

HIS FILIN IS

OCC Exhibit 19

Item 1 ☒ An Initial (Original) Submission OR ☐ Resubmission No.



**FERC FINANCIAL REPORT
ERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

The Dayton Power and Light Company

Year/Period of Report
End of: 2022/ Q4

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission’s Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission’s applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant’s published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert

the List of Schedules, pages 2 and 3.

- Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

- Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:
- FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.
- FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.
- LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.
- OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.
- SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

- NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.
- OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.
- AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS
Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and

FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USoFA). Interpret all accounting words and phrases in accordance with the USoFA.

Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

"project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

'To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be field..."

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER GENERAL PENALTIES		
<p>Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.</p> <p>IDENTIFICATION The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).</p> <p>For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on</p>		
01 Exact Legal Name of Respondent	02 Year/ Period of Report	
The Dayton Power and Light Company	End of: 2022/ Q4	
03 Previous Name and Date of Change (If name changed during year)		
/		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code)		
1065 Woodman Dr., Dayton OH 45432		
05 Name of Contact Person	06 Title of Contact Person	
Karin M. Nyhuis	Controller	
07 Address of Contact Person (Street, City, State, Zip Code)		
1065 Woodman Dr., Dayton OH 45432		
08 Telephone of Contact Person, Including Area Code	09 This Report is An Original / A Resubmission	10 Date of Report (Mo, Da, Yr)
(703) 459-0942	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/18/2023
Annual Corporate Officer Certification The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name	03 Signature	04 Date Signed (Mo, Da, Yr)
Karin M. Nyhuis	Karin M. Nyhuis	04/18/2023
02 Title		
Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
	Identification	1		
	List of Schedules	2		
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106		
7	Important Changes During the Year	108		
8	Comparative Balance Sheet	110		
9	Statement of Income for the Year	114		
10	Statement of Retained Earnings for the Year	118		
12	Statement of Cash Flows	120		
12	Notes to Financial Statements	122		
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200		
15	Nuclear Fuel Materials	202		
16	Electric Plant in Service	204		
17	Electric Plant Leased to Others	213		
18	Electric Plant Held for Future Use	214		
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224		
22	Materials and Supplies	227		
23	Allowances	228		
24	Extraordinary Property Losses	230a		
25	Unrecovered Plant and Regulatory Study Costs	230b		

26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	

60	Monthly ISO/RTO Transmission System Peak Load	400a	
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	
65	Pumped Storage Generating Plant Statistics	408	
66	Generating Plant Statistics Pages	410	
0	Energy Storage Operations (Large Plants)	414	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Karin M. Nyhuis, Controller</p> <p>1065 Woodman Dr., Dayton OH 45432</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Incorporation:</p> <p>Date of Incorporation:</p> <p>Incorporated Under Special Law:</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>(a) Name of Receiver or Trustee Holding Property of the Respondent:</p> <p>(b) Date Receiver took Possession of Respondent Property:</p> <p>(c) Authority by which the Receivership or Trusteeship was created:</p> <p>(d) Date when possession by receiver or trustee ceased:</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Electric - Ohio</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
The Dayton Power and Light Company is wholly-owned by DPL Inc. DPL Inc. is wholly owned by AES DPL Holdings, LLC. AES DPL Holdings, LLC is wholly owned by the AES Corporation.			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
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Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
OFFICERS					
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	President and Chief Executive Officer	Kristina Lund	^(a) 672,000	2022-01-01	
2	Vice President and Chief Financial Officer	Gustavo Garavaglia	^(b) 436,552	2022-01-01	2022-03-16
3	Vice President and Chief Financial Officer	Ahmed Pasha	^(c) 638,223	2022-03-16	
4	Vice President and General Counsel	Judi L. Sobecki	^(d) 466,074	2022-01-01	2022-06-21
5	Vice President and General Counsel	Brian Hylander	^(e) 406,000	2022-06-28	
6	Secretary	Brian Hylander	^(f) 406,000	2022-01-01	
7	Treasurer	John Haberl	^(g) 450,000	2022-01-01	2022-06-28
8	Treasurer	Dustin Illyes	^(h) 170,425	2022-06-28	
9	Vice President, Human Resources	Jeremy Buchanan	⁽ⁱ⁾ 362,500	2022-01-01	
10	Chief Customer Officer	Brandi Davis-Handy	^(j) 377,000	2022-07-20	

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FOOTNOTE DATA			

(a) Concept: OfficerSalary
Schedule Page: 104 Line No.: 1 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(b) Concept: OfficerSalary
Schedule Page: 104 Line No.: 2 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses. Amount reported is the full annual salary not the amount actually paid during period served as an officer.
(c) Concept: OfficerSalary
Schedule Page: 104 Line No.: 3 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(d) Concept: OfficerSalary
Schedule Page: 104 Line No.: 4 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses. Amount reported is the full annual salary not the amount actually paid during period served as an officer.
(e) Concept: OfficerSalary
Schedule Page: 104 Line No.: 5 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(f) Concept: OfficerSalary
Schedule Page: 104 Line No.: 6 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(g) Concept: OfficerSalary
Schedule Page: 104 Line No.: 7 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses. Amount reported is the full annual salary not the amount actually paid during period served as an officer.
(h) Concept: OfficerSalary
Schedule Page: 104 Line No.: 8 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(i) Concept: OfficerSalary
Schedule Page: 104 Line No.: 9 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.
(j) Concept: OfficerSalary
Schedule Page: 104 Line No.: 10 Column: c
Salary for the year includes wages received in their capacity of serving other AES Businesses.

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DIRECTORS					
<p>1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.</p> <p>2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).</p>					
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)	
1	Paul L. Freedman	4300 Wilson Blv. Arlington, VA 22203	false	false	
2	Sherry Kohan	4300 Wilson Blv. Arlington, VA 22203	false	false	
3	Kristina Lund – Chairman, President and Chief Executive Officer	One Monument Circle, Indianapolis, IN 46204	false	false	
4	Tish Mendoza	4300 Wilson Blv. Arlington, VA 22203	false	false	
5	Mark E. Miller	690 N Studebaker Rd, Long Beach, CA 90803	false	false	
6	Phillip North	4300 Wilson Blv. Arlington, VA 22203	false	false	
7	Ahmed Pasha – Vice President and Chief Financial Officer	One Monument Circle, Indianapolis, IN 46204	false	false	
8	Thomas A. Raga	MacGregor Park 1065 Woodman Drive Dayton, OH 45432	false	false	
9	Kenneth J. Zagzebski	One Monument Circle, Indianapolis, IN 46204	false	false	
10	Julian Nebreda (1)	4300 Wilson Blv. Arlington, VA 22203	false	false	
11	Annmarie Reynolds (2)	4300 Wilson Blv. Arlington, VA 22203	false	false	
12	Gustavo Garavaglia (3)	One Monument Circle, Indianapolis, IN 46204	false	false	
13	Lisa Krueger (4)	One Monument Circle, Indianapolis, IN 46204	false	false	
14	Notes:				
15	(1) Served from 2/15/2022 to 8/8/2022				
16	(2) Served from 11/16/2020 to 6/3/2022				
17	(3) Served from 11/9/2018 to 3/16/2022				
18	(4) Served from 5/2/2019 (Executive Chairman from 11/2/2020) to 1/25/2022				

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
INFORMATION ON FORMULA RATES				
Does the respondent have formula rates?			<input type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.				
Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)		
1	PJM Open Access Transmission Tariff ("OATT")	Docket No. ER20-1150		
2	Attachment H-15	(initial filing of formula rate tariff sheets)		
3	PJM Open Access Transmission Tariff ("OATT")	Docket No. ER20-1068		
4	Attachment H-15	(incentive filing)		

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Checked by default - Not explicitly defined)			
If yes, provide a listing of such filings as contained on the Commission's eLibrary website.					
Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20210615-5069	06/15/2021	ER20-1150-000	Annual Transmission Formula Rate True-Up Adjustment Informational Filing of Dayton Power & Light Company under ER20-1150.	Attachment H-15
2	20210617-5114	06/17/2021	ER20-1150-000	Supplement to Informational Filing - Dayton Power and Light Company Annual True-Up for transmission formula Rate with its Formula Rate Implementation Protocols under ER20-1150.	Attachment H-15
3	20210729-5191	07/29/2021	ER20-1150-000 & ER20-1150-001	Dayton Power and Light Company submits Supplemental to Informational Filing Annual True-Up for Transmission Formula Rate with its Formula Rate Implementation Protocols under ER21-1150.	Attachment H-15
4	20220615-5208	06/15/2022	ER20-1150-000	2021 Annual Transmission Revenue Requirement and True-Up Adjustment for its Transmission Formula Rate of the Dayton Power & Light Company under ER20-1150.	Attachment H-15
5	20221003-5353	10/03/2022	ER20-1150-000	Corrected 2021 Annual Transmission Revenue Requirement and 2023 Projected Annual Transmission Revenue Requirement of the Dayton Power & Light Company under ER20-1150.	Attachment H-15

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s) (a)	Schedule (b)	Column (c)	Line No. (d)
1	"Not Applicable"			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
<p align="center">IMPORTANT CHANGES DURING THE QUARTER/YEAR</p>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. (Reserved.) If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. <div> <div>NONE</div> <div>NONE</div> <div>NONE</div> <div>NONE</div> <div>NONE</div> </div> <p>in December 2022 AES Ohio extended through December 2027 and increased the size of its revolving credit facility to \$250M. Commission authority for these transactions was received in Order 22-986-EL-AIS. For additional details on indebtedness issued during the year please see Note 5 of the Notes of the Financial Statements on page 123.</p> <div> <div>NONE</div> <div> <p>Employees not represented by the Utility Union, which accounts for approximately 42% of AES Ohio's employees, averaged 6.3% annual wages increase per employee. Such increases were effective January 1, 2022 and the estimated annual effect to AES Ohio is \$1.0 million. Employees represented by the Utility Union which accounts for approximately 58% of AES Ohio's employees averaged 2.8% annual wage increase per employee. Such increases were effective November 1, 2022 and the estimated annual effect to AES Ohio is \$0.7 million.</p> </div> <div> <p>Note 9 of the Notes to Financial Statements on Page 123 for a discussion of pending and culminated legal proceedings.</p> </div> <div> <div>NONE</div> <div>NONE</div> </div> <p>On January 25, 2022, Lisa Krueger resigned as a director and the Executive Chairman of AES Ohio. On February 15, 2022, Julian Nebreda and Phil North were elected as directors of AES Ohio and Kristina Lund was elected as the Chairman of the Board of Directors of AES Ohio. On March 16, 2022, Ahmed Pasha replaced Gustavo Garavaglia as Vice President and Chief Financial Officer of AES Ohio in connection with Mr. Garavaglia's decision to resign from his positions at AES Ohio and its affiliates for another employment opportunity. On June 3, 2022, Annmarie Reynolds resigned as a director of AES Ohio. On June 21, 2022, Judi Sobocki resigned as Vice President, General Counsel and Assistant Secretary of AES Ohio and its affiliates for another employment opportunity. On June 28, 2022, Brian Hylander was elected as Vice President, General Counsel and Secretary of AES Ohio, and Dustin Illyes resigned as Assistant Treasurer of AES Ohio and replaced John Haberl as Treasurer of AES Ohio. On August 8, 2022, Julian Nebreda resigned as a director of AES Ohio. On October 25, 2022, Ahmed Pasha and Sherry Kohan were elected as directors of AES Ohio. On March 6, 2023, Jon Byers resigned as Controller of AES Ohio. On March 7, 2023, Karin Nyhuis was elected as Controller of AES Ohio.</p> </div>			

