36.75%
24	935	GPMAINT	Maintenance of General Plant	\$ 2,695,507		\$ 2,695,507	\$ 2,256,247	83.70%
25	408.1	OTHAX1	Property Taxes	\$ 61,752,027		\$ 61,752,027	\$ 52,012,998	84.23%
26	408.1	OTHAX2	Commercial Activities Tax					
27	408.1	OTHAX3	Payroll Tax					
28	Various	DLABOR	Distribution Salaries & Wages					

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

Explanation of Changes in Allocation Procedures

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

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

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

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

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

Mirrored CWIP Allowances

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

Schedule B-9
Page 1 of 1
Witness Responsible: Rachele L. Perrin

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

DP&L did not recover CWIP in the 2015 rate case, therefore there are no Mirrored CWIP Allowances.

Section C
Operating Income

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

- C-1 Jurisdictional Proforma Net Operating Income Statement
- C-2 Adjusted Test Year Jurisdictional Operating Income
- C-2.1 Operating Revenue and Expenses by Accounts - Jurisdictional Allocation
- C-3 Summary of Jurisdictional Adjustments to Operating Income
- C-3.1 Adjust Federal and State Income Taxes
- C-3.2 Eliminate Universal Service Fund Revenue
- C-3.3 Eliminate Legacy Generation Rider
- C-3.4 Eliminate Storm Cost Recovery Rider Revenue and Expense
- C-3.5 Energy Efficiency Rider Revenue and Expense
- C-3.6 Eliminate Alternative Energy Rider Expense
- C-3.7 Eliminate State Excise Tax Rider Revenue and Expense
- C-3.8 Tax Savings Credit Rider
- C-3.9 Vegetation Management
- C-3.10 Annualize Property Tax to Reflect Plant In Service on Date Certain
- C-3.11 Annualize Commercial Activity Tax
- C-3.12 Annualize AES Services Labor, Benefits, and Payroll Tax
- C-3.13 Annualize Test Year Labor and Payroll Taxes
- C-3.14 Annualize Employee Benefits Expense
- C-3.15 Annualize Depreciation Expense
- C-3.16 Include Interest on Customer Service Deposits
- C-3.17 Adjust Rate Case Expense
- C-3.18 Uncollectible Expense
- C-3.19 Eliminate Wright Patterson Non-Jurisdictional Revenues and Expenses
- C-3.20 Eliminate General Advertising Expense
- C-3.21 Miscellaneous Expense Adjustments
- C-3.22 Eliminate Company Use Credit
- C-3.23 Amortization of Regulatory Assets
- C-3.24 Adjust Test Year Revenues
- C-3.25 Customer Programs
- C-3.26 Eliminate Unbilled Revenue and Expense
- C-4 Adjusted Jurisdictional Income Taxes
- C-4.1 Development of Jurisdictional Income Taxes
- C-5 Social and Service Club Dues
- C-6 Charitable Contributions
- C-7 Customer Service and Informational, Sales, and General Expense
- C-8 Rate Case Expense
- C-9 Operation & Maintenance Payroll Costs of DP&L Employees
- C-9.1 Total Company Payroll Analysis By Employee Classifications / Payroll Distribution
- C-10.1 Comparative Balance Sheets for the Most Recent Five Calendar Years
- C-10.2 Comparative Income Statements for the Most Recent Five Years
- C-11.1 Revenue Statistics - Total
- C-11.2 Revenue Statistics - Jurisdictional
- C-11.3 Sales Statistics - Total
- C-11.4 Sales Statistics - Jurisdictional
- C-12 Analysis of Reserve for Uncollectible Accounts

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

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

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

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

Line No.	Description	Adjusted Jurisdictional Revenue & Expenses (C)	Proposed Increase (D)	Proforma Jurisdictional Revenue & Expenses (E) = (C) + (D)	Schedule Reference (F)
(A)	(B)				
1	Operating Revenues	\$ 244,408,723	\$ 120,771,561	\$ 365,180,284	Schedule C-2, Pg. 1, Column E, Line 5
2					
3	<u>Operating Expenses</u>				
4	Operation & Maintenance	\$ 156,139,696	\$ 822,453	\$ 156,962,150	Schedule C-2, Pg. 1, Column E, Line 15
5	Depreciation and Amortization Expenses	\$ 67,215,235	\$ -	\$ 67,215,235	Schedule C-2, Pg. 1, Column E, Line 20
6	Taxes - Other Than Income Taxes	\$ 67,178,450	\$ 312,376	\$ 67,490,826	Schedule C-2, Pg. 1, Column E, Line 21
7	Operating Expenses Before Income Taxes	\$ 290,533,381	\$ 1,134,829	\$ 291,668,210	Sum Lines 4 thru 6
8					
9	NOI before Income Taxes	\$ (46,124,658)	\$ 119,636,731	\$ 73,512,073	Line 1 - Line 7
10					
11	State Income Taxes	\$ 2,255,991	\$ 2,019,958	\$ 4,275,949	Schedule C-2, Pg. 2, Column E, Line 6
12	Federal Income Taxes	\$ (16,864,587)	\$ 24,699,522	\$ 7,834,936	Schedule C-2, Pg. 2, Column E, Line 11
13	Total Income Taxes	\$ (14,608,596)	\$ 26,719,481	\$ 12,110,885	
14					
15	Total Operating Expenses	\$ 275,924,785	\$ 27,854,310	\$ 303,779,095	Line 7 + Line 13
16					
17	Net Operating Income	\$ (31,516,062)	\$ 92,917,251	\$ 61,401,189	Line 1 - Line 15
18					
19	Rate Base	\$ 796,383,774		\$ 796,383,774	Schedule B-1, Column C, Line 27
20					
21	Rate of Return	-3.96%		7.71%	Line 17 / Line 19

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-2.1
Schedule C-2.1
Page 2 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Unadjusted Total Utility (D)	Allocation % (E)	Unadjusted Jurisdictional (F) = (D) * (E)	Allocation Code/Description (G)
1		OPERATING EXPENSES				
2		TRANSMISSION EXPENSES				
3	560-567	Transmission Operation Expenses	\$ 47,758,397	0.25%	\$ 117,955	DIRECT
4	568-571	Transmission Maintenance Expenses	\$ 2,170,856	0.00%	\$ -	NONDIST
5		TOTAL Transmission Expenses	\$ 49,929,252		\$ 117,955	
6						
7		DISTRIBUTION EXPENSES				
8		Operation				
9	580	Operation Supervision and Engineering	\$ 4,600,923	100.00%	\$ 4,600,923	ALLDIST
10	581	Local Dispatching	\$ -	100.00%	\$ -	ALLDIST
11	582	Station Expenses	\$ 462,251	100.00%	\$ 462,251	ALLDIST
12	583	Overhead Line Expenses	\$ 496,358	100.00%	\$ 496,358	ALLDIST
13	584	Underground Line Expenses	\$ 1,302,315	100.00%	\$ 1,302,315	ALLDIST
14	585	Street Lighting and Signal System Expenses	\$ -	100.00%	\$ -	ALLDIST
15	586	Meter Expenses	\$ 177,018	100.00%	\$ 177,018	ALLDIST
16	587	Customer Installations Expenses	\$ 735,755	100.00%	\$ 735,755	ALLDIST
17	588	Miscellaneous Expenses	\$ 221,149	100.00%	\$ 221,149	ALLDIST
18	589	Rents	\$ 46,929	100.00%	\$ 46,929	ALLDIST
19		TOTAL Operation	\$ 8,042,697		\$ 8,042,698	
20		Maintenance				
21	590	Maintenance Supervision and Engineering	\$ 2,658,766	100.00%	\$ 2,658,766	ALLDIST
22	591	Maintenance of Structures	\$ -	100.00%	\$ -	ALLDIST
23	592	Maintenance of Station Equipment	\$ 5,028,547	100.00%	\$ 5,028,547	ALLDIST
24	593	Maintenance of Overhead Lines	\$ 35,348,828	100.00%	\$ 35,348,828	ALLDIST
25	594	Maintenance of Underground Lines	\$ 289,183	100.00%	\$ 289,183	ALLDIST
26	595	Maintenance of Line Transformers	\$ 391,852	100.00%	\$ 391,852	ALLDIST
27	596	Maintenance of Street Lighting and Signal Systems	\$ 1,281	100.00%	\$ 1,281	ALLDIST
28	597	Maintenance of Meters	\$ 168,761	100.00%	\$ 168,761	ALLDIST
29	598	Maintenance of Miscellaneous Distribution Plant	\$ 182,349	100.00%	\$ 182,349	ALLDIST
30		TOTAL Maintenance	\$ 44,069,567		\$ 44,069,567	
31		TOTAL Distribution Expenses	\$ 52,112,265		\$ 52,112,265	

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

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

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

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

Line No.	Account No.	Description	Unadjusted Total Utility (D)	Allocation % (E)	Unadjusted Jurisdictional (F) = (D) * (E)	Allocation Code/Description (G)
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		OPERATING EXPENSES				
2						
3		CUSTOMER ACCOUNTS EXPENSES				
4		Operation				
5	901	Supervision	\$ -	100.00%	\$ -	ALLDIST
6	902	Meter Reading Expenses	\$ 3,452,380	100.00%	\$ 3,452,380	ALLDIST
7	903	Customer Records and Collection Expenses	\$ 8,449,303	100.00%	\$ 8,449,303	ALLDIST
8	904	Uncollectible Accounts	\$ 23,736,751	100.00%	\$ 23,736,751	ALLDIST
9	905	Miscellaneous Customer Accounts Expenses	\$ -	100.00%	\$ -	ALLDIST
10		TOTAL Customer Accounts Expenses	\$ 35,638,433		\$ 35,638,434	
11						
12		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
13		Operation				
14	907	Supervision	\$ 1,009,806	100.00%	\$ 1,009,806	ALLDIST
15	908	Customer Assistance Expenses	\$ 5,245,711	100.00%	\$ 5,245,711	ALLDIST
16	909	Informational and Instructional Expenses	\$ 2,142,220	100.00%	\$ 2,142,220	ALLDIST
17	910	Misc. Customer Service and Informational Expenses	\$ 7,512,570	100.00%	\$ 7,512,570	ALLDIST
18		TOTAL Customer Service and Informational Expenses	\$ 15,910,307		\$ 15,910,307	
19						
20	911-916	SALES EXPENSES	\$ -	0.00%	\$ -	NONDIST
21						
22		ADMINISTRATIVE AND GENERAL EXPENSES				
23		Operation				
24	920	Administrative and General Salaries	\$ 2,469,103	93.10%	\$ 2,298,735	A&G1
25	921	Office Supplies and Expenses	\$ 22,835,448	90.89%	\$ 20,755,139	A&G2
26	922	Administrative Expenses Transferred - Cr.	\$ (1,656,973)	91.38%	\$ (1,514,142)	A&G3
27	923	Outside Services Employed	\$ 13,601,119	92.62%	\$ 12,597,357	A&G4
28	924	Property Insurance	\$ 4,875,498	68.15%	\$ 3,322,652	A&G5
29	925	Injuries and Damages	\$ 1,680,951	79.28%	\$ 1,332,658	A&G6

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

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

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

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

Line No.	Account No.	Description	Unadjusted Total Utility (D)	Allocation % (E)	Unadjusted Jurisdictional (F) = (D) * (E)	Allocation Code/Description (G)
1	926	Employee Pensions and Benefits	\$ 13,301,520	84.62%	\$ 11,255,747	A&G7
2	927	Franchise Requirements	\$ -	0.00%	\$ -	NONDIST
3	928	Regulatory Commission Expenses	\$ 3,071,344	100.00%	\$ 3,071,344	ALLDIST
4	929	Duplicate Charges-Cr.	\$ (778,420)	84.18%	\$ (655,274)	A&G9
5	930.1	General Advertising Expenses	\$ 689,256	85.93%	\$ 592,278	A&G10
6	930.2	Miscellaneous General Expenses	\$ 4,269,158	99.36%	\$ 4,241,835	A&G11
7	931	Rents	\$ 49,613	93.29%	\$ 46,284	A&G12
8		TOTAL Operation	\$ 64,407,618		\$ 57,344,613	
9		Maintenance				
10	935	Maintenance of General Plant	\$ 2,628,458	97.14%	\$ 2,553,284	GPMAINT
11		TOTAL Administrative and General Expenses	\$ 67,036,075		\$ 59,897,897	
12		TOTAL Operating Expenses	\$ 424,656,853		\$ 193,772,507	
13		DEPRECIATION AND AMORTIZATION EXPENSES				
14		DEPRECIATION EXPENSE				
15		Production	\$ -	0.00%	\$ -	NONDIST
16	403	Transmission	\$ 8,787,271	0.00%	\$ -	NONDIST
17	403	Distribution	\$ 61,674,679	100.00%	\$ 61,674,679	DIRECT
18	403	General	\$ 1,101,522	87.53%	\$ 964,152	DIRECT
19		TOTAL Depreciation Expense	\$ 71,563,471		\$ 62,638,830	
20		AMORTIZATION OF UTILITY PLANT				
21	404	Intangible Plant	\$ 3,351,612	87.53%	\$ 2,933,634	DIRECT
22		TOTAL Depreciation and Amortization Expenses	\$ 74,915,083		\$ 65,572,464	

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

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

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

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

Line No.	Account No.	Description	Unadjusted Total Utility (D)	Allocation % (E)	Unadjusted Jurisdictional (F) = (D) * (E)	Allocation Code/Description (G)
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		TAXES OTHER THAN INCOME TAXES				
2	408.1	Commercial Activity Taxes	\$ 1,729,155	36.75%	\$ 635,463	OTHTAX2
3	408.1	State Excise Taxes	\$ 54,746,949	100.00%	\$ 54,746,949	ALLDIST
4	408.1	Payroll Taxes	\$ 3,264,273	83.70%	\$ 2,732,327	OTHTAX3
5	408.1	Property Taxes	\$ 77,915,436	85.70%	\$ 66,773,529	OTHTAX1
6	408.1	Sales & Use Taxes	\$ 825,269	97.13%	\$ 801,584	DMAINT
7	408.1	Ohio User Fees	\$ -	0.00%	\$ -	NONDIST
8		TOTAL Taxes Other Than Income Taxes	\$ 138,481,083		\$ 125,689,852	
9						
10		INCOME TAXES				
11		Income Taxes-State and Local				
12	409	Current	\$ 762,665	-50.72%	\$ (386,846)	DIRECT
13	410-411	Provision for Deferred Income Taxes	\$ 4,420,681	76.16%	\$ 3,366,861	DIRECT
14		Total State and Local Income Taxes	\$ 5,183,345		\$ 2,980,015	
15		Income Taxes-Federal				
16	409	Current	\$ 14,249,395	-33.20%	\$ (4,730,250)	DIRECT
17	410-411	Provision for Deferred Income Taxes	\$ (7,221,419)	43.38%	\$ (3,132,859)	DIRECT
18	411	Deferred Investment Tax Credit	\$ (271,549)	26%	\$ (71,259)	DIRECT
19		Total Federal Income Taxes	\$ 6,756,427		\$ (7,934,368)	
20		TOTAL Income Taxes	\$ 11,939,772		\$ (4,954,353)	
21						
22		TOTAL Operating Expense	\$ 649,992,790		\$ 380,080,470	
23						
24		Net Operating Income	\$ 74,213,583		\$ 2,056,658	

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

Schedule C-3
Page 1 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Element of Operating Income	Description					
		Total Schedule	Federal and State Income Taxes	Universal Service Fund Rider	Legacy Generation Rider	Storm Cost Recovery Rider	Energy Efficiency Rider
(A)	Schedule Reference (B)	C-3 (C)	C-3.1 (D)	C-3.2 (E)	C-3.3 (F)	C-3.4 (G)	C-3.5 (H)
1	OPERATING REVENUES						
2	Distribution Revenues	\$ (113,445,400)		\$ (23,285,172)	\$ (11,835,718)	\$ (6,871,844)	\$ (18,018,212)
3	Other Retail Revenues	\$ -					
4	Other Operating Revenues	\$ (24,283,005)					
5	Total Operating Revenues	<u>\$ (137,728,405)</u>	<u>\$ -</u>	<u>\$ (23,285,172)</u>	<u>\$ (17,918,019)</u>	<u>\$ (6,871,844)</u>	<u>\$ (18,018,212)</u>
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense	\$ (30,095,649)			\$ (30,095,649)		
10	Transmission Expense	\$ (117,955)			\$ (117,955)		
11	Distribution Expense	\$ 9,933,479					
12	Customer Accounts Expenses	\$ (17,424,367)				\$ (6,822,221)	\$ (817,155)
13	Customer Service and Information Expense	\$ (2,745,368)		\$ (23,285,172)			\$ (14,751,974)
14	Administrative and General Expense	\$ 2,817,050				\$ (19,392)	\$ -
15	Total Operating and Maintenance Expense	<u>\$ (37,632,811)</u>	<u>\$ -</u>	<u>\$ (23,285,172)</u>	<u>\$ (30,213,604)</u>	<u>\$ (6,841,613)</u>	<u>\$ (15,569,129)</u>
16	Depreciation and Amortization Expenses						
17	Depreciation	\$ 1,831,109					
18	Amortization and Depletion Of Utility Plant	\$ (188,338)					
19	Net Amortization of Regulatory Credits/Debits	\$ -					
20	Total Depreciation and Amortization Expenses	<u>\$ 1,642,771</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
21	Taxes Other Than Income Taxes	<u>\$ (58,511,402)</u>				<u>\$ (12,397)</u>	<u>\$ -</u>
22	Income Taxes-State and Local						
23	Current	\$ (702,112)					
24	Provision for Deferred Income Taxes	<u>\$ (21,912)</u>	<u>\$ (702,112)</u>				
25	Total State and Local Income Taxes	<u>\$ (724,024)</u>	<u>\$ (724,024)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
26	Income Taxes-Federal						
27	Current	\$ (8,585,237)					
28	Provision for Deferred Income Taxes	<u>\$ (344,982)</u>	<u>\$ (8,585,237)</u>				
29	Deferred Investment Tax Credit	\$ -	<u>\$ (344,982)</u>				
30	Total Federal Income Taxes	<u>\$ (8,930,219)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
31							
32	Total Operating Expenses	<u>\$ (104,155,685)</u>	<u>\$ (9,654,243)</u>	<u>\$ (23,285,172)</u>	<u>\$ (30,213,604)</u>	<u>\$ (6,854,009)</u>	<u>\$ (15,569,129)</u>
33							
34	Net Operating Income	<u>\$ (33,572,720)</u>	<u>\$ 9,654,243</u>	<u>\$ -</u>	<u>\$ 459,867</u>	<u>\$ (17,835)</u>	<u>\$ (2,449,083)</u>

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

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

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

Schedule C-3
Page 2 of 5
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Element of Operating Income	Description				
		Alternative Energy Rider C-3.6 (C)	State Excise Tax Rider C-3.7 (D)	Eliminate Tax Savings Rider C-3.8 (E)	Vegetation Management Costs C-3.9 (F)	Property Taxes C-3.10 (G)
(A)	(B)	(C)	(D)	(E)	(F)	(G)
						Commercial Activity Tax C-3.11 (H)
1	OPERATING REVENUES					
2	Distribution Revenues		\$ (56,062,377)	\$ 6,178,110		
3	Other Retail Revenues					
4	Other Operating Revenues					
5	Total Operating Revenues	\$ -	\$ (56,062,377)	\$ 6,178,110	\$ -	\$ -
6						
7	OPERATING EXPENSES					
8	Operation and Maintenance Expenses					
9	Production Expense					
10	Transmission Expense					
11	Distribution Expense				\$ 18,880,083	
12	Customer Accounts Expenses					
13	Customer Service and Information Expense					
14	Administrative and General Expense					
15	Total Operating and Maintenance Expense	\$ (412,855)	\$ -	\$ -	\$ 18,880,083	\$ -
16	Depreciation and Amortization Expenses	\$ (412,855)				
17	Depreciation					
18	Amortization and Depletion Of Utility Plant					
19	Net Amortization of Regulatory Credits/Debits					
20	Total Depreciation and Amortization Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
21	Taxes Other Than Income Taxes					\$ (2,903,543)
22	Income Taxes-State and Local					\$ -
23	Current					
24	Provision for Deferred Income Taxes					
25	Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
26	Income Taxes-Federal					
27	Current					
28	Provision for Deferred Income Taxes					
29	Deferred Investment Tax Credit					
30	Total Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
31						
32	Total Operating Expenses	\$ (412,855)	\$ (56,062,377)	\$ -	\$ 18,880,083	\$ (2,903,543)
33						
34	Net Operating Income	\$ 412,855	\$ -	\$ 6,178,110	\$ (18,880,083)	\$ 2,903,543
						\$ (206,303)

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

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

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

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

Line No.	Element of Operating Income	Description					Rate Case Expense
		Annualized AES Services Labor C-3.12	Annualized DP&L Labor and Payroll Tax C-3.13	Annualized Employee Benefits C-3.14	Annualized Depreciation Expense C-3.15	Interest on Customer Deposits C-3.16	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues						
3	Other Retail Revenues						
4	Other Operating Revenues						
5	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense	\$ 3,351	\$ 288,391			\$ 412,960	
12	Customer Accounts Expenses		\$ 129,862				
13	Customer Service and Information Expense	\$ 1,776	\$ 21,887				
14	Administrative and General Expense	\$ 401,514	\$ 48,267	\$ 1,528,253			\$ 1,866,834
15	Total Operating and Maintenance Expense	\$ 406,641	\$ 488,406	\$ 1,528,253	\$ -	\$ 412,960	\$ 1,866,834
16	Depreciation and Amortization Expenses						
17	Depreciation				\$ 1,831,109		
18	Amortization and Depletion Of Utility Plant				\$ (188,338)		
19	Net Amortization of Regulatory Credits/Debits						
20	Total Depreciation and Amortization Expenses	\$ -	\$ -	\$ -	\$ 1,642,771	\$ -	\$ -
21	Taxes Other Than Income Taxes	\$ 11,786	\$ 36,722				
22	Income Taxes-State and Local						
23	Current						
24	Provision for Deferred Income Taxes						
25	Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Income Taxes-Federal						
27	Current						
28	Provision for Deferred Income Taxes						
29	Deferred Investment Tax Credit						
30	Total Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31							
32	Total Operating Expenses	\$ 418,427	\$ 525,128	\$ 1,528,253	\$ 1,642,771	\$ 412,960	\$ 1,866,834
33							
34	Net Operating Income	\$ (418,427)	\$ (525,128)	\$ (1,528,253)	\$ (1,642,771)	\$ (412,960)	\$ (1,866,834)

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

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

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

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

Line No.	Element of Operating Income	Description					
		Customer Uncollectible Expense C-3.18	Non-Jurisdictional Revenue and Expense C-3.19	General Advertising C-3.20	Expense Adjustments C-3.21	Company Use Credit C-3.22	Amortize Regulatory Assets C-3.23
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	OPERATING REVENUES						
2	Distribution Revenues						
3	Other Retail Revenues						
4	Other Operating Revenues						
5	Total Operating Revenues	\$ -	\$ (6,364,986)	\$ -	\$ -	\$ -	\$ -
6							
7	OPERATING EXPENSES						
8	Operation and Maintenance Expenses						
9	Production Expense						
10	Transmission Expense						
11	Distribution Expense				\$ (198,617)		
12	Customer Accounts Expenses	\$ 5,317,983	\$ (1,400,353)				
13	Customer Service and Information Expense		\$ (42,117)		\$ 96,893		
14	Administrative and General Expense		\$ (376,301)	\$ (592,278)	\$ (303,568)	\$ 655,274	\$ 21,301
15	Total Operating and Maintenance Expense	\$ 5,317,983	\$ (1,818,771)	\$ (592,278)	\$ (405,292)	\$ 655,274	\$ 21,301
16	Depreciation and Amortization Expenses						
17	Depreciation						
18	Amortization and Depletion Of Utility Plant						
19	Net Amortization of Regulatory Credits/Debits						
20	Total Depreciation and Amortization Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Taxes Other Than Income Taxes						
22	Income Taxes-State and Local						
23	Current						
24	Provision for Deferred Income Taxes						
25	Total State and Local Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Income Taxes-Federal						
27	Current						
28	Provision for Deferred Income Taxes						
29	Deferred Investment Tax Credit						
30	Total Federal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31							
32	Total Operating Expenses	\$ 5,317,983	\$ (1,874,543)	\$ (592,278)	\$ (405,292)	\$ 655,274	\$ 21,301
33							
34	Net Operating Income	\$ (5,317,983)	\$ (4,490,443)	\$ 592,278	\$ 405,292	\$ (655,274)	\$ (21,301)

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

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

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

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

Line No.	Element of Operating Income	Description					Reserved	Reserved	Reserved
		Schedule Reference (B)	Test Year Revenue C-3.24 (C)	Customer Programs C-3.25 (D)	Unbilled Revenue and Expense C-3.26 (E)				
(A)									
1	OPERATING REVENUES								
2	Distribution Revenues		\$ (2,426,956)		\$ (1,123,231)				
3	Other Retail Revenues								
4	Other Operating Revenues								
5	Total Operating Revenues		\$ (2,426,956)	\$ -	\$ (1,123,231)				
6									
7	OPERATING EXPENSES								
8	Operation and Maintenance Expenses								
9	Production Expense								
10	Transmission Expense								
11	Distribution Expense								
12	Customer Accounts Expenses								
13	Customer Service and Information Expense			\$ 11,928,167					
14	Administrative and General Expense								
15	Total Operating and Maintenance Expense		\$ -	\$ 11,928,167	\$ -				
16	Depreciation and Amortization Expenses								
17	Depreciation								
18	Amortization and Depletion Of Utility Plant								
19	Net Amortization of Regulatory Credits/Debits								
20	Total Depreciation and Amortization Expenses		\$ -	\$ -	\$ -				
21	Taxes Other Than Income Taxes				\$ 267,876				
22	Income Taxes-State and Local								
23	Current								
24	Provision for Deferred Income Taxes								
25	Total State and Local Income Taxes		\$ -	\$ -	\$ -				
26	Income Taxes-Federal								
27	Current								
28	Provision for Deferred Income Taxes								
29	Deferred Investment Tax Credit								
30	Total Federal Income Taxes		\$ -	\$ -	\$ -				
31									
32	Total Operating Expenses		\$ -	\$ 11,928,167	\$ 267,876				
33									
34	Net Operating Income		\$ (2,426,956)	\$ (11,928,167)	\$ (1,391,107)				

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

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

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

Schedule C-3.1
Page 1 of 1

Witness Responsible: Frank J. Salatto, Claire E. Hale

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.2

Schedule C-3.2

Page 1 of 1

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.3

Schedule C-3.3

Page 1 of 1

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

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

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

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

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

Schedule C-3.4
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

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

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

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

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

Schedule C-3.5
Page 1 of 1

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.6

Schedule C-3.6

Page 1 of 1

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.7

Schedule C-3.7

Page 1 of 1

Witness Responsible: Frank J. Salatto

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.8

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

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

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

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

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

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

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Adjust test year jurisdictional vegetation management expenses to equal calculated amount.				
3		Vegetation Management Distribution Expenses				
4						
5		Calculated Expenses for Test Year	\$ 30,000,000			
6		Add: Amortization of Vegetation Management Asset	\$ 4,580,083			
7		Total Annualized Vegetation Management Costs	\$ 34,580,083			
8						
9		Less: Projected & Actual Expenses in Test Year	\$ 15,700,000			
10						
11	593	Adjustment to Test Year Expenses	\$ 18,880,083	100.0%	Direct	\$ 18,880,083

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.10a, WPC-3.10b & WPC-3.10c

Schedule C-3.10

Page 1 of 1

Witness Responsible: Frank J. Salatto

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

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

Annualize Commercial Activity Tax
For the Twelve Months Ending May 31, 2021

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

Schedule C-3.11
Page 1 of 1
Witness Responsible: Frank J. Salatto

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount	Schedule Reference
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)	(H)
1		Purpose and Description:					
2		Adjust Commercial Activity Tax (CAT) to its jurisdictional portion					
3		Expense					
4		408.1 Taxes Other Than Income Taxes	\$ 206,303	100.00%	OTH TAX2	\$ 206,303	
5							
6							
7							
8							
9		Adjust revenues to include riders that were eliminated from the test year but are subject to CAT that is not recovered through those riders					
10							
11		Total Adjusted Jurisdictional Operating Revenues	\$ 244,408,723	100.00%	OTH TAX2	\$ 244,408,723	Schedule C-2
12		State Excise Tax Rider	\$ 56,062,377	100.00%	OTH TAX2	\$ 56,062,377	Schedule C-3.8
13		Universal Service Fund Rider	\$ 23,285,172	100.00%	OTH TAX2	\$ 23,285,172	Schedule C-3.2
14		Total Jurisdictional Revenues	\$ 323,756,272	100.00%	OTH TAX2	\$ 323,756,272	
15							
16		Commercial Activity Tax Rate	0.2600%			0.2600%	Schedule A-2
17							
18		Annualized Commercial Activity Tax	\$ 841,766	100.00%	OTH TAX2	\$ 841,766	
19							
20		Test Year Commercial Activity Tax	\$ 635,463	100.00%	OTH TAX2	\$ 635,463	Schedule C-2.1
21							
22		Net Adjustment				\$ 206,303	

Supporting Calculations

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

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

Schedule C-3.12

Page 1 of 1

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.13a & WPC-3.13b
Schedule C-3.13
Page 1 of 1
Witness Responsible: Craig A. Forestal, Claire E. Hale

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Annualize labor and payroll taxes				
3						
4		Expense				
5	580	Operation Supervision and Engineering	\$ 75,044	100.00%	DIRECT	\$ 75,044
6	582	Station Expenses	\$ 3,118	100.00%	DIRECT	\$ 3,118
7	583	Overhead Line Expenses	\$ 2,112	100.00%	DIRECT	\$ 2,112
8	584	Underground Line Expenses	\$ 1,426	100.00%	DIRECT	\$ 1,426
9	586	Meter Expenses	\$ 1,216	100.00%	DIRECT	\$ 1,216
10	587	Customer Installations Expenses	\$ 10,690	100.00%	DIRECT	\$ 10,690
11	588	Miscellaneous Distribution Expenses	\$ 36	100.00%	DIRECT	\$ 36
12	590	Maintenance Supervision and Engineering	\$ 7,159	100.00%	DIRECT	\$ 7,159
13	592	Maintenance of Station Equipment	\$ 35,713	100.00%	DIRECT	\$ 35,713
14	593	Maintenance of Overhead Lines	\$ 144,153	100.00%	DIRECT	\$ 144,153
15	594	Maintenance of Underground Lines	\$ 1,971	100.00%	DIRECT	\$ 1,971
16	595	Maintenance of Line Transformers	\$ 4,361	100.00%	DIRECT	\$ 4,361
17	596	Maintenance of Street Lighting and Signal Systems	\$ 25	100.00%	DIRECT	\$ 25
18	597	Maintenance of Meters	\$ 1,202	100.00%	DIRECT	\$ 1,202
19	598	Maintenance of Miscellaneous Distribution Plant	\$ 165	100.00%	DIRECT	\$ 165
20	902	Meter Reading Expenses	\$ 46,961	100.00%	DIRECT	\$ 46,961
21	903	Customer Records and Collection Expenses	\$ 82,900	100.00%	DIRECT	\$ 82,900
22	907	Supervision	\$ 12,632	100.00%	DIRECT	\$ 12,632
23	908	Customer Assistance Expenses	\$ 8,510	100.00%	DIRECT	\$ 8,510
24	910	Misc. Customer Service and Informational Expenses	\$ 745	100.00%	DIRECT	\$ 745
25	920	Administrative and General Salaries	\$ 43,127	94.70%	DIRECT	\$ 40,843
26	925	Injuries and Damages	\$ 1,464	99.32%	DIRECT	\$ 1,454
27	926	Employee Pensions and Benefits	\$ 1,727	99.81%	DIRECT	\$ 1,723
28	935	Maintenance of General Plant	\$ 4,249	99.93%	DIRECT	\$ 4,246
29		Total O&M Expense	\$ 490,707			\$ 488,406
30						
31	408.1	Taxes other than income taxes (FICA)	\$ 41,073	89.41%	DIRECT	\$ 36,722
32		Total Payroll Taxes	\$ 41,073			\$ 36,722

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

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

Schedule C-3.14

Page 1 of 1

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

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (F)
1		Purpose and Description:				
2		Annualize employee benefits expense				
3						
4		Expense				
5	926	Employee Pensions and Benefits (Pension)	-		DIRECT	\$ -
6	926	Employee Pensions and Benefits (OPEB)	-		DIRECT	\$ -
7	926	Employee Pensions and Benefits (401k)	24,459	89.14%	DIRECT	\$ 21,803
8	920	Administrative and General Salaries (LTC)	2,983	91.04%	DIRECT	\$ 2,715
9	926	Employee Pensions and Benefits (Health Benefits)	1,673,262	89.87%	DIRECT	\$ 1,503,735
10		Total Expense	1,700,703			\$ 1,528,253

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

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

Schedule C-3.15

Page 1 of 1

Witness Responsible: Rachele L. Perrin

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Annualize depreciation expense with proposed depreciation rates				
3						
4		Expense				
5	403	Distribution Plant Depreciation	\$ 3,975,127	54.50%	DIRECT	\$ 2,166,597
6	403	General Plant Depreciation	\$ (394,078)	85.13%	DIRECT	\$ (335,489)
7	404	Intangible Plant Amortization	\$ (103,903)	181.26%	DIRECT	\$ (188,338)
8		Total Expense	\$ 3,477,147			\$ 1,642,771
9						
10		Supporting Calculations				
11						
12		Adjust test year depreciation expense to current annual expense by applying current depreciation rates to date certain balance				
13						
14		Test Year Depreciation of Distribution Plant				
15		Current Annual Expense per WPC-3.15a	\$ 65,649,806	97.25%	DIRECT	\$ 63,841,276
16		Test Year Depreciation Expense per WPC-2.1	\$ 61,674,679	100.00%	DIRECT	\$ 61,674,679
17		Increase / (Decrease) in Test Year Depreciation Expense	\$ 3,975,127			\$ 2,166,597
18						
19		Test Year Depreciation of General Plant				
20		Current Annual Expense per WPC-3.15a	\$ 707,444	88.86%	DIRECT	\$ 628,663
21		Test Year Depreciation Expense per WPC-2.1	\$ 1,101,522	87.53%	DIRECT	\$ 964,152
22		Increase / (Decrease) in Test Year Depreciation Expense	\$ (394,078)			\$ (335,489)
23						
24		Test Year Amortization of Intangible Plant				
25		Current Annual Expense per WPC-3.15a	\$ 3,247,709	84.53%	DIRECT	\$ 2,745,296
26		Test Year Amortization Expense per WPC-2.1	\$ 3,351,612	87.53%	DIRECT	\$ 2,933,634
27		Increase / (Decrease) in Test Year Amortization Expense	\$ (103,903)			\$ (188,338)

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

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

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule C-3.17

Page 1 of 1

Witness Responsible: Craig A. Forestal

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): WPC-3.18

Schedule C-3.18

Page 1 of 1

Witness Responsible: Chad R. Riethmiller

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

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

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

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

Schedule C-3.19
Page 1 of 1
Witness Responsible: Patrick J. Donlon

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

¹ Depreciation has been removed on Schedule C-3.15

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule C-3.20

Page 1 of 1

Witness Responsible: Craig A. Forestal

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

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

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

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

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

Line No.	Account No.	Description	Total Adjustment	Allocation %	Allocation Code	Jurisdictional Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G) = (D) * (E)
1		Purpose and Description:				
2		Adjust for miscellaneous run-rate and out-of-period items and eliminate certain non-jurisdictional expenses from the test year				
3						
4		Expense				
5	580	Operation Supervision and Engineering	\$ 108,525	100.00%	ALLDIST	\$ 108,525
6	592	Miscellaneous of Station Equipment	\$ 56,800	100.00%	ALLDIST	\$ 56,800
7	593	Maintenance of Overhead Lines	\$ (363,942)	100.00%	ALLDIST	\$ (363,942)
8	909	Informational and instructional advertising expenses	\$ 96,893	100.00%	ALLDIST	\$ 96,893
9	920	Administrative and general salaries	\$ (12,238)	93.10%	A&G1	\$ (11,394)
10	921	Office Supplies and Expenses	\$ (84,875)	90.89%	A&G2	\$ (77,143)
11	923	Outside Services Employed	\$ 205,842	92.62%	A&G4	\$ 190,650
12	926	Employee Pensions and Benefits	\$ 22,151	84.62%	A&G7	\$ 18,744
13	928	Regulatory Commission Expenses	\$ (430,011)	100.00%	ALLDIST	\$ (430,011)
14	930.1	General Advertising Expenses	\$ 6,500	85.93%	A&G10	\$ 5,585
15		Total Expense	\$ (394,356)			\$ (405,292)

The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR
Eliminate Company Use Credit
For the Twelve Months Ending May 31, 2021

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-3.22

Schedule C-3.22
Page 1 of 1
Witness Responsible: Craig A. Forestal

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

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

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

Data: Schedule C-3.23
 Type of Filing: Original Page 1 of 1
 Work Paper Reference No(s): WPC-3.23 Witness Responsible: Craig A. Forestal