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	2,848,940,427	2,609,916,028	
3	Construction Work in Progress (107)	200	211,691,604	198,926,592	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,060,632,031	2,808,842,620	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	1,257,758,923	1,238,896,943	
6	Net Utility Plant (Enter Total of line 4 less 5)		1,802,873,108	1,569,945,677	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,802,873,108	1,569,945,677	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		3,691,714	3,630,553	
19	(Less) Accum. Prov. for Depr. and Amort. (122)				
20	Investments in Associated Companies (123)				
21	Investment in Subsidiary Companies (123.1)	224			
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		490,000	490,000	
25	Sinking Funds (125)				
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		100,273	100,273	
29	Special Funds (Non Major Only) (129)				
30	Long-Term Portion of Derivative Assets (175)				

31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		4,281,987	4,220,826
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		19,723,411	14,475,373
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		61,545,032	44,798,431
41	Other Accounts Receivable (143)		38,484,751	39,601,262
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		3,066,042	2,023,868
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		4,437,278	4,357,972
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	26,843,845	14,389,134
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228	1,253,641	1,937,858
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	35,784	1,093,644
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		19,209,765	9,858,800
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		24,035,741	19,162,287
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)			
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			

65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		192,503,206	147,650,893
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		7,877,016	5,765,837
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	165,236,182	195,430,569
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		(578,483)	373,275
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	102,298,889	94,815,467
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		2,044,525	4,265,662
82	Accumulated Deferred Income Taxes (190)	234	5,012,938	9,842,607
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		281,891,067	310,493,417
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,281,549,368	2,032,310,813

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility

	Period Ending	Accum Provision
	December 31, 2021	\$ (1,238,896,943)
	January 31, 2022	\$ (1,243,604,984)
	February 28, 2022	\$ (1,246,210,042)
	March 31, 2022	\$ (1,238,840,681)
	April 31, 2022	\$ (1,241,666,948)
	May 31, 2022	\$ (1,240,000,844)
	June 30, 2022	\$ (1,246,765,671)
	July 31, 2022	\$ (1,249,367,620)
	August 31, 2022	\$ (1,243,444,701)
	September 30, 2022	\$ (1,247,350,297)
	October 31, 2022	\$ (1,250,463,236)
	November 30, 2022	\$ (1,254,907,562)
	December 31, 2022	\$ (1,257,758,923)
The month-end balance of Accumulated Reserve are illustrated as follows for the current year:	13-month Average	\$ (1,246,098,342)

(b) Concept: StoresExpenseUndistributed

Schedule Page: 227 Line No.: 16 Column: c

Line 16 Stores expense undistributed acct 163 Transmission Portion by month

Line 16 by month	
Jan-22	88,205
Feb-22	89,600
Mar-22	79,386
Apr-22	74,893
May-22	59,573
Jun-22	38,097
Jul-22	30,501
Aug-22	16,764
Sep-22	8,978
Oct-22	(16,528)
Nov-22	(19,132)
Dec-22	3,117

(c) Concept: Prepayments

This is the monthly Prepayments Balance by category of Prepaid:

	PUCO/OCC	P-Card	Tax Receivables	Other	Total
Dec-21	426,127	—	—	9,432,672	9,858,800
Jan-22	253,224	—	—	23,566,180	23,819,404
Feb-22	330,320	—	—	30,415,358	30,745,678
Mar-22	157,416	—	—	11,020,551	11,177,967
Apr-22	—	—	—	13,273,377	13,273,377
May-22	—	—	—	19,282,663	19,282,663
Jun-22	1,188,706	—	—	11,227,957	12,416,663
July-22	1,015,802	—	—	20,731,007	21,746,810
August-22	842,899	—	—	21,072,328	21,915,227
September-22	669,995	—	—	13,907,565	14,577,560
October-22	497,092	—	—	18,599,531	19,096,623
November-22	324,188	—	—	32,417,430	32,741,618
December-22	151,285	—	—	19,058,481	19,209,765
13 Month Average	450,543	—	—	18,769,623	19,220,166

(d) Concept: UtilityPlant

Schedule Page: 110 Line No.: 2 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(e) Concept: AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility

Schedule Page: 110 Line No.: 5 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(f) Concept: OtherAccountsReceivable
Schedule Page: 110 Line No.: 41 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(g) Concept: PlantMaterialsAndOperatingSupplies
Schedule Page: 110 Line No.: 48 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(h) Concept: AllowanceInventoryAndWithheld
Schedule Page: 110 Line No.: 52 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(i) Concept: Prepayments
Schedule Page: 111 Line No.: 57 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	411,722	411,722	
3	Preferred Stock Issued (204)	250			
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
6	Premium on Capital Stock (207)		303,991,820	303,991,820	
7	Other Paid-In Capital (208-211)	253	486,361,860	535,220,091	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254b	16,716,891	16,716,891	
11	Retained Earnings (215, 215.1, 216)	118	(5,366,807)	(9,850,649)	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118			
13	(Less) Reaquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(26,849,084)	(31,817,180)	
16	Total Proprietary Capital (lines 2 through 15)		741,832,620	781,238,913	
17	LONG-TERM DEBT				
18	Bonds (221)	256	705,000,000	565,000,000	
19	(Less) Reaquired Bonds (222)	256			
20	Advances from Associated Companies (223)	256			
21	Other Long-Term Debt (224)	256	17,008,571	17,008,571	
22	Unamortized Premium on Long-Term Debt (225)				
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,413,823	2,505,198	
24	Total Long-Term Debt (lines 18 through 23)		719,594,748	579,503,373	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)				
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)		1,073,423	1,279,790	
29	Accumulated Provision for Pensions and Benefits (228.3)		43,556,019	64,078,909	

30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)		44,629,442	65,358,699
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		120,000,000	176,623
38	Accounts Payable (232)		116,019,982	82,985,703
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		13,508,022	28,499,611
41	Customer Deposits (235)		16,296,959	14,886,453
42	Taxes Accrued (236)	262	182,545,566	167,519,298
43	Interest Accrued (237)		3,418,870	2,636,892
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)			
48	Miscellaneous Current and Accrued Liabilities (242)		18,228,700	16,391,058
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		470,018,099	313,095,638
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)			
57	Accumulated Deferred Investment Tax Credits (255)	266	(146,769)	(132,150)
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	2,809,592	1,016,403
60	Other Regulatory Liabilities (254)	278	102,906,897	99,208,147
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		

63	Accum. Deferred Income Taxes-Other Property (282)		181,276,988	(a) 169,166,229
64	Accum. Deferred Income Taxes-Other (283)		18,627,751	23,855,561
65	Total Deferred Credits (lines 56 through 64)		305,474,459	293,114,190
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,281,549,368	2,032,310,813

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedProvisionForInjuriesAndDamages

Month	Amount
December 2021	(1,279,790)
January 2022	(1,279,790)
February 2022	(1,279,790)
March 2022	(1,329,790)
April 2022	(1,329,790)
May 2022	(1,329,790)
June 2022	(1,279,790)
July 2022	(1,279,790)
August 2022	(1,279,790)
September 2022	(1,279,790)
October 2022	(1,279,790)
November 2022	(1,279,790)
December 2022	(1,073,423)
13 Month Average	(1,275,454)

These are the monthly Injury and Damage Liability Balances:

(b) Concept: AccumulatedProvisionForPensionsAndBenefits

These are the monthly Pension and Benefit Liability Balances:

	Pension	OPEB	Other	Grand Total
December-21	(53,735,230)	(8,533,907)	(1,809,773)	(64,078,909)
January-22	(53,581,919)	(8,594,995)	(1,751,912)	(63,928,826)
February-22	(53,469,988)	(8,583,011)	(1,753,608)	(63,806,607)
March-22	(45,801,252)	(8,481,368)	(1,754,933)	(56,037,552)
April-22	(45,689,321)	(8,461,759)	(1,784,530)	(55,935,609)
May-22	(45,577,390)	(8,365,033)	(1,697,324)	(55,639,747)
June-22	(45,408,654)	(8,325,322)	(1,700,025)	(55,434,000)
July-22	(45,296,723)	(8,189,725)	(1,713,205)	(55,199,653)
August-22	(45,184,792)	(8,163,038)	(1,716,528)	(55,064,358)
September-22	(45,016,056)	(8,036,506)	(1,719,743)	(54,772,304)
October-22	(44,793,195)	(8,349,731)	(1,726,280)	(54,869,205)
November-22	(44,793,195)	(8,349,731)	(1,726,280)	(54,869,205)
December-22	(35,184,452)	(6,630,058)	(1,741,509)	(43,556,019)
13 Month Average	(46,425,551)	(8,235,706)	(1,738,127)	(56,399,384)

(c) Concept: CustomerDeposits

This is the monthly Transmission and Distribution Customer Deposit Balances:

Month	Distribution	Transmission	Total
December 2021	(14,886,453)	—	(14,886,453)
January 2022	(14,737,031)	—	(14,737,031)
February 2022	(14,645,663)	—	(14,645,663)
March 2022	(19,861,517)	—	(19,861,517)
April 2022	(20,554,828)	—	(20,554,828)
May 2022	(19,722,320)	—	(19,722,320)
June 2022	(29,362,507)	—	(29,362,507)
July 2022	(15,921,248)	—	(15,921,248)
August 2022	(15,198,553)	—	(15,198,553)
September 2022	(15,117,230)	—	(15,117,230)
October 2022	(14,875,329)	—	(14,875,329)
November 2022	(24,211,382)	—	(24,211,382)
December 2022	(16,296,959)	—	(16,296,959)
13 Month Average	(18,107,002)	—	(18,107,002)

(d) Concept: MiscellaneousCurrentAndAccruedLiabilities

This is the category breakout of FERC 242 - Miscellaneous Current and Accrued Liabilities:

Month	Benefits	Misc	Payroll	Supplier	Total
December 2021	(12,164,631)	(2,998,166)	(1,272,057)	43,796	(16,391,058)
January 2022	(11,441,808)	(3,759,979)	(1,691,595)	(2,934,419)	(19,827,801)
February 2022	(12,126,682)	(3,901,483)	(1,712,389)	(1,998,485)	(19,739,039)
March 2022	(9,281,904)	(2,939,860)	(2,114,560)	(686,649)	(15,022,973)
April 2022	(9,549,884)	(2,431,482)	(2,399,022)	45,817	(14,334,571)
May 2022	(9,864,826)	(2,883,358)	(2,893,079)	(1,537,719)	(17,178,982)
June 2022	(10,030,549)	(2,946,366)	(1,734,977)	(767,794)	(15,479,686)
July 2022	(10,482,314)	(3,083,427)	(1,481,858)	19,781	(15,027,818)
August 2022	(10,626,582)	(3,509,123)	(2,058,141)	(721,603)	(16,915,449)
September 2022	(10,854,014)	(2,814,197)	(2,434,463)	(1,054,448)	(17,157,122)
October 2022	(11,304,876)	(2,256,730)	(2,896,826)	(1,669,565)	(18,127,997)
November 2022	(10,875,281)	(2,237,626)	(1,678,339)	(696,013)	(15,487,259)
December 2022	(10,894,650)	(5,913,794)	(1,420,256)	—	(18,228,700)
13 Month Average	(10,730,615)	(3,205,815)	(1,983,659)	(919,792)	(16,839,881)

(e) Concept: RetainedEarnings

Schedule Page: 112 Line No.: 11 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(f) Concept: OtherRegulatoryLiabilities

Schedule Page: 113 Line No.: 60 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(g) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

Schedule Page: 113 Line No.: 63 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

[illegible]

[illegible]

[illegible]

[illegible]

74	(Less) Extraordinary Deductions (435)										
75	Net Extraordinary Items (Total of line 73 less line 74)										
76	Income Taxes- Federal and Other (409.3)	262									
77	Extraordinary Items After Taxes (line 75 less line 76)										
78	Net Income (Total of line 71 and 77)		19,594,130	48,590,362	(d/e)						