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

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

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

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

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

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

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

Customer Programs
For the Twelve Months Ending May 31, 2021

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

Schedule C-3.25

Page 1 of 1

Witness Responsible: Craig A. Forestal

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

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

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

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

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

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

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

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

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

Schedule C-4
Page 1 of 2
Witness Responsible: Frank J. Salatto

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted Jurisdictional (C)	Schedule C-3 Adjustments (D)	Adjusted (E) = (C) + (D)	Adjustments (F)	Proforma (G) = (E) + (F)
(A)	(B)					
1	Operating Income Before State & Local Income Taxes	\$ (2,897,695)	\$ (43,226,963)	\$ (46,124,658)	\$ 119,636,731	\$ 73,512,073
2						
3	Current State & Local Income Tax Expense	\$ (386,846)	\$ (702,112)	\$ (1,088,958)	\$ 2,019,958	\$ 931,000
4						
5	Operating Income Before Federal Income Taxes	\$ (2,510,849)	\$ (42,524,851)	\$ (45,035,700)	\$ 117,616,773	\$ 72,581,073
6						
7	Reconciling Items:					
8	Interest Charges					
9		\$ (16,324,222)		\$ (16,324,222)		\$ (16,324,222)
10	Schedule M Reconciling Items:					
11	Tax Accelerated Depreciation	\$ 48,453,329		\$ 48,453,329	\$ -	\$ 48,453,329
12	Book Depreciation	\$ 65,572,464	\$ 1,642,771	\$ 67,215,235	\$ -	\$ 67,215,235
13	Excess of Book Over Tax Depreciation	\$ 17,119,135	\$ 1,642,771	\$ 18,761,906	\$ -	\$ 18,761,906
14						
15	Other Reconciling Items	\$ (20,809,064)	\$ -	\$ (20,809,064)	\$ -	\$ (20,809,064)
16						
17	Total Schedule M Reconciling Items	\$ (3,689,929)	\$ 1,642,771	\$ (2,047,158)	\$ -	\$ (2,047,158)
18						
19	Federal Taxable Income	\$ (22,525,000)	\$ (40,882,080)	\$ (63,407,080)	\$ 117,616,773	\$ 54,209,693
20						
21	Federal, State, Local Income Taxes					
22	Federal @ 21% Statutory Rate					
23	State & Local @ Effective Tax Rates					

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

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

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-4.1
Schedule C-4.1
Page 1 of 2
Witness Responsible: Frank J. Salatto

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

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

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

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

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule C-5

Page 1 of 1

Witness Responsible: Craig A. Forestal

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

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

Charitable Contributions
For the Twelve Months Ending May 31, 2021

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

Schedule C-6
Page 1 of 1
Witness Responsible: Craig A. Forestal

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

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

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-7
Schedule C-7
Page 1 of 1
Witness Responsible: Lauren R. Whitehead

Line No.	Account No.	Description	Labor (D)	Non-Labor (E)	Total Unadjusted (F) = (D) + (E)
(A)	(B)	(C)	(D)	(E)	(F)
1		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</u>			
2					
3	907	Supervision	\$ 756,086	\$ 253,720	\$ 1,009,806
4					
5	908	Customer Assistance	\$ 283,559	\$ 4,962,151	\$ 5,245,711
6					
7	909	Informational and Instructional Expenses	\$ -	\$ 2,142,220	\$ 2,142,220
8					
9	910	Miscellaneous Customer Service and Informational Exp.	\$ 45,056	\$ 7,467,515	\$ 7,512,570
10					
11		Total Customer Service and Informational Expenses	<u>\$ 1,084,701</u>	<u>\$ 14,825,606</u>	<u>\$ 15,910,307</u>
12					
13		<u>SALES EXPENSES</u>			
14					
15	911	Supervision	\$ -	\$ -	\$ -
16					
17	912	Demonstrating and Selling Expenses	\$ -	\$ -	\$ -
18					
19	913	Advertising Expenses	\$ -	\$ -	\$ -
20					
21	916	Miscellaneous Selling Expenses	\$ -	\$ -	\$ -
22					
23		Total Sales Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24					
25		<u>GENERAL EXPENSES</u>			
26					
27	930.1	General Advertising Expenses	\$ -	\$ 689,256	\$ 689,256
28					
29	930.2	General Miscellaneous Expenses	\$ -	\$ 4,269,158	\$ 4,269,158
30					
31		Total General Expenses	<u>\$ -</u>	<u>\$ 4,958,414</u>	<u>\$ 4,958,414</u>

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None
Schedule C-8
Page 1 of 1
Witness Responsible: Craig A. Forestal

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases									
Line No.	Description	Current Case Estimate	15-1830-EL-AIR Actual	Estimate	Actual ¹	91-414-EL-AIR Estimate	Estimate	Justification of Significant Change	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
Distribution Rate Case									
1	Legal	\$ 3,500,000	\$ 1,803,839	\$ 4,016,202		\$ 967,125			
2	Accounting	\$ 500,000	\$ 393,364	\$ 833,094					
3	Rate of Return Studies	\$ 35,000	\$ 49,500	\$ 71,000		\$ 25,000			
4	Cost of Service Studies	\$ 152,000	\$ 145,348	\$ 125,000					
5	Other Major Rate Case Expenses								
6	CWIP								
7	Loss Study		\$ 37,140	\$ 39,816					
8	Lead/Lag Study	\$ -	\$ 636,953	\$ 241,000		\$ 6,750			
9	Load Research	\$ -	\$ 121,746	\$ 130,009					
10	Depreciation Study	\$ 58,000	\$ 81,016	\$ 86,855		\$ 3,640			
11	Postage & Printing	\$ 15,000	\$ 43,774	\$ 13,065		\$ 30,000			
12	Plant-In-Service Auditor		\$ 134,267						
13	Miscellaneous		\$ 4,413						
14	Pension	\$ 30,500							
15	Zimmer Testimony					\$ 140,000			
16	Mediation					\$ 49,070			
17	Hearing Costs					\$ 44,625			
18	Miscellaneous					\$ 2,250			
19	Total	\$ 4,290,500	\$ 3,451,360	\$ 5,556,041	\$ -	\$ 1,268,460			

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

¹DP&L does not have the information available
Note: See Schedule C-3.16 for adjustment related to rate case expense
NOTE: Remaining amount from most recent case is equal to the remaining unamortized balance at 6-30-21, which is 275 days after DP&L is expecting to file this case.

The Dayton Power and Light Company
Case No.: 20-1651-EL-AIR
Operation & Maintenance Payroll Costs of DP&L Employees
For the Twelve Months Ending May 31, 2021

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

Work Paper Reference No(s): WPC-9, WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-3.12, WPC-3.13

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

Line No.	Description	Operation and Maintenance Expense					Jurisdictional Adjusted
		Total Company Unadjusted	Allocation %	Allocation Code	Jurisdictional Unadjusted	Adjustments	
(A)	(B)	(C)	(D)	(E)	(F) = (C) * (D)	(G)	(H) = (F) + (G)
1	Payroll Costs:						
2	Labor	\$ 34,900,630	89.07%	DIRECT	\$ 31,087,180	\$ 488,406	\$ 31,575,587
3							
4	Employee Benefits						
5	Pension	\$ 3,133,054	89.87%	DIRECT	\$ 2,815,628	\$ -	\$ 2,815,628
6	OPEB	\$ (344,506)	89.85%	DIRECT	\$ (309,527)	\$ -	\$ (309,527)
7	Savings Plan Contribution	\$ 1,319,026	89.26%	DIRECT	\$ 1,177,370	\$ 21,803	\$ 1,199,173
8	Health Benefits & Insurance	\$ 6,014,034	90.83%	DIRECT	\$ 5,462,505	\$ 1,503,735	\$ 6,966,240
9	Long-Term Compensation	\$ 161,870	92.09%	DIRECT	\$ 149,061	\$ 2,715	\$ 151,776
10	Total Benefits	\$ 10,283,477			\$ 9,295,037	\$ 1,528,253	\$ 10,823,291
11							
12							
13	Payroll Taxes:						
14	FICA	\$ 2,614,901	89.40%	DIRECT	\$ 2,337,686	\$ 36,722	\$ 2,374,408
15	Federal Unemployment	\$ 3,028	89.90%	DIRECT	\$ 2,723	\$ -	\$ 2,723
16	State Unemployment	\$ 7,675	89.81%	DIRECT	\$ 6,892	\$ -	\$ 6,892
17	Total Payroll Taxes	\$ 2,625,604			\$ 2,347,301	\$ 36,722	\$ 2,384,023
18							
19	Total Payroll Costs	\$ 47,809,711			\$ 42,729,518	\$ 2,053,382	\$ 44,782,900

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c
Schedule C-9.1
Page 1 of 3
Witness Responsible: Lauren R. Whitehead

Line No.	Description (B)	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Test Year (H)
1	Manhours						
2	Straight - Time Hours	2,258,821	2,207,592	1,903,254	1,186,729	1,293,094	1,299,424
3	Overtime Hours	419,916	386,153	364,450	233,759	155,225	222,406
4	Total Manhours	2,678,736	2,593,745	2,267,704	1,420,488	1,448,319	1,521,830
5	Ratio of Overtime Hours to Straight - Time Hours	18.59%	17.49%	19.15%	19.70%	12.00%	17.12%
6							
7	Labor Dollars						
8	Straight - Time Dollars	\$ 74,392,851	\$ 75,676,413	\$ 68,596,079	\$ 46,425,482	\$ 50,144,783	\$ 43,626,149
9	Overtime Dollars	\$ 22,328,268	\$ 22,359,257	\$ 21,325,310	\$ 5,437,390	\$ 5,545,111	\$ 12,025,880
10	Employee Incentive Costs	\$ 5,225,719	\$ 4,034,022	\$ 4,388,950	\$ 3,500,487	\$ 5,012,298	\$ 2,825,264
11	Total Labor Dollars	\$ 101,946,839	\$ 102,069,692	\$ 94,310,339	\$ 55,363,359	\$ 60,702,193	\$ 58,477,293
12	Ratio of Overtime Dollars to Straight - Time Dollars	30.01%	29.55%	31.09%	11.71%	11.06%	27.57%
13							
14	O&M Labor Dollars	\$ 81,087,803	\$ 78,042,976	\$ 72,544,429	\$ 34,575,470	\$ 35,737,144	\$ 34,900,630
15	Ratio of O&M Labor Dollars to Total Labor Dollars	79.54%	76.46%	76.92%	62.45%	58.87%	59.68%
16							
17	Employee Benefits:						
18	Pension	\$ 9,619,247	\$ 9,362,122	\$ 8,042,563	\$ 4,274,760	\$ 4,157,880	\$ 4,578,871
19	OPEB	\$ 95,460	\$ 60,568	\$ (191,140)	\$ (411,721)	\$ (534,868)	\$ (503,474)
20	Savings Plan Contribution	\$ 3,458,239	\$ 3,162,342	\$ 3,603,023	\$ 2,342,253	\$ 2,528,114	\$ 1,919,346
21	Health Benefits	\$ 11,925,730	\$ 8,542,542	\$ 17,533,930	\$ 9,453,658	\$ 9,516,120	\$ 8,808,285
22	Long-Term Compensation	\$ 457,098	\$ 510,602	\$ 387,558	\$ 289,267	\$ (90,545)	\$ 236,024
23	Total Employee Benefits	\$ 25,555,773	\$ 21,638,175	\$ 29,375,935	\$ 15,949,217	\$ 15,576,701	\$ 15,039,052
24	Employee Benefits Expensed	\$ 19,746,265	\$ 15,678,268	\$ 21,527,574	\$ 10,242,941	\$ 10,376,399	\$ 10,283,477
25	Ratio of Employee Benefits Expensed to Total Benefits	77.27%	73.38%	73.28%	64.23%	66.61%	68.38%
26							
27	Total FICA Taxes	\$ 7,143,924	\$ 7,234,612	\$ 6,615,587	\$ 3,881,508	\$ 3,334,680	\$ 3,820,914
28	FICA Taxes Expensed	\$ 5,739,132	\$ 5,660,967	\$ 5,055,755	\$ 2,497,471	\$ 1,931,645	\$ 2,614,901
29	Ratio of FICA Taxes Expensed to Total FICA	80.34%	78.25%	76.42%	64.34%	57.93%	68.44%
30							
31	Total Federal Unemployment Taxes	\$ 159,834	\$ 181,713	\$ 51,256	\$ 31,033	\$ 27,382	\$ 4,421
32	Federal Unemployment Taxes Expensed	\$ 129,631	\$ 147,273	\$ 37,403	\$ 19,642	\$ 17,757	\$ 3,028
33	Ratio of FUT Expensed to Total FUT	81.10%	81.05%	72.97%	63.30%	64.85%	68.50%
34							
35	Total State Unemployment Taxes	\$ 34,327	\$ 33,677	\$ 97,660	\$ 20,621	\$ 19,271	\$ 11,204
36	State Unemployment Taxes Expensed	\$ 23,869	\$ 12,130	\$ 73,826	\$ (943)	\$ 7,266	\$ 7,675
37	Ratio of SUT Expensed to Total SUT	69.54%	36.02%	75.60%	-4.57%	37.71%	68.50%
38							
39	Average Employee Levels	1,157	1,169	1,000	702	653	683
40	Year End Employee Levels	1,180	1,162	660	643	656	704

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c
Schedule C-9.1
Page 2 of 3
Witness Responsible: Lauren R. Whitehead

Line No.	Description (B)	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Test Year (H)
1	Manhours						
2	Straight - Time Hours	1,531,622	1,436,328	1,227,440	724,954	853,045	842,222
3	Overtime Hours	419,916	386,153	364,450	233,759	155,225	222,406
4	Total Manhours	1,951,538	1,824,481	1,591,891	958,713	1,008,270	1,064,628
5	Ratio of Overtime Hours to Straight - Time Hours	27.42%	26.85%	29.69%	32.24%	18.20%	26.41%
6							
7	Labor Dollars						
8	Straight - Time Dollars	\$ 46,648,881	\$ 46,661,500	\$ 38,013,021	\$ 29,666,793	\$ 34,265,631	\$ 27,522,996
9	Overtime Dollars	\$ 22,328,268	\$ 22,359,257	\$ 21,325,310	\$ 5,437,390	\$ 5,545,111	\$ 12,025,880
10	Employee Incentive Costs	\$ 305,904	\$ 227,704	\$ 265,856	\$ 182,824	\$ 195,830	\$ 260,175
11	Total Labor Dollars	\$ 69,283,053	\$ 69,248,461	\$ 59,604,187	\$ 35,287,007	\$ 40,006,572	\$ 39,809,052
12	Ratio of Overtime Dollars to Straight - Time Dollars	47.86%	47.92%	56.10%	18.33%	16.18%	43.69%
13							
14	O&M Labor Dollars	\$ 53,823,847	\$ 51,009,943	\$ 43,908,095	\$ 21,807,488	\$ 22,309,652	\$ 21,189,659
15	Ratio of O&M Labor Dollars to Total Labor Dollars	77.69%	73.66%	73.67%	61.80%	55.76%	53.23%
16							
17	Total Employee Benefits	N/A	N/A	N/A	N/A	N/A	N/A
18	Employee Benefits Expensed	N/A	N/A	N/A	N/A	N/A	N/A
19	Ratio of Employee Benefits Expensed to Total Benefits	N/A	N/A	N/A	N/A	N/A	N/A
20							
21	Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
22	Payroll Taxes Expensed	N/A	N/A	N/A	N/A	N/A	N/A
23	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A
24							
25	Average Employee Levels	726	720	605	387	381	389
26	Year End Employee Levels	731	724	353	367	388	394

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPC-9.1, WPC-9.1a, WPC-9.1b, WPC-9.1c
Schedule C-9.1
Page 3 of 3
Witness Responsible: Lauren R. Whitehead

Line No.	Description (B)	Most Recent Five Calendar Years					Test Year	
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	(H)	(H)
1	<u>Manhours</u>							
2	Straight - Time Hours	727,199	769,264	675,814	461,774	440,049	457,202	
3	Overtime Hours							
4	Total Manhours	727,199	769,264	675,814	461,774	440,049	457,202	
5	Ratio of Overtime Hours to Straight - Time Hours	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
6								
7	<u>Labor Dollars</u>							
8	Straight - Time Dollars	\$ 27,743,971	\$ 29,014,913	\$ 30,583,058	\$ 16,758,689	\$ 15,879,152	\$ 16,103,153	
9	Overtime Dollars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	Employee Incentive Costs	\$ 4,919,815	\$ 3,806,318	\$ 4,123,094	\$ 3,317,663	\$ 4,816,468	\$ 2,565,089	
11	Total Labor Dollars	\$ 32,663,786	\$ 32,821,231	\$ 34,706,152	\$ 20,076,352	\$ 20,695,621	\$ 18,668,241	
12	Ratio of Overtime Dollars to Straight - Time Dollars	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13								
14	<u>O&M Labor Dollars</u>							
15	Ratio of O&M Labor Dollars to Total Labor Dollars	\$ 27,263,956	\$ 27,033,033	\$ 28,636,334	\$ 12,767,982	\$ 13,427,491	\$ 13,710,970	
16		83.47%	82.36%	82.51%	63.60%	64.88%	73.45%	
17	Total Employee Benefits	N/A	N/A	N/A	N/A	N/A	N/A	
18	Employee Benefits Expensed	N/A	N/A	N/A	N/A	N/A	N/A	
19	Ratio of Employee Benefits Expensed to Total Benefits	N/A	N/A	N/A	N/A	N/A	N/A	
20								
21	Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A	
22	Payroll Taxes Expensed	N/A	N/A	N/A	N/A	N/A	N/A	
23	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	N/A	N/A	N/A	N/A	N/A	N/A	
24								
25	Average Employee Levels	431	449	396	316	272	294	
26	Year End Employee Levels	449	438	307	276	268	310	

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

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

Data: 3 Months Actual & 9 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): None
Schedule C-10.1
Page 1 of 4
Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Date Certain June 30 2020 (H)
(A)	Balance Sheet						
1	UTILITY PLANT						
2	Utility Plant (101-106.114) [incl. EPIS leased & assoc. reserve]	\$5,348,662,866	\$5,507,689,867	\$2,314,269,564	\$2,328,269,538	\$2,367,881,887	\$2,420,815,551
3	Construction Work in Progress (107)	\$78,020,708	\$92,393,631	\$44,137,049	\$35,517,258	\$107,987,813	\$96,834,710
4	Total Utility Plant	\$5,426,683,574	\$5,600,083,498	\$2,358,406,613	\$2,363,786,796	\$2,475,869,700	\$2,517,650,260
5	(Less) Accum. Prov. For Depr., Amort., and Depl. (108, 110, 111, 115)	\$2,815,125,117	\$4,269,226,261	\$1,175,927,988	\$1,170,731,801	\$1,181,961,913	\$1,184,318,270
6	Net Utility Plant, Before Nuclear Fuel	\$2,611,558,457	\$1,330,857,237	\$1,182,478,625	\$1,193,054,995	\$1,293,907,787	\$1,333,331,990
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	\$0	\$0	\$0	\$0	\$0	\$0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	\$0	\$0	\$0	\$0	\$0	\$0
9	Nuclear Fuel Assemblies in Reactor (10.3)	\$0	\$0	\$0	\$0	\$0	\$0
10	Spent Nuclear Fuel (120.4)	\$0	\$0	\$0	\$0	\$0	\$0
11	Nuclear Fuel Under Capital Leases (120.6)	\$0	\$0	\$0	\$0	\$0	\$0
12	(Less) Accum. Prov. For Amort. Of Nuclear Fuel Assem. (120.5)	\$0	\$0	\$0	\$0	\$0	\$0
13	Net Nuclear Fuel	\$0	\$0	\$0	\$0	\$0	\$0
14	Net Utility Plant	\$2,611,558,457	\$1,330,857,237	\$1,182,478,625	\$1,193,054,995	\$1,293,907,787	\$1,333,331,990
15	Utility Plant Adjustments (116)	\$0	\$0	\$0	\$0	\$0	\$0
16	Gas Stored Underground-Noncurrent (117)	\$0	\$0	\$0	\$0	\$0	\$0
17	OTHER PROPERTY AND INVESTMENTS						
18	Nonutility Property (121)	\$5,310,819	\$5,300,096	\$4,326,780	\$3,541,157	\$3,541,158	\$3,450,993
19	(Less) Accum. Prov. For Depr. & Amort. (122)	\$0	\$0	\$0	\$0	\$0	\$0
20	Investments in Associated Companies (123)	\$0	\$0	\$0	\$0	\$0	\$0
21	Investments in Subsidiary Companies (123.1)	\$0	\$0	\$0	\$0	\$0	\$0
22	(For Cost of Account 123.1, See Footnote page 224, line 42)	\$0	\$0	\$0	\$0	\$0	\$0
23	Noncurrent Portion of Allowances	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000
24	Other Investments (124)	\$0	\$0	\$0	\$0	\$0	\$0
25	Sinking Funds (124)	\$0	\$0	\$0	\$0	\$0	\$0
26	Depreciation Fund (126)	\$0	\$0	\$0	\$0	\$0	\$0
27	Amortization Fund - Federal (127)	\$0	\$0	\$0	\$0	\$0	\$0
28	Other Special Funds (128)	\$100,272	\$100,273	\$100,273	\$100,273	\$100,272	\$100,273
29	Special Funds (Non Major Only) (129)	\$0	\$0	\$0	\$0	\$0	\$0
30	Long-Term Portion of Derivative Assets (175)	\$4,006,216	\$1,944,662	\$0	\$0	\$0	\$0
31	Long-Term Portion of Derivative Assets - Hedges (176)	\$2,946,153	\$566,490	\$1,466,616	\$609,416	\$0	\$0
32	Total Other Property and Investments	\$12,853,460	\$8,401,521	\$6,363,669	\$4,740,846	\$4,131,430	\$4,041,266
33	CURRENT AND ACCRUED ASSETS						
34	Cash & Working Funds (Non Major Only) (130)	\$0	\$0	\$0	\$0	\$0	\$0
35	Cash (131)	\$5,361,401	\$1,602,895	\$5,227,814	\$4,848,955	\$10,828,250	\$74,167,474
36	Special Deposits (132-134)	\$48,196,146	\$30,265,430	\$1,567,926	\$21,194,505	\$10,496,972	\$0
37	Working Fund (135)	\$7,186	\$0	\$0	\$0	\$0	\$0
38	Temporary Cash Investments (136)	\$0	\$0	\$0	\$0	\$0	\$0
39	Notes Receivable (141)	\$0	\$0	\$0	\$0	\$0	\$0
40	Customer Accounts Receivable (142)	\$60,066,705	\$77,481,328	\$46,894,071	\$55,083,647	\$44,384,734	\$39,645,876
41	Other Accounts Receivable (143)	\$16,796,252	\$13,312,385	\$4,200,797	\$28,561,035	\$13,386,658	\$12,996,100
42	(Less) Accum. Prov. For Uncollectible Account - Credit (144)	\$834,792	\$1,160,010	\$1,054,304	\$891,105	\$385,416	\$3,663,093
43	Notes Receivable from Associated Companies (145)	\$0	\$0	\$0	\$0	\$0	\$0
44	Accounts Receivable from Associated Companies (146)	\$848,932	\$2,670,622	\$3,479,021	\$2,343,689	\$3,707,386	\$5,763,043
45	Fuel Stock (151)	\$70,381,548	\$36,925,242	\$0	\$0	\$0	\$0
46	Fuel Stock Expense Undistributed (152)	\$0	\$0	\$0	\$0	\$0	\$0
47	Residuals (Elec.) and Extracted Products (153)	\$0	\$0	\$0	\$0	\$0	\$0

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

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

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

Schedule C-10.1
Page 2 of 4
Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Date Certain June 30, 2020 (H)
(A)	(B)						
1	CURRENT AND ACCRUED ASSETS, continued						
2	Plant Material and Operating Supplies (154)	\$40,542,974	\$38,045,770	\$7,560,214	\$7,515,629	\$14,381,635	\$12,347,052
3	Merchandise (155)	\$0	\$0	\$0	\$0	\$0	\$0
4	Other Materials and Supplies (156)	\$0	\$0	\$0	\$0	\$0	\$0
5	Nuclear Materials Held for Sale (157)	\$0	\$0	\$0	\$0	\$0	\$0
6	Allowances (158.1 and 158.2)	\$2,352	\$2,047	\$0	\$0	\$0	\$0
7	(Less) Noncurrent Portion of Allowances						
8	Stores Expense Undistributed (163)	\$2,052,045	\$1,697,574	\$443,224	\$537,417	(\$315,589)	(\$484,533)
9	Gas Stored Underground - Current (164.1)	\$0	\$0	\$0	\$0	\$0	\$0
10	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	\$0	\$0	\$0	\$0	\$0	\$0
11	Prepayments (165)	\$15,142,130	\$10,150,631	\$7,696,596	\$6,146,242	\$41,129,381	\$43,351,222
12	Advances for Gas (166-167)	\$0	\$0	\$0	\$0	\$0	\$0
13	Interest and Dividends Receivable (171)	\$0	\$0	\$0	\$0	\$0	\$0
14	Rents Receivable (172)	\$0	\$0	\$0	\$0	\$0	\$0
15	Accrued Utility Revenues (173)	\$43,281,049	\$43,012,067	\$17,952,351	\$16,814,627	\$19,435,670	\$19,874,812
16	Miscellaneous Current and Accrued Assets (174)	\$52,994	\$0	\$0	\$0	\$0	\$0
17	Derivative Instrument Assets (175)	\$11,690,996	\$7,974,987	\$0	\$0	\$0	\$0
18	(Less) Long-Term Portion of Derivative Instrument Assets (175)	\$4,006,216	\$1,844,662	\$0	\$0	\$0	\$0
19	Derivative Instrument Assets - Hedges (176)	\$19,145,953	\$12,815,145	\$1,466,616	\$1,525,020	\$100,897	\$0
20	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)	\$2,946,153	\$566,490	\$1,466,616	\$609,417	\$0	\$0
21	Total Current and Accrued Assets	\$325,718,508	\$272,340,955	\$83,967,710	\$183,284,591	\$157,150,578	\$203,997,954
22	DEFERRED DEBITS						
23	Unamortized Debt Expenses (181)	\$6,916,060	\$12,345,722	\$10,128,113	\$6,479,916	\$6,021,144	\$5,970,242
24	Extraordinary Property Losses (182.1)	\$0	\$0	\$0	\$0	\$0	\$0
25	Unrecovered Plant and Regulatory Study Costs (182.2)	\$0	\$0	\$0	\$0	\$0	\$0
26	Other Regulatory Assets (182.3)	\$185,334,673	\$196,047,010	\$180,179,424	\$186,892,886	\$182,144,520	\$188,527,692
27	Prelim. Survey and Investigation Charges (183)	\$0	\$0	\$0	\$0	\$0	\$0
28	Prelim. Natural Gas Survey and Investigation Charges (183.1)	\$0	\$0	\$0	\$0	\$0	\$0
29	Other Preliminary Survey and Investigation Charges (183.2)	\$0	\$0	\$0	\$0	\$0	\$0
30	Clearing Accounts/Temp Facilities (184, 185)	\$2,187,581	\$1,732,585	\$1,425,630	\$1,623,787	(\$1,132,761)	(\$1,636,164)
31	Temporary Facilities (185)	\$90,479,962	\$90,723,173	\$84,829,478	\$85,051,153	\$90,529,608	\$52,574,530
32	Miscellaneous Deferred Debits (186)	\$0	\$0	\$0	\$0	\$0	\$0
33	Def. Losses from Disposition of Utility Plant (187)	\$0	\$0	\$0	\$0	\$0	\$0
34	Research, Devel. And Demonstration Expend. (188)	\$8,954,079	\$7,867,000	\$6,979,921	\$5,992,842	\$9,955,162	\$8,551,441
35	Unamortized Loss on Reacquired Debt (189)	\$15,853,879	\$14,901,054	\$12,313,000	\$9,236,363	\$8,957,584	\$9,788,702
36	Accumulated Deferred Income Taxes (190)	\$0	\$0	\$0	\$0	\$0	\$0
37	Unrecovered Purchased Gas Costs (191)	\$0	\$0	\$0	\$0	\$0	\$0
38	Total Deferred Debits	\$309,726,234	\$323,716,544	\$295,855,566	\$295,276,547	\$296,475,257	\$263,776,443
39	Total Assets and Other Debits	\$3,259,856,659	\$1,935,316,257	\$1,578,685,570	\$1,676,357,079	\$1,751,665,052	\$1,805,147,652

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

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

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

Schedule C-10.1
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Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Date Certain June 30, 2020 (H)
(A)							
1	PROPRIETARY CAPITAL						
2	Common Stock Issued (201)	\$411,722	\$411,722	\$411,722	\$411,722	\$411,722	\$411,722
3	Preferred Stock Issued (204) includes amount due within one year	\$22,850,800	\$0	\$0	\$0	\$0	\$0
4	Capital Stock Subscribed (202, 205)	\$0	\$0	\$0	\$0	\$0	\$0
5	Stock Liability for Conversion (203, 206)	\$0	\$0	\$0	\$0	\$0	\$0
6	Premium on Capital Stock (207)	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820	\$303,991,820
7	Other Paid-In-Capital (208-211)	\$516,388,433	\$523,439,702	\$398,515,087	\$424,533,818	\$329,695,707	\$465,616,137
8	Installments Received on Capital Stock (212)	\$0	\$0	\$0	\$0	\$0	\$0
9	(Less) Discount on Capital Stock (213)	\$0	\$0	\$0	\$0	\$0	\$0
10	(Less) Capital Stock Expense (214)	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891	\$16,716,891
11	Retained Earnings (215, 215.1, 216)	\$437,206,363	(\$406,273,026)	(\$319,437,627)	(\$231,818,536)	(\$106,938,497)	(\$77,680,459)
12	Unappropriated Undistrib. Subsidiary Earnings (216.1)	\$0	\$0	\$0	\$0	\$0	\$0
13	(Less) Reacquired Capital Stock (217)	\$0	\$0	\$0	\$0	\$0	\$0
14	Noncorporated Proprietorship (Non Major Only) (218)	\$0	\$0	\$0	\$0	\$0	\$0
15	Accumulated Other Comprehensive Income (219)	(\$28,714,877)	(\$42,456,333)	(\$36,181,749)	(\$35,259,355)	(\$36,940,168)	(\$35,556,708)
16	Total Proprietary Capital	\$1,235,417,370	\$362,396,994	\$330,582,362	\$445,142,578	\$473,503,693	\$640,065,620
17	LONG-TERM DEBT						
18	Bonds (221) includes amount due within one year	\$745,000,000	\$300,000,000	\$200,000,000	\$140,000,000	\$140,000,000	\$140,000,000
19	(Less) Reacquired Bonds	\$0	\$0	\$0	\$0	\$0	\$0
20	Advances from Associated Companies (223)	\$0	\$0	\$0	\$0	\$0	\$0
21	Other Long-Term Debt (224)	\$18,103,259	\$462,865,335	\$458,371,932	\$453,772,727	\$442,516,980	\$442,436,623
22	Unamortized Premium on Long Term Debt (225)	\$0	\$0	\$0	\$0	\$0	\$0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	\$183,076	\$2,107,778	\$2,041,073	\$1,398,018	\$2,687,948	\$2,642,260
24	Total Long-Term Debt	\$762,920,183	\$760,857,557	\$656,330,859	\$592,374,709	\$579,829,032	\$579,794,363
25	OTHER NONCURRENT LIABILITIES						
26	Obligations Under Capital Leases - Noncurrent (227)	\$0	\$267,764	\$0	\$0	\$0	\$0
27	Accumulated Provision for Property Insurance (228.1)	\$0	\$0	\$0	\$0	\$0	\$0
28	Accumulated Provision for Injuries and Damages (228.2)	\$2,977,600	\$2,699,000	\$1,045,635	\$1,596,645	\$1,562,939	\$1,108,012
29	Accumulated Provision for Pensions and Benefits (228.3)	\$95,109,948	\$108,245,883	\$93,573,064	\$85,376,900	\$81,592,022	\$72,428,755
30	Accumulated Miscellaneous Operating Provisions (228.4)	\$0	\$0	\$0	\$0	\$0	\$0
31	Accumulated Provision for Rate Refunds (229)	\$0	\$0	\$0	\$0	\$0	\$0
32	Long-Term Portion of Derivative Instrument Liabilities	\$2,715,506	\$2,004,515	\$0	\$0	\$0	\$0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	\$2,741,502	\$2,389,181	\$0	\$0	\$0	\$0
34	Asset Retirement Obligations (230)	\$62,130,783	\$135,159,258	\$8,034,933	\$4,696,809	\$4,696,809	\$4,696,809
35	Total Other Non-Current Liabilities	\$165,675,339	\$250,765,601	\$102,653,632	\$91,670,354	\$87,851,769	\$78,233,576

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

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

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

Schedule C-10.1
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Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Date Certain June 30 2020 (H)
1	CURRENT AND ACCRUED LIABILITIES						
2	Notes Payable (231)	\$0	\$0	\$10,000,000	\$0	\$40,000,000	\$0
3	Accounts Payable (232)	\$93,546,988	\$108,447,290	\$43,896,162	\$50,551,475	\$60,207,034	\$50,164,228
4	Notes Payable to Associated Companies (233)	\$35,000,000	\$5,000,000	\$0	\$0	\$0	\$0
5	Accounts Payable to Associated Companies (234)	\$509,909	\$2,010,847	\$2,742,964	\$5,229,646	\$13,851,307	\$8,964,889
6	Customer Deposits (235)	\$13,698,810	\$15,246,216	\$21,835,540	\$21,318,217	\$20,611,422	\$18,952,914
7	Taxes Accrued (236)	\$168,310,598	\$159,739,655	\$145,979,407	\$133,235,502	\$156,772,702	\$124,177,487
8	Interest Accrued (237)	\$4,086,348	\$2,106,583	\$804,276	\$442,223	\$1,383,296	\$1,281,440
9	Dividends Declared (238)	\$72,232	\$0	\$0	\$0	\$0	\$0
10	Matured Long-Term Debt (239)	\$0	\$0	\$0	\$0	\$0	\$0
11	Matured Interest (240)	\$0	\$0	\$0	\$0	\$0	\$0
12	Tax Collections Payable (241)	\$0	\$0	\$0	\$0	\$0	\$0
13	Miscellaneous Current and Accrued Liabilities (242)	\$61,529,760	\$26,929,976	\$16,743,349	\$20,758,145	\$19,727,281	\$17,471,801
14	Obligations Under Capital Leases - Current (243)	\$0	\$130,891	\$0	\$0	\$0	\$0
15	Derivative Instrument Liabilities (244)	\$17,704,818	\$9,814,421	\$0	\$0	\$0	\$0
16	(Less) Long-Term Portion of Derivative Instrument Liabilities	\$2,715,506	\$2,004,515	\$0	\$0	\$0	\$0
17	Derivative Instrument Liabilities - Hedges (245)	\$9,799,797	\$19,386,835	(\$335,972)	\$0	\$0	\$111,794
18	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	\$2,741,502	\$2,389,181	\$0	\$0	\$0	\$0
19	Total Current and Accrued Liabilities	\$399,802,252	\$344,491,250	\$241,665,726	\$231,535,206	\$312,552,824	\$221,124,326
20	DEFERRED CREDITS						
21	Customer Advances for Construction (252)	\$334,285	\$247,083	\$56,943	\$56,943	\$0	\$0
22	Accumulated Deferred Investment Tax Credits (255)	\$19,979,903	\$17,705,733	\$852,311	\$521,319	\$256,453	\$125,586
23	Deferred Gains from Disposition of Utility Plant (256)	\$0	\$0	\$0	\$0	\$0	\$0
24	Other Deferred Credits (253)	\$66,941	\$93,660	\$20,374	\$42,572	\$12,042	\$12,041
25	Other Regulatory Liabilities (254)	\$29,567,315	\$37,597,931	\$103,195,874	\$174,076,908	\$127,865,572	\$101,656,435
26	Unamortized Gain on Reacquired Debt (257)	\$0	\$0	\$0	\$0	\$0	\$0
27	Accumulated Deferred Income Taxes - Accel. Amort. (281)	\$0	\$0	\$0	\$0	\$0	\$0
28	Accumulated Deferred Income Taxes - Other Property (282)	\$611,216,518	\$130,284,747	\$128,482,200	\$133,238,539	\$145,969,326	\$158,337,049
29	Accumulated Deferred Income Taxes - Other (283)	\$35,876,553	\$30,875,701	\$14,845,289	\$7,697,949	\$23,824,341	\$25,798,656
30	Total Deferred Credits	\$697,041,515	\$216,804,855	\$247,452,991	\$315,634,230	\$297,927,734	\$285,929,768
31	Total Liabilities and Stockholder Equity	\$3,289,856,689	\$1,935,316,257	\$1,578,685,570	\$1,876,357,079	\$1,751,665,052	\$1,805,147,653

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

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

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

Schedule C-10.2
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Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015	2016	2017	2018	2019	Test Year
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)	\$ 1,584,307,159	\$ 1,346,554,101	\$ 1,100,475,917	\$ 790,391,564	\$ 783,809,352	\$ 724,206,373
3	Operating Expenses:						
4	Operation Expenses (401)	\$ 992,072,164	\$ 874,052,886	\$ 673,971,370	\$ 407,462,018	\$ 388,786,249	\$ 375,751,208
5	Maintenance Expenses (402)	\$ 128,300,800	\$ 100,268,791	\$ 78,563,101	\$ 37,916,969	\$ 49,307,763	\$ 48,905,645
6	Depreciation Expense (403)	\$ 125,172,199	\$ 1,457,348,963	\$ 95,471,187	\$ 68,222,948	\$ 66,534,173	\$ 71,563,471
7	Depreciation Expense for Asset Retirement Costs (403.1)	\$ 2,700,797	\$ 6,135,572	\$ 47,743,557	\$ 24,332	\$ -	\$ -
8	Amort. & Depl. Of Utility Plant (404-405)	\$ 8,167,779	\$ 7,475,045	\$ 6,327,291	\$ 6,290,759	\$ 4,298,851	\$ 3,351,612
9	Amort. Of Utility Plant Acq. Adj. (406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Amort. Of Property Losses (407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Amort. Of Conversion Expenses (407)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Regulatory Debits (407.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	(Less) Regulatory Credits (407.4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Taxes Other Than Income Taxes (408.1)	\$ 134,854,514	\$ 134,686,626	\$ 134,693,345	\$ 124,824,072	\$ 126,840,630	\$ 138,481,083
15	Income Taxes - Federal (409.1)	\$ 55,843,568	\$ 51,040,039	\$ (66,678,423)	\$ 1,362,120	\$ 8,404,273	\$ 14,249,395
16	- Other (409.1)	\$ 852,827	\$ 618,753	\$ (961,784)	\$ 28,592	\$ 537,883	\$ 762,665
17	Provision of Deferred Inc. Taxes (410.1)	\$ (19,156,768)	\$ (472,365,112)	\$ 84,935,122	\$ 16,609,130	\$ 19,359,539	\$ (2,800,739)
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	\$ (2,392,826)	\$ (2,274,170)	\$ (1,716,270)	\$ (330,991)	\$ -	\$ (271,549)
19	Investment Tax Credit Adj. - Net (411.4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	(Less) Gains from Disp. Of Utility Plant (411.6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Losses from Disp. Of Utility Plant (411.7)	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
22	(Less) Gains from Disposition of Allowances (411.8)	\$ (9,156)	\$ 74,862	\$ (139,040)	\$ -	\$ -	\$ -
23	Losses from Disposition of Allowances (411.9)	\$ 2,118,199	\$ 2,825,800	\$ 3,975,600	\$ 5,309	\$ -	\$ -
24	Accretion Expense (411.10)	\$ 1,428,524,110	\$ 2,159,888,055	\$ 1,056,185,056	\$ 662,415,258	\$ 653,319,015	\$ 649,992,790
25	Total Utility Operating Expenses	\$ 155,783,049	\$ (813,333,954)	\$ 44,290,861	\$ 127,976,306	\$ 130,490,337	\$ 74,213,583
26	Net Utility Operating Income						

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

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

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

Schedule C-10.2
Page 2 of 2
Witness Responsible: Karin M. Nyhuis

Line No.	Description	2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)	Test Year (H)
(A)	(B)						
1	OTHER INCOME and DEDUCTIONS						
2							
3	Net Derivative gain/loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4							
5	Net Interest Expense	\$ 30,578,990	\$ 23,957,694	\$ 29,194,326	\$ 27,394,581	\$ 25,439,580	\$ 24,910,613
6							
7	Net Other income/deductions	\$ 18,764,193	\$ (64,624,234)	\$ (1,900,754)	\$ 13,887,213	\$ (19,991,173)	\$ 4,840,835
8							
9	Net Income	<u>\$ 106,439,866</u>	<u>\$ (772,667,414)</u>	<u>\$ 16,997,289</u>	<u>\$ 86,694,512</u>	<u>\$ 125,041,930</u>	<u>\$ 44,462,135</u>
10							
11	(LESS) PREFERRED DIVIDENDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12							
13	Available to Common	<u>\$ 106,439,866</u>	<u>\$ (772,667,414)</u>	<u>\$ 16,997,289</u>	<u>\$ 86,694,512</u>	<u>\$ 125,041,930</u>	<u>\$ 44,462,135</u>

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

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

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

Schedule C-11.1
Page 1 of 1
Witness Responsible: Chad R. Riehlmeier, Claire E. Hale

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021	Five Projected Calendar Years				
		2015	2016	2017	2018	2019		2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Revenue By Customer Class											
2	Residential	\$ 341,074,397	\$ 449,189,491	\$ 391,757,947	\$ 449,464,243	\$ 445,991,541	\$ 396,090,199	\$ 377,647,377	\$ 360,663,595	\$ 423,846,467	\$ 460,486,937	\$ 481,670,262
3	Commercial	\$ 140,543,601	\$ 168,847,254	\$ 144,567,017	\$ 138,589,575	\$ 154,545,223	\$ 131,611,881	\$ 120,662,005	\$ 117,212,458	\$ 138,786,522	\$ 150,812,486	\$ 157,484,744
4	Industrial	\$ 64,778,386	\$ 81,707,133	\$ 70,201,254	\$ 60,688,874	\$ 66,767,087	\$ 69,033,891	\$ 55,358,691	\$ 58,666,331	\$ 68,759,753	\$ 74,534,904	\$ 78,656,084
5	Other	\$ 44,849,060	\$ 57,922,664	\$ 49,725,659	\$ 46,137,056	\$ 48,562,641	\$ 47,030,417	\$ 44,492,174	\$ 44,657,629	\$ 48,813,911	\$ 51,016,936	\$ 52,305,727
6	Total Retail	\$ 591,245,444	\$ 757,666,542	\$ 656,251,877	\$ 694,879,748	\$ 715,989,492	\$ 643,766,388	\$ 598,160,248	\$ 581,500,013	\$ 680,206,653	\$ 736,851,263	\$ 770,126,817
7												
8	YEAR END Number of Customers By Class:											
9	Residential	457,564	459,827	461,994	465,135	465,770	469,493	469,493	470,695	471,630	472,944	474,290
10	Commercial	50,723	50,913	51,254	51,687	51,769	52,242	52,242	52,395	52,514	52,681	52,852
11	Industrial	1,713	1,717	1,704	1,700	1,695	1,699	1,699	1,699	1,699	1,699	1,699
12	Other	6,707	6,671	6,657	6,644	6,567	6,542	6,542	6,542	6,542	6,542	6,542
13	Total Retail	516,707	519,128	521,609	525,166	526,801	529,977	529,977	531,331	532,385	533,866	535,384
14												
15	AVERAGE Number of Customers By Class:											
16	Residential	457,152	458,696	460,911	463,565	465,453	469,296	467,818	470,009	470,980	472,129	473,491
17	Commercial	50,713	50,818	51,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750
18	Industrial	1,720	1,715	1,711	1,702	1,698	1,699	1,699	1,699	1,699	1,699	1,699
19	Other	6,704	6,689	6,664	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542
20	Total Retail	516,289	517,918	520,369	523,388	525,484	529,730	528,067	530,559	531,652	532,948	534,483
21												
22	AVERAGE Revenue per Customer:											
23	Residential	\$ 746,085	\$ 979,276	\$ 849,965	\$ 969,583	\$ 958,189	\$ 844,010	\$ 807,253	\$ 767,354	\$ 899,925	\$ 975,342	\$ 1,017,274
24	Commercial	\$ 2,771,353	\$ 3,322,588	\$ 2,830,014	\$ 2,692,602	\$ 2,989,642	\$ 2,521,649	\$ 2,320,090	\$ 2,240,825	\$ 2,647,028	\$ 2,868,400	\$ 2,985,659
25	Industrial	\$ 37,661,852	\$ 47,642,643	\$ 41,041,365	\$ 35,657,388	\$ 39,332,599	\$ 40,628,322	\$ 32,580,565	\$ 34,697,684	\$ 40,460,448	\$ 43,858,732	\$ 46,283,767

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

The Dayton Power and Light Company
Case No.: 20-1661-EL-AIR

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

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

Schedule C-11.2
Page 1 of 1
Witness Responsible: Chad R. Riethmiller, Claire E. Hale

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021	Five Projected Calendar Years					
		2015 (C)	2016 (D)	2017 (E)	2018 (F)	2019 (G)		(H)	2020 (I)	2021 (J)	2022 (K)	2023 (L)	2024 (M)
(A)	(B)												
1	Revenue By Customer Class												
2	Residential	\$ 148,913,462	\$ 205,807,178	\$ 190,093,431	\$ 217,222,269	\$ 240,299,646	\$ 219,839,218	\$ 200,505,993	\$ 186,134,695	\$ 245,636,921	\$ 276,424,592	\$ 291,205,119	
3	Commercial	\$ 66,334,261	\$ 84,347,176	\$ 75,254,779	\$ 62,133,967	\$ 87,166,843	\$ 72,991,342	\$ 62,130,757	\$ 57,438,653	\$ 72,473,844	\$ 80,590,350	\$ 84,095,846	
4	Industrial	\$ 29,817,202	\$ 40,633,292	\$ 34,591,658	\$ 23,362,374	\$ 37,163,008	\$ 37,529,348	\$ 26,557,256	\$ 25,653,759	\$ 30,602,891	\$ 33,616,055	\$ 35,042,427	
5	Other	\$ 11,055,477	\$ 15,076,370	\$ 13,471,578	\$ 9,840,417	\$ 15,947,805	\$ 16,945,890	\$ 14,031,901	\$ 13,556,257	\$ 16,437,386	\$ 17,985,356	\$ 18,636,696	
6	Total Retail	\$ 256,120,402	\$ 345,864,016	\$ 313,411,446	\$ 312,559,027	\$ 380,177,302	\$ 347,305,798	\$ 303,225,907	\$ 282,783,364	\$ 365,151,042	\$ 408,616,352	\$ 428,980,088	
7													
8	YEAR END Number of Customers By Class:												
9	Residential	457,564	459,827	461,994	465,135	465,770	469,493	469,493	470,695	471,630	472,944	474,290	
10	Commercial	50,723	50,913	51,254	51,687	51,769	52,242	52,242	52,395	52,514	52,681	52,852	
11	Industrial	1,713	1,717	1,704	1,700	1,695	1,699	1,699	1,699	1,699	1,699	1,699	
12	Other	6,707	6,671	6,657	6,644	6,567	6,542	6,542	6,542	6,542	6,542	6,542	
13	Total Retail	516,707	519,128	521,609	525,166	525,801	529,977	529,977	531,331	532,385	533,866	535,384	
14													
15	AVERAGE Number of Customers By Class:												
16	Residential	457,152	458,696	460,911	463,565	465,453	469,296	467,818	470,009	470,980	472,129	473,491	
17	Commercial	50,713	50,818	51,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750	
18	Industrial	1,720	1,715	1,711	1,702	1,698	1,699	1,699	1,699	1,699	1,699	1,699	
19	Other	6,704	6,689	6,664	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542	
20	Total Retail	516,289	517,918	520,369	523,388	525,484	529,730	528,067	530,559	531,652	532,948	534,483	
21													
22	AVERAGE Revenue per MWh												
23	Residential	\$ 325,742	\$ 448,679	\$ 412,430	\$ 468,591	\$ 516,271	\$ 468,248	\$ 427,069	\$ 395,447	\$ 520,825	\$ 584,477	\$ 613,981	
24	Commercial	\$ 1,308,033	\$ 1,659,789	\$ 1,473,172	\$ 1,207,176	\$ 1,685,100	\$ 1,397,174	\$ 1,189,285	\$ 1,096,265	\$ 1,380,091	\$ 1,529,785	\$ 1,591,155	
25	Industrial	\$ 17,335,583	\$ 23,692,882	\$ 20,223,127	\$ 13,726,424	\$ 21,892,788	\$ 22,083,474	\$ 15,627,143	\$ 15,095,496	\$ 18,007,724	\$ 19,780,767	\$ 20,620,090	

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

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

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

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

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

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021	Five Projected Calendar Years				
		2015	2016	2017	2018	2019		2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	GWH Sales By Customer Class:											
2	Residential	3,465,498	5,190,374	4,993,562	5,614,038	5,361,285	5,491,285	5,399,453	5,427,322	5,308,929	5,307,130	5,356,485
3	Commercial	2,790,016	3,743,775	3,673,103	3,793,106	3,682,469	3,439,299	3,448,283	3,470,870	3,545,322	3,598,594	3,621,954
4	Industrial	2,809,211	3,816,933	3,831,994	3,871,102	3,745,333	3,661,866	3,527,263	3,782,817	3,818,174	3,836,158	3,848,339
5	Other	982,337	1,314,996	1,279,588	1,301,466	1,273,441	1,215,214	1,191,182	1,246,200	1,235,578	1,225,250	1,215,223
6	Total Retail	10,047,062	14,070,078	13,778,247	14,578,712	14,062,528	13,807,664	13,586,182	13,927,009	13,908,003	13,967,132	14,042,001
7												
8	YEAR END Number of Customers By Class:											
9	Residential	457,584	459,827	461,994	485,135	485,770	489,493	489,493	470,895	471,630	472,944	474,280
10	Commercial	50,723	50,913	51,254	51,687	51,769	52,242	52,242	52,395	52,514	52,852	52,852
11	Industrial	1,713	1,717	1,704	1,700	1,695	1,699	1,699	1,699	1,699	1,699	1,699
12	Other	6,707	6,671	6,657	6,644	6,567	6,542	6,542	6,542	6,542	6,542	6,542
13	Total Retail	516,707	519,128	521,609	525,166	525,801	529,977	529,977	531,331	532,385	533,866	535,394
14												
15	AVERAGE Number of Customers By Class:											
16	Residential	457,152	459,696	460,911	483,565	485,453	489,296	487,818	470,009	470,980	472,129	473,491
17	Commercial	50,713	50,818	51,084	51,471	51,728	52,193	52,007	52,308	52,431	52,577	52,750
18	Industrial	1,720	1,715	1,711	1,702	1,698	1,699	1,699	1,699	1,699	1,699	1,699
19	Other	6,704	6,664	6,654	6,651	6,606	6,543	6,542	6,542	6,542	6,542	6,542
20	Total Retail	516,289	517,918	520,369	523,388	525,484	529,730	528,067	530,559	531,652	532,948	534,483
21												
22	AVERAGE kWh Sales per Customer:											
23	Residential	7,590,625	11,315,511	10,834,125	12,110,587	11,518,436	11,701,118	11,541,780	11,547,262	11,272,100	11,240,850	11,312,749
24	Commercial	55,015,795	73,748,967	71,903,902	73,694,757	71,189,085	65,896,059	66,303,613	66,351,014	67,618,714	68,443,974	68,682,091
25	Industrial	1,633,262,209	2,225,618,910	2,240,277,112	2,274,443,008	2,206,381,738	2,155,107,778	2,075,920,108	2,225,930,843	2,246,736,130	2,257,318,802	2,264,486,497

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

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

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

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

Line No.	Description	Most Recent Five Calendar Years					Test Yr. 12 Mo. Ending May 31, 2021	Five Projected Calendar Years				
		2015	2016	2017	2018	2019		2020	2021	2022	2023	2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)

1 GWH Sales By Customer Class:

2 Residential
3 Commercial
4 Industrial
5 Other
6 Total Retail

7
8 YEAR END Number of Customers By Class:

9 Residential
10 Commercial
11 Industrial
12 Other
13 Total Retail

14
15 AVERAGE Number of Customers By Class:

16 Residential
17 Commercial
18 Industrial
19 Other
20 Total Retail

21
22 AVERAGE kWh Sales per Customer:

23 Residential
24 Commercial
25 Industrial

Jurisdictional sales are the same as total sales (see Schedule C-11.3)

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

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

Data: 3 Months Actual & 9 Months Estimated

Type of Filing: Original

Work Paper Reference No(s): None

Schedule C-12

Page 1 of 1

Witness Responsible: Chad R. Riethmiller

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

Section D
Rate of Return

The Dayton Power & Light Company

Case No.: 20-1651-EL-AIR

Test Year: Twelve Months Ending May 31, 2021

Date Certain: June 30, 2020

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

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

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

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

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

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

¹ Excludes WPAFB debt

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

Common Equity
As of June 30, 2020

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None
Schedule D-1.1
Page 1 of 1
Witness Responsible: Dustin J. Illyes

Line No.	Description	Schedule Reference	Common Stock Amount	Paid-In Capital Amount	Retained Earnings Amount	Other Miscellaneous Common Equity Amount	Intercompany Eliminations Amount	Total Common Equity Amount
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (D) + (E) + (F) + (G) + (H)
1	Dayton Power and Light		\$ 411,722	\$ 752,877,574	\$ (77,666,968)	\$ (35,556,708)		\$ 640,065,620
2								
3	Total Parent - DPL Inc.							\$ -

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): None
Schedule D-2
Page 1 of 1
Witness Responsible: Dustin J. Illyes

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

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

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

Data: Actual
Type of Filing: Original
Work Paper Reference No(s): WPD-3.1, WPD-3.2, WPD-3.3
Schedule D-3
Page 1 of 1
Witness Responsible: Dustin J. Illyes

Line No.	Description (B)	Date Issued (Mo/Day/Yr) (C)	Maturity Date (Mo/Day/Yr) (D)	Principal Amount (E)	Face Amount Outstanding (F)	Unamort (Discount) or Premium (G)	Unamort Debt Expense (H)	Unamort Gain or (Loss) On Recquired Debt (I)	Carrying Value (J) = (F)+(G)-(H)+(I)	Annual Interest Cost, ¹ (K)
1	First Mortgage Bonds:									
2										
3										
4	Fixed Rate 3.20%	7/31/2020	7/31/2040	\$ 140,000,000	\$ 140,000,000	\$	\$ 400,000		\$ 139,600,000	\$ 4,500,000
5	Fixed Rate 3.95%	6/6/2019	6/15/2049	\$ 425,000,000	\$ 425,000,000	\$ (2,642,260)	\$ 5,408,076	\$ (8,551,441)	\$ 408,398,223	\$ 19,852,855
6										
7	Subtotal			\$ 565,000,000	\$ 565,000,000	\$ (2,642,260)	\$ 5,808,076	\$ (8,551,441)	\$ 547,998,223	\$ 24,352,855
8										
9	Other Long-Term Debt:									
10										
11	WPAFB Loan			\$ 17,965,335	\$ 17,436,623	\$ -	\$ -	\$ -	\$ 17,436,623	\$ 732,338
12										
13	TOTALS			\$	\$ 582,436,623	\$ (2,642,260)	\$ 5,808,076	\$ (8,551,441)	\$ 565,434,846	\$ 25,085,193
14										
15	EMBEDDED COST OF LONG-TERM DEBT									4.436%
16										
17	EMBEDDED COST OF LONG-TERM DEBT (excluding WPAFB Loan) ²									4.444%

¹ Annualized interest expense plus (or minus) amortization of discount or premium plus amortization of issue costs minus (or plus) amortization of gain (or loss) on reacquired debt.

² Equals Line 7 Column K / Column J

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

Embedded Cost of Preferred Stock
As of June 30, 2020

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

Schedule D-4
Page 1 of 1
Witness Responsible: Dustin J. Illyes

Line No.	Description (B)	Date Issued (Mo/Day/Yr) (C)	Dollar Amounts Outstanding at Par (D)	Premium or (Discount) (E)	Issue Expense (F)	Gain or (Loss) on Reacquired Stock ¹ (G)	Net Proceeds (H) = (D)+(E)-(F)+(G)	Annual Dividends (I)
1								
2								
3								
4	Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5								
6	DP&L EMBEDDED COST OF PREFERRED STOCK							0.000%

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

Comparative Financial Data
(\$000)

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

Schedule D-5
Page 1 of 4
Witness Responsible: Karin M. Nyhuis

Line No.	Description	Most Recent Ten Calendar Years										
		Test Year										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	PLANT DATA (Electric-As of Date Certain):											
2	Intangible Plant	\$ 38,084	\$ 36,862	\$ 56,471	\$ 71,388	\$ 76,005	\$ 72,352	\$90,694	\$85,769	\$76,827	\$62,599	\$54,842
3	Production	-	-	-	239	3,224,990	3,131,713	\$2,962,754	\$3,006,560	\$3,216,310	\$3,385,103	\$3,330,924
4	Transmission	\$ 433,101	\$ 416,764	\$ 412,042	\$ 445,165	\$ 447,958	\$ 443,978	\$432,940	\$417,220	\$409,329	\$396,001	\$388,985
5	Distribution	\$ 1,918,246	\$ 1,882,094	\$ 1,826,132	\$ 1,764,257	\$ 1,724,662	\$ 1,666,308	\$1,592,743	\$1,552,139	\$1,503,519	\$1,393,668	\$1,278,652
6	General & Other	\$ 30,968	\$ 31,744	\$ 33,207	\$ 32,792	\$ 33,099	\$ 33,254	\$35,239	\$36,263	\$35,047	\$32,257	\$31,980
7	Construction Work in Progress	\$ -	\$ 107,988	\$ 35,517	\$ 44,137	\$ 92,394	\$ 78,021	\$75,370	\$60,864	\$87,830	\$150,703	\$119,574
8	Total Utility Plant - Gross	\$ 2,420,399	\$ 2,475,452	\$ 2,363,369	\$ 2,357,978	\$ 5,599,108	\$ 5,425,626	\$ 5,189,740	\$ 5,158,815	\$ 5,328,862	\$ 5,420,331	\$ 5,204,957
9	Held for Future Use	\$ 417	\$ 417	\$ 417	\$ 428	\$ 976	\$ 1,059	\$1,059	\$1,646	\$2,141	\$2,141	\$2,141
10	Less: Accum. Provision for Depr. And Amort.	\$ -	\$ 1,181,962	\$ 1,170,732	\$ 1,175,928	\$ 4,269,226	\$ 2,815,125	\$2,614,972	\$2,562,006	\$2,627,331	\$2,680,278	\$2,559,973
11	Net Utility Plant	\$ 2,420,816	\$ 1,293,907	\$ 1,193,054	\$ 1,182,478	\$ 1,330,858	\$ 2,611,560	\$ 2,575,827	\$ 2,598,455	\$ 2,703,672	\$ 2,742,194	\$ 2,647,125
12	Percentage Of Construction Expenditures											
13	Financed Internally	46.81%	100.00%	100.00%	100.00%	100.00%	100.00%	89.93%	79.79%	91.97%	73.15%	100.00%
14												
15												
16	CAPITAL STRUCTURE (As of Date Certain):											
17	Long-Term Debt (Incl. portion due within one year)	\$ 547,998	\$ 546,859	\$ 562,457	\$ 621,773	\$ 723,095	\$ 729,607	\$839,608	\$835,567	\$866,400	\$864,463	\$862,252
18	Preferred Stock (Incl. portion due within one year)	-	-	-	-	-	22,851	\$22,037	\$21,875	\$21,713	\$21,551	\$21,389
19	Common Equity	\$ 640,066	\$ 473,504	\$ 445,143	\$ 330,582	\$ 362,397	\$ 1,212,566	\$1,144,187	\$1,204,827	\$1,300,299	\$1,359,184	\$1,360,944

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

Comparative Financial Data
(\$000)

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

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

Line No.	Description	Most Recent Ten Calendar Years											
		Test Year											
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1	CONDENSED INCOME STATEMENT DATA:												
2	Operating Revenues	\$	724,206	\$	783,809	\$	790,392	\$	1,100,476	\$	1,566,393	\$	1,741,894
3	Operating Expenses (excluding income taxes)	\$	638,053	\$	625,017	\$	644,746	\$	1,040,606	\$	1,449,815	\$	1,790,968
4	Income Tax (current)	\$	15,012	\$	8,942	\$	1,391	\$	(67,640)	\$	1,381,834	\$	1,354,032
5	Deferred Income Tax, net	\$	(2,801)	\$	19,360	\$	16,609	\$	84,935	\$	53,260	\$	55,826
6	Investment Tax Credit, net	\$	(272)	\$	-	\$	(331)	\$	(1,716)	\$	(17,393)	\$	78,127
7	Operating Income	\$	74,214	\$	130,490	\$	127,977	\$	(2,274)	\$	(2,506)	\$	54,194
8	AFUDC (Borrowed + Other)	\$	2,386	\$	3,195	\$	477	\$	(813,334)	\$	(2,506)	\$	(2,784)
9	Other Income (net)	\$	(14,242)	\$	18,619	\$	(14,134)	\$	1,498	\$	129,349	\$	307,399
10	Extraordinary Item (Exp./Inc.)	\$	-	\$	-	\$	-	\$	1,452	\$	3,955	\$	3,379
11	INCOME AVAILABLE FOR FIXED CHARGES	\$	62,358	\$	152,304	\$	114,320	\$	(45,465)	\$	(64)	\$	8,161
12	Interest Charges (Excl. AFUDC)	\$	26,542	\$	27,263	\$	27,625	\$	(20,374)	\$	-	\$	-
13	Net Income	\$	35,815	\$	125,041	\$	86,695	\$	(20,374)	\$	-	\$	-
14	Preferred Dividends and Capital Stock Expense	\$	-	\$	-	\$	-	\$	14,156	\$	-	\$	-
15	Earnings Available for Common Equity	\$	35,815	\$	125,041	\$	86,695	\$	(45,465)	\$	-	\$	-
16	AFUDC - % of Earnings Available for Common Equity	6.66%	2.56%	0.55%	11.87%	(0.35%)	1.90%	1.31%	1.75%	4.38%	2.31%	1.22%	
17	COST OF CAPITAL:												
18	Embedded Cost of Long-Term Debt %	4.44%	4.34%	4.68%	3.87%	3.96%	2.73%	3.52%	3.53%	5.00%	5.08%	4.94%	
19	Embedded Cost of Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	3.90%	3.93%	3.96%	3.99%	4.02%	4.05%	
20	FIXED CHARGE COVERAGE:												
21	Pre-tax Interest Coverage	3.07	5.89	4.77	2.04	(45.90)	5.41	5.92	3.51	4.35	7.77	10.74	
22	Pre-tax Interest Coverage (excluding AFUDC)	3.13	5.96	4.78	2.07	(45.86)	5.42	5.93	3.54	4.39	7.82	10.79	
23	After-tax Interest Coverage	2.35	5.59	4.14	1.56	(30.06)	4.44	4.78	3.12	3.16	5.54	7.73	
24	After-tax Fixed Charge Coverage	2.35	5.59	4.14	1.56	(29.29)	4.32	4.65	3.05	3.10	5.43	7.57	
25	INDENTURE PROVISIONS												
26	Debt to Capitalization (must be < 65:1)	0.46	0.54	0.56	0.65	0.67	0.37	0.42	0.41	0.40	0.39	0.38	
27	EBITDA to Interest Charges (must be > 2.5:1)	5.62	9.22	7.48	7.01	12.07	9.96	10.83	9.32	9.72	11.14	14.03	
28	Total Equity to Total Capitalization (must be > 5:1)	0.54	0.46	0.44	0.35	0.33	0.63	0.58	0.59	0.60	0.61	0.62	

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

Comparative Financial Data
(\$000)

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

Schedule D-5
Page 3 of 4
Witness Responsible: Karin M. Nyhuls

Line No.	Description	Test Year		Most Recent Ten Calendar Years									
		2019 (D)	2018 (E)	2017 (F)	2016 (G)	2015 (H)	2014 (I)	2013 (J)	2012 (K)	2011 (L)	2010 (M)		
1	<u>STOCK AND BOND RATINGS</u>												
2	Moody's Bond Rating	A3	A3	Baa2	Baa2	Baa2	Baa2	Baa1	A3	A3	Aa3		
3	S&P Bond Rating	BBB	BBB	BBB	BBB-	BBB-	BBB-	BBB-	BBB+	BBB+	A		
4	Moody's Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	Ba2	Ba1	Ba1	Ba1	Baa1		
5	S&P Preferred Stock Rating	N/A	N/A	N/A	N/A	N/A	B+	N/A	N/A	N/A	N/A		
6													
7	<u>COMMON STOCK RELATED DATA:</u>												
8	Shares Outstanding - Year End (000)	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172		
9	Shares Outstanding - Weighted Average (monthly)	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172	41,172		
10	Earnings Per Share - Weighted Average	\$ 0.87	\$ 3.04	\$ 0.41	\$ (18.78)	\$ 2.56	\$ 2.77	\$ 2.01	\$ 2.19	\$ 4.67	\$ 6.72		
11	Dividends Paid Per Share	\$ -	\$ -	\$ 1.70	\$ (1.70)	\$ (1.21)	\$ 3.86	\$ 4.61	\$ 3.52	\$ 5.34	\$ 7.29		
12	Dividends Declared Per Share	\$ -	\$ -	\$ 1.70	\$ (1.70)	\$ (1.21)	\$ 3.86	\$ 4.61	\$ 3.52	\$ 5.34	\$ 7.29		
13	Dividend Payout Ratio (declared basis)	-	-	4.12	0.09	(0.47)	1.39	2.30	1.61	1.14	1.08		
14	Market Prices - High, (Low)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
15	1st Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
16	2nd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
17	3rd Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
18	4th Quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
19	Book Value Per Share (year end)	\$ 15.55	\$ 11.50	\$ 8.03	\$ 8.80	\$ 29.45	\$ 27.79	\$ 29.26	\$ 31.58	\$ 33.01	\$ 33.54		

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

Comparative Financial Data
(\$000)

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

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

Line No.	Description	Test Year	Most Recent Ten Calendar Years									
			2019 (D)	2018 (E)	2017 (F)	2016 (G)	2015 (H)	2014 (I)	2013 (J)	2012 (K)	2011 (L)	2010 (M)
(A)	(B)	(C)										
1	RATE OF RETURN MEASURES:											
2	Return On Average Common Equity	6.43%	27.22%	22.35%	4.91%	-98.20%	8.96%	9.72%	6.61%	6.79%	14.04%	40.09%
3	Return On Average Total Capital	5.65%	15.02%	11.67%	4.64%	-49.03%	6.92%	7.15%	5.79%	6.01%	10.46%	28.17%
4	Return On Average Net Utility Plant-in-service	4.00%	10.50%	10.78%	3.53%	-41.28%	6.01%	7.32%	4.05%	4.75%	8.62%	23.24%
5	- Total Company											
6	OTHER FINANCIAL AND OPERATING DATA:											
7												
8	Mix of Sales (%)											
9	Electric	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
10	Gas	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11												
12	Mix of Fuel (%)											
13	Electric	Requested waiver of this standard filing requirement Requested waiver of this standard filing requirement										
14	Gas											
15												
16												
17	Composite Depreciation Rates:											
18	Production		0.00%	0.00%	0.00%	26.20%	2.10%	2.40%	5.20%	4.90%	2.20%	2.30%
19	Transmission		2.30%	2.40%	2.40%	2.30%	2.30%	2.30%	2.30%	2.40%	2.40%	2.50%
20	Distribution		3.00%	3.20%	3.40%	3.20%	3.30%	3.50%	3.50%	3.40%	3.40%	3.40%
21	General		4.90%	3.60%	3.10%	3.20%	8.40%	6.70%	6.20%	5.40%	4.10%	3.70%

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

Rationale for Tariff Changes

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

Schedule E-3
Page 1 of 4
Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed Tariff (G)
1	Changes Common to Multiple Tariff Sheets					
2	Tariff Footer	T	Amend Case Number, Date of Order, Issued Date, Effective Date and President and CEO	Updates to Case Number, Date of Order, Issued Date and Effective Date. Lisa Krueger listed as President and Chief Executive Officer of DP&L.	Schedule E-2.1	Schedule E-1
3	D1 - Table of Contents					
4	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1	Schedule E-1
5	D2 - Tariff Index					
6	Contents	T	Various Number of Pages and Tariff Sheet Effective Dates revised.	Reflects the change to the number of pages on various Tariff Sheets and the removal of current Tariff effective date.	Schedule E-2.1	Schedule E-1
7	Rules and Regulations					
8	D3 - Application and Contract for Service					
9	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 4-5	Schedule E-1 pg 4-5
10	D4 - Credit Requirements of Customer					
11	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 6	Schedule E-1 pg 6
12	D5 - Billing and Payment for Electric Service					
13	Section A - Measurement of Electricity	T	Section modified to reflect the Company's current practice of meter testing and to identify where the results of the tests are kept. Even if the meter tests ok, it can still be replaced if the meter is determined to be obsolete per the Company.	Removed language: "with a tested and sealed meter-prover or at the Company's premises." Added the following language: "unless the Company determines the meter should be replaced due to obsolescence."	Schedule E-2.1 pg 7	Schedule E-1 pg 7
14	Section B - Billing & Meter Reading, 1-Meter Reading	T	Section modified to reflect that the Company shall make a good-faith effort to obtain actual readings of its in-service customer meters at least once each calendar year.	Added the following amendment: "DP&L shall make a good faith effort to obtain actual readings of its in service meters at least once each calendar year."	Schedule E-2.1 pg 7	Schedule E-1 pg 7
15	Section B 10 - Termination of Service at Customer Request	T	Section modified to reflect the Company's current practice that the customer will continue to be financially responsible for service if service cannot be disconnected or until a new party takes responsibility.	Added the following language: "The Company will make a good faith effort to disconnect the service. If the Customer fails to provide access to the premise, the Customer will continue to be financially responsible for the service utilized until the service is disconnected or another person applies for service and meets the requirements for service."	Schedule E-2.1 pg 9	Schedule E-1 pg 9
16	D6 - Disconnection/Reconnection of Service					
17	Section A 2nd Paragraph-Discontinuance of Service Because of Fraud, Loss or Damage	T	Section modified to include the requirement of the customer to pay any defaulted amount in addition to those items identified in Section 4901:1-10-20 (B)(2)(d) OAC	Modified this section to include "any defaulted amount."	Schedule E-2.1 pg 13	Schedule E-1 pg 13
18	Section A 3 (d)	T	Section modified to include the requirement of the customer to pay any defaulted amount in addition to those items identified in Section 4901:1-10-20 (B)(2)(d) OAC	Modified this section to include part (d) "any defaulted amount."	Schedule E-2.1 pg 14	Schedule E-1 pg 14

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

Rationale for Tariff Changes

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

Schedule E-3
Page 2 of 4
Witness Responsible: Robert J. Adams

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed Tariff (G)
1	D7 - Meters and Metering Equipment - Location and Installation	T	Section modified to provide the Company with the discretion of determining the number of meters, delivery points, and metering equipment when providing service.	Included the following amendment: The Company will determine the number of meters, delivery points, and metering equipment required to provide the contracted customer services. <u>Install no more than one meter or one unified set of meters and metering equipment for one class of service for each Customer at one delivery point as required to provide the contracted customer services.</u>	Schedule E-2.1 pg 17	Schedule E-1 pg 17
2	Section B1 - Installation	T				
3	D8 - Service Facilities - Location and Installation					
4	Installation					
5	No change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 19-20	Schedule E-1 pg 19-20
6	D9 - Equipment on Customer's Premises					
7	No change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 21-22	Schedule E-1 pg 21-22
8	D10 - Use and Character of Service					
9	Section D1- Emergency and Auxiliary Service	T	Section has been modified to clarify that customer throw over and protective equipment and wiring arrangement shall be subject to review and approval of the Company to ensure safety.	Included the following amendment: In order to ensure safety and protection, all throw-over and other protective equipment and the wiring arrangement shall be subject to the review and approval of the Company.	Schedule E-2.1 pg 24	Schedule E-1 pg 24
10						
11	Section D3 part ii - Emergency Auxiliary Service	T	Section has been modified to indicate that the rate charged per kW for redundant service will be reduced for costs considered continuous as outlined in the Staff Report in Case No. 15-1830-EL-AIR.	Added the following amendment: "the agreed upon Contract Capacity contained in the Service Agreement multiplied by the rate per kW specified in the applicable Distribution Service Tariff <u>less costs that are continuous.</u> "	Schedule E-2.1 pg 24	Schedule E-1 pg 24
12						
13	D11 - Emergency Electrical Procedures					
14	No change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 27-36	Schedule E-1 pg 27-36
15	D12 - Extension of Electric Facilities					
16	No change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 37-40	Schedule E-1 pg 37-40
17	D13 - Extension of Electric Facilities to House Trailer Parks					
18	No change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 41-42	Schedule E-1 pg 41-42
19	D14 - Definitions and Amendments					
20	No change	T	No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 43-45	Schedule E-1 pg 43-45
21						
22						
23						
24						
25						

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

Rationale for Tariff Changes

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

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

Line No.	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed Tariff (G)
1	D15 - Additional Charges					
2	No Change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 46	Schedule E-1 pg 46
3						
4	D16 - Open Access Terms and Conditions					
5	No Change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 47-48	Schedule E-1 pg 47-48
6						
7	D17 - Residential					
8	Rate Per Month	I	Update Customer Charge	Updated Customer Charge to reflect Cost of Service.	Schedule E-2.1 pg 49	Schedule E-1 pg 49
9	Rate Per Month	R	Update Energy Rates	Updated Metered Energy Rates to reflect Cost of Service	Schedule E-2.1 pg 49	Schedule E-1 pg 49
10						
11	D18 - Residential Heating					
12	Rate Per Month	I	Update Customer Charge	Updated Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 51	Schedule E-1 pg 51
13	Rate Per Month	R	Update Energy Rates	Updated Metered Energy Rates to reflect Cost of Service	Schedule E-2.1 pg 51	Schedule E-1 pg 51
14						
15	D19 - Secondary					
16	Rate Per Month	I	Update Customer Charge	Update Customer Charge for Single Phase, Three Phase and Unmetered Secondary Service to reflect Cost of Service. Included Customer Charge for Small Constant Unmetered Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
17	Rate Per Month	R	Update Demand Charge	Update Demand Charge to reflect Cost of Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
18	Rate Per Month	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service.	Schedule E-2.1 pg 53	Schedule E-1 pg 53
19	Low Load Factor Provision	T	Renaming the Maximum Charge Provision to the Low Load Factor Provision	Included the amendment Low Load Factor Provision on page 2.	Schedule E-2.1 pg 54	Schedule E-1 pg 54
20	Small Constant Unmetered Service Provision	T	Update to include Small Constant Unmetered Provision	Included Provision for service limited to small constant load for which metered service is not readily available and the customer's equipment draws less power than can be practically or economically metered at each individual service location as determined by DP&L.	Schedule E-2.1 pg 56-57	Schedule E-1 pg 56-57
21	County Fair and Agricultural Societies	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1 pg 57	Schedule E-1 pg 57
22						
23	D20 - Primary					
24	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
25	Rate Per Month	I	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
26	Rate Per Month	I	Update Reactive Demand Charge	Update Reactive Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 58	Schedule E-1 pg 58
27						
28	Low Load Factor Provision	T	Renaming the Maximum Charge Provision to the Low Load Factor Provision	Included the amendment Low Load Factor Provision on page 2.	Schedule E-2.1 pg 59	Schedule E-1 pg 59
29						
30	County Fair and Agricultural Societies	R	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1 pg 60	Schedule E-1 pg 60