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DepreciationExpense

Schedule Page: 114 Line No.: 6 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(b) Concept: ProvisionsForDeferredIncomeTaxesUtilityOperatingIncome

Schedule Page: 114 Line No.: 17 Column: d
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This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(c) Concept: AllowanceForBorrowedFundsUsedDuringConstructionCredit
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Schedule Page: 117 Line No.: 69 Column: d
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This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(d) Concept: NetIncomeLoss

Schedule Page: 122b Line No.: 4 Column: i
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This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(e) Concept: NetIncomeLoss

Schedule Page: 120 Line No.: 2 Column: c

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		(9,850,649)	(58,364,671)
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	DP&L Preferred Stock Expense - Amortization		(92,861)	(76,340)
9	TOTAL Credits to Retained Earnings (Acct. 439)		(92,861)	(76,340)
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		19,594,130	48,590,362
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1			(15,017,427)	
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(15,017,427)	
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		(5,366,807)	(9,850,649)
39	APPROPRIATED RETAINED EARNINGS (Account 215)			

45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		(5,366,807)	(9,850,649)
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: BalanceTransferredFromIncome
Schedule Page: 118 Line No.: 16 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(b) Concept: RetainedEarnings
Schedule Page: 112 Line No.: 11 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

FERC FORM No. 1 (REV. 02-04)

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENT OF CASH FLOWS

- Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	19,594,130	48,590,362
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	79,933,451	74,607,576
5	Amortization of (Specify) (footnote details)		
5.1	Taxes applicable to subsequent years	(10,857,604)	(5,409,785)
8	Deferred Income Taxes (Net)	(2,300,498)	4,648,181
9	Investment Tax Credit Adjustment (Net)	(14,618)	(126,222)
10	Net (Increase) Decrease in Receivables	(20,479,659)	(1,902,310)
11	Net (Increase) Decrease in Inventory	(13,138,928)	(3,607,214)
12	Net (Increase) Decrease in Allowances Inventory	684,217	(1,937,858)
13	Net Increase (Decrease) in Payables and Accrued Expenses	20,633,909	8,636,137
14	Net (Increase) Decrease in Other Regulatory Assets	22,327,771	5,531,588
15	Net Increase (Decrease) in Other Regulatory Liabilities	16,095,669	4,925,336
16	(Less) Allowance for Other Funds Used During Construction	5,964,712	3,037,030
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Other (Provide details in footnote):		
18.2	Net (Increase) Decrease in Pension & OPEB Benefits	(11,380,171)	(12,237,378)
18.3	Net Increase (Decrease) in Accrued Taxes Payable/Receivable	12,535,764	10,075,707
18.4	Other (Deferred Debits / Credits)	12,116,723	9,205,911
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	119,785,444	137,963,001
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		

26	Gross Additions to Utility Plant (less nuclear fuel)	(296,413,703)	(211,347,260)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(5,964,712)	(3,037,030)
31	Other (provide details in footnote):		
31.1	Other (Provide details in footnote):	(22,441,447)	(17,096,810)
31.2	Net change in construction payables	4,494,484	11,376,779
31.3	Payments on disposal and/or sale of business		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(308,395,954)	(214,030,261)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	546,732	
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Other (Provide details in footnote):		952,339
53.2	Other: (Provide details in footnote)	(88,500)	(88,500)
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(307,937,722)	(213,166,422)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	140,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		150,000,000

66	Net Increase in Short-Term Debt (c)	120,000,000	
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	260,000,000	150,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):	(10,477)	(44,300)
76.2	Bond Issuance Costs	(2,589,207)	(4,500)
78	Net Decrease in Short-Term Debt (c)		(20,000,000)
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(64,000,000)	(52,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	193,400,316	77,951,200
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	5,248,038	2,747,779
88	Cash and Cash Equivalents at Beginning of Period	14,475,373	11,727,594
90	Cash and Cash Equivalents at End of Period	19,723,411	14,475,373

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: OtherConstructionAndAcquisitionOfPlantInvestmentActivities
Schedule Page: 120 Line No.: 31 Column: b
Represents asset removal costs
(b) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities
Schedule Page: 120 Line No.: 53 Column: b
Purchase of renewable energy credits
(c) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities
Schedule Page: 120 Line No.: 76 Column: b
Represents RSU Taxes
(d) Concept: NetIncomeLoss
Schedule Page: 122b Line No.: 4 Column: i
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(e) Concept: NetIncomeLoss
Schedule Page: 120 Line No.: 2 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(f) Concept: DepreciationAndDepletion
Schedule Page: 120 Line No.: 4 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(g) Concept: DeferredIncomeTaxesNet
Schedule Page: 120 Line No.: 8 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(h) Concept: NetIncreaseDecreaseInInventoryOperatingActivities
Schedule Page: 120 Line No.: 11 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(i) Concept: NetIncreaseDecreaseInAllowancesInventoryOperatingActivities
Schedule Page: 120 Line No.: 12 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(j) Concept: NetIncreaseDecreaseInOtherRegulatoryLiabilitiesOperatingActivities
Schedule Page: 120 Line No.: 15 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(k) Concept: AllowanceForOtherFundsUsedDuringConstructionOperatingActivities
Schedule Page: 120 Line No.: 16 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(l) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities
Schedule Page: 120 Line No.: 21 Column: c
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(m) Concept: GrossAdditionsToUtilityPlantLessNuclearFuelInvestingActivities
Schedule Page: 120 Line No.: 26 Column: c

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

[\(n\)](#) Concept: AllowanceForOtherFundsUsedDuringConstructionInvestingActivities

Schedule Page: 120 Line No.: 30 Column: c

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

[\(q\)](#) Concept: OtherConstructionAndAcquisitionOfPlantInvestmentActivities

Schedule Page: 120 Line No.: 31 Column: c

Represents asset removal costs

[\(p\)](#) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

Schedule Page: 120 Line No.: 43 Column: c

Represents insurance proceeds

[\(q\)](#) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivities

Schedule Page: 120 Line No.: 53 Column: c

Purchase of renewable energy credits

[\(r\)](#) Concept: OtherRetirementsOfBalancesImpactingCashFlowsFromFinancingActivities

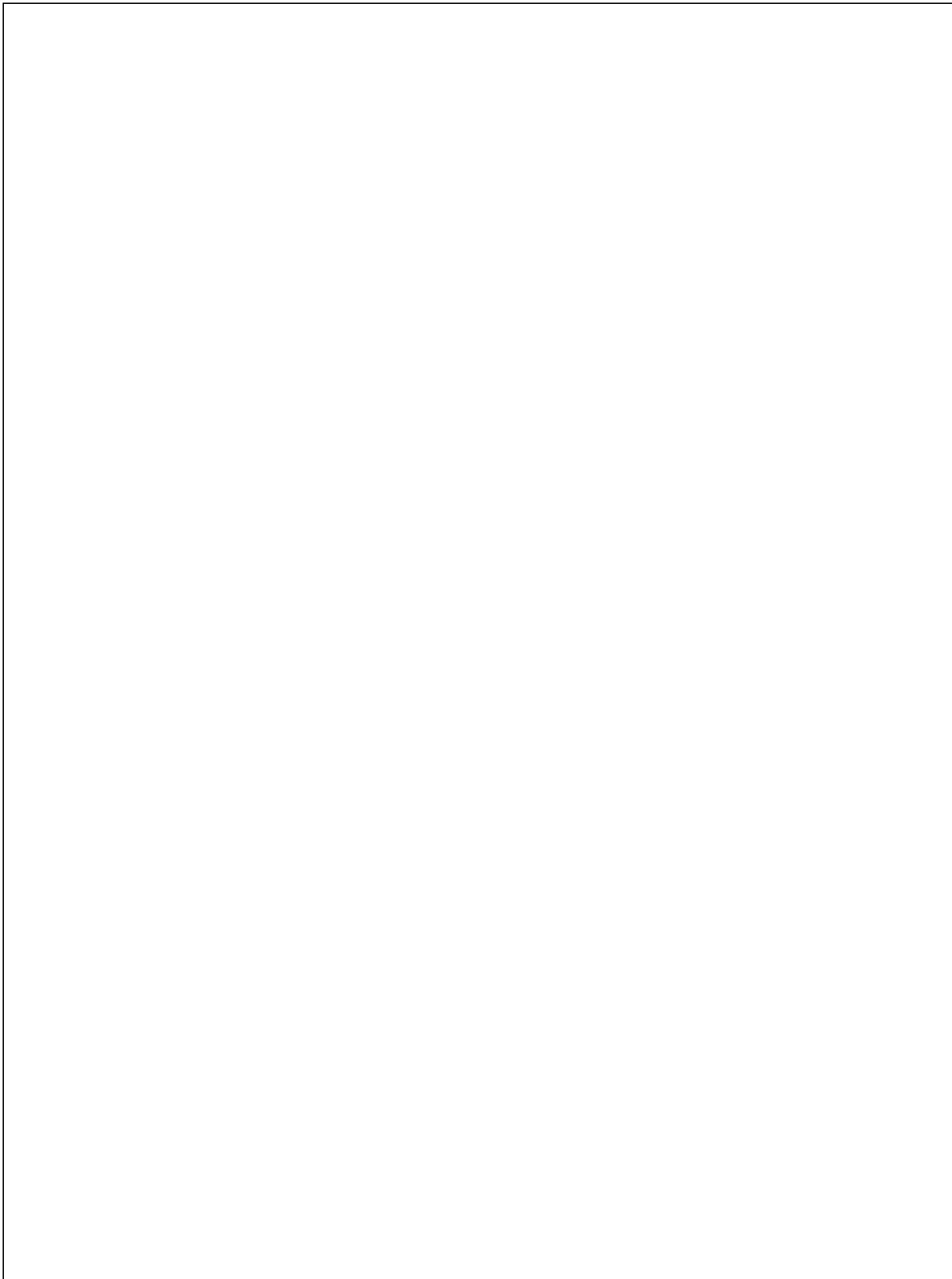
Schedule Page: 120 Line No.: 76 Column: c

Represents RSU Taxes

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.



The Dayton Power and Light Company
Notes to Financial Statements
For the years ended December 31, 2022 and 2021

GLOSSARY OF TERMS

The following select terms, abbreviations or acronyms are used in this report:

Term	Definition
AES	The AES Corporation - a global power company, the ultimate parent company of DPL
AES Ohio	The Dayton Power and Light Company, which does business as AES Ohio
AES Ohio Credit Agreement	\$175.0 million AES Ohio Amended and Restated Credit Agreement, dated as of June 19, 2019
AES Ohio Generation	AES Ohio Generation, LLC - a wholly-owned subsidiary of DPL that owned and operated generation facilities from which it made wholesale sales
AFUDC	Allowance for Funds Used During Construction
AMI	Advanced Metering Infrastructure
AOCL	Accumulated Other Comprehensive Income
ARO	Accumulated Other Comprehensive Loss
ASC	Asset Retirement Obligation
ASC	FASB Accounting Standards Codification
CAA	U.S. Clean Air Act - the congressional act that directs the USEPA's regulation of stationary and mobile sources of air pollution to protect air quality and stratospheric ozone
Capacity Market	The purpose of the capacity market is to enable PJM to obtain sufficient resources to reliably meet the needs of electric customers within the PJM footprint. PJM procures capacity, through a multi-auction structure, on behalf of the load serving entities to satisfy the load obligations. There are four auctions held for each Delivery Year (running from June 1 through May 31). The Base Residual Auction is held three years in advance of the Delivery Year and there is one Incremental Auction held in each of the subsequent three years.
CCR	Coal Combustion Residuals - which consists of bottom ash, fly ash, boiler slag and flue gas desulfurization materials generated from burning coal
CRS	Competitive Retail Electric Service
DIR	Distribution Investment Rider - initially established in the ESP 3 and authorized in the DRO to recover certain distribution capital investments placed in service beginning October 1, 2015, for the number of years, and subject to increasing annual revenue limits and other terms, as set forth in the DRO. The annual revenue limit for 2019 was \$22.0 million.
DMR	Distribution Modernization Rider - established in the ESP 3 as a non-bypassable rider to collect \$105.0 million in revenue per year for the first three years of the ESP 3 term
DPL	DPL Inc.
DP&L	The Dayton Power and Light Company - the principal subsidiary of DPL and a public utility which sells, transmits and distributes electricity to residential, commercial, industrial and governmental customers in a 6,000 square mile area of West Central Ohio. DP&L is wholly-owned by DPL and does business as AES Ohio.
DRO	Distribution Rate Order - the order issued by the PUCO on September 26, 2018 establishing new base distribution rates for DP&L, which became effective October 1, 2018
ELG	Steam Electric Power Effluent Limitations Guidelines - guidelines which cover wastewater discharges from power plants operating as utilities
ERISA	The Employee Retirement Income Security Act of 1974
ESP	The Electric Security Plan - a cost-based plan that a utility may file with the PUCO to establish SSO rates pursuant to Ohio law
ESP 1	ESP originally approved by PUCO order dated June 24, 2009. After DP&L withdrew its ESP 3 Application, the PUCO approved DP&L's request to revert to rates based on its ESP 1 rate plan effective December 19, 2019. DP&L is currently operating under this ESP 1 plan.
ESP 3	DP&L's ESP - which was approved October 20, 2017 and became effective November 1, 2017. This ESP 3 was subsequently withdrawn, and DP&L reverted to its ESP 1 rate plan, effective December 18, 2019.
FASB	Financial Accounting Standards Board
FASC	FASB Accounting Standards Codification
FERC	Federal Energy Regulatory Commission
First and Refunding Mortgage	DP&L's First and Refunding Mortgage, dated October 1, 1935, as amended, with the Bank of New York Mellon as Trustee
GAAP	Generally Accepted Accounting Principles in the United States of America
Generation Separation	The transfer on October 1, 2017, to AES Ohio Generation of the DP&L-owned generating facilities and related liabilities, excluding those of the Beckjord and Hutchings Coal Stations, pursuant to an asset contribution agreement with a subsidiary that was then merged into AES Ohio Generation

GLOSSARY OF TERMS (cont.)

Term	Definition
GHG	Greenhouse gas - air pollutants largely emitted from combustion
kWh	Kilowatt hour
LIBOR	London Inter-Bank Offering Rate
Master Trust	DP&L established a Master Trust to hold assets that could be used for the benefit of employees participating in employee benefit plans
MRO	Market Rate Option - a market-based plan that a utility may file with PUCO to establish SSO rates pursuant to Ohio law
MVIC	Miami Valley Insurance Company is a wholly-owned insurance subsidiary of DPL that provides insurance services to DPL and its subsidiaries
MW	Megawatt
MWh	Megawatt hour
NAAQS	National Ambient Air Quality Standards - the USEPA's health and environmental based standards for six specified pollutants, as found in the ambient air
NAV	Net asset value
NERC	North American Electric Reliability Corporation - a not-for-profit international regulatory authority whose mission is to assure the effective and efficient reduction of risks to the reliability and security of the electric grid
Non-bypassable	Charges that are assessed to all customers regardless of whom the customer selects as their retail electric generation supplier
NOV	Notice of Violation - an administrative action by EPA or a state agency to address non-compliance with various federal or state anti-pollution laws or regulations
NOX	Nitrogen Oxide - an air pollutant regulated by the NAAQS under the CAA
OCC	Ohio Consumers' Counsel
OCI	Other Comprehensive Income
Ohio EPA	Ohio Environmental Protection Agency
OVEC	Ohio Valley Electric Corporation, an electric generating company in which DP&L has a 4.9% interest
PJM	PJM Interconnection, LLC, an RTO
PRP	PRP - A Potentially Responsible Party is considered by the USEPA to be potentially responsible for ground contamination and the USEPA will commonly require PRPs to conduct an investigation to determine the source of contamination and to perform the cleanup before using Superfund money
PUCO	Public Utilities Commission of Ohio
RTO	Regional Transmission Organization
SEC	Securities and Exchange Commission
SEET	Significantly Excessive Earnings Test - a test used by the PUCO to determine whether a utility's ESP or MRO produces significantly excessive earnings for the utility
Service Company	AES US Services, LLC - the shared services affiliate providing accounting, finance and other support services to AES' U.S. SBU businesses
SIP	A State Implementation Plan is a plan for complying with the federal CAA, administered by the USEPA. The SIP consists of narrative, rules, technical documentation and agreements that an individual state will use to clean up polluted areas.
Smart Grid Plan	In December 2018, DP&L filed a comprehensive grid modernization plan
SO2	Sulfur Dioxide - an air pollutant regulated by the NAAQS under the CAA
SSO	Standard Service Offer - the retail transmission, distribution and generation services offered by a utility through regulated rates, authorized by the PUCO
TCJA	The Tax Cuts and Jobs Act of 2017 signed on December 22, 2017
U.S.	United States of America
USD	U. S. dollar
USEPA	U. S. Environmental Protection Agency
USF	The Universal Service Fund (USF) is a statewide program which provides qualified low-income customers in Ohio with income-based bills and energy efficiency education programs
U.S. SBU	U. S. Strategic Business Unit, AES' reporting unit covering the businesses in the United States, including DPL
WPAFB	Wright-Patterson Air Force Base

1 – OVERVIEW AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DP&L, which does business as AES Ohio, is a public utility incorporated in 1911 under the laws of Ohio. Beginning in 2001, Ohio law gave consumers the right to choose the electric generation supplier from whom they purchase retail generation service; however, transmission and distribution services are still regulated. AES Ohio has the exclusive right to provide such service to its approximately 536,000 customers located in West Central Ohio. AES Ohio provides retail SSO electric service to residential, commercial, industrial and governmental customers in a 6,000 square mile area of West Central Ohio. AES Ohio sources all of the generation for its SSO customers through a competitive bid process. AES Ohio owned interests in the retired Hutchings Coal Station until its transfer in 2020 and currently owns numerous transmission facilities. Principal industries located in AES Ohio's service territory include automotive, food processing, paper, plastic, manufacturing and defense. AES Ohio's sales reflect the general economic conditions, seasonal weather patterns of the area, the market price of electricity and customer energy efficiency initiatives. AES Ohio also sells its proportional share of energy and capacity from its investment in OVEC into the wholesale market. AES Ohio has only one reportable segment, the Utility segment. In addition to AES Ohio's electric transmission and distribution businesses, the Utility segment includes revenues and costs associated with AES Ohio's investment in OVEC and the historical results of AES Ohio's retired Hutchings Coal Station, which was sold in 2020. The terms "we," "us," "our" and "ours" are used to refer to AES Ohio.

AES Ohio's electric transmission and distribution businesses are subject to rate regulation by federal and state regulators. Accordingly, AES Ohio applies the accounting standards for regulated operations to its electric transmission and distribution businesses and records regulatory assets when incurred costs are expected to be recovered in future customer rates and regulatory liabilities when current cost recoveries in customer rates relate to expected future costs or overcollections of riders.

Basis of Presentation

These financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than GAAP. The principle differences from GAAP relate to the presentation of non-legal asset retirement costs, the presentation of mark to market gains and losses on the change in fair value of derivative instruments, the presentation of losses on disposal of assets, the presentation of certain pension and other postretirement benefits, the presentation of the current portion of deferred income taxes, the requirement to include uncertain tax positions in deferred income taxes, the requirement to report deferred tax assets and liabilities separately rather than as a single net amount, the presentation of license fees and capitalized costs for internal-use software, the presentation of deferred financing costs, and the presentation of current maturities of long-term debt.

For GAAP purposes, regulatory liabilities include obligations associated with the retirement of tangible long-lived assets and the associated non-legal asset retirement costs. For FERC reporting purposes, the non-legal asset retirement costs are a component of accumulated depreciation. Such costs represent the net non-legal removal costs of plant in service. Accordingly, for FERC financial statement purposes, the Asset Removal Costs are included in accumulated depreciation as opposed to regulatory liabilities.

For GAAP purposes, accounting standard 2017-07, Compensation – Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Costs, changed the presentation of non-service costs associated with defined benefit plans. For GAAP purposes, this standard required non-service pension costs to be reported below Operating Income. For FERC purposes non-service pension costs continue to be reported within Net Utility Operating Income.

For GAAP purposes, deferred tax assets and liabilities are reported in a single net amount for those assets and liabilities arising in the same jurisdiction. GAAP also requires a current and noncurrent portion of assets and liabilities to be presented. For FERC reporting purposes, deferred tax assets and liabilities are reported separately rather than as a single net amount, with no current amount separately presented. The FERC financial statements include deferred tax assets in account 190 (accumulated deferred income taxes) of \$5.0 million and \$9.8 million at December 31, 2022 and 2021, respectively. Accumulated deferred tax liabilities of \$199.9 million and \$193.2 million at December 31, 2022 and 2021, respectively, are included in accounts 281-283 (accumulated deferred income taxes).

For GAAP purposes, uncertain tax positions are to be recorded in accordance with ASC 740 which prescribes a more-likely-than-not recognition threshold and measurements requirements and are not included in the presentation of deferred income taxes. However, in accordance with FERC Docket No. AI07-2-000, deferred income taxes are to be recognized based on the difference between positions taken in tax returns filed or expected to be filed and amounts reported in financial statements. Such tax positions of \$0.4 million at both December 31, 2022 and 2021 are included in account 236 (taxes payable) for FERC purposes.

For GAAP purposes, license fees and capitalized costs of internal-use software and the corresponding amortization are included in intangible assets. For FERC reporting purposes, the capitalized costs are included in accounts 101 (electric plant in service) and 106 (completed construction not classified) and the corresponding amortization is included in account 111 (accumulated provision for amortization of electric utility plant).

For GAAP purposes, implementation costs related to software as a service are recorded as prepayments with amortization reducing the prepayment. For FERC reporting purposes, these implementation costs are included in Utility Plant and the corresponding amortization is included in Accumulated Provision for Amortization.

For GAAP purposes, deferred financing costs are presented as a direct deduction of the carrying amount of debt. For FERC purposes, they are included in account 181, Unamortized Debt Expense.

GAAP requires that current maturities of long-term debt be reported as a current liability on the Comparative Balance Sheets. For FERC reporting, current maturities of long-term debt are included with the long-term debt on the Comparative Balance Sheets. Current maturities of long-term debt were \$0.2 million at both December 31, 2022 and 2021.

AES Ohio does not have any subsidiaries.

AES Ohio has evaluated subsequent events through the date this report is issued.

Certain amounts from prior periods have been reclassified to conform to the current period presentation.

Use of Management Estimates

The preparation of financial statements in conformity with accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts requires that management make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. The reported amounts of revenues and expenses during the reporting period may also be affected by the estimates and assumptions management is required to make. Actual results may differ from those estimates. Significant items subject to such estimates and assumptions include: recognition of revenues including unbilled revenues; the carrying value of property, plant and equipment; the valuation of allowances for credit losses and deferred income taxes; regulatory assets and liabilities; liabilities recorded for income tax exposures; litigation; contingencies; and employee benefits.