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

Rationale for Tariff Changes

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

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

Line No. (A)	Rate (B)	Type (C)	Explanation of Change (D)	Rationale of Change (E)	Schedule Reference Redline (F)	Schedule Reference Proposed Tariff (G)
1	D21 - Primary Substation					
2	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 61	Schedule E-1 pg 61
3	Rate Per Month	I	Update Demand Charge	Update Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 61	Schedule E-1 pg 61
4	Rate Per Month	I	Include Reactive Demand Charge	Include Reactive Demand Charge to reflect Cost of Service	Schedule E-2.1 pg 61	Schedule E-1 pg 61
5						
6	D22- High Voltage					
7	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 64	Schedule E-1 pg 64
8						
9	D23- Private Outdoor Lighting					
10	Rate Per Month	I	Update Customer Charge	Update Customer Charge that reflects Cost of Service.	Schedule E-2.1 pg 64	Schedule E-1 pg 64
11	Rate Per Month	I	Update Fixture Charge	Update Fixture Charge to reflect Cost of Service	Schedule E-2.1 pg 64	Schedule E-1 pg 64
12	Pole Charges	I	Update Pole Charge	Update Pole Charge to reflect Cost of Service	Schedule E-2.1 pg 68	Schedule E-1 pg 68
13	Aerial Service	I	Update Aerial Span Charge	Update Aerial Span Charge to reflect Cost of Service	Schedule E-2.1 pg 68	Schedule E-1 pg 68
14	Underground Service	I	Update Underground Span Charge	Update Underground Span Charge to reflect Cost of Service	Schedule E-2.1 pg 68	Schedule E-1 pg 68
15						
16	D24 Reserved					
17	No Change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 70	Schedule E-1 pg 70
18						
19	D25- Street Lighting					
20	Rate Per Month	I	Update Customer Charge	Update Customer Charge to reflect Cost of Service	Schedule E-2.1 pg 71	Schedule E-1 pg 71
21	Rate Per Month	I	Update Energy Charge	Update Energy Charge to reflect Cost of Service	Schedule E-2.1 pg 71	Schedule E-1 pg 71
22						
23	D26 - Miscellaneous Service Charges					
24	No Change		No change proposed as part of this proceeding.	No change proposed as part of this proceeding.	Schedule E-2.1 pg 75	Schedule E-1 pg 75
25						
26	D35 - Interconnection Service					
27	No Change		No change proposed as part of this proceeding	No change proposed as part of this proceeding	Schedule E-2.1 pg 76-101	Schedule E-1 pg 76-101

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

Customer Charge Rationale and Analysis

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

Schedule E-3.1
Page 1 of 1
Witness Responsible: Tyler A. Teuscher

Line No.	Account No.	Account Title	Account Balance						
(A)	(B)	(C)	(D)						
1		<u>Plant Accounts</u>	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
2			\$ 25,415,296	\$ 3,143,154	\$ 60	\$ -	\$ -	-	\$ 12,431
3	368	Line Transformers	\$ 105,148,162	\$ 8,479,233	\$ -	\$ -	\$ -	-	\$ -
4	369	Services	\$ 21,270,914	\$ 10,299,317	\$ 4,694,414	\$ 135,623	\$ 430,567	\$ -	\$ -
5	370	Meters							
6									
7		Total Customer Related Distribution Plant	\$ 151,834,372	\$ 21,921,704	\$ 4,694,474	\$ 135,623	\$ 430,567	\$ -	\$ 12,431
8									
9		<u>Expense Accounts</u>	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
10			\$ 102,936	\$ 49,841	\$ 22,718	\$ 656	\$ 2,084	\$ -	\$ -
11			\$ 98,159	\$ 47,528	\$ 21,663	\$ 626	\$ 1,987	\$ -	\$ -
12	586	Meter Expense	\$ 1,366,016	\$ 1,725,636	\$ 381,316	\$ 13,187	\$ 13,187	\$ -	\$ -
13	597	Maintenance of Meters	\$ 7,949,728	\$ 983,157	\$ 8,050	\$ 153	\$ 187	\$ -	\$ 3,888
14	902	Meter Reading	\$ 4,306,032	\$ 532,535	\$ 4,361	\$ 83	\$ 101	\$ -	\$ 2,106
15	903	Customer Records, Collection	\$ 845,135	\$ 104,519	\$ 856	\$ 16	\$ 20	\$ -	\$ 413
16	908	Customer Assistance							
17	909	Information and Instruction							
18									
19		Total Customer Related Expenses	\$ 14,668,005	\$ 3,443,216	\$ 438,964	\$ 14,721	\$ 17,566	\$ -	\$ 6,408
20									
21		<u>Customer Related Distribution</u>							
22		Plant Carrying Cost (25%)	\$ 37,958,593	\$ 5,480,426	\$ 1,173,618	\$ 33,906	\$ 107,642	\$ -	\$ 3,108
23		Plus: Customer Related Expenses	\$ 14,668,005	\$ 3,443,216	\$ 438,964	\$ 14,721	\$ 17,566	\$ -	\$ 6,408
24		Total Customer Cost/Year	\$ 52,626,598	\$ 8,923,642	\$ 1,612,582	\$ 48,627	\$ 125,207	\$ -	\$ 9,516
25		Number of Customer Bills/Year	5,610,004	693,883	5,681	108	132	217,537	2,744
26		Customer Cost/Bill (Customer Charge)	\$ 9.38	\$ 12.86	\$ 283.86	\$ 450.25	\$ 948.54	\$ -	\$ 3.47

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		<u>Rate Base</u>										
2		Gross Plant in Service	\$ 1,912,308,427	\$ 1,378,491,155	\$ 533,817,271	\$ 1,285,702,803	\$ 450,048,870	\$ 138,866,914	\$ 11,448,815	\$ 640,934	\$ 20,415,587	\$ 5,184,504
3		Reserve for Accumulated Depreciation	\$ (928,652,148)	\$ (655,079,941)	\$ (273,572,207)	\$ (625,386,070)	\$ (211,661,736)	\$ (67,663,864)	\$ (5,890,475)	\$ (201,321)	\$ (15,403,750)	\$ (2,444,932)
4		Rate Base Adjustments	\$ (187,272,504)	\$ (136,059,029)	\$ (51,213,475)	\$ (129,517,082)	\$ (41,377,592)	\$ (12,205,602)	\$ (1,053,307)	\$ (57,911)	\$ (2,242,505)	\$ (458,506)
5		Total Rate Base	\$ 796,383,774	\$ 587,352,185	\$ 209,031,569	\$ 530,799,650	\$ 196,649,542	\$ 58,997,449	\$ 4,505,033	\$ 381,702	\$ 2,769,332	\$ 2,281,066
6		<u>Operating Expenses</u>										
7		Operation & Maintenance	\$ 156,139,696	\$ 100,713,121	\$ 55,426,575	\$ 103,056,624	\$ 36,300,728	\$ 13,105,235	\$ 401,838	\$ 37,661	\$ 2,851,923	\$ 385,686
8		Depreciation	\$ 67,215,235	\$ 47,691,532	\$ 19,523,703	\$ 46,096,248	\$ 15,981,571	\$ 4,450,101	\$ 336,372	\$ 30,122	\$ 139,477	\$ 181,344
9		Taxes Other than Income	\$ 67,178,450	\$ 49,134,386	\$ 18,044,064	\$ 45,113,200	\$ 16,234,971	\$ 4,864,819	\$ 372,252	\$ 29,919	\$ 377,287	\$ 186,001
10		Income Tax	\$ (14,608,596)	\$ (6,738,385)	\$ (7,870,211)	\$ (8,354,995)	\$ (4,206,485)	\$ (1,844,874)	\$ (13,800)	\$ 23,770	\$ (174,612)	\$ (37,601)
11		Total Operating Expenses	\$ 275,924,765	\$ 190,800,854	\$ 85,124,131	\$ 185,911,078	\$ 64,310,786	\$ 20,575,282	\$ 1,096,662	\$ 121,472	\$ 3,194,076	\$ 715,430
12												
13												
14		Proposed Rate of Return	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%	\$ 7.71%
15		Return on Rate Base	\$ 61,401,189	\$ 45,284,853	\$ 16,116,336	\$ 40,924,653	\$ 15,161,680	\$ 4,548,703	\$ 347,338	\$ 29,429	\$ 213,516	\$ 175,870
16												
17		<u>Present Return Calculation</u>										
18		Present Retail Revenues	\$ 237,349,443	\$ 180,584,301	\$ 56,765,142	\$ 164,674,845	\$ 53,124,059	\$ 15,105,442	\$ 1,117,819	\$ 148,383	\$ 2,549,988	\$ 627,907
19		Present Other Revenues	\$ 7,059,280	\$ 1,172,658	\$ 5,886,622	\$ 5,096,354	\$ 1,291,513	\$ 449,021	\$ 42,985	\$ 66,256	\$ 101,017	\$ 12,134
20		Net Operating Income	\$ (31,516,082)	\$ (9,043,694)	\$ (22,472,368)	\$ (16,139,879)	\$ (9,895,214)	\$ (5,019,818)	\$ 64,142	\$ 93,166	\$ (543,070)	\$ (75,389)
21		Present Rate of Return	-3.96%	-1.54%	-10.75%	-3.04%	-5.03%	-8.51%	1.42%	24.41%	-19.61%	-3.30%
22												
23		<u>Revenue Increase Calculation</u>										
24		Operating Income Deficiency	\$ 92,917,251	\$ 54,328,548	\$ 38,588,703	\$ 57,064,532	\$ 25,056,893	\$ 9,568,522	\$ 283,196	\$ (63,737)	\$ 756,586	\$ 251,259
25		Gross Revenue Conversion Factor	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998
26		Revenue Deficiency	\$ 120,771,561	\$ 70,614,912	\$ 50,156,648	\$ 74,171,077	\$ 32,568,335	\$ 12,436,930	\$ 368,092	\$ (82,843)	\$ 983,391	\$ 326,580
27												
28		Proposed Revenue Increase	\$ 120,771,561	\$ 70,614,912	\$ 50,156,649	\$ 74,171,077	\$ 32,568,335	\$ 12,436,930	\$ 368,092	\$ (82,843)	\$ 983,391	\$ 326,580
29												
30		Proposed Total Revenue Requirement	\$ 365,180,284	\$ 252,371,872	\$ 112,808,412	\$ 243,942,276	\$ 86,983,907	\$ 27,992,393	\$ 1,528,896	\$ 131,		

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

Cost of Service - Total Jurisdictional Costs

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Gross Plant In Service										
2												
3		Total Production Plant	\$	\$	\$							
4												
5		Total Transmission Plant	\$	\$	\$							
6												
7		Distribution Plant										
8	360	Land and Land Rights	\$ 29,339,188	\$ 2,653,984	\$ 26,685,204	\$ 25,231,559	\$ 3,651,729	\$ 347,399	\$ 75,093	\$ 384	\$ 12,189	\$ 20,836
9	361	Structures and Improvements	\$ 54,177,599	\$ 32,272,837	\$ 21,904,762	\$ 38,164,325	\$ 11,366,345	\$ 3,613,817	\$ 575,822	\$ 10,428	\$ 323,145	\$ 123,716
10	362	Station Equipment	\$ 276,004,307	\$ 276,004,307	\$ -	\$ 154,743,830	\$ 73,043,876	\$ 37,015,092	\$ 10,255,202	\$ -	\$ -	\$ 946,307
11	364	Poles, Towers, and Fixtures	\$ 348,487,220	\$ 297,505,625	\$ 50,981,595	\$ 225,562,976	\$ 90,664,975	\$ 31,114,861	\$ -	\$ -	\$ -	\$ 1,124,408
12	365	Overhead Conductors and Devices	\$ 176,356,254	\$ 164,802,621	\$ 11,553,633	\$ 107,918,635	\$ 47,363,173	\$ 20,472,273	\$ -	\$ -	\$ -	\$ 602,173
13	366	Underground Conduit	\$ 11,584,273	\$ 10,787,052	\$ 797,221	\$ 7,148,984	\$ 3,127,652	\$ 1,267,906	\$ -	\$ -	\$ -	\$ 39,731
14	367	Underground Conductors and Devices	\$ 246,457,694	\$ 235,122,047	\$ 11,335,647	\$ 150,354,563	\$ 67,461,872	\$ 27,778,484	\$ -	\$ -	\$ -	\$ 862,775
15	368	Line Transformers	\$ 355,801,988	\$ 310,574,234	\$ 45,227,754	\$ 246,680,928	\$ 102,425,715	\$ 5,413,168	\$ -	\$ -	\$ -	\$ 1,282,176
16	369	Meters	\$ 277,966,878	\$ -	\$ 277,966,878	\$ 257,224,118	\$ 20,742,760	\$ -	\$ -	\$ -	\$ -	\$ -
17	370	Services	\$ 52,352,015	\$ -	\$ 52,352,015	\$ 30,234,862	\$ 14,639,636	\$ 6,672,724	\$ 192,777	\$ 612,016	\$ -	\$ -
18	371	Installations on Customer Premises	\$ 19,517,487	\$ -	\$ 19,517,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,517,487	\$ -
19	372	Leased Property on Customers Premises	\$ 47,450	\$ -	\$ 47,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant	\$ 1,848,092,363	\$ 1,329,722,707	\$ 518,369,646	\$ 1,243,264,780	\$ 434,555,183	\$ 133,695,725	\$ 11,098,895	\$ 622,828	\$ 19,852,820	\$ 5,002,121
21												
22		General Plant										
23	389	Land and Land Rights	\$ 1,670,042	\$ 1,201,614	\$ 468,428	\$ 1,123,485	\$ 392,689	\$ 120,815	\$ 10,030	\$ 563	\$ 17,940	\$ 4,520
24	390	Structures and Improvements	\$ 16,354,440	\$ 11,767,199	\$ 4,587,241	\$ 11,002,101	\$ 3,845,537	\$ 1,183,122	\$ 98,218	\$ 5,512	\$ 175,685	\$ 44,266
25	391	Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	392	Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	393	Stores Equipment	\$ 60,265	\$ 56,381	\$ 3,884	\$ 36,673	\$ 16,171	\$ 7,028	\$ 180	\$ 2	\$ 2	\$ 207
28	394	Tools, Shop and Garage Equipment	\$ 5,996,689	\$ 5,610,185	\$ 386,504	\$ 3,649,187	\$ 1,609,148	\$ 699,372	\$ 17,960	\$ 235	\$ 225	\$ 20,562
29	395	Laboratory Equipment	\$ 4,383,604	\$ 4,101,068	\$ 282,536	\$ 2,667,571	\$ 1,176,294	\$ 511,244	\$ 13,129	\$ 172	\$ 164	\$ 15,031
30	396	Power Operated Equipment	\$ 1,428,942	\$ 1,336,843	\$ 92,099	\$ 869,559	\$ 383,442	\$ 166,652	\$ 4,280	\$ 56	\$ 54	\$ 4,900
31	397	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Miscellaneous Equipment	\$ 178	\$ 167	\$ 11	\$ 108	\$ 48	\$ 21	\$ 1	\$ 0	\$ 0	\$ 1
33		Total General Plant	\$ 29,894,160	\$ 24,073,455	\$ 5,820,705	\$ 19,348,686	\$ 7,423,329	\$ 2,688,254	\$ 143,797	\$ 6,539	\$ 194,070	\$ 89,485
34												
35		Intangible Plant										
36	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	\$ 32,991,442	\$ 23,737,704	\$ 9,253,738	\$ 22,194,290	\$ 7,757,514	\$ 2,386,685	\$ 198,133	\$ 11,118	\$ 354,405	\$ 89,296
39		Total Intangible Plant	\$ 32,991,442	\$ 23,737,704	\$ 9,253,738	\$ 22,194,290	\$ 7,757,514	\$ 2,386,685	\$ 198,133	\$ 11,118	\$ 354,405	\$ 89,296
40												
41		Various Distribution (Reconciling Adjustments)	\$ 1,330,472	\$ 957,289	\$ 373,183	\$ 895,047	\$ 312,843	\$ 96,250	\$ 7,990	\$ 448	\$ 14,292	\$ 3,601
42												
43		Total Gross Plant In Service	\$ 1,912,308,427	\$ 1,378,491,155	\$ 533,817,271	\$ 1,285,702,803	\$ 450,048,870	\$ 138,866,914	\$ 11,448,815	\$ 640,934	\$ 20,415,587	\$ 5,184,504

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

Cost of Service - Total Jurisdictional Costs

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2		Total Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		Total Transmission Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4												
5												
6												
7		Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	360	Land and Land Rights	\$ (29,204,473)	\$ (17,396,696)	\$ (11,807,777)	\$ (20,572,507)	\$ (6,127,037)	\$ (1,948,031)	\$ (310,397)	\$ (5,621)	\$ (174,191)	\$ (66,689)
9	361	Structures and Improvements	\$ (141,465,508)	\$ (141,465,508)	\$ -	\$ (79,313,670)	\$ (37,438,507)	\$ (18,972,018)	\$ (5,256,285)	\$ -	\$ -	\$ (485,026)
10	362	Station Equipment	\$ (191,772,308)	\$ (163,717,167)	\$ (28,055,141)	\$ (124,127,170)	\$ (49,903,887)	\$ (17,122,489)	\$ -	\$ -	\$ -	\$ (618,761)
11	364	Poles, Towers, and Fixtures	\$ (66,366,637)	\$ (62,018,757)	\$ (4,347,880)	\$ (40,612,095)	\$ (17,823,777)	\$ (7,704,155)	\$ -	\$ -	\$ -	\$ (226,611)
12	365	Overhead Conductors and Devices	\$ (6,329,636)	\$ (5,894,035)	\$ (435,601)	\$ (3,906,198)	\$ (1,708,946)	\$ (692,783)	\$ -	\$ -	\$ -	\$ (21,709)
13	366	Underground Conduit	\$ (120,626,586)	\$ (115,078,452)	\$ (5,548,134)	\$ (73,589,740)	\$ (33,018,630)	\$ (13,595,939)	\$ -	\$ -	\$ -	\$ (422,278)
14	367	Underground Conductors and Devices	\$ (131,037,394)	\$ (114,380,581)	\$ (16,656,813)	\$ (90,849,481)	\$ (37,722,102)	\$ (1,993,602)	\$ -	\$ -	\$ -	\$ (472,209)
15	368	Line Transformers	\$ (164,339,483)	\$ -	\$ (164,339,483)	\$ (152,075,955)	\$ (12,263,528)	\$ -	\$ (57,154)	\$ (181,449)	\$ -	\$ -
16	369	Services	\$ (15,521,180)	\$ -	\$ (15,521,180)	\$ (8,963,948)	\$ (4,340,319)	\$ (1,978,311)	\$ -	\$ -	\$ -	\$ -
17	370	Meters	\$ (14,781,983)	\$ -	\$ (14,781,983)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,781,983)	\$ -
18	371	Installations on Customer Premises	\$ (41,330)	\$ -	\$ (41,330)	\$ -	\$ (41,330)	\$ -	\$ -	\$ -	\$ -	\$ -
19	372	Leased Property on Customers Premises	\$ (881,486,518)	\$ (619,951,196)	\$ (261,535,322)	\$ (594,010,764)	\$ (200,388,061)	\$ (64,007,327)	\$ (5,623,837)	\$ (187,070)	\$ (14,956,174)	\$ (2,313,285)
20		Total Distribution Plant	\$ (11,082,486)	\$ (7,973,970)	\$ (3,108,516)	\$ (7,455,506)	\$ (2,605,904)	\$ (801,735)	\$ (66,557)	\$ (3,735)	\$ (119,052)	\$ (29,996)
21		General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	389	Structures and Improvements	\$ (28,963)	\$ (27,096)	\$ (1,867)	\$ (17,625)	\$ (7,772)	\$ (3,378)	\$ (87)	\$ (1)	\$ -	\$ (99)
24	390	Office Furniture and Equipment	\$ (3,567,046)	\$ (3,337,140)	\$ (229,906)	\$ (2,170,668)	\$ (957,179)	\$ (416,012)	\$ (10,683)	\$ (140)	\$ (134)	\$ (12,231)
25	391	Transportation Equipment	\$ (838,735)	\$ (784,676)	\$ (54,059)	\$ (510,389)	\$ (225,066)	\$ (97,819)	\$ (2,512)	\$ (33)	\$ (31)	\$ (2,876)
26	392	Stores Equipment	\$ (1,454,962)	\$ (1,361,204)	\$ (93,778)	\$ (885,406)	\$ (390,429)	\$ (169,689)	\$ (4,358)	\$ (57)	\$ (55)	\$ (4,989)
27	393	Tools, Shop and Garage Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	394	Laboratory Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	395	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	396	Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	397	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Total General Plant	\$ (369,553)	\$ (345,734)	\$ (23,819)	\$ (224,885)	\$ (99,166)	\$ (43,100)	\$ (1,107)	\$ (14)	\$ (14)	\$ (1,267)
33			\$ (16,602,659)	\$ (13,138,352)	\$ (3,464,307)	\$ (10,814,718)	\$ (4,087,185)	\$ (1,445,533)	\$ (83,090)	\$ (3,951)	\$ (119,259)	\$ (48,924)
34												
35		Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	\$ (22,394,356)	\$ (16,112,985)	\$ (6,281,371)	\$ (15,085,326)	\$ (5,265,745)	\$ (1,620,065)	\$ (134,491)	\$ (7,547)	\$ (240,568)	\$ (60,613)
39		Total Intangible Plant	\$ (22,394,356)	\$ (16,112,985)	\$ (6,281,371)	\$ (15,085,326)	\$ (5,265,745)	\$ (1,620,065)	\$ (134,491)	\$ (7,547)	\$ (240,568)	\$ (60,613)
40												
41		Distribution (Reconciling Adjustments)	\$ (531,758)	\$ (382,606)	\$ (149,152)	\$ (357,729)	\$ (125,036)	\$ (38,469)	\$ (3,194)	\$ (179)	\$ (5,712)	\$ (1,439)
42												
43	108	RWIP - Distribution	\$ (7,684,477)	\$ (5,529,066)	\$ (2,155,412)	\$ (5,169,569)	\$ (1,806,906)	\$ (555,915)	\$ (46,150)	\$ (2,590)	\$ (82,549)	\$ (20,789)
44	108	RWIP - General	\$ 47,620	\$ 34,263	\$ 13,357	\$ 32,035	\$ 11,197	\$ 3,445	\$ 286	\$ 16	\$ 512	\$ 129
45												
46		Total Depreciation Reserve	\$ (928,652,148)	\$ (655,079,941)	\$ (273,572,207)	\$ (625,386,070)	\$ (211,661,736)	\$ (67,663,864)	\$ (5,890,475)	\$ (201,321)	\$ (15,403,750)	\$ (2,444,932)

Cost of Service - Total Jurisdictional Costs

Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary Distribution	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		<u>Rate Base Adjustments</u>										
1		Working Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		Cash Working Capital	\$ 8,802,040	\$ 6,333,164	\$ 2,468,876	\$ 5,921,385	\$ 2,069,687	\$ 636,762	\$ 52,861	\$ 2,966	\$ 94,554	\$ 23,824
3		Materials and Supplies	\$ 6,952,325	\$ 4,484,384	\$ 2,467,941	\$ 4,568,732	\$ 1,616,338	\$ 583,528	\$ 17,882	\$ 1,677	\$ 126,986	\$ 17,173
4	154, 163	Prepayments	\$ (5,928,839)	\$ (3,824,216)	\$ (2,104,623)	\$ (3,913,202)	\$ (1,378,389)	\$ (497,624)	\$ (15,289)	\$ (1,430)	\$ (108,291)	\$ (14,645)
5		Accruals	\$ (176,268)	\$ (113,696)	\$ (62,572)	\$ (116,342)	\$ (40,980)	\$ (14,795)	\$ (454)	\$ (43)	\$ (3,220)	\$ (435)
6		WPAFB	\$ 9,649,258	\$ 6,879,636	\$ 2,769,622	\$ 6,480,573	\$ 2,266,655	\$ 707,871	\$ 55,042	\$ 3,171	\$ 110,029	\$ 25,917
7		Total Additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8			\$ (18,952,914)	\$ (14,029,919)	\$ (4,922,995)	\$ (16,126,583)	\$ (2,126,647)	\$ (172,281)	\$ -	\$ -	\$ (527,404)	\$ -
9		Other Rate Base Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Customer Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	235	Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	252	Accumulated Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		O&M	\$ (24,966,527)	\$ (16,103,892)	\$ (8,862,635)	\$ (16,478,615)	\$ (5,804,438)	\$ (2,095,509)	\$ (64,253)	\$ (6,022)	\$ (456,019)	\$ (61,671)
14		Gross Plant	\$ (180,247,443)	\$ (136,165,610)	\$ (53,081,833)	\$ (127,312,186)	\$ (44,499,106)	\$ (13,690,644)	\$ (1,136,544)	\$ (63,719)	\$ (2,032,959)	\$ (512,225)
15		Investment Tax Credit	\$ (242,284)	\$ (174,326)	\$ (67,958)	\$ (162,991)	\$ (56,970)	\$ (17,527)	\$ (1,455)	\$ (82)	\$ (2,603)	\$ (656)
16		Prepaid Pension Asset	\$ 36,487,406	\$ 23,535,082	\$ 12,952,324	\$ 24,082,722	\$ 8,482,913	\$ 3,062,489	\$ 93,903	\$ 8,801	\$ 666,450	\$ 90,129
17		Total Deductions	\$ (196,921,762)	\$ (142,938,665)	\$ (63,983,097)	\$ (135,997,655)	\$ (44,004,248)	\$ (12,913,473)	\$ (1,108,349)	\$ (61,081)	\$ (2,352,534)	\$ (484,422)
18		Total Adjustments to Rate Base	\$ (187,272,504)	\$ (136,059,029)	\$ (51,213,475)	\$ (129,517,082)	\$ (41,737,592)	\$ (12,205,602)	\$ (1,053,307)	\$ (57,911)	\$ (2,242,505)	\$ (458,506)
19		Total Rate Base	\$ 796,383,774	\$ 587,352,185	\$ 209,031,589	\$ 530,799,650	\$ 196,649,542	\$ 58,997,449	\$ 4,505,033	\$ 381,702	\$ 2,769,332	\$ 2,281,066

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

Cost of Service - Total Jurisdictional Costs

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Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Depreciation & Amortization Expense										
2												
3	403	Total Production Plant Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 227,549	\$ 72,347	\$ 11,528	\$ 209	\$ -	\$ 2,477
4							\$ 2,116,898	\$ 1,072,741	\$ 297,208	\$ -	\$ -	\$ 27,425
5	403	Total Transmission Plant Depreciation	\$ -	\$ -	\$ -	\$ -	\$ 4,234,988	\$ 1,453,064	\$ -	\$ -	\$ -	\$ 52,510
6							\$ 1,236,179	\$ 534,326	\$ -	\$ -	\$ -	\$ 15,717
7	403	Distribution Plant					\$ 86,011	\$ 34,867	\$ -	\$ -	\$ -	\$ 1,093
8		Land and Land Rights	\$ 1,084,611	\$ 646,088	\$ 438,523	\$ 784,033	\$ 227,549	\$ 72,347	\$ 11,528	\$ 209	\$ -	\$ -
9		Structures and Improvements	\$ 7,998,931	\$ 7,998,931	\$ -	\$ 4,484,659	\$ 2,116,898	\$ 1,072,741	\$ 297,208	\$ -	\$ 6,469	\$ -
10		Station Equipment	\$ 16,274,353	\$ 13,893,513	\$ 2,380,840	\$ 10,533,791	\$ 4,234,988	\$ 1,453,064	\$ -	\$ -	\$ -	\$ 27,425
11		Poles, Towers, and Fixtures	\$ 4,602,898	\$ 4,301,348	\$ 301,550	\$ 2,816,676	\$ 1,236,179	\$ 534,326	\$ -	\$ -	\$ -	\$ 52,510
12		Overhead Conductors and Devices	\$ 318,568	\$ 296,644	\$ 21,924	\$ 196,597	\$ 86,011	\$ 34,867	\$ -	\$ -	\$ -	\$ 1,093
13		Underground Conduit	\$ 3,992,615	\$ 3,808,977	\$ 183,638	\$ 2,435,744	\$ 1,092,882	\$ 450,011	\$ -	\$ -	\$ -	\$ 13,977
14		Underground Conductors and Devices	\$ 16,260,151	\$ 14,183,243	\$ 2,066,908	\$ 11,273,319	\$ 4,680,855	\$ 247,382	\$ -	\$ -	\$ -	\$ 58,595
15		Line Transformers	\$ 10,729,424	\$ -	\$ 10,729,424	\$ 9,928,761	\$ 800,663	\$ -	\$ -	\$ -	\$ -	\$ -
16		Services	\$ 2,476,250	\$ -	\$ 2,476,250	\$ 1,430,109	\$ 682,455	\$ 315,620	\$ 9,118	\$ 28,948	\$ -	\$ -
17		Meters	\$ 102,967	\$ -	\$ 102,967	\$ -	\$ 508	\$ -	\$ -	\$ -	\$ 102,967	\$ -
18		Installations on Customer Premises	\$ -	\$ -	\$ 508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		Leased Property on Customers Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant Depreciation	\$ 63,841,276	\$ 45,138,744	\$ 18,702,532	\$ 43,863,688	\$ 15,168,988	\$ 4,180,359	\$ 317,854	\$ 29,157	\$ 109,436	\$ 171,793
21												
22	403	General Plant										
23		Land and Land Rights	\$ -	\$ -	\$ 13,796	\$ -	\$ -	\$ -	\$ 295	\$ -	\$ 528	\$ 133
24		Structures and Improvements	\$ 49,186	\$ 35,390	\$ -	\$ 33,089	\$ 11,565	\$ 3,558	\$ -	\$ 17	\$ -	\$ -
25		Office Furniture and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		Transportation Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		Stores Equipment	\$ 2,459	\$ 2,301	\$ 158	\$ 1,496	\$ 660	\$ 287	\$ 7	\$ 0	\$ 0	\$ 8
28		Tools, Shop and Garage Equipment	\$ 287,241	\$ 268,727	\$ 18,514	\$ 174,796	\$ 77,078	\$ 33,500	\$ 860	\$ 11	\$ 11	\$ 985
29		Laboratory Equipment	\$ 289,756	\$ 271,080	\$ 18,676	\$ 176,326	\$ 77,753	\$ 33,793	\$ 868	\$ 11	\$ 11	\$ 994
30		Power Operated Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31		Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		Miscellaneous Equipment	\$ 21	\$ 20	\$ 1	\$ 13	\$ 6	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
33		Total General Plant Depreciation	\$ 628,663	\$ 577,518	\$ 51,145	\$ 385,720	\$ 167,062	\$ 71,141	\$ 2,031	\$ 39	\$ 550	\$ 2,120
34												
35	403	Intangible Plant										
36		Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		Franchises and Consents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Miscellaneous Intangible Plant	\$ 2,745,296	\$ 1,975,271	\$ 770,025	\$ 1,846,839	\$ 645,521	\$ 198,602	\$ 16,487	\$ 925	\$ 29,491	\$ 7,431
39		Total Intangible Plant Depreciation	\$ 2,745,296	\$ 1,975,271	\$ 770,025	\$ 1,846,839	\$ 645,521	\$ 198,602	\$ 16,487	\$ 925	\$ 29,491	\$ 7,431
40												
41	404	Intangible Plant Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42												
43	407.3	Amortization of Regulatory Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	407.4	Amortization of Regulatory Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45		Net Amortization of Regulatory Credits/Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46												
47		Total Utility Plant Depreciation Expense	\$ 67,215,235	\$ 47,691,532	\$ 19,523,703	\$ 46,096,248	\$ 15,981,571	\$ 4,450,101	\$ 336,372	\$ 30,122	\$ 139,477	\$ 181,344

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Operating Revenues										
2												
3		Operating Revenues										
4	440-446	Sales to Ultimate Customers	\$ 237,349,443	\$ 180,584,301	\$ 56,765,142	\$ 164,674,845	\$ 53,124,059	\$ 15,106,442	\$ 1,117,819	\$ 148,383	\$ 2,549,988	\$ 627,907
5	447-456.1	Other Operating Revenues	\$ 7,059,280	\$ 1,172,658	\$ 5,886,622	\$ 5,096,354	\$ 1,291,513	\$ 449,021	\$ 42,985	\$ 66,256	\$ 101,017	\$ 12,134
6		Total Operating Revenues	\$ 244,408,723	\$ 181,756,960	\$ 62,651,763	\$ 169,771,199	\$ 54,415,572	\$ 15,555,463	\$ 1,160,804	\$ 214,638	\$ 2,651,006	\$ 640,041
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	\$ 3,847,358	\$ 2,541,793	\$ 1,305,565	\$ 1,800,248	\$ 791,369	\$ 332,217	\$ 15,015	\$ 2,614	\$ 896,635	\$ 9,260
17	581	Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	582	Station Expenses	\$ 275,104	\$ 275,104	\$ -	\$ 154,239	\$ 72,805	\$ 36,884	\$ 10,222	\$ -	\$ -	\$ 943
19	583	Overhead Line Expenses	\$ 498,470	\$ 465,814	\$ 32,656	\$ 305,031	\$ 133,872	\$ 57,865	\$ -	\$ -	\$ -	\$ 1,702
20	584	Underground Line Expenses	\$ 1,231,128	\$ 1,180,227	\$ 55,901	\$ 754,725	\$ 338,634	\$ 139,438	\$ -	\$ -	\$ -	\$ 4,331
21	585	Street Lighting and Signal System Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	586	Meter Expenses	\$ 178,234	\$ -	\$ 178,234	\$ 102,936	\$ 49,841	\$ 22,718	\$ 656	\$ 2,084	\$ -	\$ -
23	587	Customer Installation Expenses	\$ 742,868	\$ -	\$ 742,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,868	\$ -
24	588	Miscellaneous Distribution Expenses	\$ 221,185	\$ 159,145	\$ 62,040	\$ 148,798	\$ 52,009	\$ 16,001	\$ 1,328	\$ 75	\$ 2,376	\$ 599
25	589	Rents	\$ 46,929	\$ 33,766	\$ 13,163	\$ 31,570	\$ 11,035	\$ 3,395	\$ 282	\$ 16	\$ 504	\$ 127
26		Maintenance										
27	590	Supervision & Engineering	\$ 2,687,168	\$ 2,495,261	\$ 171,907	\$ 1,623,062	\$ 715,707	\$ 311,062	\$ 7,988	\$ 104	\$ 100	\$ 9,145
28	591	Maintenance of Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	592	Maintenance of Station Equip	\$ 4,171,829	\$ 4,171,829	\$ -	\$ 2,338,967	\$ 1,104,065	\$ 559,486	\$ 155,008	\$ -	\$ -	\$ 14,304
30	593	Maintenance of Overhead Lines	\$ 47,121,216	\$ 44,034,162	\$ 3,087,054	\$ 28,835,140	\$ 12,655,124	\$ 5,470,055	\$ -	\$ -	\$ -	\$ 160,887
31	594	Maintenance of Underground Lines	\$ 291,154	\$ 277,763	\$ 13,391	\$ 177,622	\$ 79,696	\$ 32,816	\$ -	\$ -	\$ -	\$ 1,019
32	595	Maintenance of Line Transformers	\$ 393,317	\$ 343,320	\$ 49,996	\$ 272,690	\$ 113,225	\$ 5,984	\$ -	\$ -	\$ -	\$ 1,417
33	596	Maintenance of Str. Light. and Sig. Systems	\$ 1,306	\$ -	\$ 1,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,306
34	597	Maintenance of Line Meters	\$ 169,963	\$ -	\$ 169,963	\$ 98,159	\$ 47,528	\$ 21,663	\$ 626	\$ 1,987	\$ -	\$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	\$ 182,514	\$ 131,321	\$ 51,193	\$ 122,782	\$ 42,916	\$ 13,204	\$ 1,096	\$ 62	\$ 1,961	\$ 494
36		Total Distribution Expenses	\$ 62,045,744	\$ 56,109,505	\$ 5,936,238	\$ 36,765,970	\$ 16,207,826	\$ 7,022,797	\$ 192,222	\$ 6,941	\$ 1,644,444	\$ 205,544