Regulatory Accounting

Our retail utility operations are subject to the jurisdiction of the PUCO. Our wholesale power transactions are subject to the jurisdiction of the FERC. These agencies regulate our utility business operations, tariffs, accounting, depreciation allowances, services, issuances of securities and the sale and acquisition of utility properties. The financial statements include the provisions of FASB ASC 980 "Regulated Operations," which gives recognition to the ratemaking and accounting practices of these agencies. See also Note 2 – REGULATORY MATTERS for a discussion of specific regulatory assets and liabilities.

Cash, Cash Equivalents and Restricted Cash

Cash and cash equivalents are stated at cost, which approximates fair value. All highly liquid short-term investments with original maturities of three months or less are considered

cash equivalents. Restricted cash includes cash which is restricted as to withdrawal or usage. The restrictions relate to cash required for certain balance requirements. Cash, cash equivalents and restricted cash include accounts 131, 132, 133, 134, 135, 136 and 171.

Revenue and Accounts Receivable

Revenues related to the sale of energy are generally recognized when service is rendered, or energy is delivered to customers. However, the determination of the energy sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each month, amounts of energy delivered to certain customers since the date of the last meter reading are estimated and the corresponding unbilled revenue is accrued. In making its estimates of unbilled revenue, we use models that consider various factors including daily generation volumes; known amounts of energy usage by nearly all residential, commercial and industrial customers; estimated line losses; and estimated customer rates based on prior period billings. Given the use of these models, and that customers are billed on a monthly cycle, we believe it is unlikely that materially different results will occur in future periods when revenue is billed. An allowance for potential credit losses is maintained and amounts are written off when normal collection efforts have been exhausted. Our provision for expected credit losses was \$0.5 million and \$0.3 million at December 31, 2022 and 2021, respectively. As discussed in Note 2 – REGULATORY MATTERS, AES Ohio's uncollectible expense is deferred as a regulatory asset for future collection.

In addition, we are one of many transmission system owner members of PJM, a regional transmission organization which maintains functional control over the combined transmission systems of its members and manages one of the largest energy markets in the U.S. See Note 11 – REVENUES for additional information on PJM sales and other revenue streams. The following table is a rollforward of our allowance for credit losses related to the accounts receivable balances for the years ended December 31, 2022 and 2021:

\$ in millions	Beginning Allowance Balance	Current Period Provision	Write-offs Charged Against Allowance	Recoveries Collected	Ending Allowance Balance
2022	\$ 0.3	\$ 2.5	\$ (4.1)	\$ 1.8	\$ 0.5
2021	\$ 2.8	\$ (0.4)	\$ (3.5)	\$ 1.4	\$ 0.3

The allowance for credit losses primarily relates to utility customer receivables, including unbilled amounts. Expected credit loss estimates are developed by disaggregating customers into those with similar credit risk characteristics and using historical credit loss experience. In addition, we also consider how current and future economic conditions are expected to impact collectability. Amounts are written off when reasonable collections efforts have been exhausted.

Inventories

Inventories are carried at average cost, net of reserves, and include materials and supplies used for utility operations.

Property, Plant and Equipment

New property, plant and equipment additions are stated at cost. For regulated transmission and distribution property, cost includes direct labor and material, allocable overhead expenses and AFUDC. AFUDC represents the cost of borrowed funds and equity used to finance regulated construction projects. Capitalization of AFUDC and interest ceases at either project completion or at the date specified by regulators. AFUDC and capitalized interest was \$8.1 million and \$5.4 million in the years ended December 31, 2022 and 2021, respectively.

Depreciation

Depreciation expense is calculated using the straight-line method, which allocates the cost of property over its estimated useful life. For AES Ohio's transmission and distribution assets, straight-line depreciation is applied monthly on an average composite basis using group rates that approximated 2.8% in 2022 and 2.8% in 2021. Depreciation expense was \$76.8 million and \$71.6 million for the years ended December 31, 2022 and 2021, respectively.

Impairment of Long-lived Assets

GAAP requires that we test long-lived assets for impairment when indicators of impairment exist. If an asset is deemed to be impaired, we are required to write down the asset to its fair value with a charge to current earnings. The net book value of Net Utility Plant was \$1,802.9 million and \$1,569.9 million as of December 31, 2022 and 2021, respectively. We do not believe any of these assets are currently impaired. In making this assessment, we consider such factors as: the overall condition and distribution capacity of the assets; the expected ability to recover additional expenditures in the assets; and the anticipated demand and relative pricing of retail electricity in our service territory.

Financial Instruments

Our Master Trust investments in debt and equity financial instruments of publicly traded entities are classified as equity investments. These equity securities are carried at fair value and unrealized gains and losses on these securities are recorded in *Other income*. As these financial instruments are held to be used for the benefit of employees or former employees participating in employee benefit plans and are not used for general operating purposes, they are classified as non-current in *Other non-current assets* on the Balance Sheets. See Note 4 – FAIR VALUE for additional information.

Concentrations of Risk

Substantially all of our customers are located within the Dayton area. Approximately 58% of our employees are covered by a collective bargaining agreement that expires October 31, 2023.

Financial Derivatives

We have contracts involving the physical delivery of energy. Because these contracts qualify for the normal purchases and normal sales scope exception in ASC 815 - *Derivatives and Hedging*, we have elected to account for them as accrual contracts, which are not adjusted for changes in fair value.

Repairs and Maintenance

Repair and maintenance costs are expensed as incurred.

Pension and Postretirement Benefits

We recognize in our Balance Sheets an asset or liability reflecting the funded status of pension and other postretirement plans with current-year changes from actuarial gains or losses related to our regulated operations, which would otherwise be recognized in AOCL, recorded as a regulatory asset as this can be recovered through future rates. Such changes that are not related to our regulated operations are recognized in AOCL. All plan assets are recorded at fair value. We follow the measurement date provisions of the accounting guidance, which require a year-end measurement date of plan assets and obligations for all defined benefit plans.

We account for and disclose pension and postretirement benefits in accordance with the provisions of GAAP relating to the accounting for pension and other postretirement plans. These GAAP provisions require the use of assumptions, such as the discount rate for liabilities and long-term rate of return on assets, in determining the obligations, annual cost and funding requirements of the plans. Consistent with the requirements of ASC 715 - *Compensation - Retirement Benefits*, we apply a disaggregated discount rate approach for determining service cost and interest cost for our defined benefit pension plans and postretirement plans.

See Note 7 – BENEFIT PLANS for more information.

Income Taxes

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of the existing assets and liabilities and their respective income tax bases. We establish an allowance when it is more likely than not that all or a portion of a deferred tax asset will not be realized. Our tax positions are evaluated under a more likely than not recognition threshold and measurement analysis before they are recognized for financial statement reporting. Uncertain tax positions have been classified as noncurrent income tax liabilities unless expected to be paid within one year. Our policy for interest and penalties is to recognize interest and

penalties as a component of the provision for income taxes in the Statements of Operations.

Income taxes payable, which are includable in allowable costs for ratemaking purposes in future years, are recorded as regulatory assets or liabilities with a corresponding deferred tax liability or asset. Investment tax credits that reduced federal income taxes in the years they arose have been deferred and are being amortized to income over the useful lives of the properties in accordance with regulatory treatment. See Note 2 – REGULATORY MATTERS for additional information.

AES Ohio files U.S. federal income tax returns as part of the consolidated U.S. income tax return filed by AES. The consolidated tax liability is allocated to each subsidiary based on the separate return method which is specified in our tax allocation agreement and which provides a consistent, systematic and rational approach. See Note 6 – INCOME TAXES for additional information.

Related Party Transactions

In the normal course of business, AES Ohio enters into transactions with other subsidiaries of DPL or AES. See Note 10 – RELATED PARTY TRANSACTIONS for more information on Related Party Transactions.

New accounting pronouncements

The following table provides a brief description of recent accounting pronouncements that had an impact on our financial statements. Accounting pronouncements not listed below were assessed and determined to be either not applicable or did not have a material impact on our Financial Statements.

Accounting Standard	Description	Date of Adoption	Effect on the financial statements upon adoption
New Accounting Standards Adopted			
2020-04 and 2021-01 and 2022-06 Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting	The amendments in these updates provide optional expedients and exceptions for applying GAAP to contracts, hedging relationships and other transactions that reference to LIBOR or another reference rate expected to be discontinued by reference rate reform, and clarify that certain optional expedients and exceptions in Topic 848 for contract modifications and hedge accounting apply to derivatives that are affected by the discounting transition. These amendments are effective for a limited period of time (March 12, 2020 - December 31, 2024).	Effective for all entities as of March 12, 2020 through December 31, 2024.	We adopted this standard on a prospective basis and it did not have a material impact on the Financial Statements.

Adoption of ASC Topic 326 -, Financial Instruments - Credit Losses

On January 1, 2020, we adopted ASC 326 Financial Instruments - Credit Losses and its subsequent corresponding updates ("ASC 326"). The new standard updates the impairment model for financial assets measured at amortized cost, known as the Current Expected Credit Loss ("CECL") model. For trade and other receivables, held-to-maturity debt securities, loans and other instruments, entities are required to use a new forward-looking "expected loss" model that generally results in the earlier recognition of an allowance for credit losses. For available-for-sale debt securities with unrealized losses, entities measure credit losses as it was done under previous GAAP, except that unrealized losses due to credit-related factors are now recognized as an allowance on the balance sheet with a corresponding adjustment to earnings in the income statement.

We applied the modified retrospective method of adoption for ASC 326. Under this transition method, we applied the transition provisions starting at the date of adoption. The CECL model primarily impacts the calculation of our expected credit losses in gross customer trade accounts receivable. The adoption of ASC 326 and the application of CECL on our trade accounts receivable did not have a material impact on our Financial Statements.

2 – REGULATORY MATTERS

Distribution Rate Case

On November 30, 2020, AES Ohio filed a new distribution rate case application with the PUCO to increase AES Ohio's base rates for electric distribution service to address, in part, increased costs of materials and labor and

substantial investments to improve distribution structures. On December 14, 2022, the PUCO issued an order on the application. Among other matters, the order:

- Establishes a revenue increase of \$75.6 million for AES Ohio's base rates for electric distribution service and
- Provides for a return on equity of 9.999% and a cost of long-term debt of 4.4% on a distribution rate base of \$783.5 million and based on a capital structure of 53.87% equity and 46.13% long-term debt.

These rates will go into effect when AES Ohio has a new electric security plan in place. AES Ohio anticipates approval of ESP 4 in 2023. The hearing is set for May 2, 2023.

AES Ohio ESPs, SEET Proceedings and Comprehensive Settlement

AES Ohio ESP - Ohio law requires utilities to file either an ESP or MRO plan to establish SSO rates. From November 1, 2017 through December 18, 2019, AES Ohio operated pursuant to an approved ESP plan, which was initially approved on October 20, 2017 (ESP 3). On December 18, 2019, the PUCO approved AES Ohio's Notice of Withdrawal and reversion to its prior rate plan (ESP 1). Among other items, the PUCO Order approving the ESP 1 rate plan includes reinstating the non-bypassable RSC Rider, which provides annual revenues of approximately \$79.0 million. The OCC has appealed to the Ohio Supreme Court, the Commission's decision approving the reversion to ESP 1 as well as argued for a refund of the RSC revenues dating back to August 2021. A decision is pending. We are unable to predict the outcome of this appeal, but if this results in terms that are more adverse than AES Ohio's current ESP rate plan, it could have a material adverse effect on our results of operations, financial condition and cash flows.

Comprehensive Settlement - On October 23, 2020, AES Ohio entered into a Stipulation and Recommendation (the Settlement) with the staff of the PUCO and various customers, and organizations representing customers of AES Ohio and certain other parties with respect to, among other matters, AES Ohio's applications pending at the PUCO for (i) approval of AES Ohio's plan to modernize its distribution grid (the Smart Grid Plan), (ii) findings that DP&L passed the SEET for 2018 and 2019, and (iii) findings that AES Ohio's current ESP 1 satisfies the SEET and the more favorable in the aggregate (MFA) regulatory test. On June 16, 2021, the PUCO issued their opinion and order accepting the stipulation as filed. The OCC appealed the final PUCO order to the Ohio Supreme Court on December 6, 2021. Oral arguments regarding this appeal are expected but not yet scheduled.

ESP 4 filing - On September 26, 2022, AES Ohio filed its latest ESP (ESP 4) with the PUCO. ESP 4 is a comprehensive plan to enhance and upgrade its network and improve service reliability, provide greater safeguards for price stability and continue investments in local economic development. As part of this plan, AES Ohio intends to increase investments in the distribution infrastructure and deploy a proactive vegetation management program. The plan also includes proposals for new customer programs, including renewable options, electric vehicle programs and energy efficiency programs for residential and low-income customers. ESP 4 also seeks to recover outstanding regulatory assets not currently in rates. AES Ohio did not propose that the Rate Stabilization Charge would continue as part of ESP 4. AES Ohio signed a stipulation on April 10, 2023 with all parties but one which included the authorization to collect these revenues through the Regulatory Compliance Rider (RCR). The hearing is set for May 2, 2023.

Decoupling

On January 23, 2021, AES Ohio filed with the PUCO requesting approval to defer its decoupling costs consistent with the methodology approved in its Distribution Rate Case. An evidentiary hearing was held in May 2021. If approved, the deferral would be effective December 18, 2019 and going forward would reduce impacts of weather, energy efficiency programs and economic changes in customer demand. AES Ohio signed a stipulation on April 10, 2023 with all parties but one in ESP 4, which included the agreement that AES Ohio would withdrawal Case No. 20-140-EL-AAM. The hearing for ESP 4 is set for May 2, 2023.

COVID-19

In response to the PUCO's COVID-19 emergency orders, AES Ohio filed an Application on March 23, 2020, requesting waivers of certain rule and tariff requirements and deferral of certain costs and revenues including those related to deposits and reconnection fees, late payment fees, credit card fees; and waived or uncollected amounts associated with putting customers on payment plans. On May 20, 2020, the PUCO approved the application and required AES Ohio to file a plan outlining the timing and steps it plans to take in an effort to return to normal operations. The authorized deferral of those certain costs and revenues must be offset by COVID-19 related savings. AES Ohio filed its plan on July 15, 2020 and

was approved by the PUCO on August 12, 2020. AES Ohio had recorded a \$0.9 million regulatory asset as of December 31, 2021; however, during the third quarter of 2022, AES Ohio decided it will not seek recovery in a future rate proceeding and, thus, wrote off the \$0.9 million deferral, which is included in *Operation and maintenance* on the Statements of Operations.

FERC Proceedings

On March 3, 2020, AES Ohio filed an application before the FERC seeking to change its existing stated transmission rates to formula transmission rates that would be updated each calendar year. This filing was approved and made effective as of May 3, 2020, subject to possible refunds if the approved rates were modified. An uncontested settlement was filed December 10, 2020 and approved April 15, 2021. Among other things, the settlement established new depreciation rates for AES Ohio's transmission assets and an authorized return on equity of 9.85%, and started an amortization process to return excess deferred taxes created by the TCJA. Pursuant to the approved mechanisms and formula, transmission rates were adjusted, effective on January 1, 2022, to reflect projected 2022 costs, adjusted to true-up the projections of revenues and costs incurred during 2020. Adjustments to true-up 2021 revenues and costs will be reflected in 2023 formula transmission rates. At December 31, 2022, AES Ohio has recorded a liability of \$18.2 million, with \$12.8 million classified as current, representing credits owed to customers for the 2022 and 2021 annual true-ups.

Revision of Previously Issued Financial Statements

FERC initiated an audit of AES Ohio's compliance with (1) the accounting requirements of the Uniform System of Accounts Prescribed for Public Utilities and Licensees under 18 C.F.R. Part 101; and (2) the reporting requirements of the FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q; Quarterly Financial Report, under 18 C.F.R. subsection 141.1. FERC issued an audit report that contains eight findings. As a result of the findings, FERC required AES Ohio to revise certain 2021 ending balances in the 2022 FERC Form 1. AES Ohio assessed the materiality of the required revisions in accordance with ASC 250 Accounting Changes and Error Corrections, and concluded that the revisions were not material, individually or in the aggregate, to the prior period financial statements. Below is a chart of the required FERC account revisions whose 2021 ending balance are revised from the 2021 FERC Form 1 filing.

The tables below include only those line items that include revisions to previously reported amounts.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)			
Title of Account	As Filed End of Year Balance 12/31/2021	Revision to End of Year Balance 12/31/2021	Revised End of Year Balance 12/31/2021
Utility Plant (101-106, 114)	2,610,986,392	(1,070,364)	2,609,916,028
TOTAL Utility Plant (Enter Total of lines 2 and 3)	2,809,912,984	(1,070,364)	2,808,842,620
(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	1,239,093,043	(196,100)	1,238,896,943
Net Utility Plant (Enter Total of line 4 less 5)	1,570,819,941	(874,264)	1,569,945,677
Net Utility Plant (Enter Total of lines 6 and 13)	1,570,819,941	(874,264)	1,569,945,677
Other Accounts Receivable (143)	12,455,492	27,145,770	39,601,262
Plant Material and Operating Supplies (154)	16,326,992	(1,937,858)	14,389,134
Allowances (158.1 and 158.2)	-	1,937,858	1,937,858
Prepayments (165)	37,004,570	(27,145,770)	9,858,800
TOTAL ASSETS (lines 14-16, 32, 67, and 84)	2,033,185,078	(874,264)	2,032,310,814

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)			
Title of Account	As Filed End of Year Balance 12/31/2021	Revision to End of Year Balance 12/31/2021	Revised End of Year Balance 12/31/2021
Retained Earnings (215, 215.1, 216)	(9,101,977)	(748,672)	(9,850,649)
Total Proprietary Capital (lines 2 thru 15)	781,987,585	(748,672)	781,238,913
Other Regulatory Liabilities (254)	99,121,074	87,073	99,208,147
Accum. Deferred Income Taxes-Other Property (282)	169,378,894	(212,665)	169,166,229
Total Deferred Credits (lines 56 through 64)	293,239,782	(125,592)	293,114,190
TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54, and 65)	2,033,185,077	(874,264)	2,032,310,813

STATEMENT OF INCOME			
Title of Account	As Filed End of Year Balance 12/31/2021	Revision to End of Year Balance 12/31/2021	Revised End of Year Balance 12/31/2021
Depreciation Expense (403)	71,593,427	(33,502)	71,559,925
Provision for Deferred Income Taxes (410.1)	18,591,521	173,851	18,765,372
TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)	643,527,428	140,349	643,667,777
Net Util Oper Inc (Enter Tot Line 2 less 25), Carry to Pg117, line 27	68,950,606	(140,349)	68,810,257
Net Utility Operating Income (Carried forward from page 114)	68,950,606	(140,349)	68,810,257
Allowance for Other Funds Used During Construction (419.1)	2,125,959	911,071	3,037,030
TOTAL Other Income (Enter Total of lines 31 thru 40)	5,039,706	911,071	5,950,777
Net Other Income and Deductions (Total of lines 41, 50, 59)	3,922,191	911,071	4,833,262
(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)	1,614,121	752,379	2,366,500
Net Interest Charges (Total of lines 62 thru 69)	25,805,536	(752,379)	25,053,157
Income Before Extraordinary Items (Total of Lines 27, 60 and 70)	47,067,261	1,523,101	48,590,362
Net Income (Total of lines 71 and 77)	47,067,261	1,523,101	48,590,362

STATEMENT OF RETAINED EARNINGS			
Item	As Filed End of Year Balance 12/31/2021	Revision to End of Year Balance 12/31/2021	Revised End of Year Balance 12/31/2021
Balance-Beginning of Period	(56,092,898)	(2,271,773)	(58,364,671)
Balance Transferred from Income (Account 433 less Account 418.1)	47,067,261	1,523,101	48,590,362
Balance - End of Period (Total 1,9,15,16,22,29,36,37)	(9,101,977)	(748,672)	(9,850,649)
TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)	(9,101,977)	(748,672)	(9,850,649)

STATEMENT OF CASH FLOWS			
	As Filed End of Year	Revision to End of Year	Revised End of Year Balance

Description	End of Year	Recovery to End of Year	Balance
	Balance 12/31/2021	Balance 12/31/2021	12/31/2021
Net Income (Line 78(c) on page 117)	47,067,261	1,523,101	48,590,362
Depreciation and Depletion	74,641,079	(33,503)	74,607,576
Deferred Income Taxes (Net)	4,474,330	173,851	4,648,181
Net (Increase) Decrease in Inventory	(5,545,072)	1,937,858	(3,607,214)
Net (Increase) Decrease in Allowances Inventory	—	(1,937,858)	(1,937,858)
Net Increase (Decrease) in Other Regulatory Liabilities	4,838,263	87,073	4,925,336
(Less) Allowance for Other Funds Used During Construction	2,125,959	911,071	3,037,030
Other (Deferred Debits / Credits)	10,045,362	(839,451)	9,205,911
Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	137,963,001	—	137,963,001
Gross Additions to Utility Plant (less nuclear fuel)	(210,436,189)	(911,071)	(211,347,260)
(Less) Allowance for Other Funds Used During Construction	(2,125,959)	(911,071)	(3,037,030)
Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(213,166,422)	—	(213,166,422)
Cash and Cash Equivalents at End of period	14,475,373	—	14,475,373

In addition to the 2021 revisions above, AES Ohio has also updated all accompanying notes and disclosures which were impacted by the revisions.

Regulatory Assets and Liabilities

Regulatory assets represent deferred costs or credits that have been included as allowable costs or credits for ratemaking purposes. We have recorded regulatory assets or liabilities relating to certain costs or credits as authorized by the PUCO or established regulatory practices in accordance with ASC 980. We are amortizing non-tax-related regulatory assets to expense over periods ranging from 1 to 5 years. Tax-related regulatory assets represent the net income tax costs to be considered in future regulatory proceedings generally as the tax-related amounts are paid.

Current regulatory assets and liabilities primarily represent costs that are being recovered per specific rate orders; recovery for the remaining costs is probable, but not certain. These costs include: (i) the Energy Efficiency Rider, (ii) the Economic Development Rider, (iii) the Competitive Bidding Rider and (iv) the Transmission Cost Recovery Rider. Also included are the current portion of rate case expense costs, storm costs, Smart Grid O&M, Smart Grid

Depreciation, the Infrastructure Investment Rider and Smart Grid R&D, which do not earn a return and are described in greater detail below. Current regulatory liabilities include the overcollection of alternative energy costs, legacy generation costs and certain transmission related costs, including the current portion of the PJM transmission enhancement settlement, the transmission rate true-up (including an anticipated refund as a result of a FERC audit) and the TCJA regulatory liability.

AES Ohio is earning a return on \$3.5 million of the net undercollections / (overcollections) to be collected / (refunded) through rate riders including: (i) the Energy Efficiency Rider, (ii) the Economic Development Rider, (iii) the Competitive Bidding Rider and (iv) the Transmission Cost Recovery Rider, partially offset by the overcollection of economic development costs and legacy generation costs.

Pension benefits represent the qualifying ASC 715 costs of our regulated operations that for ratemaking purposes are deferred for future recovery. We recognize an asset for a plan's overfunded status or a liability for a plan's underfunded status, and recognize, as a component of OCI, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. This regulatory asset represents the regulated portion that would otherwise be charged as a loss to OCI. As per PUCO and FERC precedents, these costs are probable of future rate recovery.