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Schedule E-3.2
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Distribution Demand	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	\$ 3,499,341	\$ -	\$ 3,499,341	\$ 1,366,016	\$ 1,725,636	\$ 381,316	\$ 13,187	\$ 13,187	\$ -	\$ -
3	902	Meter Reading Expenses	\$ 8,945,163	\$ -	\$ 8,945,163	\$ 7,949,728	\$ 983,157	\$ 8,050	\$ 153	\$ 187	\$ -	\$ 3,888
4	903	Customer Records and Collection Expenses	\$ 5,769,562	\$ 4,151,263	\$ 1,618,299	\$ 3,881,350	\$ 1,356,638	\$ 417,385	\$ 34,650	\$ 1,944	\$ 61,979	\$ 15,616
5	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	905	Misc. Customer Accounts Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Total Customer Accounts Expenses	\$ 18,214,067	\$ 4,151,263	\$ 14,062,804	\$ 13,197,094	\$ 4,065,431	\$ 806,751	\$ 47,989	\$ 15,318	\$ 61,979	\$ 19,505
8												
9		Customer Service & Information										
10	907	Supervision	\$ 681,487	\$ -	\$ 681,487	\$ 605,650	\$ 74,902	\$ 613	\$ 12	\$ 14	\$ -	\$ 296
11	908	Customer Assistance Expenses	\$ 4,845,218	\$ -	\$ 4,845,218	\$ 4,306,032	\$ 532,535	\$ 4,361	\$ 83	\$ 101	\$ -	\$ 2,106
12	909	Information & Instructional Exp.	\$ 950,959	\$ -	\$ 950,959	\$ 845,135	\$ 104,519	\$ 856	\$ 16	\$ 20	\$ -	\$ 413
13	910	Misc. Cust. Service and Info. Expenses	\$ 6,687,275	\$ -	\$ 6,687,275	\$ 5,943,102	\$ 734,994	\$ 6,018	\$ 114	\$ 140	\$ -	\$ 2,907
14		Total Customer Service & Information	\$ 13,164,939	\$ -	\$ 13,164,939	\$ 11,699,919	\$ 1,446,949	\$ 11,848	\$ 225	\$ 275	\$ -	\$ 5,723
15												
16		Administrative & General										
17		Operation										
18	920	A & G Salaries	\$ 2,276,518	\$ 1,468,398	\$ 808,120	\$ 1,502,566	\$ 529,265	\$ 191,074	\$ 5,859	\$ 549	\$ 41,581	\$ 5,623
19	921	Office Supplies and Expenses	\$ 20,776,833	\$ 13,401,458	\$ 7,375,374	\$ 13,713,298	\$ 4,830,381	\$ 1,743,857	\$ 53,471	\$ 5,011	\$ 379,493	\$ 51,322
20	922	Less: Admin. Exp. Transferred	\$ (1,505,653)	\$ (971,175)	\$ (534,478)	\$ (993,774)	\$ (350,047)	\$ (126,374)	\$ (3,875)	\$ (363)	\$ (27,501)	\$ (3,719)
21	923	Outside Services Employed	\$ 12,717,383	\$ 8,202,958	\$ 4,514,425	\$ 8,393,833	\$ 2,956,649	\$ 1,067,405	\$ 32,729	\$ 3,067	\$ 232,286	\$ 31,414
22	924	Property Insurance	\$ 3,304,184	\$ 2,131,262	\$ 1,172,921	\$ 2,180,855	\$ 768,186	\$ 277,329	\$ 8,504	\$ 797	\$ 60,352	\$ 8,162
23	925	Injuries and Damages	\$ 1,309,535	\$ 844,675	\$ 464,860	\$ 864,330	\$ 304,452	\$ 109,913	\$ 3,370	\$ 316	\$ 23,919	\$ 3,235
24	926	Employee Pensions and Benefits	\$ 12,694,494	\$ 8,188,194	\$ 4,506,300	\$ 8,378,726	\$ 2,951,327	\$ 1,065,484	\$ 32,670	\$ 3,062	\$ 231,868	\$ 31,357
25	927	Franchise Requirements	\$ 228,726	\$ 147,533	\$ 81,193	\$ 150,966	\$ 53,176	\$ 19,198	\$ 589	\$ 55	\$ 4,178	\$ 565
26	928	Regulatory Commission Expenses	\$ 4,480,948	\$ 2,896,748	\$ 1,584,200	\$ 2,964,153	\$ 1,044,095	\$ 376,938	\$ 11,558	\$ 1,083	\$ 82,028	\$ 11,093
27	929	Less: Duplicate Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	930.1	General Advertising Expenses	\$ 5,585	\$ 3,603	\$ 1,983	\$ 3,687	\$ 1,299	\$ 469	\$ 14	\$ 1	\$ 102	\$ 14
29	930.2	Misc. General Expenses	\$ 3,827,152	\$ 2,468,587	\$ 1,358,565	\$ 2,526,029	\$ 889,770	\$ 321,223	\$ 9,849	\$ 923	\$ 69,904	\$ 9,454
30	931	Rents	\$ 46,025	\$ 29,687	\$ 16,338	\$ 30,378	\$ 10,700	\$ 3,863	\$ 118	\$ 11	\$ 841	\$ 114
31		Maintenance										
32	935	Maintenance of General Plant	\$ 2,543,216	\$ 1,640,424	\$ 902,793	\$ 1,678,595	\$ 591,269	\$ 213,459	\$ 6,545	\$ 613	\$ 46,452	\$ 6,282
33		Total Administrative & General	\$ 62,714,947	\$ 40,452,352	\$ 22,262,594	\$ 41,393,642	\$ 14,580,522	\$ 5,263,838	\$ 161,402	\$ 15,127	\$ 1,145,501	\$ 154,914
34												
35		Total Operation & Maintenance Expenses	\$ 156,139,696	\$ 100,713,121	\$ 55,426,575	\$ 103,056,624	\$ 36,300,728	\$ 13,105,235	\$ 401,838	\$ 37,661	\$ 2,851,923	\$ 385,686

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2												
3		Taxes Other Than Income Taxes										
4		Commercial Activity Taxes	\$ 841,766	\$ 640,447	\$ 201,319	\$ 584,024	\$ 188,406	\$ 53,575	\$ 3,964	\$ 526	\$ 9,044	\$ 2,227
5		Ohio KWH Excise Taxes	\$ (1,047,552)	\$ (675,691)	\$ (371,861)	\$ (691,414)	\$ (243,544)	\$ (87,924)	\$ (2,596)	\$ (253)	\$ (19,134)	\$ (2,588)
6		Payroll Taxes	\$ 2,664,158	\$ 1,718,434	\$ 945,725	\$ 1,758,420	\$ 619,387	\$ 223,610	\$ 6,856	\$ 643	\$ 48,661	\$ 6,561
7		Property Taxes	\$ 63,869,986	\$ 46,899,258	\$ 18,970,728	\$ 42,900,470	\$ 15,472,957	\$ 4,604,769	\$ 361,773	\$ 28,783	\$ 323,554	\$ 177,869
8		Federal Use Tax	\$ 801,584	\$ 517,037	\$ 284,547	\$ 529,068	\$ 186,359	\$ 67,279	\$ 2,063	\$ 193	\$ 14,641	\$ 1,980
9		Insurance Premium Taxes	\$ 48,508	\$ 34,902	\$ 13,606	\$ 32,632	\$ 11,406	\$ 3,509	\$ 291	\$ 16	\$ 521	\$ 131
10		Ohio User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		Total Taxes Other Than Income Taxes	\$ 67,178,450	\$ 49,134,386	\$ 18,044,084	\$ 45,113,200	\$ 16,234,971	\$ 4,864,819	\$ 372,252	\$ 29,919	\$ 377,287	\$ 186,001
12												
13		Income Taxes										
14		State & Local Income Tax	\$ 2,255,991	\$ 1,037,746	\$ 1,218,245	\$ 1,289,139	\$ 650,187	\$ 285,499	\$ 2,075	\$ (3,693)	\$ 26,979	\$ 5,805
15		Federal Income Tax	\$ (16,793,328)	\$ (7,724,860)	\$ (9,068,468)	\$ (9,596,196)	\$ (4,839,916)	\$ (2,125,218)	\$ (15,447)	\$ 27,487	\$ (200,825)	\$ (43,213)
16		Investment Tax Credit	\$ (71,259)	\$ (51,272)	\$ (19,987)	\$ (47,938)	\$ (16,756)	\$ (5,155)	\$ (428)	\$ (24)	\$ (765)	\$ (193)
17		Total Income Taxes	\$ (14,608,596)	\$ (6,738,385)	\$ (7,870,211)	\$ (8,354,995)	\$ (4,206,485)	\$ (1,844,874)	\$ (13,800)	\$ 23,770	\$ (174,612)	\$ (37,601)
18												
19		Total Taxes	\$ 52,569,854	\$ 42,396,001	\$ 10,173,873	\$ 36,758,206	\$ 12,028,486	\$ 3,019,945	\$ 358,452	\$ 53,690	\$ 202,675	\$ 148,400

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

Cost of Service - Demand Costs
Operating Income Summary

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

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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base										
2		Gross Plant in Service	\$ 1,912,308,427		\$ 1,378,491,155	\$ 835,809,689	\$ 394,528,038	\$ 131,795,415	\$ 11,246,775	\$ -	\$ -	\$ 5,111,237
3		Reserve for Accumulated Depreciation	\$ (928,652,148)		\$ (655,079,941)	\$ (394,966,376)	\$ (186,436,352)	\$ (65,434,893)	\$ (5,826,978)	\$ -	\$ -	\$ (2,415,343)
4		Rate Base Adjustments	\$ (187,272,504)		\$ (136,059,029)	\$ (86,404,134)	\$ (36,560,974)	\$ (11,584,356)	\$ (1,036,278)	\$ -	\$ -	\$ (453,287)
5		Total Rate Base	\$ 796,383,774		\$ 587,352,185	\$ 354,439,180	\$ 171,510,712	\$ 54,776,166	\$ 4,383,520	\$ -	\$ -	\$ 2,242,608
6		Operating Expenses										
7		Operation & Maintenance	\$ 156,139,696		\$ 100,713,121	\$ 59,581,653	\$ 28,124,384	\$ 12,268,235	\$ 374,489	\$ -	\$ -	\$ 364,360
8		Depreciation	\$ 67,215,235		\$ 47,691,532	\$ 29,256,431	\$ 13,809,941	\$ 4,119,367	\$ 326,881	\$ -	\$ -	\$ 178,912
9		Taxes Other than Income	\$ 67,178,450		\$ 49,134,386	\$ 29,977,827	\$ 14,081,610	\$ 4,529,630	\$ 362,572	\$ -	\$ -	\$ 182,747
10		Income Tax	\$ (14,608,596)		\$ (6,738,385)	\$ (347,422)	\$ (4,463,909)	\$ (1,865,768)	\$ (23,272)	\$ -	\$ -	\$ (37,995)
11		Total Operating Expenses	\$ 275,924,785		\$ 190,800,654	\$ 118,468,490	\$ 51,552,027	\$ 19,051,444	\$ 1,040,669	\$ -	\$ -	\$ 688,025
12												
13												
14		Proposed Rate of Return	\$ 7.71%		\$ 45,284,853	\$ 27,327,261	\$ 13,223,476	\$ 4,223,242	\$ 337,969	\$ 7.71%	\$ 7.71%	\$ 7.71%
15		Return on Rate Base	\$ 61,401,189							\$ -	\$ -	\$ 172,905
16												
17		Present Return Calculation										
18		Present Retail Revenues	\$ 237,349,443		\$ 180,584,301	\$ 125,404,817	\$ 39,781,013	\$ 13,726,398	\$ 1,067,764	\$ -	\$ -	\$ 604,309
19		Present Other Revenues	\$ 7,059,280		\$ 1,172,658	\$ 697,295	\$ 342,092	\$ 126,608	\$ 683	\$ -	\$ -	\$ 5,981
20		Net Operating Income	\$ (31,516,062)		\$ (9,043,694)	\$ 7,633,622	\$ (11,428,922)	\$ (5,198,437)	\$ 27,778	\$ -	\$ -	\$ (77,755)
21		Present Rate of Return	\$ -3.96%							0.00%	0.00%	\$ -3.47%
22												
23		Revenue Increase Calculation										
24		Operating Income Deficiency	\$ 92,917,251		\$ 54,328,548	\$ 19,693,639	\$ 24,652,398	\$ 9,421,679	\$ 310,192	\$ -	\$ -	\$ 250,640
25		Gross Revenue Conversion Factor	\$ 1,2998		\$ 70,614,912	\$ 25,597,308	\$ 32,042,581	\$ 12,246,067	\$ 403,180	\$ 1,2998	\$ 1,2998	\$ 1,2998
26		Revenue Deficiency	\$ 120,771,561							\$ -	\$ -	\$ 325,776
27												
28		Proposed Revenue Increase	\$ 120,771,561		\$ 70,614,912	\$ 25,597,308	\$ 32,042,581	\$ 12,246,067	\$ 403,180	\$ -	\$ -	\$ 325,776
29												
30		Proposed Total Revenue Requirement	\$ 365,180,284		\$ 252,371,872	\$ 151,699,419	\$ 72,165,686	\$ 26,099,074	\$ 1,471,627	\$ -	\$ -	\$ 936,065
31												
32		Proposed Base Revenue Requirement	\$ 358,121,004		\$ 251,199,213	\$ 151,002,124	\$ 71,823,594	\$ 25,972,466	\$ 1,470,944	\$ -	\$ -	\$ 930,085

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

Cost of Service - Demand Costs

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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Gross Plant In Service										
2												
3		Total Production Plant	\$ -		\$ -							
4												
5		Total Transmission Plant	\$ -		\$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	29,339,188	Dist_Land_Dem	\$ 2,653,984	\$ 1,525,361	\$ 720,018	\$ 324,306	\$ 74,971	\$ -	\$ -	\$ 9,328
9	361	Structures and Improvements	54,177,599	Dist_Struct_Dem	\$ 32,272,837	\$ 19,085,172	\$ 9,008,792	\$ 3,489,773	\$ 572,389	\$ -	\$ -	\$ 116,712
10	362	Station Equipment	276,004,307	Pr_Subst_Dem	\$ 276,004,307	\$ 154,743,830	\$ 73,043,876	\$ 37,015,092	\$ 10,255,202	\$ -	\$ -	\$ 946,307
11	364	Poles, Towers, and Fixtures	348,487,220	Poles_Dem	\$ 297,505,625	\$ 180,242,715	\$ 85,080,139	\$ 31,080,530	\$ -	\$ -	\$ -	\$ 1,102,241
12	365	Overhead Conductors and Devices	176,356,254	OH_Conduct_Dem	\$ 164,802,621	\$ 97,648,309	\$ 46,093,023	\$ 20,464,139	\$ -	\$ -	\$ -	\$ 597,150
13	366	Underground Conduit	11,584,273	UG_Conduct_Dem	\$ 10,787,052	\$ 6,440,263	\$ 3,040,003	\$ 1,267,402	\$ -	\$ -	\$ -	\$ 39,384
14	367	Underground Conductors and Devices	245,457,694	UG_Conduct_Dem	\$ 235,122,047	\$ 140,278,370	\$ 66,215,732	\$ 27,770,099	\$ -	\$ -	\$ -	\$ 857,846
15	368	Line Transformers	355,801,988	Transfmr_Dem	\$ 310,574,234	\$ 206,448,556	\$ 97,450,107	\$ 5,413,073	\$ -	\$ -	\$ -	\$ 1,262,497
16	369	Services	277,968,878	Services_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	370	Meters	52,352,015	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	371	Installations on Customer Premises	19,517,487	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	372	Leased Property on Customers Premises	47,450	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant	\$ 1,848,092,353		\$ 1,329,722,707	\$ 805,412,574	\$ 380,651,690	\$ 126,824,415	\$ 10,902,562	\$ -	\$ -	\$ 4,931,465
21												
22		General Plant										
23	389	Land and Land Rights	1,670,042	Gr_Dist_Plant_Dem	\$ 1,201,614	\$ 728,721	\$ 343,979	\$ 114,606	\$ 9,852	\$ -	\$ -	\$ 4,456
24	390	Structures and Improvements	16,354,440	Gr_Dist_Plant_Dem	\$ 11,767,199	\$ 7,136,238	\$ 3,368,525	\$ 1,122,315	\$ 96,481	\$ -	\$ -	\$ 43,640
25	391	Office Furniture and Equipment	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	392	Transportation Equipment	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	393	Stores Equipment	60,265		\$ 56,381	\$ 33,285	\$ 15,712	\$ 7,000	\$ 180	\$ -	\$ -	\$ 204
28	394	Tools, Shop and Garage Equipment	5,996,689	Dist_Maint_Dem	\$ 5,610,185	\$ 3,312,079	\$ 1,563,404	\$ 696,562	\$ 17,886	\$ -	\$ -	\$ 20,254
29	395	Laboratory Equipment	4,383,604	Dist_Maint_Dem	\$ 4,101,068	\$ 2,421,143	\$ 1,142,855	\$ 509,189	\$ 13,075	\$ -	\$ -	\$ 14,806
30	396	Power Operated Equipment	1,428,942	Dist_Maint_Dem	\$ 1,336,843	\$ 789,230	\$ 372,541	\$ 165,983	\$ 4,262	\$ -	\$ -	\$ 4,826
31	397	Communication Equipment	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Miscellaneous Equipment	178	Dist_Maint_Dem	\$ 167	\$ 98	\$ 46	\$ 21	\$ 1	\$ -	\$ -	\$ 1
33		Total General Plant	\$ 29,894,160		\$ 24,073,455	\$ 14,420,795	\$ 6,807,051	\$ 2,615,675	\$ 141,736	\$ -	\$ -	\$ 88,188
34												
35		Intangible Plant										
36	301	Organization	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	-		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	32,991,442	Gr_Dist_Plant_Dem	\$ 23,737,704	\$ 14,395,771	\$ 6,795,249	\$ 2,264,021	\$ 194,628	\$ -	\$ -	\$ 88,035
39		Total Intangible Plant	\$ 32,991,442		\$ 23,737,704	\$ 14,395,771	\$ 6,795,249	\$ 2,264,021	\$ 194,628	\$ -	\$ -	\$ 88,035
40												
41	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	Gr_Dist_Plant_Dem	\$ 957,289	\$ 580,550	\$ 274,037	\$ 91,303	\$ 7,949	\$ -	\$ -	\$ 3,550
42												
43		Total Gross Plant In Service	\$ 1,912,308,427		\$ 1,378,491,155	\$ 835,809,689	\$ 394,528,038	\$ 131,795,415	\$ 11,246,775	\$ -	\$ -	\$ 5,111,237

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2		Total Production Plant	\$ -		\$ -							
3		Total Transmission Plant	\$ -		\$ -							
4												
5												
6												
7		Distribution Plant										
8	360	Land and Land Rights	\$ -	Dist_Land_Dem	\$ -	\$ (10,287,875)	\$ (4,856,195)	\$ (1,881,165)	\$ -	\$ -	\$ -	\$ -
9	361	Structures and Improvements	\$ (29,204,473)	Dist_Struct_Dem	\$ (17,396,696)	\$ (79,313,670)	\$ (37,438,507)	\$ (18,972,018)	\$ (308,547)	\$ -	\$ -	\$ (62,914)
10	362	Station Equipment	\$ (141,465,508)	Pri_Sub_Dem	\$ (141,465,508)	\$ (99,187,458)	\$ (46,819,550)	\$ (17,103,597)	\$ (5,258,285)	\$ -	\$ -	\$ (485,028)
11	364	Poles, Towers, and Fixtures	\$ (191,772,308)	Poles_Dem	\$ (163,717,167)	\$ (36,747,151)	\$ (17,345,792)	\$ (7,701,094)	\$ -	\$ -	\$ -	\$ (606,562)
12	365	Overhead Conductors and Devices	\$ (66,366,637)	OH_Conduct_Dem	\$ (62,018,757)	\$ (3,518,954)	\$ (1,661,055)	\$ (892,507)	\$ -	\$ -	\$ -	\$ (224,720)
13	366	Underground Conductors and Devices	\$ (6,329,636)	UG_Conduct_Dem	\$ (5,894,035)	\$ (68,658,034)	\$ (32,408,717)	\$ (13,591,835)	\$ -	\$ -	\$ -	\$ (21,520)
14	367	Line Transformers	\$ (120,626,586)	UG_Conduct_Dem	\$ (115,078,452)	\$ (68,658,034)	\$ (32,408,717)	\$ (13,591,835)	\$ -	\$ -	\$ -	\$ (419,865)
15	368	Line Transformers	\$ (131,037,394)	Transfmr_Dem	\$ (114,380,581)	\$ (76,032,405)	\$ (35,889,648)	\$ (1,993,567)	\$ -	\$ -	\$ -	\$ (464,962)
16	369	Services	\$ (164,339,483)	Services_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	370	Meters	\$ (15,521,180)	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	371	Installations on Customer Premises	\$ (14,781,983)	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	372	Leased Property on Customers Premises	\$ (41,350)	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant	\$ (881,486,518)		\$ (619,951,196)	\$ (373,745,546)	\$ (176,419,464)	\$ (61,935,763)	\$ (5,564,832)	\$ -	\$ -	\$ (2,285,571)
21												
22		General Plant										
23	389	Land and Land Rights	\$ -	Gr_Dist_Plant_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	390	Structures and Improvements	\$ (11,082,486)	Gr_Dist_Plant_Dem	\$ (7,973,970)	\$ (4,835,828)	\$ (2,282,860)	\$ (760,530)	\$ (65,380)	\$ -	\$ -	\$ (29,573)
25	391	Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	392	Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	393	Stores Equipment	\$ (28,963)		\$ (27,096)	\$ (15,997)	\$ (7,551)	\$ (3,364)	\$ (86)	\$ -	\$ -	\$ (98)
28	394	Tools, Shop and Garage Equipment	\$ (3,567,046)	Dist_Maint_Dem	\$ (3,337,140)	\$ (1,970,144)	\$ (929,569)	\$ (414,340)	\$ (10,639)	\$ -	\$ -	\$ (12,048)
29	395	Laboratory Equipment	\$ (838,735)	Dist_Maint_Dem	\$ (784,676)	\$ (463,248)	\$ (218,668)	\$ (97,426)	\$ (2,502)	\$ -	\$ -	\$ (2,833)
30	396	Power Operated Equipment	\$ (1,454,982)	Dist_Maint_Dem	\$ (1,361,204)	\$ (803,613)	\$ (379,330)	\$ (169,007)	\$ (4,340)	\$ -	\$ -	\$ (4,914)
31	397	Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Miscellaneous Equipment	\$ 369,553	Dist_Maint_Dem	\$ 345,734	\$ 204,111	\$ 96,347	\$ 42,926	\$ 1,102	\$ -	\$ -	\$ 1,248
33		Total General Plant	\$ (16,602,659)		\$ (13,138,352)	\$ (7,884,718)	\$ (3,721,831)	\$ (1,401,741)	\$ (81,844)	\$ -	\$ -	\$ (48,218)
34												
35		Intangible Plant										
36	301	Organization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	\$ (22,394,356)	Gr_Dist_Plant_Dem	\$ (16,112,985)	\$ (9,771,747)	\$ (4,612,567)	\$ (1,536,802)	\$ (132,112)	\$ -	\$ -	\$ (59,757)
39		Total Intangible Plant	\$ (22,394,356)		\$ (16,112,985)	\$ (9,771,747)	\$ (4,612,567)	\$ (1,536,802)	\$ (132,112)	\$ -	\$ -	\$ (59,757)
40												
41	Various	Distribution (Reconciling Adjustments)	\$ (531,758)	Gr_Dist_Plant_Dem	\$ (382,606)	\$ (232,032)	\$ (109,526)	\$ (36,492)	\$ (3,137)	\$ -	\$ -	\$ (1,419)
42												
43	108	RWIP - Distribution	\$ (7,684,477)	Gr_Dist_Plant_Dem	\$ (5,529,066)	\$ (3,353,111)	\$ (1,582,772)	\$ (527,343)	\$ (45,333)	\$ -	\$ -	\$ (20,505)
44	108	RWIP - General	\$ 47,620	Gr_Dist_Plant_Dem	\$ 34,263	\$ 20,779	\$ 9,808	\$ 3,268	\$ 281	\$ -	\$ -	\$ 127
45												
46		Total Depreciation Reserve	\$ (928,652,148)		\$ (655,079,941)	\$ (394,966,376)	\$ (186,436,352)	\$ (65,434,893)	\$ (5,826,978)	\$ -	\$ -	\$ (2,415,343)

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	High Voltage	Private Outdoor Lighting	Street Lighting	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base Adjustments										
2		Working Capital										
3		Cash Working Capital										
4		Materials and Supplies										
5	154 & 163	Prepayments	\$ 8,802,040	Dist_Exp_Dem	\$ 6,333,164	\$ 3,840,758	\$ 1,812,957	\$ 604,036	\$ 51,926	\$ -	\$ -	\$ 23,487
6		Accruals	\$ 6,952,325	Dist_Exp_Dem	\$ 4,484,384	\$ 2,652,951	\$ 1,252,275	\$ 546,259	\$ 16,675	\$ -	\$ -	\$ 16,224
7		WPAFB	\$ (5,928,839)	Dist_Exp_Dem	\$ (3,824,216)	\$ (2,262,397)	\$ (1,067,922)	\$ (465,842)	\$ (14,220)	\$ -	\$ -	\$ (13,835)
8		Total Additions	\$ (176,268)	Dist_Exp_Dem	\$ (113,696)	\$ (67,262)	\$ (31,750)	\$ (13,850)	\$ (423)	\$ -	\$ -	\$ (411)
9			\$ 9,649,258		\$ 6,879,636	\$ 4,164,050	\$ 1,965,560	\$ 670,603	\$ 53,958	\$ -	\$ -	\$ 25,464
10												
11		Other Rate Base Items										
12	235	Customer Deposits	\$ (18,952,914)	Deposit_Dem	\$ (14,029,919)	\$ (12,280,875)	\$ (1,592,502)	\$ (156,542)	\$ -	\$ -	\$ -	\$ -
13	252	Contributions in Aid of Construction										
14		Accumulated Deferred Income Taxes										
15		O&M	\$ (24,966,527)	Dist_Exp_Dem	\$ (16,103,892)	\$ (9,527,026)	\$ (4,497,051)	\$ (1,961,674)	\$ (59,880)	\$ -	\$ -	\$ (58,261)
16		Gross Plant	\$ (189,247,443)	Gr_Dist_Plant_Dem	\$ (136,165,610)	\$ (82,577,863)	\$ (38,979,307)	\$ (12,987,011)	\$ (1,116,439)	\$ -	\$ -	\$ (504,989)
17		Investment Tax Credit	\$ (242,284)	Gr_Dist_Plant_Dem	\$ (174,326)	\$ (105,720)	\$ (49,903)	\$ (16,627)	\$ (1,429)	\$ -	\$ -	\$ (647)
18		Prepaid Pension Asset	\$ 36,487,406	Dist_Exp_Dem	\$ 23,535,082	\$ 13,923,301	\$ 6,572,229	\$ 2,866,895	\$ 87,512	\$ -	\$ -	\$ 85,145
19		Total Deductions	\$ (196,921,762)		\$ (142,938,665)	\$ (90,568,183)	\$ (38,546,534)	\$ (12,254,960)	\$ (1,090,236)	\$ -	\$ -	\$ (478,751)
20												
21		Total Adjustments to Rate Base	\$ (187,272,504)		\$ (136,059,029)	\$ (86,404,134)	\$ (36,580,974)	\$ (11,584,356)	\$ (1,036,278)	\$ -	\$ -	\$ (453,287)
22												
23		Total Rate Base	\$ 796,383,774		\$ 587,352,185	\$ 354,439,180	\$ 171,510,712	\$ 54,776,166	\$ 4,383,520	\$ -	\$ -	\$ 2,242,608

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

Cost of Service - Demand Costs

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		<u>Depreciation & Amortization Expense</u>										
2												
3	403	Total Production Plant Depreciation	\$ -		\$ -	\$ 382,076	\$ 180,352	\$ 69,864	\$ 11,459	\$ -	\$ -	\$ -
4					\$ 7,998,931	\$ 4,484,659	\$ 2,116,898	\$ 1,072,741	\$ 297,208	\$ -	\$ -	\$ 2,337
5	403	Total Transmission Plant Depreciation	\$ -		\$ 13,893,513	\$ 8,417,335	\$ 3,973,242	\$ 1,451,461	\$ -	\$ -	\$ -	\$ 27,425
6					\$ 4,602,898	\$ 2,548,621	\$ 1,203,028	\$ 534,114	\$ -	\$ -	\$ -	\$ 51,475
7	403	Distribution Plant			\$ 4,301,348	\$ 2,177,107	\$ 83,600	\$ 34,854	\$ -	\$ -	\$ -	\$ 15,586
8		Land and Land Rights		Dist_Land_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		Structures and Improvements	\$ 1,084,611	Dist_Struct_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Station Equipment	\$ 7,998,931	Pri_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,337
11		Poles, Towers, and Fittings	\$ 16,274,353	Poles_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,425
12		Overhead Conductors and Devices	\$ 4,602,898	OH_Conduct_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		Underground Conduit	\$ 318,968	UG_Conduct_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Underground Conductors and Devices	\$ 3,992,615	UG_Conduct_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,083
15		Line Transformers	\$ 16,260,151	Trnsfrm_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,897
16		Services	\$ 10,729,424	Services_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,696
17		Meters	\$ 2,476,250	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Installations on Customer Premises	\$ 102,967	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		Leased Property on Customers Premises	\$ 508	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant Depreciation	\$ 63,841,276		\$ 45,138,744	\$ 27,717,007	\$ 13,083,285	\$ 3,860,286	\$ 308,667	\$ -	\$ -	\$ 169,498
21												
22		General Plant										
23	403	Land and Land Rights		Gr_Dist_Plant_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Structures and Improvements	\$ 49,186	Gr_Dist_Plant_Dem	\$ 35,390	\$ 21,462	\$ 10,131	\$ 3,375	\$ 290	\$ -	\$ -	\$ 131
25		Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		Stores Equipment	\$ 2,459		\$ -	\$ 1,358	\$ 641	\$ 286	\$ 7	\$ -	\$ -	\$ 8
28		Tools, Shop and Garage Equipment	\$ 287,241		\$ 268,727	\$ 158,648	\$ 74,867	\$ 33,365	\$ 857	\$ -	\$ -	\$ 970
29		Laboratory Equipment	\$ 289,756		\$ 271,080	\$ 160,037	\$ 75,543	\$ 33,657	\$ 864	\$ -	\$ -	\$ 979
30		Power Operated Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31		Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		Miscellaneous Equipment	\$ 21		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33		Total General Plant Depreciation	\$ 628,663		\$ 577,518	\$ 341,518	\$ 161,207	\$ 70,686	\$ 2,019	\$ -	\$ -	\$ 2,088
34												
35	403	Intangible Plant										
36		Organization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Miscellaneous Intangible Plant	\$ 2,745,296		\$ 1,975,271	\$ 1,197,906	\$ 565,449	\$ 188,395	\$ 16,195	\$ -	\$ -	\$ 7,326
39		Total Intangible Plant Depreciation	\$ 2,745,296		\$ 1,975,271	\$ 1,197,906	\$ 565,449	\$ 188,395	\$ 16,195	\$ -	\$ -	\$ 7,326
40												
41	404	Intangible Plant Amortization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42												
43	407.3	Amortization of Regulatory Debits	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	407.4	Amortization of Regulatory Credits	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45		Net Amortization of Regulatory Credits/Debits										
46												
47		Total Utility Plant Depreciation	\$ 67,215,235		\$ 47,691,532	\$ 29,256,431	\$ 13,809,941	\$ 4,119,367	\$ 326,881	\$ -	\$ -	\$ 178,912

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

Cost of Service - Demand Costs

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Operating Revenues										
2		Operating Revenues										
3		Sales to Ultimate Customers	\$ 237,349,443	Retail Revenue_Dem	\$ 180,584,301	\$ 125,404,817	\$ 39,781,013	\$ 13,726,398	\$ 1,067,764	\$ -	\$ -	\$ 604,309
4	440-446	Other Operating Revenues	\$ 7,053,280	Other_Revenue_Dem	\$ 1,172,658	\$ 697,295	\$ 342,092	\$ 126,608	\$ 883	\$ -	\$ -	\$ 5,981
5	447-456.1	Total Operating Revenues	\$ 244,402,723		\$ 181,756,960	\$ 126,102,112	\$ 40,123,105	\$ 13,853,007	\$ 1,068,447	\$ -	\$ -	\$ 610,290
6												
7												
8		Operation & Maintenance Expenses										
9		Power Production Expenses										
10	500-557	Transmission Expenses										
11												
12	560-574	Distribution Expenses										
13												
14												
15		Operation										
16	580	Operation Supervision and Engineering	\$ 3,847,358	Dist_Oper_Dem	\$ 2,541,793	\$ 1,504,571	\$ 710,204	\$ 303,626	\$ 14,192	\$ -	\$ -	\$ 9,201
17	581	Load Dispatching										
18	582	Station Expenses	\$ 275,104	Pri_Sub_Dem	\$ 275,104	\$ 154,239	\$ 72,805	\$ 36,894	\$ 10,222	\$ -	\$ -	\$ 943
19	583	Overhead Line Expenses	\$ 498,470	OH_Conc_Dem	\$ 465,814	\$ 276,002	\$ 130,282	\$ 57,842	\$ -	\$ -	\$ -	\$ 1,688
20	584	Underground Line Expenses	\$ 1,237,128	UG_Conduct_Dem	\$ 1,180,227	\$ 704,146	\$ 332,379	\$ 139,396	\$ -	\$ -	\$ -	\$ 4,308
21	585	Street Lighting and Signal System Expenses										
22	586	Meter Expenses	\$ 178,234	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	587	Customer Installation Expenses	\$ 743,868	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	588	Miscellaneous Distribution Expenses	\$ 221,185	Gr_Dist_Plant_Dem	\$ 159,145	\$ 96,514	\$ 45,558	\$ 15,179	\$ 1,305	\$ -	\$ -	\$ 590
25	589	Rents	\$ 46,929	Gr_Dist_Plant_Dem	\$ 33,766	\$ 20,477	\$ 9,666	\$ 3,220	\$ 277	\$ -	\$ -	\$ 125
26		Maintenance										
27	590	Supervision & Engineering	\$ 2,667,168	Dist_Maint_Dem	\$ 2,495,261	\$ 1,473,125	\$ 695,361	\$ 309,812	\$ 7,955	\$ -	\$ -	\$ 9,009
28	591	Maintenance of Structures										
29	592	Maintenance of Station Equip	\$ 4,171,829	Pri_Sub_Dem	\$ 4,171,829	\$ 2,338,967	\$ 1,104,065	\$ 559,486	\$ 155,008	\$ -	\$ -	\$ 14,304
30	593	Maintenance of Overhead Lines	\$ 47,121,216	OH_Conc_Dem	\$ 44,034,162	\$ 26,090,977	\$ 12,315,749	\$ 5,457,862	\$ -	\$ -	\$ -	\$ 159,554
31	594	Maintenance of Underground Lines	\$ 291,154	UG_Conduct_Dem	\$ 277,763	\$ 165,719	\$ 78,224	\$ 32,806	\$ -	\$ -	\$ -	\$ 1,013
32	595	Maintenance of Line Transformers	\$ 393,317	Trnsfmr_Dem	\$ 343,320	\$ 228,216	\$ 107,725	\$ 5,984	\$ -	\$ -	\$ -	\$ 1,396
33	596	Maintenance of Str. Light. and Sig. Systems	\$ 1,306	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	597	Maintenance of Line Meters	\$ 169,963	Meter_Equip_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	\$ 182,514	Gr_Dist_Plant_Dem	\$ 131,321	\$ 79,640	\$ 37,592	\$ 12,525	\$ 1,077	\$ -	\$ -	\$ 487
36		Total Distribution Expenses	\$ 62,045,744		\$ 56,109,505	\$ 33,132,593	\$ 15,639,609	\$ 6,944,652	\$ 190,035	\$ -	\$ -	\$ 202,616

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

Cost of Service - Demand Costs

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	902	Meter Reading Expenses	\$ 3,499,341	Meter_Read_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	903	Customer Records and Collection Expenses	\$ 8,945,163	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	904	Uncollectible Accounts	\$ 5,769,562	Gr_Dist_Plant_Dem	\$ 4,151,263	\$ 2,517,540	\$ 1,188,357	\$ 395,933	\$ 34,037	\$ -	\$ -	\$ 15,386
6	905	Misc. Customer Accounts Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Total Customer Accounts Expenses	\$ 18,214,067		\$ 4,151,263	\$ 2,517,540	\$ 1,188,357	\$ 395,933	\$ 34,037	\$ -	\$ -	\$ 15,386
8												
9		Customer Service & Information										
10	907	Supervision	\$ 681,487	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	908	Customer Assistance Expenses	\$ 4,845,218	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	909	Information & Instructional Exp.	\$ 950,959	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	910	Misc. Cust. Service and Info. Expenses	\$ 6,687,275	Acct_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Total Customer Service & Information	\$ 13,164,939		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15												
16		Administrative & General										
17		Operation										
18	920	A & G Salaries	\$ 2,276,518	Dist_Exp_Dem	\$ 1,468,398	\$ 868,701	\$ 410,054	\$ 178,871	\$ 5,460	\$ -	\$ -	\$ 5,312
19	921	Office Supplies and Expenses	\$ 20,776,833	Dist_Exp_Dem	\$ 13,401,458	\$ 7,928,272	\$ 3,742,390	\$ 1,632,481	\$ 48,832	\$ -	\$ -	\$ 48,484
20	922	Less: Admin. Exp. Transferred	\$ (1,505,653)	Dist_Exp_Dem	\$ (971,175)	\$ (574,545)	\$ (271,203)	\$ (118,302)	\$ (3,611)	\$ -	\$ -	\$ (3,514)
21	923	Outside Services Employed	\$ 12,717,383	Dist_Exp_Dem	\$ 8,202,958	\$ 4,852,851	\$ 2,290,696	\$ 999,232	\$ 30,502	\$ -	\$ -	\$ 29,677
22	924	Property Insurance	\$ 3,304,184	Dist_Exp_Dem	\$ 2,131,262	\$ 1,260,850	\$ 595,160	\$ 259,617	\$ 7,925	\$ -	\$ -	\$ 7,710
23	925	Injuries and Damages	\$ 1,309,535	Dist_Exp_Dem	\$ 844,675	\$ 499,708	\$ 235,878	\$ 102,893	\$ 3,141	\$ -	\$ -	\$ 3,056
24	926	Employee Pensions and Benefits	\$ 12,694,494	Dist_Exp_Dem	\$ 8,188,194	\$ 4,844,117	\$ 2,286,573	\$ 997,434	\$ 30,447	\$ -	\$ -	\$ 29,623
25	927	Franchise Requirements	\$ 228,726	Dist_Exp_Dem	\$ 147,533	\$ 87,280	\$ 41,199	\$ 17,972	\$ 549	\$ -	\$ -	\$ 534
26	928	Regulatory Commission Expenses	\$ 4,490,948	Dist_Exp_Dem	\$ 2,896,748	\$ 1,713,710	\$ 808,924	\$ 352,864	\$ 10,771	\$ -	\$ -	\$ 10,480
27	929	Less: Duplicate Charges	\$ -	Dist_Exp_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	930.1	General Advertising Expenses	\$ 5,585	Dist_Exp_Dem	\$ 3,603	\$ 2,131	\$ 1,006	\$ 439	\$ 13	\$ -	\$ -	\$ 13
29	930.2	Misc. General Expenses	\$ 3,827,152	Dist_Exp_Dem	\$ 2,468,587	\$ 1,460,410	\$ 689,359	\$ 300,708	\$ 9,179	\$ -	\$ -	\$ 8,931
30	931	Rents	\$ 46,025	Dist_Exp_Dem	\$ 29,687	\$ 17,563	\$ 8,290	\$ 3,616	\$ 110	\$ -	\$ -	\$ 107
31		Maintenance										
32	935	Maintenance of General Plant	\$ 2,543,216	Dist_Exp_Dem	\$ 1,640,424	\$ 970,471	\$ 458,092	\$ 199,826	\$ 6,100	\$ -	\$ -	\$ 5,935
33		Total Administrative & General	\$ 62,714,947		\$ 40,452,352	\$ 23,931,519	\$ 11,296,418	\$ 4,927,649	\$ 150,417	\$ -	\$ -	\$ 146,349
34												
35		Total Operation & Maintenance Expenses	\$ 156,139,696		\$ 100,713,121	\$ 59,581,653	\$ 28,124,384	\$ 12,268,235	\$ 374,489	\$ -	\$ -	\$ 364,360

The Dayton Power and Light Company
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Cost of Service - Demand Costs

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Demand	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		<u>Taxes</u>										
2		Taxes Other Than Income Taxes										
3		Commercial Activity Taxes	\$ 841,766	Retail_Revenue_Dem	\$ 640,447	\$ 444,751	\$ 141,084	\$ 48,681	\$ 3,787	\$ -	\$ -	\$ 2,143
4	408.1	Ohio KWH Excise Taxes	\$ (1,047,552)	Dist_Exp_Dem	\$ (675,691)	\$ (395,737)	\$ (188,688)	\$ (82,308)	\$ (2,512)	\$ -	\$ -	\$ (2,445)
5	408.1	Payroll Taxes	\$ 2,664,158	Dist_Exp_Dem	\$ 1,718,434	\$ 1,016,621	\$ 479,877	\$ 209,329	\$ 6,390	\$ -	\$ -	\$ 6,217
6	408.1	Property Taxes	\$ 63,869,986	Nt_Dist_Plant_Dem	\$ 46,899,258	\$ 28,585,148	\$ 13,494,962	\$ 4,287,617	\$ 352,699	\$ -	\$ -	\$ 174,832
7	408.1	Federal Use Tax	\$ 801,584	Dist_Exp_Dem	\$ 517,037	\$ 305,878	\$ 144,384	\$ 62,982	\$ 1,923	\$ -	\$ -	\$ 1,871
8	408.1	Insurance Premium Taxes	\$ 48,508	Gr_Dist_Plant_Dem	\$ 34,902	\$ 21,166	\$ 9,991	\$ 3,329	\$ 286	\$ -	\$ -	\$ 129
9	408.1	Ohio User Fees	\$ -	Gr_Dist_Plant_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	408.1	Total Taxes Other Than Income Taxes	\$ 67,178,450		\$ 49,134,386	\$ 29,977,827	\$ 14,081,610	\$ 4,529,630	\$ 362,572	\$ -	\$ -	\$ 182,747
11		Income Taxes										
12		State & Local Income Tax	\$ 2,255,991	Inc_Tax_Dem	\$ 1,037,746	\$ 48,090	\$ 690,458	\$ 288,785	\$ 3,546	\$ -	\$ -	\$ 5,867
13	409-411	Federal Income Tax	\$ (16,793,328)	Inc_Tax_Dem	\$ (7,724,860)	\$ (365,418)	\$ (5,139,689)	\$ (2,149,683)	\$ (26,398)	\$ -	\$ -	\$ (43,672)
14	411	Investment Tax Credit	\$ (71,259)	Gr_Dist_Plant_Dem	\$ (51,272)	\$ (31,094)	\$ (14,677)	\$ (4,890)	\$ (420)	\$ -	\$ -	\$ (190)
15		Total Income Taxes	\$ (14,608,596)		\$ (6,738,385)	\$ (347,422)	\$ (4,463,908)	\$ (1,865,788)	\$ (23,272)	\$ -	\$ -	\$ (37,995)
16		Total Taxes	\$ 52,569,854		\$ 42,396,001	\$ 29,630,405	\$ 9,617,702	\$ 2,663,842	\$ 339,300	\$ -	\$ -	\$ 144,752

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

Cost of Service - Customer Costs
Operating Income Summary

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base										
2		Gross Plant in Service	\$ 1,912,308,427		\$ 533,817,271	\$ 449,893,113	\$ 55,520,831	\$ 7,071,499	\$ 202,040	\$ 640,934	\$ 20,415,587	\$ 73,266
3		Reserve for Accumulated Depreciation	\$ (928,652,148)		\$ (273,572,207)	\$ (230,419,895)	\$ (25,225,384)	\$ (2,228,971)	\$ (63,487)	\$ (201,321)	\$ (15,403,750)	\$ (29,589)
4		Rate Base Adjustments	\$ (187,272,504)		\$ (51,213,475)	\$ (43,112,949)	\$ (5,155,616)	\$ (621,245)	\$ (17,029)	\$ (57,911)	\$ (2,242,505)	\$ (5,219)
5		Total Rate Base	\$ 796,383,774		\$ 209,031,589	\$ 176,360,470	\$ 25,138,829	\$ 4,221,283	\$ 121,514	\$ 381,702	\$ 2,769,332	\$ 38,458
6												
7		Operating Expenses										
8		Operation & Maintenance	\$ 156,139,696		\$ 55,426,575	\$ 43,474,971	\$ 8,176,344	\$ 837,000	\$ 27,349	\$ 37,661	\$ 2,851,923	\$ 21,325
9		Depreciation	\$ 67,215,235		\$ 19,523,703	\$ 16,839,816	\$ 2,171,530	\$ 330,734	\$ 9,491	\$ 30,122	\$ 139,477	\$ 2,432
10		Taxes Other than Income	\$ 67,178,450		\$ 18,044,064	\$ 15,135,373	\$ 2,153,361	\$ 335,190	\$ 9,660	\$ 29,919	\$ 377,287	\$ 3,253
11		Income Tax	\$ (14,606,596)		\$ (7,870,211)	\$ (8,007,573)	\$ 257,424	\$ 20,914	\$ 9,472	\$ 23,770	\$ (174,612)	\$ 394
12		Total Operating Expenses	\$ 275,924,785		\$ 85,124,131	\$ 67,442,588	\$ 12,758,759	\$ 1,523,838	\$ 55,993	\$ 121,472	\$ 3,194,076	\$ 27,405
13												
14		Proposed Rate of Return	7.71%		7.71%	7.71%	7.71%	7.71%	7.71%	7.71%	7.71%	7.71%
15		Return on Rate Base	\$ 61,401,189		\$ 16,116,336	\$ 13,597,392	\$ 1,938,204	\$ 325,461	\$ 9,369	\$ 29,429	\$ 213,516	\$ 2,965
16												
17		Present Return Calculation										
18		Present Retail Revenues	\$ 237,349,443		\$ 56,785,142	\$ 39,270,028	\$ 13,343,046	\$ 1,380,044	\$ 50,055	\$ 148,383	\$ 2,549,988	\$ 23,598
19		Present Other Revenues	\$ 7,059,280		\$ 5,886,622	\$ 4,399,059	\$ 949,421	\$ 322,413	\$ 42,302	\$ 66,256	\$ 101,017	\$ 6,153
20		Net Operating Income	\$ (31,516,082)		\$ (22,472,368)	\$ (23,773,501)	\$ 1,533,708	\$ 178,619	\$ 36,364	\$ 93,166	\$ (543,070)	\$ 2,346
21		Present Rate of Return	-3.96%		-10.75%	-13.48%	6.10%	4.23%	29.93%	24.41%	-19.61%	6.10%
22												
23		Revenue Increase Calculation										
24		Operating Income Deficiency	\$ 92,917,251		\$ 38,588,703	\$ 37,370,893	\$ 404,495	\$ 146,842	\$ (26,995)	\$ (63,737)	\$ 756,586	\$ 619
25		Gross Revenue Conversion Factor	1.2998		1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998	1.2998
26		Revenue Deficiency	\$ 120,771,561		\$ 50,156,649	\$ 48,573,769	\$ 525,753	\$ 190,862	\$ (35,088)	\$ (82,843)	\$ 983,391	\$ 804
27												
28		Proposed Revenue Increase	\$ 120,771,561		\$ 50,156,649	\$ 48,573,769	\$ 525,753	\$ 190,862	\$ (35,088)	\$ (82,843)	\$ 983,391	\$ 804
29												
30		Proposed Total Revenue Requirement	\$ 365,180,284		\$ 112,808,412	\$ 92,242,856	\$ 14,818,221	\$ 1,893,319	\$ 57,269	\$ 131,795	\$ 3,634,397	\$ 30,556
31												
32		Proposed Base Revenue Requirement	\$ 358,121,004		\$ 105,921,791	\$ 87,843,797	\$ 13,868,799	\$ 1,570,906	\$ 14,967	\$ 65,539	\$ 3,533,380	\$ 24,403

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

Cost of Service - Customer Costs

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
1		Gross Plant In Service										
2												
3		Total Production Plant	\$ -		\$ -							
4												
5		Total Transmission Plant	\$ -		\$ -							
6												
7		Distribution Plant										
8	360	Land and Land Rights	\$ 29,339,188	Dist_Land_Cust	\$ 26,685,204	\$ 23,706,198	\$ 2,931,711	\$ 23,093	\$ 122	\$ 384	\$ 12,189	\$ 11,508
9	361	Structures and Improvements	\$ 54,177,599	Dist_Struct_Cust	\$ 21,904,762	\$ 19,079,154	\$ 2,357,554	\$ 124,044	\$ 3,433	\$ 10,428	\$ 323,145	\$ 7,004
10	362	Station Equipment	\$ 276,004,307	PtL_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	362	Poles, Towers, and Fixtures	\$ 348,487,220	Poles_Cust	\$ 50,981,595	\$ 45,320,261	\$ 5,604,836	\$ 34,331	\$ -	\$ -	\$ -	\$ 22,167
12	365	Overhead Conductors and Devices	\$ 176,356,254	OH_Conduct_Cust	\$ 11,553,633	\$ 10,270,327	\$ 1,270,149	\$ 8,134	\$ -	\$ -	\$ -	\$ 5,023
13	366	Underground Conductors and Devices	\$ 11,584,273	UG_Conduct_Cust	\$ 797,221	\$ 708,721	\$ 87,649	\$ 504	\$ -	\$ -	\$ -	\$ 347
14	367	Underground Conductors and Devices	\$ 246,457,694	UG_Conduct_Cust	\$ 11,335,647	\$ 10,076,193	\$ 1,246,140	\$ 8,385	\$ -	\$ -	\$ -	\$ 4,929
15	368	Line Transformers	\$ 355,801,988	Transfmr_Cust	\$ 45,227,754	\$ 40,232,373	\$ 4,975,608	\$ 95	\$ -	\$ -	\$ -	\$ 19,679
16	369	Services	\$ 277,966,878	Services_Cust	\$ 277,966,878	\$ 257,224,118	\$ 20,742,760	\$ -	\$ -	\$ -	\$ -	\$ -
17	370	Meters	\$ 52,352,015	Meter_Equip_Cust	\$ 52,352,015	\$ 30,234,862	\$ 14,639,636	\$ 6,672,724	\$ 192,777	\$ 612,016	\$ -	\$ -
18	371	Installations on Customer Premises	\$ 19,517,487	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,517,487	\$ -
19	372	Leased Property on Customers Premises	\$ 47,450	Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant	\$ 1,848,092,353		\$ 518,369,646	\$ 436,852,206	\$ 53,903,493	\$ 6,871,309	\$ 196,333	\$ 622,828	\$ 19,852,820	\$ 70,656
21												
22		General Plant										
23	389	Land and Land Rights	\$ 1,670,042	Gr_Dist_Plant_Cust	\$ 486,428	\$ 394,765	\$ 48,710	\$ 6,209	\$ 177	\$ 563	\$ 17,940	\$ 64
24	390	Structures and Improvements	\$ 16,354,440	Gr_Dist_Plant_Cust	\$ 4,587,241	\$ 3,865,864	\$ 477,012	\$ 60,807	\$ 1,737	\$ 5,512	\$ 175,685	\$ 625
25	391	Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	392	Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	393	Stores Equipment	\$ 60,265	Dist_Maint_Cust	\$ 3,884	\$ 3,388	\$ 460	\$ 28	\$ -	\$ -	\$ -	\$ -
28	394	Tools, Shop and Garage Equipment	\$ 5,996,689	Dist_Maint_Cust	\$ 386,504	\$ 337,108	\$ 45,745	\$ 2,810	\$ 74	\$ 235	\$ 225	\$ 307
29	395	Laboratory Equipment	\$ 4,383,604	Dist_Maint_Cust	\$ 282,536	\$ 246,427	\$ 33,439	\$ 2,054	\$ 54	\$ 172	\$ 164	\$ 225
30	396	Power Operated Equipment	\$ 1,428,942	Dist_Maint_Cust	\$ 92,099	\$ 80,329	\$ 10,900	\$ 670	\$ 18	\$ 56	\$ 54	\$ 73
31	397	Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Miscellaneous Equipment	\$ 178	Dist_Maint_Cust	\$ 11	\$ 10	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33		Total General Plant	\$ 29,894,160		\$ 5,820,705	\$ 4,927,891	\$ 616,267	\$ 72,579	\$ 2,061	\$ 6,539	\$ 194,070	\$ 1,298
34												
35		Intangible Plant										
36	301	Organization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	\$ 32,981,442	Gr_Dist_Plant_Cust	\$ 9,253,738	\$ 7,798,519	\$ 962,265	\$ 122,664	\$ 3,505	\$ 11,118	\$ 354,405	\$ 1,261
39		Total Intangible Plant	\$ 32,981,442		\$ 9,253,738	\$ 7,798,519	\$ 962,265	\$ 122,664	\$ 3,505	\$ 11,118	\$ 354,405	\$ 1,261
40												
41	Various	Distribution (Reconciling Adjustments)	\$ 1,330,472	Gr_Dist_Plant_Cust	\$ 373,183	\$ 314,497	\$ 38,806	\$ 4,947	\$ 141	\$ 448	\$ 14,292	\$ 51
42												
43		Total Gross Plant In Service	\$ 1,912,308,427		\$ 533,817,271	\$ 449,893,113	\$ 55,520,831	\$ 7,071,499	\$ 202,040	\$ 640,934	\$ 20,415,587	\$ 73,266

The Dayton Power and Light Company
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Cost of Service - Customer Costs

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Reserve for Accumulated Depreciation										
2		Total Production Plant	\$ -		\$ -							
3												
4		Total Transmission Plant	\$ -		\$ -							
5												
6												
7		Distribution Plant										
8	350	Land and Land Rights	\$ -		\$ -	\$ (10,284,631)	\$ (1,270,841)	\$ -	\$ (66,866)	\$ (1,851)	\$ (5,621)	\$ (174,191)
9	351	Structures and Improvements	\$ (29,204,473)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	352	Station Equipment	\$ (141,485,508)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	354	Poles, Towers, and Fixtures	\$ (191,772,308)		\$ -	\$ (24,939,712)	\$ (3,084,338)	\$ (18,892)	\$ -	\$ -	\$ -	\$ -
12	355	Overhead Conductors and Devices	\$ (66,366,637)		\$ (4,347,880)	\$ (3,864,944)	\$ (477,984)	\$ (3,061)	\$ -	\$ -	\$ -	\$ -
13	356	Underground Conduit	\$ (6,329,636)		\$ (435,601)	\$ (387,245)	\$ (47,891)	\$ (275)	\$ -	\$ -	\$ -	\$ -
14	357	Underground Conductors and Devices	\$ (120,626,586)		\$ (5,548,134)	\$ (4,931,706)	\$ (609,913)	\$ (4,104)	\$ -	\$ -	\$ -	\$ -
15	358	Line Transformers	\$ (131,037,394)		\$ (16,656,813)	\$ (14,817,076)	\$ (1,832,454)	\$ (35)	\$ -	\$ -	\$ -	\$ -
16	359	Services	\$ (164,339,483)		\$ (15,521,180)	\$ (152,075,955)	\$ (12,263,326)	\$ -	\$ -	\$ -	\$ -	\$ -
17	370	Meters	\$ (15,521,180)		\$ (14,781,983)	\$ (8,963,948)	\$ (4,340,319)	\$ (1,978,311)	\$ (57,154)	\$ (181,449)	\$ -	\$ -
18	371	Installations on Customer Premises	\$ (14,781,983)		\$ (41,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	372	Leased Property on Customers Premises	\$ (41,330)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Distribution Plant	\$ (881,486,518)		\$ (261,535,322)	\$ (220,265,216)	\$ (23,968,597)	\$ (2,071,544)	\$ (59,005)	\$ (187,070)	\$ (14,956,174)	\$ (27,714)
21												
22		General Plant										
23	389	Land and Land Rights	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	390	Structures and Improvements	\$ (11,082,486)		\$ (3,108,516)	\$ (2,619,679)	\$ (323,244)	\$ (41,205)	\$ (1,177)	\$ (3,735)	\$ (119,052)	\$ (424)
25	391	Office Furniture and Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	392	Transportation Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	393	Stores Equipment	\$ (28,963)		\$ (1,867)	\$ (1,628)	\$ (221)	\$ (14)	\$ (0)	\$ (1)	\$ (1)	\$ (1)
28	394	Tools, Shop and Garage Equipment	\$ (3,567,046)		\$ (229,906)	\$ (200,524)	\$ (27,211)	\$ (1,672)	\$ (44)	\$ (140)	\$ (134)	\$ (183)
29	395	Laboratory Equipment	\$ (836,735)		\$ (54,059)	\$ (47,150)	\$ (6,398)	\$ (393)	\$ (10)	\$ (33)	\$ (31)	\$ (43)
30	396	Power Operated Equipment	\$ (1,454,982)		\$ (93,778)	\$ (81,793)	\$ (11,099)	\$ (692)	\$ (18)	\$ (57)	\$ (55)	\$ (75)
31	397	Communication Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	398	Miscellaneous Equipment	\$ 369,553		\$ 23,819	\$ 20,775	\$ 2,819	\$ 173	\$ 5	\$ 14	\$ 14	\$ 19
33		Total General Plant	\$ (16,502,659)		\$ (3,464,307)	\$ (2,929,999)	\$ (365,354)	\$ (43,792)	\$ (1,245)	\$ (3,951)	\$ (119,259)	\$ (707)
34												
35		Intangible Plant										
36	301	Organization	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	302	Franchises and Consents	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	303	Miscellaneous Intangible Plant	\$ (22,394,356)		\$ (6,281,371)	\$ (5,293,580)	\$ (653,178)	\$ (83,263)	\$ (2,379)	\$ (7,547)	\$ (240,568)	\$ (856)
39		Total Intangible Plant	\$ (22,394,356)		\$ (6,281,371)	\$ (5,293,580)	\$ (653,178)	\$ (83,263)	\$ (2,379)	\$ (7,547)	\$ (240,568)	\$ (856)
40												
41	Various	Distribution (Reconciling Adjustments)	\$ (531,758)		\$ (149,152)	\$ (125,697)	\$ (15,510)	\$ (1,977)	\$ (56)	\$ (179)	\$ (5,712)	\$ (20)
42												
43	108	RWIP - Distribution	\$ (7,684,477)		\$ (2,155,412)	\$ (1,816,457)	\$ (224,134)	\$ (28,571)	\$ (816)	\$ (2,590)	\$ (82,549)	\$ (294)
44	108	RWIP - General	\$ 47,620		\$ 13,357	\$ 11,256	\$ 1,389	\$ 177	\$ 5	\$ 16	\$ 512	\$ 2
45												
46		Total Depreciation Reserve	\$ (928,652,148)		\$ (273,572,207)	\$ (230,419,695)	\$ (25,225,384)	\$ (2,228,971)	\$ (63,497)	\$ (201,321)	\$ (15,403,750)	\$ (29,589)

The Dayton Power and Light Company
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Cost of Service - Customer Costs

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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Rate Base Adjustments										
2												
3		Working Capital										
4		Cash Working Capital										
5	154 & 163	Materials and Supplies	\$ 8,802,040	Dist_Exp_Cust	\$ 2,468,876	\$ 2,080,627	\$ 256,730	\$ 32,726	\$ 935	\$ 2,966	\$ 94,554	\$ 337
6		Prepayments	\$ 8,932,325	Gr_Dist_Plant_Cust	\$ 2,467,941	\$ 1,935,780	\$ 364,062	\$ 37,269	\$ 1,218	\$ 1,677	\$ 126,986	\$ 950
7		Accruals	\$ (5,928,839)	Dist_Exp_Cust	\$ (2,104,623)	\$ (1,650,804)	\$ (310,782)	\$ (31,782)	\$ (1,038)	\$ (1,430)	\$ (108,291)	\$ (810)
8		WPAFB	\$ (176,288)	Dist_Exp_Cust	\$ (62,572)	\$ (49,079)	\$ (9,230)	\$ (945)	\$ (31)	\$ (43)	\$ (3,220)	\$ (24)
9		Total Additions	\$ 9,649,258		\$ 2,769,622	\$ 2,316,523	\$ 301,095	\$ 37,268	\$ 1,083	\$ 3,171	\$ 110,029	\$ 452
10												
11		Other Rate Base Items										
12	235	Customer Deposits	\$ (18,952,914)	Deposit_Cust	\$ (4,922,995)	\$ (3,845,708)	\$ (534,145)	\$ (15,739)	\$ -	\$ -	\$ (527,404)	\$ -
13	252	Contributions in Aid of Construction	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Accumulated Deferred Income Taxes										
15		O&M	\$ (24,966,527)	Dist_Exp_Cust	\$ (8,862,635)	\$ (6,951,589)	\$ (1,307,386)	\$ (133,835)	\$ (4,373)	\$ (6,022)	\$ (456,019)	\$ (3,410)
16		Gross Plant	\$ (189,247,443)	Gr_Dist_Plant_Cust	\$ (53,081,833)	\$ (44,734,324)	\$ (5,519,799)	\$ (703,632)	\$ (20,105)	\$ (63,779)	\$ (2,032,959)	\$ (7,235)
17		Investment Tax Credit	\$ (242,284)	Gr_Dist_Plant_Cust	\$ (67,956)	\$ (57,271)	\$ (7,067)	\$ (901)	\$ (26)	\$ (82)	\$ (2,603)	\$ (9)
18		Prepaid Pension Asset	\$ 36,487,406	Dist_Exp_Cust	\$ 12,952,324	\$ 10,159,421	\$ 1,910,684	\$ 195,594	\$ 6,391	\$ 8,801	\$ 666,450	\$ 4,983
19		Total Deductions	\$ (196,921,762)		\$ (53,983,097)	\$ (45,429,472)	\$ (5,457,713)	\$ (656,513)	\$ (18,113)	\$ (61,081)	\$ (2,352,534)	\$ (5,671)
20												
21		Total Adjustments to Rate Base	\$ (187,272,504)		\$ (51,213,475)	\$ (43,112,949)	\$ (5,156,618)	\$ (621,245)	\$ (17,029)	\$ (57,911)	\$ (2,242,505)	\$ (5,219)
22												
23		Total Rate Base	\$ 796,383,774		\$ 209,031,589	\$ 176,360,470	\$ 25,138,829	\$ 4,221,283	\$ 121,514	\$ 381,702	\$ 2,769,332	\$ 38,458

The Dayton Power and Light Company
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Witness Responsible: Bruce R. Chapman

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Depreciation & Amortization Expense										
2												
3	403	Total Production Plant Depreciation	\$ -									
4												
5	403	Total Transmission Plant Depreciation	\$ -									
6												
7	403	Distribution Plant										
8		Land and Land Rights		Dist_Land_Cust	\$ 438,523	\$ 381,956	\$ 47,197	\$ -	\$ 69	\$ 209	\$ 6,469	\$ 140
9		Structures and Improvements	\$ 1,084,611	Dist_Struct_Cust								
10		Station Equipment	\$ 7,986,931	PrL_Sub_Dem								
11		Poles, Towers, and Fixtures	\$ 16,274,353	Poles_Cust	\$ 2,116,456	\$ 261,746	\$ 33,151	\$ 212	\$ -	\$ -	\$ -	\$ 1,035
12		Overhead Conductors and Devices	\$ 4,602,888	OH_Conduct_Cust	\$ 301,550	\$ 268,056	\$ 2,410	\$ 14	\$ -	\$ -	\$ -	\$ 131
13		Underground Conduit	\$ 318,568	UG_Conduct_Cust	\$ 21,924	\$ 19,490	\$ 2,410	\$ 14	\$ -	\$ -	\$ -	\$ 10
14		Underground Conductors and Devices	\$ 3,992,615	UG_Conduct_Cust	\$ 183,638	\$ 163,234	\$ 20,187	\$ 136	\$ -	\$ -	\$ -	\$ 80
15		Line Transformers	\$ 16,260,151	Trnsfmr_Cust	\$ 2,066,908	\$ 1,838,619	\$ 227,385	\$ 4	\$ -	\$ -	\$ -	\$ 889
16		Services	\$ 10,729,424	Services_Cust	\$ 9,928,761	\$ 800,863	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		Meters	\$ 2,476,250	Meter_Equip_Cust	\$ 1,430,109	\$ 692,455	\$ -	\$ -	\$ 9,118	\$ 28,948	\$ -	\$ -
18		Installations on Customer Premises	\$ 102,967	Direct	\$ 508	\$ -	\$ 508	\$ -	\$ -	\$ -	\$ 102,967	\$ -
19		Leased Property on Customers Premises	\$ 508									
20		Total Distribution Plant Depreciation	\$ 63,841,276		\$ 18,702,532	\$ 16,148,681	\$ 2,085,703	\$ 320,073	\$ 9,187	\$ 29,157	\$ 109,436	\$ 2,295
21												
22	403	General Plant										
23		Land and Land Rights		Gr_Dist_Plant_Cust	\$ 13,796	\$ 11,627	\$ 1,435	\$ -	\$ 5	\$ 17	\$ 528	\$ 2
24		Structures and Improvements	\$ 49,186	Gr_Dist_Plant_Cust								
25		Office Furniture and Equipment										
26		Transportation Equipment										
27		Stores Equipment	\$ 2,459									
28		Tools, Shop and Garage Equipment	\$ 287,241	Dist_Maint_Cust	\$ 158	\$ 138	\$ 19	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
29		Laboratory Equipment	\$ 289,756	Dist_Maint_Cust	\$ 18,514	\$ 16,147	\$ 2,191	\$ 135	\$ 4	\$ 11	\$ 11	\$ 15
30		Power Operated Equipment		Dist_Maint_Cust	\$ 18,676	\$ 16,289	\$ 2,210	\$ 136	\$ 4	\$ 11	\$ 11	\$ 15
31		Communication Equipment		Dist_Maint_Cust								
32		Miscellaneous Equipment	\$ 21	Dist_Maint_Cust	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33		Total General Plant Depreciation	\$ 628,663		\$ 51,145	\$ 44,202	\$ 5,855	\$ 454	\$ 12	\$ 39	\$ 550	\$ 32
34												
35	403	Intangible Plant										
36		Organization										
37		Franchises and Consents										
38		Miscellaneous Intangible Plant	\$ 2,745,296									
39		Total Intangible Plant Depreciation	\$ 2,745,296	Gr_Dist_Plant_Cust	\$ 770,025	\$ 648,933	\$ 80,072	\$ 10,207	\$ 292	\$ 925	\$ 29,491	\$ 105
40					\$ 770,025	\$ 648,933	\$ 80,072	\$ 10,207	\$ 292	\$ 925	\$ 29,491	\$ 105
41	404	Intangible Plant Amortization										
42												
43	407.3	Amortization of Regulatory Debits										
44	407.4	Amortization of Regulatory Credits										
45		Net Amortization of Regulatory Credits/Debits										
46												
47		Total Utility Plant Depreciation	\$ 67,215,235		\$ 19,523,703	\$ 16,839,816	\$ 2,171,630	\$ 330,734	\$ 9,491	\$ 30,122	\$ 139,477	\$ 2,432

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Witness Responsible: Bruce R. Chapman

Cost of Service - Customer Costs

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Operating Revenues										
2												
3		Operating Revenues										
4	440-446	Sales to Ultimate Customers	\$ 237,349,443	Retail_Revenue_Cust	\$ 56,765,142	\$ 39,270,028	\$ 13,343,046	\$ 1,380,044	\$ 50,055	\$ 148,383	\$ 2,549,988	\$ 23,598
5	447-456.1	Other Operating Revenues	\$ 7,059,280	Other_Revenue_Cust	\$ 5,886,622	\$ 4,399,059	\$ 949,421	\$ 322,413	\$ 42,302	\$ 66,256	\$ 101,017	\$ 6,153
6		Total Operating Revenues	\$ 244,408,723		\$ 62,651,763	\$ 43,669,087	\$ 14,292,468	\$ 1,702,457	\$ 92,357	\$ 214,638	\$ 2,651,006	\$ 29,751
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	\$ 3,847,358	Dist_Oper_Cust	\$ 1,305,565	\$ 295,678	\$ 81,165	\$ 28,591	\$ 823	\$ 2,614	\$ 896,635	\$ 59
17	581	Load Dispatching	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	582	Station Expenses	\$ 275,104	Pri_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	583	Overhead Line Expenses	\$ 498,470	OH_Conduct_Cust	\$ 32,656	\$ 29,029	\$ 3,590	\$ 23	\$ -	\$ -	\$ -	\$ 14
20	584	Underground Line Expenses	\$ 1,237,128	UG_Conduct_Cust	\$ 56,901	\$ 50,579	\$ 6,255	\$ 42	\$ -	\$ -	\$ -	\$ 25
21	585	Street Lighting and Signal System Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	586	Meter Expenses	\$ 178,234	Meter_Equip_Cust	\$ 178,234	\$ 102,936	\$ 49,841	\$ 22,718	\$ 656	\$ 2,084	\$ -	\$ -
23	587	Customer Installation Expenses	\$ 742,868	Direct	\$ 742,868	\$ 52,284	\$ 6,451	\$ 822	\$ 23	\$ 75	\$ 742,868	\$ -
24	588	Miscellaneous Distribution Expenses	\$ 221,185	Gr_Dist_Plant_Cust	\$ 62,040	\$ 52,284	\$ 6,451	\$ 822	\$ 23	\$ 75	\$ 2,376	\$ 8
25	589	Rents	\$ 46,929	Gr_Dist_Plant_Cust	\$ 13,163	\$ 11,093	\$ 1,369	\$ 174	\$ 5	\$ 16	\$ 504	\$ 2
26		Maintenance										
27	590	Supervision & Engineering	\$ 2,667,168	Dist_Maint_Cust	\$ 171,907	\$ 149,937	\$ 20,346	\$ 1,250	\$ 33	\$ 104	\$ 100	\$ 137
28	591	Maintenance of Structures	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	592	Maintenance of Station Equip	\$ 4,171,829	Pri_Sub_Dem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	593	Maintenance of Overhead Lines	\$ 47,121,216	OH_Conduct_Cust	\$ 3,087,054	\$ 2,744,163	\$ 339,375	\$ 2,173	\$ -	\$ -	\$ -	\$ 1,342
31	594	Maintenance of Underground Lines	\$ 291,154	UG_Conduct_Cust	\$ 13,391	\$ 11,904	\$ 1,472	\$ 10	\$ -	\$ -	\$ -	\$ 6
32	595	Maintenance of Line Transformers	\$ 393,317	Trnsfmr_Cust	\$ 49,996	\$ 44,474	\$ 5,500	\$ 0	\$ -	\$ -	\$ -	\$ 22
33	596	Maintenance of Str. Light. and Sig. Systems	\$ 1,306	Direct	\$ 1,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,306
34	597	Maintenance of Line Meters	\$ 169,963	Meter_Equip_Cust	\$ 169,963	\$ 98,159	\$ 47,528	\$ 21,663	\$ 626	\$ 1,987	\$ -	\$ -
35	598	Maintenance of Miscellaneous Distrib. Plant	\$ 182,514	Gr_Dist_Plant_Cust	\$ 51,193	\$ 43,143	\$ 5,323	\$ 679	\$ 19	\$ 62	\$ 1,961	\$ 7
36		Total Distribution Expenses	\$ 62,045,744		\$ 5,936,238	\$ 3,633,377	\$ 568,217	\$ 78,145	\$ 2,186	\$ 6,941	\$ 1,644,444	\$ 2,928

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

Cost of Service - Customer Costs

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

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution	Allocator	Distribution Customer	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Customer Accounts Expenses										
2	901	Supervision	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	902	Meter Reading Expenses	\$ 3,499,341	Meter_Read_Cust	\$ 3,499,341	\$ -	\$ 1,725,636	\$ 381,316	\$ 13,187	\$ 13,187	\$ -	\$ -
4	903	Customer Records and Collection Expenses	\$ 8,945,163	Acct_Cust	\$ 8,945,163	\$ 7,949,728	\$ 983,157	\$ 8,050	\$ 153	\$ 187	\$ -	\$ 3,888
5	904	Uncollectible Accounts	\$ 5,769,562	Gr_Dist_Plant_Cust	\$ 1,618,299	\$ 1,363,809	\$ 168,281	\$ 21,452	\$ 613	\$ 1,944	\$ 61,979	\$ 221
6	905	Misc. Customer Accounts Expenses	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Total Customer Accounts Expenses	\$ 18,214,057		\$ 14,062,804	\$ 10,679,553	\$ 2,877,074	\$ 410,818	\$ 13,953	\$ 15,318	\$ 61,979	\$ 4,109
8												
9		Customer Service & Information										
10	907	Supervision	\$ 681,487	Acct_Cust	\$ 681,487	\$ 605,650	\$ 74,902	\$ 613	\$ 12	\$ 14	\$ -	\$ 296
11	908	Customer Assistance Expenses	\$ 4,845,218	Acct_Cust	\$ 4,845,218	\$ 4,306,032	\$ 532,535	\$ 4,361	\$ 83	\$ 101	\$ -	\$ 2,106
12	909	Information & Instructional Exp.	\$ 950,959	Acct_Cust	\$ 950,959	\$ 845,135	\$ 104,519	\$ 856	\$ 16	\$ 20	\$ -	\$ 413
13	910	Misc. Cust. Service and Info. Expenses	\$ 6,687,275	Acct_Cust	\$ 6,687,275	\$ 5,943,102	\$ 734,994	\$ 6,018	\$ 114	\$ 140	\$ -	\$ 2,907
14		Total Customer Service & Information	\$ 13,164,939		\$ 13,164,939	\$ 11,699,919	\$ 1,446,949	\$ 11,848	\$ 225	\$ 275	\$ -	\$ 5,723
15												
16		Administrative & General										
17		Operation										
18	920	A & G Salaries	\$ 2,276,518	Dist_Exp_Cust	\$ 808,120	\$ 633,865	\$ 119,211	\$ 12,203	\$ 399	\$ 549	\$ 41,581	\$ 311
19	921	Office Supplies and Expenses	\$ 20,776,833	Dist_Exp_Cust	\$ 7,375,374	\$ 5,785,026	\$ 1,087,991	\$ 111,376	\$ 3,639	\$ 5,011	\$ 379,493	\$ 2,838
20	922	Less: Admin. Exp. Transferred	\$ (1,505,653)	Dist_Exp_Cust	\$ (534,478)	\$ (419,229)	\$ (78,844)	\$ (8,071)	\$ (264)	\$ (363)	\$ (27,501)	\$ (206)
21	923	Outside Services Employed	\$ 12,717,383	Dist_Exp_Cust	\$ 4,514,425	\$ 3,540,982	\$ 665,953	\$ 66,173	\$ 2,228	\$ 3,067	\$ 232,286	\$ 1,737
22	924	Property Insurance	\$ 3,304,184	Dist_Exp_Cust	\$ 1,172,921	\$ 920,005	\$ 173,025	\$ 17,712	\$ 579	\$ 797	\$ 60,352	\$ 451
23	925	Injuries and Damages	\$ 1,309,535	Dist_Exp_Cust	\$ 464,860	\$ 364,622	\$ 68,575	\$ 7,020	\$ 229	\$ 316	\$ 23,919	\$ 179
24	926	Employee Pensions and Benefits	\$ 12,694,494	Dist_Exp_Cust	\$ 4,506,300	\$ 3,534,609	\$ 664,754	\$ 68,050	\$ 2,224	\$ 3,062	\$ 231,868	\$ 1,734
25	927	Franchise Requirements	\$ 228,726	Dist_Exp_Cust	\$ 81,193	\$ 63,686	\$ 11,977	\$ 1,226	\$ 40	\$ 55	\$ 4,178	\$ 31
26	928	Regulatory Commission Expenses	\$ 4,490,948	Dist_Exp_Cust	\$ 1,594,200	\$ 1,250,443	\$ 235,171	\$ 24,074	\$ 787	\$ 1,083	\$ 82,028	\$ 613
27	929	Less: Duplicate Charges	\$ -	Dist_Exp_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	930.1	General Advertising Expenses	\$ 5,585	Dist_Exp_Cust	\$ 1,983	\$ 1,555	\$ 292	\$ 30	\$ 1	\$ 1	\$ 102	\$ 1
29	930.2	Misc. General Expenses	\$ 3,827,152	Dist_Exp_Cust	\$ 1,358,565	\$ 1,065,618	\$ 200,411	\$ 20,516	\$ 670	\$ 923	\$ 69,904	\$ 523
30	931	Rents	\$ 46,025	Dist_Exp_Cust	\$ 16,338	\$ 12,815	\$ 2,410	\$ 247	\$ 8	\$ 11	\$ 841	\$ 6
31		Maintenance										
32	935	Maintenance of General Plant	\$ 2,543,216	Dist_Exp_Cust	\$ 902,793	\$ 708,124	\$ 133,177	\$ 13,633	\$ 445	\$ 613	\$ 46,452	\$ 347
33		Total Administrative & General	\$ 62,714,947		\$ 22,262,584	\$ 17,462,123	\$ 3,284,104	\$ 336,189	\$ 10,885	\$ 15,127	\$ 1,145,501	\$ 8,566
34												
35		Total Operation & Maintenance Expenses	\$ 156,139,696		\$ 55,426,575	\$ 43,474,971	\$ 8,176,344	\$ 837,000	\$ 27,349	\$ 37,661	\$ 2,851,923	\$ 21,325