Unrecovered OVEC charges includes the portion of charges from OVEC that were not recovered through AES Ohio's Fuel Rider from October 2014 through October 2017. Additionally, it includes net OVEC costs from December 19, 2019 through December 31, 2019. Beginning on November 1, 2017, through December 18, 2019, current OVEC costs were being recovered through AES Ohio's reconciliation rider which was authorized as part of the ESP 3. AES Ohio has requested recovery of these costs through a proposed rider in ESP 4. During the third quarter of 2022, AES Ohio recorded a \$28.9 million reduction to this regulatory asset as a charge to *Net purchased power cost* in the Condensed Consolidated Statements of Operations in accordance with the provisions of ASC 980. AES Ohio signed a stipulation on April 10, 2023 with all parties but one in ESP 4, which included the authorization to collect these revenues through the Regulatory Compliance Rider (RCR). The hearing is set for May 2, 2023. AES Ohio does not plan to record the regulatory asset until approval of the stipulation by the PUCO.

Regulatory compliance costs represent the long-term portion of the regulatory compliance costs which include the following costs: (i) Consumer Education Campaign, (ii) Retail Settlement System, (iii) Generation Separation, (iv) Bill Format Redesign, (v) Green Pricing Tariff and (vi) Supplier Consolidated Billing. All of these costs except for Generation Separation earn a return. These costs were being recovered over a three-year period that began November 1, 2017 through a rider approved in the ESP 3. That rider was eliminated with the approval of the ESP 1 rate plan, so the balance as of December 18, 2019 remains a regulatory asset for future recovery. AES Ohio has requested recovery of the remaining balance through a proposed rider in ESP 4. AES Ohio signed a stipulation on April 10, 2023 with all parties but one which included the authorization to collect these revenues through the Regulatory Compliance Rider (RCR). The hearing is set for May 2, 2023.

Rate case expenses represents costs associated with preparing distribution rate cases. AES Ohio was granted recovery of these costs for the 2015 case which do not earn a return, as part of the DRO. Recovery of costs for the 2020 case were included in the 2020 rate case filing.

Smart Grid and AMI costs represent costs incurred as a result of studying and developing distribution system upgrades and implementation of AMI. In a PUCO order on January 5, 2011, the PUCO indicated that it expects AES Ohio to continue to monitor other utilities' Smart Grid and AMI programs and to explore the potential benefits of investing in the Smart Grid Plan and AMI programs and that AES Ohio will, when appropriate, file new Smart Grid and/or AMI business cases in the future. These costs are included in the October 23, 2020 settlement described above.

Unamortized loss on reacquired debt represents losses on long-term debt reacquired or redeemed in prior periods that have been deferred. These deferred losses are being amortized over the lives of the original issues in accordance with the rules of the FERC and the PUCO.

Deferred storm costs represent the long-term portion of deferred costs for major storms which occurred during 2021 and 2022. AES Ohio files annual petitions seeking recovery of storm costs. Recovery of these costs is probable, but not certain.

Vegetation management costs represents costs incurred from outside contractors for tree trimming and other vegetation management services. Calculation terms were agreed to in the stipulation approved in the DRO. The terms were an annual baseline of \$10.7 million in 2018 and \$15.7 million thereafter. Amounts over the baseline will be deferred subject to an annual deferral maximum of \$4.6 million. Annual spending less than the vegetation management baseline amount will result in a reduction to the regulatory asset or creation of a regulatory liability. These costs are included in AES Ohio's 2020 distribution rate case application.

Decoupling deferral represents the change in the revenue requirement based on a per customer methodology in the stipulation approved in the DRO and includes deferrals through December 18, 2019. These costs were previously recovered through a Decoupling Rider; however, AES Ohio withdrew its application in the ESP 3 and in doing so, the PUCO ordered on December 18, 2019 in the ESP 1 order, that AES Ohio no longer has a Decoupling Rider. As described above, AES Ohio filed a petition seeking authority to record a regulatory asset to accrue revenues that would have otherwise been collected through the Decoupling Rider; these amounts were also included in the ESP 4 application and

proposed to be recovered in a new rider. AES Ohio signed a stipulation on April 10, 2023 with all parties but one which included the authorization to collect these revenues through the Regulatory Compliance Rider (RCR). The hearing is set for May 2, 2023.

Uncollectible deferral represents deferred uncollectible expense associated with the nonpayment of electric service, less the revenues associated with the bypassable uncollectible portion of the standard offer rate. The DRO established that these costs would be recovered in a rider outside of base rates, thus no uncollectible expense is included in base rates. These costs are included in the 2020 distribution rate case.

Estimated costs of removal - regulated property reflect an estimate of amounts collected in customer rates for costs that are expected to be incurred in the future to remove existing transmission and distribution property from service when the property is retired.

Deferred income taxes payable through rates represent deferred income tax liabilities recognized from the normalization of flow-through items as the result of taxes previously charged to customers. A deferred income tax asset or liability is created from a difference in income recognition between tax laws and accounting methods. As a regulated utility, AES Ohio includes in ratemaking the impacts of current income taxes and changes in deferred income tax liabilities or assets. Accordingly, this liability reflects the estimated deferred taxes AES Ohio expects to return to customers in future periods.

TCJA regulatory liability represents the long-term portion of both protected and unprotected excess Accumulated Deferred Income Taxes ("ADIT") for both transmission and distribution portions, grossed up to reflect the revenue requirement. As a part of the DRO, AES Ohio agreed that savings from the TCJA attributable to distribution facilities, including the excess ADIT and the regulatory liability, constitute amounts that will be returned to customers. As a result of the TCJA and subsequent DRO, AES Ohio entered into a stipulation to resolve all remaining TCJA items related to its distribution rates, including a proposal to return no less than \$4.0 million per year for the first five years unless fully returned in the first five years via a tax savings cost rider for the distribution portion of the balance. On September 26, 2019, an order approved the stipulation in its entirety.

Transmission Formula Rate Credits liability represents the amounts due to customers as a result of the implementation of transmission formula rates, which are adjusted each year based on actual revenue and costs from a previous year, as described above under "FERC Proceedings".

PJM Transmission Enhancement Settlement liability represents the Transmission Enhancement Settlement charges for which AES Ohio is due a refund per FERC Order EL05-121-009 issued on May 31, 2018. The Order states that customers are due a refund for part of these charges which will be received starting August 2018 through 2025. Refunds received will be returned to customers via the transmission cost rider.

Postretirement benefits represent the qualifying ASC 715 gains related to our regulated operations that, for ratemaking purposes, are probable of being reflected in future rates. We recognize an asset for a plan's overfunded status or a liability for a plan's underfunded status, and recognize, as a component of OCI, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. This regulatory liability represents the regulated portion that would otherwise be reflected as a gain to OCI.

3 – PROPERTY, PLANT AND EQUIPMENT

Substantially all of our property is subject to a direct first mortgage lien, as of December 31, 2022. Total non-contractually or legally required accrued removal costs of utility plant in service are included in accumulated depreciation and were \$136.8 million and \$145.2 million at December 31, 2022 and 2021, respectively.

Our depreciation rates are designed to include the estimated non-legal portion of our cost to retire the related assets.

Asset Removal Costs

We continue to record costs of removal for our regulated transmission and distribution assets through our depreciation rates and recover those amounts in rates charged to our customers. There are no known legal AROs associated with these assets. We have recorded \$136.8 million and \$145.2 million in estimated costs of removal at December 31, 2022 and 2021, respectively, as regulatory liabilities for our transmission and distribution property. These amounts represent the excess of the cumulative removal costs recorded through depreciation rates less the cumulative removal costs actually incurred. See Note 2 – REGULATORY MATTERS for additional information.

The following is a summary of the changes in the regulatory liability for T&D asset removal costs:

\$ in millions	2022	2021
Balance at beginning of year	\$ 145.2	\$ 138.8
Additions	17.6	17.0
Settlements	(26.0)	(10.6)
Balance at end of year	<u>\$ 136.8</u>	<u>\$ 145.2</u>

4 – FAIR VALUE

The fair value of our financial assets and liabilities approximate their reported carrying amounts. The estimated fair values of our assets and liabilities have been determined using available market information. Because these amounts are estimates and based on hypothetical transactions to sell assets or transfer liabilities, the use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts.

Fair Value Hierarchy and Valuation Techniques

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. These inputs are categorized using the market approach as follows for AES Ohio:

- Level 1 - unadjusted quoted prices for identical assets or liabilities in an active market. This includes inputs used for money market accounts that are considered cash equivalents, open-ended mutual funds and exchange-traded funds in the Master Trust. The fair value is determined by reference to quoted market prices and other relevant information generated by market transactions;
- Level 2 - inputs from quoted prices in markets where trading occurs infrequently or quoted prices of instruments with similar attributes in active markets. This includes the common collective trust pension plan assets valued using the net asset value method. See Note 7 – BENEFIT PLANS for more information; and
- Level 3 - unobservable inputs reflecting management's own assumptions about the inputs used in pricing the asset or liability. These inputs are used for certain debt balances because the notes are not publicly traded. The fair value reflects management's own assumptions about the inputs used in pricing the liability. Our long-term debt is fair valued for disclosure purposes only.

The fair values of our financial instruments are based on published sources for pricing when possible. We rely on valuation models only when no other method is available to us. The fair value of our financial instruments represents estimates of possible value that may or may not be realized in the future. Valuations of assets and liabilities reflect the value of the instrument including the values associated with counterparty risk. We include our own credit risk and our counterparty's credit risk in our calculation of fair value using global average default rates based on an annual study conducted by a large rating agency.

We did not have any transfers of the fair values of our financial instruments among Level 1, Level 2 or Level 3 of the fair value hierarchy during the years ended December 31, 2022 and 2021.

These financial instruments are not subject to master netting agreements or collateral requirements and, as such, are presented in the Balance Sheets at their gross fair value.

Financial Assets

AES Ohio established a Master Trust to hold assets that could be used for the benefit of employees participating in employee benefit plans and these assets are not used for general operating purposes. These assets are primarily comprised of open-ended mutual funds, which are valued using the net asset value per unit. These investments are recorded at fair value within *Other non-current assets* on the Balance Sheets and classified as equity securities.

Gains / (losses) on these assets were \$(1.7) million, \$0.7 million and \$0.6 million during the years ended December 31, 2022, 2021 and 2020, respectively.

The fair value of assets at December 31, 2022 and 2021 and the respective category within the fair value hierarchy for AES Ohio was determined as follows:

\$ in millions	Fair Value at December 31, 2022				Fair Value at December 31, 2021			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Assets								
Master trust assets								
Money market funds	\$0.5	\$0.0	\$0.0	\$0.5	\$0.4	\$0.0	\$0.0	\$0.4
Mutual funds	\$7.0	\$0.0	\$0.0	\$7.0	\$0.0	\$9.0	\$0.0	\$9.0
Total assets	\$7.5	\$0.0	\$0.0	\$7.5	\$0.4	\$9.0	\$0.0	\$9.4

5 – DEBT

Long-term debt is as follows:

\$ in millions	Interest Rate	Maturity	December 31, 2022	December 31, 2021
First Mortgage Bonds	3.95%	2049	\$ 425.0	\$ 425.0
First Mortgage Bonds	3.20%	2040	140.0	140.0
Tax-exempt First Mortgage Bonds ^(a)	4.25%	2027	100.0	—
Tax-exempt First Mortgage Bonds ^(b)	4.00%	2027	40.0	—
U.S. Government note	4.20%	2061	17.0	17.2
Unamortized debt discount			(2.4)	(2.5)
Total long-term debt			\$ 719.6	\$ 579.7

(1) First mortgage bonds issued to the OAQDA, to secure the loan of proceeds from tax-exempt bonds issued by the OAQDA. The bonds have a final maturity date of November 1, 2040 but are subject to a mandatory put in June 2027.