The Dayton Power and Light Company
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Cost of Service - Customer Costs

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

Line No.	FERC Account	Description	Total Adjusted Jurisdictional Distribution (D)	Allocator (E)	Distribution Customer (F)	Residential (G)	Secondary (H)	Primary (I)	Primary Substation (J)	High Voltage (K)	Private Outdoor Lighting (L)	Street Lighting (M)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		Taxes										
2												
3		Taxes Other Than Income Taxes										
4		Commercial Activity Taxes	\$ 841,786	Retail_Revenue_Cust	\$ 201,319	\$ 139,272	\$ 47,321	\$ 4,894	\$ 178	\$ 526	\$ 9,044	\$ 84
5		Ohio KWH Excise Taxes	\$ (1,047,552)	Dist_Exp_Cust	\$ (371,861)	\$ (291,677)	\$ (54,856)	\$ (5,615)	\$ (183)	\$ (253)	\$ (19,134)	\$ (143)
6		Payroll Taxes	\$ 2,664,158	Dist_Exp_Cust	\$ 945,725	\$ 741,799	\$ 139,510	\$ 14,281	\$ 467	\$ 643	\$ 48,661	\$ 364
7		Property Taxes	\$ 63,869,986	Nt_Dist_Plant_Cust	\$ 16,970,728	\$ 14,311,323	\$ 1,977,995	\$ 317,152	\$ 9,074	\$ 28,793	\$ 323,554	\$ 2,838
8		Federal Use Tax	\$ 801,584	Dist_Exp_Cust	\$ 284,547	\$ 223,190	\$ 41,975	\$ 4,297	\$ 140	\$ 193	\$ 14,641	\$ 109
9		Insurance Premium Taxes	\$ 48,508	Gr_Dist_Plant_Cust	\$ 13,606	\$ 11,466	\$ 1,415	\$ 180	\$ 5	\$ 16	\$ 521	\$ 2
10		Ohio User Fees	\$ -	Gr_Dist_Plant_Cust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		Total Taxes Other Than Income Taxes	\$ 67,178,450		\$ 18,044,064	\$ 15,135,373	\$ 2,153,361	\$ 335,190	\$ 9,680	\$ 29,919	\$ 377,287	\$ 3,253
12												
13		Income Taxes										
14		State & Local Income Tax	\$ 2,255,991	Inc_Tax_Cust	\$ 1,218,245	\$ 1,240,049	\$ (40,271)	\$ (3,287)	\$ (1,471)	\$ (3,693)	\$ 26,979	\$ (62)
15		Federal Income Tax	\$ (16,793,328)	Inc_Tax_Cust	\$ (9,068,466)	\$ (9,230,778)	\$ 299,773	\$ 24,465	\$ 10,951	\$ 27,487	\$ (200,825)	\$ 459
16		Investment Tax Credit	\$ (71,259)	Gr_Dist_Plant_Cust	\$ (19,987)	\$ (16,844)	\$ (2,078)	\$ (285)	\$ (8)	\$ (24)	\$ (765)	\$ (3)
17		Total Income Taxes	\$ (14,608,596)		\$ (7,870,211)	\$ (8,007,573)	\$ 257,424	\$ 20,914	\$ 9,472	\$ 23,770	\$ (174,612)	\$ 394
18												
19		Total Taxes	\$ 52,569,854		\$ 10,173,853	\$ 7,127,800	\$ 2,410,785	\$ 356,103	\$ 19,153	\$ 53,690	\$ 202,675	\$ 3,648

Cost of Service - Allocators

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

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	NCP Demand - Pri Sub & Below	3,466,356	3,466,356	1,943,438	917,363	484,875	128,796	-	-	11,885
2	Pri_Sub_Dem		100.00%	56.07%	26.46%	13.41%	3.72%	0.00%	0.00%	0.34%
3										
4	NCP Demand - Pri & Below	3,337,560	3,337,560	1,943,438	917,363	484,875	-	-	-	11,885
5	Pri_Dem		100.00%	58.23%	27.49%	13.93%	0.00%	0.00%	0.00%	0.36%
6										
7	NCP Demand - Sec & Below	2,872,685	2,872,685	1,943,438	917,363	-	-	-	-	11,885
8	Sec_Dem		100.00%	67.65%	31.93%	0.00%	0.00%	0.00%	0.00%	0.41%
9										
10	Customer Accts	526,039	526,039	467,500	57,817	473	9	11	-	229
11	Acct_Cust		100.00%	88.87%	10.99%	0.09%	0.00%	0.00%	0.00%	0.04%
12										
13	Customer Accts	526,019	526,019	467,500	57,817	473	-	-	-	229
14	Pri_Cust		100.00%	88.88%	10.99%	0.09%	0.00%	0.00%	0.00%	0.04%
15										
16	Customer Accts	525,546	525,546	467,500	57,817	-	-	-	-	229
17	Sec_Cust		100.00%	88.96%	11.00%	0.00%	0.00%	0.00%	0.00%	0.04%
18										
19	Service Drops	560,544	560,544	518,714	41,830	-	-	-	-	-
20	Services_Cust		100.00%	92.54%	7.46%	0.00%	0.00%	0.00%	0.00%	0.00%
21										
22	Meter Equipment	\$50,696,980	\$50,696,980	\$29,279,029	\$14,176,824	\$6,481,776	\$186,683	\$592,668	\$0	\$0
23	Meter_Equip_Cust		100.00%	57.75%	27.96%	12.75%	0.37%	1.17%	0.00%	0.00%
24										
25	Meter Reading	\$350,286	\$350,286	\$136,739	\$172,737	\$38,170	\$1,320	\$1,320	\$0	\$0
26	Meter_Read_Cust		100.00%	39.04%	49.31%	10.90%	0.38%	0.38%	0.00%	0.00%
27										
28	Contributions in Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	Contr_Aid_Cust		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
30										
31	Distribution Revenue	\$237,349,443	100.00%							
32	Dem/Energy Charge	\$180,584,301	76.08%	\$125,404,817	\$39,781,013	\$13,726,398	\$1,067,764	\$0	\$0	\$604,309
33	Retail_Revenue_Dem	\$180,584,301	76.08%	52.84%	16.76%	5.78%	0.45%	0.00%	0.00%	0.25%
34										
35	Cust Charge	\$56,765,142	23.92%	\$39,270,028	\$13,343,046	\$1,380,044	\$50,055	\$148,383	\$2,549,988	\$23,598
36	Retail_Revenue_Cust	\$56,765,142	23.92%	16.55%	5.62%	0.58%	0.02%	0.06%	1.07%	0.01%
37										
38	Customer Deposits	\$12,146,318	\$12,146,318	\$10,335,012	\$1,362,900	\$110,409	\$0	\$0	\$337,996	\$0
39	Dem/Energy Split from Rev	100.00%	76.08%							
40	Deposit_Dem			64.80%	8.40%	0.83%	0.00%	0.00%	0.00%	0.00%
41	Cust Split from Rev	100.00%	23.92%							
42	Deposit_Cust			20.29%	2.82%	0.08%	0.00%	0.00%	2.78%	0.00%

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

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Other Operating Revenue	\$7,059,280	100.00%							
2	Dem Rev	\$1,172,658	16.61%	\$697,295	\$342,092	\$126,608	\$683	\$0	\$0	\$5,981
3	Other_Revenue_Dem	\$1,172,658	16.61%	9.88%	4.85%	1.79%	0.01%	0.00%	0.00%	0.08%
4										
5	Cust Rev	\$5,886,622	83.39%	\$4,399,059	\$949,421	\$322,413	\$42,302	\$66,256	\$101,017	\$6,153
6	Other_Revenue_Cust	\$5,886,622	83.39%	62.32%	13.45%	4.57%	0.60%	0.94%	1.43%	0.09%
7										
8	Distribution Land	\$29,339,188	100.00%							
9	Subst Dem	\$1,845,387	6.29%	3.53%	1.66%	0.84%	0.23%	0.00%	0.00%	0.02%
10	Plant Dem	\$808,596	2.76%	1.67%	0.79%	0.26%	0.02%	0.00%	0.00%	0.01%
11	Dist_Land_Dem	\$2,653,984	9.05%	5.20%	2.45%	1.11%	0.26%	0.00%	0.00%	0.03%
12										
13	Plant Cust	\$293,376	1.00%	0.84%	0.10%	0.01%	0.00%	0.00%	0.04%	0.00%
14	Cust Acct	\$79,559	0.27%	0.24%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%
15	Pri Cust	\$20,914,075	71.28%	63.35%	7.84%	0.06%	0.00%	0.00%	0.00%	0.03%
16	Sec Cust	\$5,398,194	18.40%	16.37%	2.02%	0.00%	0.00%	0.00%	0.00%	0.01%
17	Dist_Land_Cust	\$26,685,204	90.95%	80.80%	9.99%	0.08%	0.00%	0.00%	0.04%	0.04%
18										
19	Distribution Structures	\$54,177,599	100.00%							
20	Subst Dem	\$10,835,323	20.00%	11.21%	5.29%	2.68%	0.74%	0.00%	0.00%	0.07%
21	Plant Dem	\$21,437,514	39.57%	24.01%	11.34%	3.76%	0.31%	0.00%	0.00%	0.15%
22	Dist_Struct_Dem	\$32,272,837	59.57%	35.23%	16.63%	6.44%	1.06%	0.00%	0.00%	0.22%
23										
24	Plant Cust	\$7,777,989	14.36%	12.04%	1.49%	0.21%	0.01%	0.02%	0.60%	0.00%
25	Cust Acct	\$14,126,773	26.07%	23.17%	2.87%	0.02%	0.00%	0.00%	0.00%	0.01%
26	Dist_Struct_Cust	\$21,904,762	40.43%	35.22%	4.35%	0.23%	0.01%	0.02%	0.60%	0.01%
27										
28	Distribution Poles	\$348,487,220	100.00%							
29	Pri Dem	\$223,142,040	64.03%	37.29%	17.60%	8.92%	0.00%	0.00%	0.00%	0.23%
30	Sec Dem	\$74,363,586	21.34%	14.44%	5.81%	0.00%	0.00%	0.00%	0.00%	0.09%
31	Poles_Dem	\$297,505,625	85.37%	51.72%	24.41%	8.92%	0.00%	0.00%	0.00%	0.32%
32										
33	Pri Cust	\$38,145,355	10.95%	9.73%	1.20%	0.01%	0.00%	0.00%	0.00%	0.00%
34	Sec Cust	\$12,836,240	3.68%	3.28%	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%
35	Poles_Cust	\$50,981,595	14.63%	13.00%	1.61%	0.01%	0.00%	0.00%	0.00%	0.01%

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Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Overhead Conductor	\$176,356,254	100.00%							
2	Pri Dem	\$146,921,872	83.31%	48.51%	22.90%	11.60%	0.00%	0.00%	0.00%	0.30%
3	Sec Dem	\$17,880,749	10.14%	6.86%	3.24%	0.00%	0.00%	0.00%	0.00%	0.04%
4	OH_Conduct_Dem	\$164,802,621	93.45%	55.37%	26.14%	11.60%	0.00%	0.00%	0.00%	0.34%
5										
6	Pri Cust	\$9,037,353	5.12%	4.55%	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Sec Cust	\$2,516,280	1.43%	1.27%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%
8	OH_Conduct_Cust	\$11,553,633	6.55%	5.82%	0.72%	0.00%	0.00%	0.00%	0.00%	0.00%
9										
10	Underground Conduit	\$11,584,273	100.00%							
11	Pri Dem	\$9,099,289	78.55%	45.74%	21.59%	10.94%	0.00%	0.00%	0.00%	0.28%
12	Sec Dem	\$1,687,763	14.57%	9.86%	4.65%	0.00%	0.00%	0.00%	0.00%	0.06%
13	UG_Conduit_Dem	\$10,787,052	93.12%	55.59%	26.24%	10.94%	0.00%	0.00%	0.00%	0.34%
14										
15	Pri Cust	\$559,709	4.83%	4.29%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Sec Cust	\$237,512	2.05%	1.82%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%
17	UG_Conduit_Cust	\$797,221	6.88%	6.12%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%
18										
19	Underground Conductor	\$246,457,694	100.00%							
20	Pri Dem	\$199,374,868	80.90%	47.11%	22.24%	11.27%	0.00%	0.00%	0.00%	0.29%
21	Sec Dem	\$35,747,179	14.50%	9.81%	4.63%	0.00%	0.00%	0.00%	0.00%	0.06%
22	UG_Conduct_Dem	\$235,122,047	95.40%	56.92%	26.87%	11.27%	0.00%	0.00%	0.00%	0.35%
23										
24	Pri Cust	\$9,316,399	3.78%	3.36%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%
25	Sec Cust	\$2,019,248	0.82%	0.73%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%
26	UG_Conduct_Cust	\$11,335,647	4.60%	4.09%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%
27										
28	Line Transformers	\$355,801,988	100.00%							
29	Pri Dem	\$38,863,050	10.92%	6.36%	3.00%	1.52%	0.00%	0.00%	0.00%	0.04%
30	Sec Dem	\$271,711,183	76.37%	51.66%	24.39%	0.00%	0.00%	0.00%	0.00%	0.32%
31	Tnsfmr_Dem	\$310,574,234	87.29%	58.02%	27.39%	1.52%	0.00%	0.00%	0.00%	0.35%
32										
33	Pri Cust	\$105,727	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
34	Sec Cust	\$45,122,027	12.68%	11.28%	1.40%	0.00%	0.00%	0.00%	0.00%	0.01%
35	Tnsfmr_Cust	\$45,227,754	12.71%	11.31%	1.40%	0.00%	0.00%	0.00%	0.00%	0.01%

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

Cost of Service - Allocators

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

Schedule E-3.2c

Page 4 of 4
Witness Responsible: Bruce R. Chapman

Line No.	Description	Total Company	Total Check	Residential	Secondary	Primary	Primary Substation	High Voltage	Private Outdoor Lighting	Street Lighting
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Gross Distribution Plant									
2	Gross Dist Plant - Demand	\$1,848,092,353	\$1,329,722,707	\$806,412,574	\$380,651,690	\$126,824,415	\$10,902,562	\$0	\$0	\$4,931,465
3	Gr_Dist_Plant_Dem	100.00%	71.95%	43.63%	20.60%	6.86%	0.59%	0.00%	0.00%	0.27%
4										
5	Gross Dist Plant - Customer	\$1,848,092,353	\$518,369,646	\$436,852,206	\$53,903,493	\$6,871,309	\$196,333	\$622,828	\$19,852,820	\$70,656
6	Gr_Dist_Plant_Cust	100.00%	28.05%	23.64%	2.92%	0.37%	0.01%	0.03%	1.07%	0.00%
7										
8	Net Distribution Plant									
9	Net Dist Plant - Demand	\$966,605,835	\$709,771,511	\$432,667,028	\$204,232,227	\$64,888,632	\$5,337,730	\$0	\$0	\$2,645,894
10	Nt_Dist_Plant_Dem	100.00%	73.43%	44.76%	21.13%	6.71%	0.55%	0.00%	0.00%	0.27%
11										
12	Net Dist Plant - Customer	\$966,605,835	\$256,834,324	\$216,586,988	\$29,934,896	\$4,799,766	\$137,328	\$435,758	\$4,896,646	\$42,943
13	Nt_Dist_Plant_Cust	100.00%	26.57%	22.41%	3.10%	0.50%	0.01%	0.05%	0.51%	0.00%
14										
15	Distribution Operation									
16	Dist Oper - Demand	\$3,199,918	\$2,114,055	\$1,251,379	\$590,690	\$262,531	\$11,803	\$0	\$0	\$7,653
17	Dist_Oper_Dem	100.00%	66.07%	39.11%	18.46%	7.89%	0.37%	0.00%	0.00%	0.24%
18										
19	Dist Oper - Customer	\$3,199,918	\$1,085,862	\$245,920	\$67,507	\$23,779	\$685	\$2,174	\$745,748	\$49
20	Dist_Oper_Cust	100.00%	33.93%	7.69%	2.11%	0.74%	0.02%	0.07%	23.31%	0.00%
21										
22	Distribution Maintenance									
23	Dist Maint - Demand	\$52,331,300	\$48,958,395	\$28,903,518	\$13,643,355	\$6,078,683	\$156,085	\$0	\$0	\$176,754
24	Dist_Maint_Dem	100.00%	93.55%	55.23%	26.07%	11.62%	0.30%	0.00%	0.00%	0.34%
25										
26	Dist Maint - Customer	\$52,331,300	\$3,372,904	\$2,941,842	\$399,199	\$24,525	\$645	\$2,048	\$1,961	\$2,683
27	Dist_Maint_Cust	100.00%	6.45%	5.62%	0.76%	0.05%	0.00%	0.00%	0.00%	0.01%
28										
29	Distribution Expense									
30	Dist Exp - Demand	\$93,424,750	\$60,260,769	\$35,650,133	\$16,827,966	\$7,340,585	\$224,072	\$0	\$0	\$218,012
31	Dist_Exp_Dem	100.00%	64.50%	38.16%	18.01%	7.86%	0.24%	0.00%	0.00%	0.23%
32										
33	Dist Exp - Customer	\$93,424,750	\$33,163,981	\$26,012,849	\$4,892,240	\$500,812	\$16,364	\$22,534	\$1,706,422	\$12,760
34	Dist_Exp_Cust	100.00%	35.50%	27.84%	5.24%	0.54%	0.02%	0.02%	1.83%	0.01%
35										
36	Income Tax									
37	Income Tax Adj Factor	0.0054405								
38	Income Tax - Demand	(\$14,537,337)	(\$6,687,114)	(\$316,328)	(\$4,449,231)	(\$1,860,898)	(\$22,852)	\$0	\$0	(\$37,805)
39	Inc_Tax_Dem	100.00%	46.00%	2.18%	30.61%	12.80%	0.16%	0.00%	0.00%	0.26%
40										
41	Income Tax - Customer	(\$14,537,337)	(\$7,850,223)	(\$7,990,729)	\$259,502	\$21,179	\$9,480	\$23,794	(\$173,846)	\$397
42	Inc_Tax_Cust	100.00%	54.00%	54.97%	-1.79%	-0.15%	-0.07%	-0.16%	1.20%	0.00%

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

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

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

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

Line No.	Rate Code	Description	Customer Sales				Proposed Rate				% of Proposed Revenue To Total Proposed Revenue	Proposed Total Revenue
			Customer Bills	kWh	kWh / Lamps	kVar	Customer Charge	kWh	kW	kVar		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(M)	(N)
1	Residential											
2	RNH	Residential Non-Heating	4,229,506	3,517,956,105			\$ 15.66	\$ 0.0280745			69.08%	\$ 164,998,979
3	RH	Residential Heating	1,380,498	1,860,667,894			\$ 15.66	\$ 0.0280745			30.92%	\$ 73,855,919
4	Total Residential		5,610,004	5,378,625,999							65.41%	\$ 238,854,898
5												
6	Secondary											
7	UMSEC	Off-peak Meter Surcharge									0.03%	\$ 22,725
8	SEC1PH	Unmetered Secondary Service	27,448				\$ 15.20				0.49%	\$ 417,210
9	SEC3PH	Secondary Single Phase	285,921				\$ 15.91				5.31%	\$ 4,549,003
10	SEC3PH	Secondary Three Phase	95,705				\$ 30.24				3.38%	\$ 2,894,119
11			409,074						\$ 5.5571065		80.16%	\$ 68,691,907
12				3,973,174,202	12,361,074							
13	SEC-CF	Secondary Single Phase-County Fair	72				\$ 15.91				0.00%	\$ 1,146
14	SEC-CF	Secondary Three Phase-County Fair	12				\$ 30.24				0.00%	\$ 363
15											0.01%	\$ 6,850
16	SEC1PH-LLF	Secondary Single Phase-Low Load Factor	183,296				\$ 15.91	\$ 0.0173408			3.40%	\$ 2,916,239
17	SEC3PH-LLF	Secondary Three Phase-Low Load Factor	101,429				\$ 30.24				3.58%	\$ 3,067,213
18			284,725					\$ 0.0810244			3.65%	\$ 3,124,937
19	Total Secondary			38,667,857							23.47%	\$ 85,691,612
20												
21	Primary											
22	PRI	Off-peak Meter Surcharge									0.02%	\$ 4,560
23	PRI-CF	Primary-County Fair	4,588	2,735,426,461	5,885,199	3,275,395	\$ 275.72	\$ 0.1733540	\$ 4.1733540	\$ 0.3676695	98.14%	\$ 27,030,286
24	PRI-LLF	Primary-Low Load Factor	48	456,672			\$ 275.72	\$ 0.0095319		\$ 17,588	0.06%	\$ 17,588
25			1,045	3,140,594			\$ 275.72	\$ 0.0845834		\$ 490,958	1.78%	\$ 490,958
26	Total Primary										7.54%	\$ 27,543,391
27												
28	Primary Substation											
29	PRI-SUB	Primary Substation	108	832,269,348	1,503,851	697,708	\$ 138.58		\$ 0.8872766	\$ 0.1958016	0.41%	\$ 1,485,910
30												
31	Transmission Voltage Service											
32	HV	High Voltage	132	978,832,195	1,875,650	771,482	\$ 496.51				0.02%	\$ 65,539
33												
34	Street Lighting Service											
35	SL	Street Lighting	2,744	39,864,014			\$ 8.89	\$ 0.0234491			0.26%	\$ 954,480
36												
37	Private Outdoor Lighting Service											
38	POL	Private Outdoor Lighting										
39		Pole Charges	110,480								3.49%	\$ 122,644
40		Ordnance Pole Charges	1,372								0.04%	\$ 1,523
41		Aerial Spans	143,629								2.33%	\$ 81,746
42		Fixtures	312,633				\$ 0.84				7.47%	\$ 262,612
43		5500 Lumen High Pressure Sod.	33,807		58,788		\$ 14.09				13.56%	\$ 476,341
44		2800 Lumen High Pressure Sod.	13,915		31,564		\$ 14.09				5.18%	\$ 181,972
45		7000 Lumens Mercury	154,968		188,684		\$ 14.09				62.15%	\$ 2,183,513
46		2100 Lumens Mercury	13,796		26,104		\$ 14.09				5.53%	\$ 194,414
47		2300 Lumens Incandescent	37		61		\$ 14.09				0.01%	\$ 521
48		7000 Lumens Fluorescent	88		80		\$ 14.09				0.04%	\$ 1,240
49		4000 Lumens Fluorescent	495		6,105		\$ 14.09				0.20%	\$ 6,975
50		3600 Lumens LED	303		481		\$ 14.09				0.12%	\$ 4,269
51		8400 Lumens LED	1,125		2,786		\$ 14.09				0.45%	\$ 15,851
52		Total Private Outdoor Lighting Service		24,012,101							0.96%	\$ 3,513,500
53												
54	Total Retail Revenue										98.07%	\$ 358,109,331
55												
56	Other Miscellaneous Revenue										1.93%	\$ 7,059,280
57		Total Other Operating Revenue										
58												
59	Total Company		6,312,420	14,004,584,471	21,625,774	4,744,585					100.00%	\$ 365,171,144

The Dayton Power and Light Company

Case No.: 20-1651-EL-AIR

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

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

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

Line No.	Rate Code	Description	Customer Sales				Current Rate				Current			
			Customer Bills	kWh	kWh / Lamps	kVar	Customer Charge	kWh	kW	kVar	Current Revenue	% of Current Revenue To Total Current Revenue	Current Total Revenue	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1	Residential	Residential Non-Heating Residential Heating	4,229,506	3,517,956,105			\$ 7.00	\$0.0233154			\$ 111,629,142	67.79%	\$ 111,629,142	
2	RNH		1,390,498	1,860,667,884			\$ 7.00	\$0.0233154			\$ 53,045,702	32.21%	\$ 53,045,702	
3	RH													
4	Total Residential											\$ 164,674,845	67.38%	\$ 164,674,845
5														
6	Secondary	Off-peak Meter Surcharge Unmetered Secondary Service Secondary Single Phase Secondary Three Phase												
7	UMSEC		27,448				\$ 14.16				\$ 22,725	0.04%	\$ 22,725	
8	SEC1PH		285,921				\$ 16.73				\$ 388,664	0.73%	\$ 388,664	
9	SEC3PH		95,705				\$ 25.77				\$ 4,783,458	9.00%	\$ 4,783,458	
10			409,074	3,308,224,986	8,710,574				\$ 3.6566905		\$ 2,466,318	4.64%	\$ 2,466,318	
11											\$ 31,854,485	59.96%	\$ 31,854,485	
12	SEC-CF	Secondary Single Phase-County Fair	72				\$ 16.73				\$ 1,205	0.00%	\$ 1,205	
13	SEC-CF	Secondary Three Phase-County Fair	12	395,028			\$ 25.77	\$ 0.0121124			\$ 309	0.00%	\$ 309	
14											\$ 4,785	0.01%	\$ 4,785	
15														
16														
17	SEC1PH-LLF	Secondary Single Phase-Low Load Factor	183,296				\$ 16.73				\$ 3,066,542	5.77%	\$ 3,066,542	
18	SEC3PH-LLF	Secondary Three Phase-Low Lad Factor	101,429	703,517,072			\$ 25.77	\$ 0.0112602			\$ 2,613,825	4.92%	\$ 2,613,825	
19			284,725								\$ 7,921,743	14.91%	\$ 7,921,743	
20	Total Secondary										\$ 53,124,059	21.74%	\$ 53,124,059	
21														
22	Primary	Off-peak Meter Surcharge Primary Primary-County Fair Primary-Low Load Factor												
23	PRI										\$ 4,560	0.03%	\$ 4,560	
24	PRI		4,588	2,672,108,767	5,544,094	3,029,043	\$ 242.12	\$ 0.6984153	\$ 2.03251	\$ 0.6984153	\$ 14,494,804	95.95%	\$ 14,494,804	
25	PRI-OF		48	456,672			\$ 242.12	\$ 0.0052124			\$ 14,002	0.09%	\$ 14,002	
26	PRI-LLF	Primary-Low Load Factor	1,045	66,458,288			\$ 242.12	\$ 0.0051169			\$ 593,076	3.93%	\$ 593,076	
27	Total Primary										\$ 15,106,442	6.15%	\$ 15,106,442	
28														
29	Primary Substation	Primary Substation	108	832,289,348	1,503,851	697,708	\$ 463.47		\$ 0.61450	\$ 0.2058694	\$ 1,117,819	0.46%	\$ 1,117,819	
30	PRI-SUB													
31														
32	Transmission Voltage Service	High Voltage	132	978,832,195	1,875,650	771,482	\$ 1,124.11				\$ 148,383	0.06%	\$ 148,383	
33														
34														
35	Street Lighting Service	Street Lighting	2,744	39,664,014			\$ 8.60	\$ 0.01524			\$ 627,907	0.26%	\$ 627,907	
36	SL													
37														
38	Private Outdoor Lighting Service	Private Outdoor Lighting												
39	POL	Pole Charges	110,490				\$ 1.32				\$ 145,847	5.72%	\$ 145,847	
40		Ornamental Pole Charges	1,372				\$ 1.32				\$ 1,811	0.07%	\$ 1,811	
41		Aerial Spans	148,629				\$ 0.60				\$ 89,177	0.07%	\$ 89,177	
42		9500 Lumens High Pressure Sod.	33,807				\$ 9.11		\$ 1.06		\$ 368,177	14.44%	\$ 368,177	
43		28000 Lumens High Pressure Sod.	12,915				\$ 9.11		\$ 1.06		\$ 151,113	5.93%	\$ 151,113	
44		7000 Lumens Mercury	154,969				\$ 9.11		\$ 1.06		\$ 1,611,773	63.21%	\$ 1,611,773	
45		21000 Lumens Mercury	13,798				\$ 9.11		\$ 1.06		\$ 153,370	6.01%	\$ 153,370	
46		2500 Lumens Incandescent	37				\$ 9.11		\$ 1.06		\$ 402	0.02%	\$ 402	
47		4000 Lumens Fluorescent	88				\$ 9.11		\$ 1.06		\$ 886	0.03%	\$ 886	
48		4000 Lumens PT Mercury	495				\$ 9.11		\$ 1.06		\$ 10,981	0.43%	\$ 10,981	
49		3600 Lumens LED	303				\$ 9.11		\$ 1.06		\$ 3,270	0.13%	\$ 3,270	
50		8400 Lumens LED	1,125				\$ 9.11		\$ 1.06		\$ 13,181	0.52%	\$ 13,181	
51		Total Private Outdoor Lighting Service		24,012,101							\$ 2,549,988	1.04%	\$ 2,549,988	
52														
53											\$ 237,349,443	97.12%	\$ 237,349,443	
54	Total Retail Revenue										\$ 7,059,280		\$ 7,059,280	
55	Other Miscellaneous Revenue	Total Other Operating Revenue									\$ 244,394,721	2.89%	\$ 244,394,721	
56														
57														
58	Total Company		6,312,552	14,004,584,471	17,634,168	4,498,234					\$ 244,394,721	100.01%	\$ 244,394,721	

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

Tariff Class Revenue Summary
Residential Non-Heating

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

Schedule E-4.1
Page 1 of 8
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed			Current			% Increase	% Increase (N) = (M) / (K)
					(F)	(G)	(H)	(J)	(K)	(L)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
1	RNH	Residential Non-Heating										
2												
3	Distribution Charges:											
4	Customer Charge		4,229,505		\$	\$ 66,234,064	33.10%	\$	\$ 29,606,542	19.98%		
5												
6	Energy Charge											
7	All kWh			3,517,958,105	\$	\$ 98,764,915	49.35%	\$	\$ 82,022,600	55.35%		
8												
9	Universal Service Fund Rider											
10	0-833,000 kWh			3,517,958,105	\$	\$ 6,889,921	3.44%	\$	\$ 6,889,921	4.65%		
11	>833,000 kWh			0	\$	\$ 0.00057000	0.00%	\$	\$ -	0.00%		
12												
13	Excise Tax Rider											
14	0-2,000 kWh			3,324,217,465	\$	\$ 15,457,611	7.72%	\$	\$ 15,457,611	10.43%		
15	2,001-15,000 kWh			188,262,074	\$	\$ 0.00419	0.39%	\$	\$ 788,818	0.53%		
16	> 15,000 kWh			5,478,566	\$	\$ 0.00363	0.01%	\$	\$ 19,887	0.01%		
17												
18	Energy Efficiency Rider											
19	All kWh			3,517,958,105	\$	\$ 0.0021623	3.80%	\$	\$ 7,606,881	5.13%		
20												
21	Economic Development Rider											
22	All kWh			3,517,958,105	\$	\$ 0.0005205	0.92%	\$	\$ 1,831,097	1.24%		
23												
24	Storm Cost Recovery Rider											
25	Per Bill		4,229,505		\$	\$ 1.01	2.14%	\$	\$ 4,271,801	2.88%		
26												
27	Tax Savings Credit Rider											
28	Percentage of Base Distribution				-2.6679%	\$ (4,402,008)	-2.20%	-2.6679%	\$ (2,978,154)	-2.01%		
29												
30	Legacy Generation Rider											
31	Per Bill		4,229,505		\$	\$ 0.63	1.33%	\$	\$ 2,664,569	1.80%		
32												
33												
34												
Total Proposed Revenue					\$ 200,127,576			\$ 145,181,594			\$ 51,945,983	
					100.00%			100.00%			35.06%	

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

Tariff Class Revenue Summary
Residential Heating

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

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

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed			Current			% Increase	% Increase	
					Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue			% of Current Revenue To Total Current Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
1	RH	Residential Heating											
2													
3													
4	Distribution Charges:												
5	Customer Charge		1,380,498		\$ 15.66	\$ 21,618,599	23.68%		\$ 7.00	\$ 9,653,486	13.60%		
6													
7	Energy Charge			1,860,667,894	\$ 0.0280745	\$ 52,237,321	57.21%		\$ 0.02332	\$ 43,382,216	61.06%		
8	All kWh												
9	Universal Service Fund Rider												
10	0-833,000 kWh			1,860,667,894	\$ 0.0019585	\$ 3,644,118	3.99%		\$ 0.0019585	\$ 3,644,118	5.13%		
11	>833,000 kWh			0	\$ 0.0005700	\$ -	0.00%		\$ 0.0005700	\$ -	0.00%		
12													
13	Excise Tax Rider												
14	0-2,000 kWh			1,585,296,636	\$ 0.00465	\$ 7,371,629	8.07%		\$ 0.0046500	\$ 7,371,629	10.38%		
15	2,001-15,000 kWh			271,908,294	\$ 0.00419	\$ 1,139,296	1.25%		\$ 0.0041900	\$ 1,139,296	1.60%		
16	> 15,000 kWh			3,462,964	\$ 0.00363	\$ 12,571	0.01%		\$ 0.0036300	\$ 12,571	0.02%		
17													
18	Energy Efficiency Rider												
19	All kWh			1,860,667,894	\$ 0.0021623	\$ 4,023,322	4.41%		\$ 0.0021623	\$ 4,023,322	5.66%		
20													
21	Economic Development Rider												
22	All kWh			1,860,667,894	\$ 0.0005205	\$ 968,478	1.06%		\$ 0.0005205	\$ 968,478	1.36%		
23													
24	Storm Cost Recovery Rider												
25	Per Bill		1,380,498		\$ 1.01	\$ 1,394,303	1.53%		\$ 1.01	\$ 1,394,303	1.96%		
26													
27	Tax Savings Credit Rider												
28	Percentage of Base Distribution				-2.6679%	\$ (1,970,402)	-2.16%		-2.6679%	\$ (1,415,206)	-1.99%		
29													
30	Legacy Generation Rider												
31	Per Bill		1,380,498		\$ 0.63	\$ 869,714	0.95%		\$ 0.63	\$ 869,714	1.22%		
32													
33													
Total Proposed Revenue					\$ 91,308,948		100.00%			\$ 71,053,926	100.00%	\$ 20,255,021	28.51%

The Dayton Power and Light Company

Case No.: 20-1651-EL-AIR

Tariff Class Revenue Summary
Secondary

Schedule E-4.1
Page 3 of 8
Witness Responsible: Robert J. Adams

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

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed				Current						
					(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)
(A)	(B)	(C)													
1	UMSEC 1PSEC 3PSEC	Secondary Unmetered													
2		Secondary Single Phase													
3		Secondary Three Phase													
4															
5	Distribution Charges: Customer Charge	Secondary Unmetered	27,448		\$	15.20	0.34%	\$ 417,210		\$	14.16	\$ 388,664	0.43%		
6		Secondary Single Phase	469,289		\$	15.91	6.10%	\$ 7,486,388		\$	16.73	\$ 7,851,205	8.66%		
7		Secondary Three Phase	197,146		\$	30.24	4.87%	\$ 5,961,995		\$	23.77	\$ 5,080,452	5.60%		
8															
9															
10	Off-peak Meter Surcharge				\$		0.019%	\$ 22,725		\$		\$ 22,725	0.025%		
11															
12		Energy Charge													
13		All kWh (Max Charge) - Proposed			38,567,857	\$	0.0810244	2.55%	\$ 3,124,937		\$	0.01126	\$ 7,921,743	8.74%	
14	All kWh (Max Charge) - Current	All kWh (Max Charge) - Current		703,517,072						\$	0.01211	\$ 4,785	0.01%		
15		All kWh (County Fair)		395,028	\$	0.0173408	0.01%	\$ 6,850		\$					
16															
17		Demand Charge													
18	All kW - Proposed	All kW - Proposed		12,361,074	\$	5.5571065	56.14%	\$ 68,691,807		\$	\$3,656,905	\$ 31,854,485	35.14%		
19		All kW - Current		8,710,574											
20															
21		Universal Service Fund Rider													
22	>833,000 kWh	0-833,000 kWh		3,934,372,568	\$	0.0019585	6.30%	\$ 7,705,469		\$	0.0019585	\$ 7,705,469	8.50%		
23				77,764,519	\$	0.0005700	0.04%	\$ 44,326		\$	0.0005700	\$ 44,326	0.05%		
24															
25		Excise Tax Rider													
26	0-2,000 kWh	0-2,000 kWh		555,552,354	\$	0.00465	2.11%	\$ 2,583,318		\$	0.00465	\$ 2,583,318	2.85%		
27		2,001-15,000 kWh		1,232,433,354	\$	0.00419	4.22%	\$ 5,163,896		\$	0.00419	\$ 5,163,896	5.70%		
28		> 15,000 kWh		2,224,151,378	\$	0.00363	6.60%	\$ 8,073,670		\$	0.00363	\$ 8,073,670	8.91%		
29															
30	Energy Efficiency Rider														
31		All kWh		4,020,847,660	\$	0.0021161	6.95%	\$ 8,508,516		\$	0.0021161	\$ 8,508,516	9.39%		
32															
33		Economic Development Rider													
34	All kWh														
35				4,012,137,087	\$	0.0002022	0.66%	\$ 811,254		\$	0.0002022	\$ 811,254	0.90%		
36		Storm Cost Recovery Rider													
37		Per Bill		693,883	\$	3.48	1.97%	\$ 2,414,713		\$	3.48	\$ 2,414,713	2.66%		
38	Tax Savings Credit Rider														
39		Percentage of Base Distribution													
40															
41															
42	Legacy Generation Rider														
43		Per kWh (0-833,000)													
44															
45															
				Total Proposed Revenue	\$ 122,350,508	100.00%				Total Current Revenue	\$ 90,651,824	100.00%	\$ 31,698,683	34.97%	

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

Data: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b
Schedule E-4.1
Page 4 of 8
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed				Current						
					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)		
(A)	(B)	(C)	(D)	(E)											
1	PRI	Primary Service													
2															
3	Distribution Charges:														
4	Customer Charge (Total)		5,681		\$	275.72	\$ 1,566,365	3.42%		\$	242.12	\$ 1,375,484	4.08%		
5															
6	Off-peak Meter Surcharge						\$ 4,560	0.01%			\$	4,560	0.01%		
7															
8	Demand Charge														
9	All kW - Proposed			5,885,199	\$	4,173,3540	\$ 24,561,020	53.62%							
10	All kW - Current			5,544,094						\$	2,0325100	\$ 11,268,427	33.44%		
11	All kVar - Proposed			3,275,395	\$	0.3676695	\$ 1,204,263	2.63%							
12	All kVar - Current			3,029,043						\$	0.6984153	\$ 2,115,530	6.28%		
13	Energy Charge														
14	All kWh (Max Charge) - Proposed			3,140,594	\$	0.0645834	\$ 202,830	0.44%							
15	All kWh (Max Charge) - Current			66,458,288						\$	0.0051169	\$ 340,060	1.01%		
16	All kWh (County Fair)			456,672	\$	0.0095319	\$ 4,353	0.01%			\$	0.0052124	\$ 2,380	0.01%	
17															
18	Universal Service Fund Rider														
19	0-833,000 kWh			1,528,883,981	\$	0.0019585	\$ 2,994,319	6.54%			\$	0.0019585	\$ 2,994,319	8.89%	
20	>833,000 kWh			1,210,139,746	\$	0.0005700	\$ 689,780	1.51%			\$	0.0005700	\$ 689,780	2.05%	
21															
22	Excise Tax Rider														
23	0-2,000 kWh			9,489,887	\$	0.00465	\$ 44,170	0.10%			\$	0.00465	\$ 44,170	0.13%	
24	2,001-15,000 kWh			70,063,506	\$	0.00419	\$ 293,566	0.64%			\$	0.00419	\$ 293,566	0.87%	
25	> 15,000 kWh			2,659,461,333	\$	0.00363	\$ 9,653,845	21.08%			\$	0.00363	\$ 9,653,845	28.65%	
26															
27	Energy Efficiency Rider														
28	All kWh			2,739,023,727	\$	0.0013341	\$ 3,654,132	7.98%			\$	0.0013341	\$ 3,654,132	10.84%	
29															
30	Economic Development Rider														
31	All kWh			2,739,023,727	\$	0.0000846	\$ 231,721	0.51%			\$	0.0000846	\$ 231,721	0.69%	
32															
33	Storm Cost Recovery Rider														
34	Per Bill		5,681		\$	3.48	\$ 19,770	0.04%			\$	3.48	\$ 19,770	0.06%	
35															
36	Tax Savings Credit Rider														
37	Percentage of Base Distribution					-2,6679%	\$ (734,708)	-1.60%			-2,6679%	\$ (402,803)	-1.20%		
38															
39	Legacy Generation Rider														
40	Per kWh (0-833,000)			1,528,883,981	\$	0.0009250	\$ 1,414,218	3.09%			\$	0.0009250	\$ 1,414,218	4.20%	
41															
42															
Total Proposed Revenue					\$		\$ 45,804,203	100.00%				\$ 33,699,059	100.00%	\$ 12,105,143	35.92%
Total Current Revenue					\$		\$ 33,699,059					\$ 33,699,059		\$ 12,105,143	35.92%

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed				Current									
					Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase	% Increase					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)	(N) = (M) / (K)					
1	PRI-SUB	Primary Substation																
2																		
3	Distribution Charges:																	
4	Customer Charge		108		\$	138.58	\$	14,967		\$	463.47	\$	50,055	0.87%				
5																		
6	Demand Charge																	
7	All kW			1,503,851	\$	0.8872766	\$	1,334,331		\$	0.61450	\$	924,113	16.05%				
8	All kVar			697,708	\$	0.1958016	\$	136,612		\$	0.20589	\$	143,651	2.50%				
9																		
10	Universal Service Fund Rider																	
11	0-833,000 kWh			83,287,694	\$	0.0019585	\$	163,119		\$	0.0019585	\$	163,119	2.83%				
12	>833,000 kWh			749,001,654	\$	0.0005700	\$	426,931		\$	0.0005700	\$	426,931	7.42%				
13																		
14	Excise Tax Rider																	
15	0-2,000 kWh			216,600	\$	0.00465	\$	1,007		\$	0.00465	\$	1,007	0.02%				
16	2,001-15,000 kWh			1,407,892	\$	0.00419	\$	5,899		\$	0.00419	\$	5,899	0.10%				
17	> 15,000 kWh			830,664,956	\$	0.00363	\$	3,015,313		\$	0.00363	\$	3,015,313	52.38%				
18																		
19	Energy Efficiency Rider																	
20	All kWh			832,289,348	\$	0.0011542	\$	960,628		\$	0.0011542	\$	960,628	16.69%				
21																		
22	Economic Development Rider																	
23	All kWh			832,289,348	\$	0.0000215	\$	17,894		\$	0.0000215	\$	17,894	0.31%				
24																		
25	Storm Cost Recovery Rider																	
26	Per Bill		108		\$	3.48	\$	376		\$	3.48	\$	376	0.01%				
27																		
28	Tax Savings Credit Rider																	
29	Percentage of Base Distribution																	
30																		
31	Legacy Generation Rider																	
32	Per kWh (0-833,000)			83,287,694	\$	0.0009250	\$	77,041		\$	0.0009250	\$	77,041	1.34%				
33																		
34																		
Total Proposed Revenue					\$	6,114,477	100.00%	Total Current Revenue					\$	5,756,206	100.00%	\$	358,271	6.22%

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed			Current			% Increase	% Increase (N) = (M) / (K)
					Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Proposed Revenue Total	Most Current Rate	Current Annualized Revenue		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) = (G) - (K)
1	HV	High Voltage										
2												
3	Distribution Charges:											
4	Customer Charge		132		\$ 496.51	\$ 65,539	1.28%		\$1,124.11	\$ 148,383	2.85%	
5	All kW			1,875,650	\$ -	\$ -	0.00%					
6	All kVar			771,482	\$ -	\$ -	0.00%					
7												
8	Universal Service Fund Rider			85,625,890	\$ 0.0019585	\$ 167,698	3.27%		\$ 0.0019585	\$ 167,698	3.22%	
9	0-833,000 kWh			893,206,305	\$ 0.0005700	\$ 509,128	9.92%		\$ 0.0005700	\$ 509,128	9.77%	
10	>833,000 kWh											
11												
12	Excise Tax Rider											
13	0-2,000 kWh			250,898	\$ 0.00465	\$ 1,167	0.02%		\$ 0.00465	\$ 1,167	0.02%	
14	2,001-15,000 kWh			1,951,108	\$ 0.00419	\$ 6,498	0.13%		\$ 0.00419	\$ 6,498	0.13%	
15	> 15,000 kWh			977,030,189	\$ 0.00363	\$ 3,546,620	69.12%		\$ 0.00363	\$ 3,546,620	68.05%	
16												
17	Energy Efficiency Rider											
18	All kWh			978,832,195	\$ 0.0007708	\$ 754,484	14.70%		\$ 0.0007708	\$ 754,484	14.48%	
19												
20	Economic Development Rider											
21	All kWh			978,832,195	\$ 0.0000022	\$ 2,153	0.04%		\$ 0.0000022	\$ 2,153	0.04%	
22												
23	Storm Cost Recovery Rider											
24	Per Bill		132		\$ 3.48	\$ 459	0.01%		\$ 3.48	\$ 459	0.01%	
25												
26	Tax Savings Credit Rider											
27	Percentage of Base Distribution				-2.6679%	\$ (1,748)	-0.03%		-2.6679%	\$ (3,959)	-0.08%	
28												
29	Legacy Generation Rider											
30	Per kWh (0-833,000)			85,625,890	\$ 0.0009250	\$ 79,204	1.54%		\$ 0.0009250	\$ 79,204	1.52%	
31												
32												
				Total Proposed Revenue				Total Current Revenue				
				\$ 5,131,203				\$ 5,211,836				
				100.00%				100.00%				-1.55%
								\$ (80,633)				

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

Tariff Class Revenue Summary
Street Lighting

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

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

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed			Current			% Increase	% Increase (N) = (M) / (K)
					(F)	(G)	(H)	(J)	(K)	(L)		
(A)	(B)	(C)	(D)	(E)	Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase	(M) = (G) - (K)
1	SL	Street Lighting										
2												
3	Distribution Charges:											
4	Customer Charge		2,744		8.89	\$ 24,394	1.89%	\$	23,598	2.43%		
5												
6	Energy Charge											
7	All kWh			39,664,014	0.0234491	\$ 930,085	72.18%	0.01524	\$ 604,309	62.25%		
8												
9	Universal Service Fund Rider											
10	0-833,000 kWh			39,664,014	0.0019585	\$ 77,682	6.03%	0.0019585	\$ 77,682	8.00%		
11	>833,000 kWh			0	0.0005700	\$ -	0.00%	0.0005700	\$ -	0.00%		
12												
13	Excise Tax Rider											
14	0-2,000 kWh			3,650,565	0.00465	\$ 16,975	1.32%	0.00465	\$ 16,975	1.75%		
15	2,001-15,000 kWh			9,576,039	0.00419	\$ 40,124	3.11%	0.00419	\$ 40,124	4.13%		
16	> 15,000 kWh			28,437,409	0.00363	\$ 95,968	7.45%	0.00363	\$ 95,968	9.89%		
17												
18	Energy Efficiency Rider											
19	All kWh			39,664,014	0.0018691	\$ 74,136	5.75%	0.0018691	\$ 74,136	7.64%		
20												
21	Economic Development Rider											
22	All kWh			39,664,014	0.0002135	\$ 8,468	0.65%	0.0002135	\$ 8,468	0.87%		
23												
24	Storm Cost Recovery Rider											
25	Per Bill		2,744		3.48	\$ 9,549	0.74%	3.48	\$ 9,549	0.98%		
26												
27	Tax Savings Credit Rider											
28	Percentage of Base Distribution				-2.6679%	\$ (25,465)	-1.98%	-2.6679%	\$ (16,752)	-1.73%		
29												
30	Legacy Generation Rider											
31	Per kWh			39,664,014	0.0009250	\$ 36,689	2.85%	0.0009250	\$ 36,689	3.78%		
32												
33												
Total Proposed Revenue						\$ 1,288,606	100.00%		\$ 970,747	100.00%	\$ 317,860	32.74%

The Dayton Power and Light Company

Case No.: 20-1651-EL-AIR

Tariff Class Revenue Summary

Private Outdoor Lighting

Date: 12 Months Estimated
Type of Filing: Original
Work Paper Reference No(s): WPE-4, WPE-4.1a, WPE-4.1b
Schedule E-4.1
Page 8 of 8
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Description	Customer Bills	Customer Sales kWh / kW	Proposed			Current			
					(F)	(G)	(H)	(J)	(K)	(L)	(N) = (M) / (K)
(A)	(B)	(C)	(D)	(E)	Proposed Rate	Proposed Revenue	% of Proposed Revenue To Total Proposed Revenue	Most Current Rate	Current Annualized Revenue	% of Current Revenue To Total Current Revenue	Increase
1	POL	Private Outdoor Lighting									
2											
3											
4	Distribution Charges:										
5	Pole Charge			110,490	\$ 1.11	\$ 122,644	3.28%	\$	\$ 145,847	5.24%	
6	Ornamental Pole Charge			1,372	\$ 1.11	\$ 1,523	0.04%	\$	\$ 1,811	0.07%	
7	Spans			145,629	\$ 0.55	\$ 81,746	2.19%	\$	\$ 89,177	3.21%	
8	Customer Charge		217,537		\$ 14.09	\$ 3,065,096	81.98%	\$	\$ 1,981,762	71.25%	
9											
10	Fixture Charge										
11	9500 Lumen High Pressure Sod.			56,788	\$ 0.84	\$ 47,702	1.28%	\$	\$ 60,195	2.16%	
12	28000 Lumen High Pressure Sod.			31,564	\$ 0.84	\$ 26,514	0.71%	\$	\$ 33,458	1.20%	
13	7000 Lumens Mercury			185,694	\$ 0.84	\$ 158,495	4.24%	\$	\$ 200,005	7.19%	
14	21000 Lumens Mercury			26,104	\$ 0.84	\$ 21,927	0.59%	\$	\$ 27,670	1.00%	
15	2500 Lumens Incandescent			61	\$ 0.84	\$ 51	0.00%	\$	\$ 65	0.00%	
16	7000 Lumens Fluorescent			80	\$ 0.84	\$ 67	0.00%	\$	\$ 85	0.00%	
17	4000 Lumens PT Mercury			6,105	\$ 0.84	\$ 5,128	0.14%	\$	\$ 6,471	0.23%	
18	3600 Lumens LED			481	\$ 0.84	\$ 404	0.01%	\$	\$ 510	0.02%	
19	8400 Lumens LED			2,766	\$ 0.84	\$ 2,323	0.06%	\$	\$ 2,832	0.11%	
20											
21	Universal Service Fund Rider			23,964,921	\$ 0.0019585	\$ 46,935	1.26%	\$	\$ 46,935	1.69%	
22	0-833,000 kWh			0	\$ 0.0005700	\$ -	0.00%	\$	\$ -	0.00%	
23	>833,000 kWh										
24											
25	Excise Tax Rider										
26	0-2,000 kWh			23,964,921	\$ 0.00465	\$ 111,437	2.98%	\$	\$ 111,437	4.01%	
27	2,001-15,000 kWh			0	\$ 0.00419	\$ -	0.00%	\$	\$ -	0.00%	
28	> 15,000 kWh			0	\$ 0.00363	\$ -	0.00%	\$	\$ -	0.00%	
29											
30	Energy Efficiency Rider										
31	All kWh			23,964,921	\$ 0.0018691	\$ 44,793	1.20%	\$	\$ 44,793	1.61%	
32											
33	Economic Development Rider										
34	All kWh			23,964,921	\$ 0.0003573	\$ 8,563	0.23%	\$	\$ 8,563	0.31%	
35											
36	Storm Cost Recovery Rider										
37	All Fixtures			312,633	\$ 0.21	\$ 65,653	1.76%	\$	\$ 65,653	2.36%	
38											
39	Tax Savings Credit Rider										
40	Percentage of Base Distribution				\$ -2.6679%	\$ (94,273)	-2.52%	\$	\$ (88,031)	-2.45%	
41											
42	Legacy Generation Rider										
43	Per kWh			23,964,921	\$ 0.0009250	\$ 22,168	0.59%	\$	\$ 22,168	0.80%	
44											
45											
46											
Total Proposed Revenue					\$	\$ 3,738,896	100.00%	Total Current Revenue			
									\$ 2,781,505	100.00%	\$ 957,390 34.42%

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

Typical Bill Comparison
Residential

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

Schedule E-5
Page 1 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	RNH	0.0	50	\$12.84	\$8.90	(\$0.11)	\$8.79	\$21.63	68.46%
2		0.0	100	\$17.21	\$9.14	(\$0.22)	\$8.92	\$26.13	51.83%
3		0.0	200	\$25.97	\$9.61	(\$0.43)	\$9.18	\$35.15	35.35%
4		0.0	400	\$43.49	\$10.56	(\$0.86)	\$9.70	\$53.19	22.30%
5		0.0	500	\$52.26	\$11.04	(\$1.08)	\$9.96	\$62.22	19.06%
6		0.0	750	\$74.17	\$12.23	(\$1.62)	\$10.61	\$84.78	14.30%
7		0.0	1,000	\$95.77	\$13.42	(\$2.16)	\$11.26	\$107.03	11.76%
8		0.0	1,200	\$113.06	\$14.37	(\$2.59)	\$11.78	\$124.84	10.42%
9		0.0	1,400	\$130.34	\$15.32	(\$3.03)	\$12.29	\$142.63	9.43%
10		0.0	1,500	\$138.99	\$15.80	(\$3.24)	\$12.56	\$151.55	9.04%
11		0.0	2,000	\$182.19	\$18.18	(\$4.32)	\$13.86	\$196.05	7.61%
12		0.0	2,500	\$225.21	\$20.56	(\$5.41)	\$15.15	\$240.36	6.73%
13		0.0	3,000	\$268.18	\$22.94	(\$6.49)	\$16.45	\$284.63	6.13%
14		0.0	4,000	\$354.14	\$27.70	(\$8.65)	\$19.05	\$373.19	5.38%
15		0.0	5,000	\$440.10	\$32.46	(\$10.81)	\$21.65	\$461.75	4.92%
16		0.0	7,500	\$655.06	\$44.35	(\$16.22)	\$28.13	\$683.19	4.29%

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

Typical Bill Comparison
Residential Heating (Winter)

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

Schedule E-5
Page 2 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	RH-W	0.0	50	\$12.50	\$8.90	(\$0.11)	\$8.79	\$21.29	70.32%
2		0.0	100	\$16.53	\$9.14	(\$0.22)	\$8.92	\$25.45	53.96%
3		0.0	200	\$24.61	\$9.61	(\$0.43)	\$9.18	\$33.79	37.30%
4		0.0	400	\$40.77	\$10.56	(\$0.86)	\$9.70	\$50.47	23.79%
5		0.0	500	\$48.86	\$11.04	(\$1.08)	\$9.96	\$58.82	20.38%
6		0.0	750	\$69.06	\$12.23	(\$1.62)	\$10.61	\$79.67	15.36%
7		0.0	1,000	\$88.46	\$13.42	(\$2.16)	\$11.26	\$99.72	12.73%
8		0.0	1,200	\$103.96	\$14.37	(\$2.59)	\$11.78	\$115.74	11.33%
9		0.0	1,400	\$119.47	\$15.32	(\$3.03)	\$12.29	\$131.76	10.29%
10		0.0	1,500	\$127.24	\$15.80	(\$3.24)	\$12.56	\$139.80	9.87%
11		0.0	2,000	\$166.01	\$18.18	(\$4.32)	\$13.86	\$179.87	8.35%
12		0.0	2,500	\$204.58	\$20.56	(\$5.41)	\$15.15	\$219.73	7.41%
13		0.0	3,000	\$243.13	\$22.94	(\$6.49)	\$16.45	\$259.58	6.77%
14		0.0	4,000	\$320.21	\$27.70	(\$8.65)	\$19.05	\$339.26	5.95%
15		0.0	5,000	\$397.31	\$32.46	(\$10.81)	\$21.65	\$418.96	5.45%
16		0.0	7,500	\$590.08	\$44.35	(\$16.22)	\$28.13	\$618.21	4.77%

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

Typical Bill Comparison
Residential Heating (Summer)

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

Schedule E-5
Page 3 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	RHS	0.0	50	\$12.84	\$8.90	(\$0.11)	\$8.79	\$21.63	68.46%
2		0.0	100	\$17.21	\$9.14	(\$0.22)	\$8.92	\$26.13	51.83%
3		0.0	200	\$25.97	\$9.61	(\$0.43)	\$9.18	\$35.15	35.35%
4		0.0	400	\$43.49	\$10.56	(\$0.86)	\$9.70	\$53.19	22.30%
5		0.0	500	\$52.26	\$11.04	(\$1.08)	\$9.96	\$62.22	19.06%
6		0.0	750	\$74.17	\$12.23	(\$1.62)	\$10.61	\$84.78	14.30%
7		0.0	1,000	\$95.77	\$13.42	(\$2.16)	\$11.26	\$107.03	11.76%
8		0.0	1,200	\$113.06	\$14.37	(\$2.59)	\$11.78	\$124.84	10.42%
9		0.0	1,400	\$130.34	\$15.32	(\$3.03)	\$12.29	\$142.63	9.43%
10		0.0	1,500	\$138.99	\$15.80	(\$3.24)	\$12.56	\$151.55	9.04%
11		0.0	2,000	\$182.19	\$18.18	(\$4.32)	\$13.86	\$196.05	7.61%
12		0.0	2,500	\$225.21	\$20.56	(\$5.41)	\$15.15	\$240.36	6.73%
13		0.0	3,000	\$268.18	\$22.94	(\$6.49)	\$16.45	\$284.63	6.13%
14		0.0	4,000	\$354.14	\$27.70	(\$8.65)	\$19.05	\$373.19	5.38%
15		0.0	5,000	\$440.10	\$32.46	(\$10.81)	\$21.65	\$461.75	4.92%
16		0.0	7,500	\$655.06	\$44.35	(\$16.22)	\$28.13	\$683.19	4.29%

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

Typical Bill Comparison
Secondary Unmetered

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

Schedule E-5
Page 4 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	UM-SEC	5.0	50	\$20.42	\$10.54	(\$0.11)	\$10.43	\$30.85	51.08%
2		5.0	100	\$23.57	\$10.54	(\$0.21)	\$10.33	\$33.90	43.83%
3		5.0	150	\$26.73	\$10.54	(\$0.32)	\$10.22	\$36.95	38.23%
4		5.0	200	\$29.88	\$10.54	(\$0.42)	\$10.12	\$40.00	33.87%
5		5.0	300	\$36.19	\$10.54	(\$0.63)	\$9.91	\$46.10	27.38%
6		5.0	400	\$42.50	\$10.54	(\$0.85)	\$9.69	\$52.19	22.80%
7		5.0	500	\$48.81	\$10.54	(\$1.06)	\$9.48	\$58.29	19.42%
8		5.0	600	\$55.13	\$10.54	(\$1.27)	\$9.27	\$64.40	16.81%
9		5.0	800	\$67.74	\$10.54	(\$1.69)	\$8.85	\$76.59	13.06%
10		5.0	1,000	\$80.37	\$10.54	(\$2.12)	\$8.42	\$88.79	10.48%
11		5.0	1,200	\$92.98	\$10.54	(\$2.54)	\$8.00	\$100.98	8.60%
12		5.0	1,400	\$105.59	\$10.54	(\$2.96)	\$7.58	\$113.17	7.18%
13		5.0	1,600	\$117.83	\$10.54	(\$3.39)	\$7.15	\$124.98	6.07%
14		5.0	2,000	\$141.54	\$10.54	(\$4.23)	\$6.31	\$147.85	4.46%
15		5.0	2,200	\$153.31	\$10.54	(\$4.66)	\$5.88	\$159.19	3.84%
16		5.0	2,400	\$165.08	\$10.54	(\$5.08)	\$5.46	\$170.54	3.31%

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

Typical Bill Comparison
Secondary Single Phase

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

Schedule E-5
Page 5 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	1PSEC	5	750	\$87.19	\$8.68	(\$1.59)	\$7.09	\$94.28	8.13%
2		5	1,500	\$136.90	\$8.68	(\$3.17)	\$5.51	\$142.41	4.02%
3		10	1,500	\$154.60	\$18.18	(\$3.17)	\$15.01	\$169.61	9.71%
4		25	5,000	\$449.19	\$46.68	(\$10.58)	\$36.10	\$485.29	8.04%
5		25	7,500	\$596.24	\$46.68	(\$15.87)	\$30.81	\$627.05	5.17%
6		25	10,000	\$743.28	\$46.68	(\$21.16)	\$25.52	\$768.80	3.43%
7		50	15,000	\$1,170.11	\$94.19	(\$31.74)	\$62.45	\$1,232.56	5.34%
8		50	25,000	\$1,752.68	\$94.19	(\$52.90)	\$41.29	\$1,793.97	2.36%
9		200	50,000	\$4,005.82	\$379.20	(\$105.81)	\$273.39	\$4,279.01	6.83%
10		200	100,000	\$6,918.43	\$379.20	(\$211.61)	\$167.59	\$7,086.02	2.42%
11		300	125,000	\$8,905.86	\$569.21	(\$264.51)	\$304.70	\$9,210.56	3.42%
12		500	200,000	\$14,303.38	\$949.24	(\$423.22)	\$526.02	\$14,829.40	3.68%
13		1,000	300,000	\$22,739.14	\$1,899.30	(\$634.83)	\$1,264.47	\$24,003.61	5.56%
14		1,000	500,000	\$34,300.40	\$1,899.30	(\$1,058.05)	\$841.25	\$35,141.65	2.45%
15		2,500	750,000	\$56,717.33	\$4,749.47	(\$1,587.08)	\$3,162.39	\$59,879.72	5.58%
16		2,500	1,000,000	\$70,782.55	\$4,749.47	(\$2,116.10)	\$2,633.37	\$73,415.92	3.72%

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

Typical Bill Comparison
Secondary Three Phase

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

Schedule E-5
Page 6 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	3PSEC	5	500	\$73.51	\$13.97	(\$1.06)	\$12.91	\$86.42	17.56%
2		5	1,500	\$145.69	\$13.97	(\$3.17)	\$10.80	\$156.49	7.41%
3		10	1,500	\$163.40	\$23.47	(\$3.17)	\$20.30	\$183.70	12.42%
4		25	5,000	\$457.99	\$51.97	(\$10.58)	\$41.39	\$499.38	9.04%
5		25	7,500	\$605.04	\$51.97	(\$15.87)	\$36.10	\$641.14	5.97%
6		25	10,000	\$752.08	\$51.97	(\$21.16)	\$30.81	\$782.89	4.10%
7		50	25,000	\$1,761.47	\$99.48	(\$52.90)	\$46.58	\$1,808.05	2.64%
8		200	50,000	\$4,014.42	\$384.49	(\$105.81)	\$278.68	\$4,293.10	6.94%
9		200	125,000	\$8,383.64	\$384.49	(\$264.51)	\$119.98	\$8,503.62	1.43%
10		500	200,000	\$14,312.18	\$954.53	(\$423.22)	\$531.31	\$14,843.49	3.71%
11		1,000	300,000	\$22,747.94	\$1,904.59	(\$634.83)	\$1,269.76	\$24,017.70	5.58%
12		1,000	500,000	\$34,309.20	\$1,904.59	(\$1,058.05)	\$846.54	\$35,155.74	2.47%
13		2,500	750,000	\$56,726.13	\$4,754.76	(\$1,587.08)	\$3,167.68	\$59,893.81	5.58%
14		2,500	1,000,000	\$70,791.35	\$4,754.76	(\$2,116.10)	\$2,638.66	\$73,430.01	3.73%
15		5,000	1,500,000	\$111,813.37	\$9,505.05	(\$3,174.15)	\$6,330.90	\$118,144.27	5.66%
16		5,000	2,000,000	\$139,559.77	\$9,505.05	(\$4,232.20)	\$5,272.85	\$144,832.62	3.78%

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

Typical Bill Comparison
Primary Service

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

Schedule E-5
Page 7 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	PRI	5	1,000	\$316.72	\$43.51	(\$1.33)	\$42.18	\$358.90	13.32%
2		5	2,500	\$401.43	\$43.51	(\$3.34)	\$40.17	\$441.60	10.01%
3		10	5,000	\$562.78	\$53.42	(\$6.67)	\$46.75	\$609.53	8.31%
4		25	7,500	\$766.14	\$83.12	(\$10.01)	\$73.11	\$839.25	9.54%
5		25	10,000	\$906.53	\$83.12	(\$13.34)	\$89.78	\$976.31	7.70%
6		50	20,000	\$1,570.19	\$132.64	(\$26.66)	\$105.96	\$1,676.15	6.75%
7		50	30,000	\$2,126.18	\$132.64	(\$40.02)	\$92.62	\$2,218.80	4.36%
8		200	50,000	\$3,867.48	\$429.72	(\$66.71)	\$363.01	\$4,230.49	9.39%
9		200	75,000	\$5,257.45	\$429.72	(\$100.06)	\$329.66	\$5,587.11	6.27%
10		200	100,000	\$6,647.40	\$429.72	(\$133.41)	\$296.31	\$6,943.71	4.46%
11		500	242.2	\$16,245.80	\$1,023.92	(\$333.53)	\$690.39	\$16,936.19	4.25%
12		1,000	500,000	\$32,243.03	\$2,014.26	(\$667.06)	\$1,347.21	\$33,590.24	4.18%
13		2,500	1,000,000	\$65,948.90	\$4,985.24	(\$1,334.10)	\$3,651.14	\$69,600.04	5.54%
14		5,000	2,500,000	\$156,364.78	\$9,936.89	(\$3,335.25)	\$6,601.64	\$162,966.42	4.22%
15		10,000	5,000,000	\$310,553.95	\$19,840.17	(\$6,670.50)	\$13,169.67	\$323,723.62	4.24%
16		25,000	7,500,000	\$506,695.55	\$49,550.00	(\$10,005.75)	\$39,544.25	\$546,239.80	7.80%
17		25,000	10,000,000	\$639,908.55	\$49,550.00	(\$13,341.00)	\$36,209.00	\$676,117.55	5.66%
18		50,000	15,000,000	\$1,011,215.40	\$99,066.43	(\$20,011.50)	\$79,054.93	\$1,090,270.33	7.82%

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

Typical Bill Comparison
Primary Substation

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

Schedule E-5
Page 8 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	PRI-SUB	3,000	1,000,000	\$53,295.34	\$478.79	(\$1,154.20)	(\$675.41)	\$62,619.93	-1.07%
2		5,000	2,000,000	\$121,390.08	\$1,014.57	(\$2,308.40)	(\$1,293.83)	\$120,096.25	-1.07%
3		5,000	3,000,000	\$173,865.78	\$1,014.57	(\$3,462.60)	(\$2,448.03)	\$171,417.75	-1.41%
4		10,000	4,000,000	\$240,389.11	\$2,354.04	(\$4,616.80)	(\$2,262.76)	\$238,126.35	-0.94%
5		10,000	5,000,000	\$292,864.81	\$2,354.04	(\$5,771.00)	(\$3,416.96)	\$289,447.85	-1.17%
6		15,000	6,000,000	\$359,388.15	\$3,693.50	(\$6,925.20)	(\$3,231.70)	\$356,156.45	-0.90%
7		15,000	7,000,000	\$411,863.85	\$3,693.50	(\$8,079.40)	(\$4,385.90)	\$407,477.95	-1.06%
8		15,000	8,000,000	\$464,339.55	\$3,693.50	(\$9,233.60)	(\$5,540.10)	\$458,799.45	-1.19%
9		25,000	9,000,000	\$544,910.52	\$6,372.43	(\$10,387.80)	(\$4,015.37)	\$540,895.15	-0.74%
10		25,000	10,000,000	\$597,386.22	\$6,372.43	(\$11,542.00)	(\$5,169.57)	\$592,216.65	-0.87%
11		30,000	12,500,000	\$742,623.10	\$7,711.89	(\$14,427.50)	(\$6,715.61)	\$735,907.49	-0.90%
12		30,000	15,000,000	\$873,812.35	\$7,711.89	(\$17,313.00)	(\$9,601.11)	\$864,211.24	-1.10%
13		50,000	17,500,000	\$1,061,192.12	\$13,069.74	(\$20,198.50)	(\$7,128.76)	\$1,054,063.36	-0.67%
14		50,000	20,000,000	\$1,192,381.37	\$13,069.74	(\$23,084.00)	(\$10,014.26)	\$1,182,367.11	-0.84%
15		50,000	25,000,000	\$1,454,759.87	\$13,069.74	(\$28,855.00)	(\$15,785.26)	\$1,438,974.61	-1.09%

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

Typical Bill Comparison
High Voltage Service

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

Schedule E-5
Page 9 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	HV	1,000	500,000	\$30,368.65	(\$627.60)	(\$385.40)	(\$1,013.00)	\$29,355.65	-3.34%
2		2,000	1,000,000	\$59,244.02	(\$627.60)	(\$770.80)	(\$1,398.40)	\$57,845.62	-2.36%
3		3,000	1,500,000	\$87,349.00	(\$627.60)	(\$1,156.20)	(\$1,783.80)	\$85,565.20	-2.04%
4		3,500	2,000,000	\$114,412.24	(\$627.60)	(\$1,541.60)	(\$2,169.20)	\$112,243.04	-1.90%
5		5,000	2,500,000	\$143,558.95	(\$627.60)	(\$1,927.00)	(\$2,554.60)	\$141,004.35	-1.78%
6		7,500	3,000,000	\$174,789.15	(\$627.60)	(\$2,312.40)	(\$2,940.00)	\$171,849.15	-1.68%
7		7,500	4,000,000	\$226,832.15	(\$627.60)	(\$3,083.20)	(\$3,710.80)	\$223,121.35	-1.64%
8		10,000	5,000,000	\$284,083.84	(\$627.60)	(\$3,854.00)	(\$4,481.60)	\$279,602.24	-1.58%
9		10,000	6,000,000	\$336,126.84	(\$627.60)	(\$4,624.80)	(\$5,252.40)	\$330,874.44	-1.56%
10		12,500	7,000,000	\$393,378.54	(\$627.60)	(\$5,395.60)	(\$6,023.20)	\$387,355.34	-1.53%
11		12,500	8,000,000	\$445,421.54	(\$627.60)	(\$6,166.40)	(\$6,794.00)	\$438,627.54	-1.53%
12		15,000	9,000,000	\$502,673.22	(\$627.60)	(\$6,937.20)	(\$7,564.80)	\$495,108.42	-1.50%
13		20,000	10,000,000	\$565,133.61	(\$627.60)	(\$7,708.00)	(\$8,335.60)	\$556,798.01	-1.47%
14		40,000	20,000,000	\$1,127,233.14	(\$627.60)	(\$15,416.00)	(\$16,043.60)	\$1,111,189.54	-1.42%
15		60,000	30,000,000	\$1,689,332.68	(\$627.60)	(\$23,124.00)	(\$23,751.60)	\$1,665,581.08	-1.41%

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

Typical Bill Comparison
Private Outdoor Lighting

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

Schedule E-5
Page 10 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	POL	7000 Mercury	75	\$10.91	\$4.76	\$0.00	\$4.76	\$15.67	43.63%
3		21000 Mercury	154	\$21.33	\$4.76	\$0.00	\$4.76	\$26.09	22.32%
5		2500 Incandescent	64	\$10.04	\$4.76	\$0.00	\$4.76	\$14.80	47.41%
7		7000 Fluorescent	66	\$11.07	\$4.76	\$0.00	\$4.76	\$15.83	43.00%
9		4000 Mercury	43	\$10.10	\$4.76	\$0.00	\$4.76	\$14.86	47.13%
11		9500 High Pressure Sod.	39	\$8.80	\$4.76	\$0.00	\$4.76	\$13.56	54.09%
13		28000 High Pressure Sod.	96	\$12.67	\$4.76	\$0.00	\$4.76	\$17.43	37.57%
15		3600 LED	14	\$10.92	\$4.76	\$0.00	\$4.76	\$15.68	43.59%
17		8400 LED	30	\$11.82	\$4.76	\$0.00	\$4.76	\$16.58	40.27%

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

Typical Bill Comparison
Street Lighting

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

Schedule E-5
Page 11 of 11
Witness Responsible: Robert J. Adams

Line No.	Rate Code	Level of Demand (kW)	Level of Usage (kWh)	Current Bill	Base Distribution Increase / (Decrease)	Energy Efficiency Rider (Decrease)	Current Total Bill Increase / (Decrease)	Proposed Total Bill	% Change
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) = Sum (F) to (G)	(I) = (E) + (G)	(J) = (G) / (E)
1	SL	0	50	\$15.53	\$0.70	(\$0.09)	\$0.61	\$16.14	3.93%
2		0	100	\$19.21	\$1.11	(\$0.19)	\$0.92	\$20.13	4.79%
3		0	200	\$26.56	\$1.93	(\$0.37)	\$1.56	\$28.12	5.87%
4		0	400	\$41.28	\$3.58	(\$0.75)	\$2.83	\$44.11	6.86%
5		0	500	\$48.63	\$4.40	(\$0.93)	\$3.47	\$52.10	7.14%
6		0	750	\$67.03	\$6.45	(\$1.40)	\$5.05	\$72.08	7.53%
7		0	1,000	\$85.41	\$8.50	(\$1.87)	\$6.63	\$92.04	7.76%
8		0	1,200	\$100.12	\$10.15	(\$2.24)	\$7.91	\$108.03	7.90%
9		0	1,400	\$114.84	\$11.79	(\$2.62)	\$9.17	\$124.01	7.99%
10		0	1,600	\$129.53	\$13.43	(\$2.99)	\$10.44	\$139.97	8.06%
11		0	2,000	\$158.97	\$16.72	(\$3.74)	\$12.98	\$171.95	8.17%
12		0	2,500	\$195.51	\$20.82	(\$4.67)	\$16.15	\$211.66	8.26%
13		0	3,000	\$232.07	\$24.93	(\$5.61)	\$19.32	\$251.39	8.33%
14		0	4,000	\$305.14	\$33.14	(\$7.48)	\$25.66	\$330.80	8.41%
15		0	5,000	\$378.26	\$41.36	(\$9.35)	\$32.01	\$410.27	8.46%

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in

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

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