(2) First mortgage bonds issued to the OAQDA, to secure the loan of proceeds from tax-exempt bonds issued by the OAQDA. The bonds have a final maturity date of January 1, 2034 but are subject to a mandatory put in June 2027.

At December 31, 2022, maturities of long-term debt are summarized as follows:

Due during the years ending December 31,

\$ in millions	
2023	\$ 0.2
2024	0.2
2025	0.2
2026	0.2
2027	140.2
Thereafter	581.0
	722.0
Unamortized discounts	(2.4)
Total long-term debt	719.6

Revolving Credit Agreement

AES Ohio entered into a second amendment and restatement of the AES Ohio Credit Agreement on December 22, 2022 with a syndication of bank lenders. The AES Ohio Credit Agreement is an unsecured committed line of credit to be used: (i) to finance capital expenditures; (ii) to refinance certain existing indebtedness, (iii) to support working capital; and (iv) for general corporate purposes. This agreement matures on December 22, 2027, and bears interest at variable rates as described in the agreement. It includes an uncommitted \$100.0 million accordion feature to provide AES Ohio with an option to request an increase in the size of the facility, subject to approval by the lenders. The AES Ohio Credit Agreement also includes two one-year extension options, allowing AES Ohio to extend the maturity date subject to approval by the lenders. At December 31, 2022 and 2021 the AES Ohio Credit Agreement had outstanding borrowings of \$120.0 million and \$0.0 million, respectively.

Significant Transactions

On June 1, 2022, AES Ohio re-issued \$140.0 million of tax-exempt OAQDA Collateralized Pollution Revenue Refunding Bonds that had been held in trust, Series 2015A&B. AES Ohio re-issued \$140.0 million aggregate principal amount of first mortgage bonds to the OAQDA in two series: \$100.0 million Series 2015A bonds at an interest rate of 4.25% and \$40.0 million Series 2015B at an interest rate of 4.00% to secure the loan of proceeds from these bonds issued by the OAQDA. These bonds are subject to a mandatory put date of June 1, 2027.

On April 13, 2023, AES Ohio issued \$100.0 million of taxable First Mortgage Bonds and intends to use the proceeds from the offering to repay amounts outstanding under the AES Ohio Credit Agreement and for general corporate purposes. The new taxable First Mortgage Bonds carry an interest rate of 5.19% and mature on April 13, 2033.

Debt Covenants and Restrictions

The AES Ohio Credit Agreement and Bond Purchase Agreement (financing document entered into in connection with the issuance of AES Ohio's First Mortgage Bonds, on July 31, 2020) has one financial covenant. The covenant measures Total Debt to Total Capitalization and is calculated, at the end of each fiscal quarter, by dividing total debt by total capitalization. AES Ohio's Total Debt to Total Capitalization ratio shall not be greater than 0.67 to 1.00. As of December 31, 2022 AES Ohio was in compliance with this financial covenant.

AES Ohio does not have any meaningful restrictions in its debt financing documents prohibiting dividends to its parent, DPL. As of December 31, 2022, AES Ohio was in compliance with all debt covenants, including the financial covenants described above.

Substantially all property, plant & equipment of AES Ohio is subject to the lien of the mortgage securing AES Ohio's First and Refunding Mortgage.

6 – INCOME TAXES

Effective and Statutory Rate Reconciliation

The following table summarizes a reconciliation of the U.S. statutory federal income tax rate to the effective tax rate, as a percentage of total income before taxes:

	Years ended December 31,	
	2022	2021
Statutory Federal tax rate	21.0 %	21.0 %
State taxes, net of Federal tax benefit	1.4 %	1.1 %
AFUDC - Equity	(2.2) %	1.3 %

Amortization of investment tax credits	(0.1) %	(0.2) %
Depreciation of flow-through differences	(39.4) %	(11.7) %
Change in tax reserves	— %	(0.1) %
Other - net	(0.3) %	(0.6) %
Effective tax rate	(19.6) %	10.8 %

Deferred Income Taxes

Deferred income taxes reflect the net tax effects of (a) temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for income tax purposes and (b) operating loss carryforwards. These items are stated at the enacted tax rates that are expected to be in effect when taxes are actually paid or recovered. Investment tax credits related to utility property have been deferred and are being amortized over the estimated useful lives of the related property.

7 – BENEFIT PLANS

Postretirement Benefits

Qualified employees who retired prior to 1987 and their dependents are eligible for health care and life insurance benefits until their death, while qualified employees who retired after 1987 are eligible for life insurance benefits and partially subsidized health care. The partially subsidized health care is at the election of the employee, who pays most of the cost, and is available only from their retirement until they are covered by Medicare. We have funded a portion of the union-eligible benefits using a Voluntary Employee Beneficiary Association Trust. These postretirement health care benefits and the related unfunded obligation of \$7.0 million and \$8.9 million at December 31, 2022 and 2021, respectively, were not material to the Financial Statements in the periods covered by this report.

Defined Contribution Plans

The 401(k) Plans are qualified under Section 401 of the Internal Revenue Code.

Participants may elect to contribute up to 85% of eligible compensation to their plan. Non-union participant contributions are matched 100% on the first 1% of eligible compensation and 50% on the next 5% of eligible compensation and they are fully vested in their employer contributions after 2 years of service. Union participant contributions are matched 150% but are capped at \$2,700 for 2022 and they are fully vested in their employer contributions after 3 years of service. Certain non-union and union employees become eligible to participate in their respective plan upon date of hire. All participants are fully vested in their own contributions.

We contributed \$3.3 million in each year ended December 31, 2022 and 2021, respectively. AES Ohio matching contributions are paid bi-weekly, in arrears. The contributions by year may include the bi-weekly matching contribution that is paid in the following year in addition to employer matching true-up contributions. AES Ohio also contributes an annual bonus to the accounts of its union participants. This payment is typically made in January of the following year.

AES Ohio sponsors a traditional defined benefit pension plan for most of the employees of DPL and its subsidiaries. For collective bargaining employees, the defined benefits are based on a specific dollar amount per year of service. For all other employees (management employees), the traditional defined benefit pension plan is based primarily on compensation and years of service. As of December 31, 2010, this traditional pension plan formula was closed to new management employees. A participant is 100% vested in all amounts credited to their account upon the completion of five vesting years, as defined in The Dayton Power and Light Company Retirement Income Plan, or the participant's death or disability. If a participant's employment is terminated, other than by death or disability, prior to such participant becoming 100% vested in his or her account, the account shall be forfeited as of the date of termination. Employees that transferred from AES Ohio to the Service Company maintain their previous eligibility to participate in the AES Ohio pension plan.

Almost all management employees beginning employment on or after January 1, 2011 participate in a cash balance pension plan formula. Similar to the traditional pension plan for management employees, the cash balance benefits are based on compensation and years of service. A participant shall become 100% vested in all amounts credited to his or her account upon the completion of three vesting years, as defined in The Dayton Power and Light Company Retirement Income Plan, or the participant's death or disability. If a participant's employment is terminated, other than by death or disability, prior to such participant becoming 100% vested in his or her account, the account shall be forfeited as of the date of termination. Vested benefits in the cash balance plan are fully portable upon termination of employment.

In addition, we have a Supplemental Executive Retirement Plan ("SERP") for certain retired key executives. The SERP has an immaterial unfunded liability related to agreements for retirement benefits of certain terminated and retired key executives.

We recognize an asset for a plan's overfunded status and a liability for a plan's underfunded status and recognize, as a component of OCI, the changes in the funded status of the plan that arise during the year that are not recognized as a component of net periodic benefit cost. For the transmission and distribution areas of our electric business, these amounts are recorded as regulatory assets and liabilities which represent the regulated portion that would otherwise be charged or credited to AOCL. We have historically recorded these costs on the accrual basis, and this is how these costs have been historically recovered through customer rates. This factor, combined with the historical precedents from the PUCO and FERC, make these costs probable of future rate recovery.

The following tables set forth the changes in the Pension Plans' obligations and assets recorded on the Balance Sheets at December 31, 2022 and 2021. The amounts presented in the following tables for pension obligations include the collective bargaining plan formula, traditional management plan formula and cash balance plan formula and the SERP in the aggregate and have not been adjusted for \$1.7 million of costs billed to the Service Company for each years ended December 31, 2022 and 2021, respectively, or \$0.9 million and \$1.9 million of costs billed to AES Ohio Generation for the years ended December 31, 2022 and 2021, respectively.

\$ in millions	Years ended December 31,	
	2022	2021
Change in benefit obligation		
Benefit obligation at January 1	\$ 416.2	\$ 449.5
Service cost	4.9	4.5
Interest cost	9.6	8.2
Plan amendments	—	2.3
Actuarial gain	(98.0)	(12.7)
Benefits paid	(23.7)	(35.6)
Benefit obligation at December 31	309.0	416.2
Change in plan assets		
Fair value of plan assets at January 1	363.5	365.1
Actual return / (loss) on plan assets	(73.1)	24.0
Employer contributions	7.7	10.0
Benefits paid	(23.7)	(35.6)
Fair value of plan assets at December 31	274.4	363.5
Unfunded status of plan	\$ (34.6)	\$ (52.7)
Amounts recognized in the Balance Sheets		
December 31,		
	2022	2021
Current liabilities	\$ (0.2)	\$ (0.2)
Non-current liabilities	(34.4)	(52.5)

Net liability at end of year	\$ (34.6)	\$ (52.7)
Amounts recognized in Accumulated other comprehensive loss, Regulatory assets, non-current, pre-tax		
<i>Components:</i>		
Prior service cost	\$ 7.3	\$ 8.5
Net actuarial loss	102.7	119.5
Accumulated other comprehensive loss, Regulatory assets, pre-tax	\$ 110.0	\$ 128.0
<i>Recorded in:</i>		
Regulatory asset, non-current	\$ 62.0	\$ 74.0
Accumulated other comprehensive loss	48.0	54.0
Accumulated other comprehensive loss, Regulatory assets, pre-tax	\$ 110.0	\$ 128.0

The accumulated benefit obligation for our Pension Plans was \$301.3 million and \$400.7 million at December 31, 2022 and 2021, respectively.

The net periodic benefit cost of the Pension Plans was:

\$ in millions	Years ended December 31,	
	2022	2021
Service cost	\$ 4.9	\$ 4.5
Interest cost	9.6	8.2
Expected return on assets	(15.8)	(15.0)
Amortization of unrecognized:		
Actuarial loss	7.7	11.4
Prior service cost	1.2	1.1
Net periodic benefit cost	\$ 7.6	\$ 10.2
Rates relevant to each year's expense calculations		
Discount rate	2.83 %	2.44 %
Expected return on plan assets	4.60 %	4.55 %

The following table presents other changes in plan assets and benefit obligations recognized in Accumulated other comprehensive loss, *Regulatory assets, non-current* and *Regulatory liabilities, non-current*

\$ in millions	Years ended December 31,	
	2022	2021
Net actuarial loss / (gain)	\$ (9.1)	\$ (21.7)
Plan amendments	—	2.3
Reversal of amortization item:		
Net actuarial loss	(7.7)	(11.4)
Prior service cost	(1.2)	(1.1)
Total recognized in Accumulated other comprehensive loss, Regulatory assets and Regulatory liabilities	\$ (18.0)	\$ (31.9)
Total recognized in net periodic benefit cost and Accumulated other comprehensive loss, Regulatory assets and Regulatory liabilities	\$ (10.4)	\$ (21.7)

Significant Gains and Losses Related to Changes in the Benefit Obligation

The actuarial gain of \$98.0 million decreased the benefit obligation for the year ended December 31, 2022 and an actuarial gain of \$12.7 million decreased the benefit obligation for the year ended December 31, 2021. The actuarial gain in 2022 and 2021 was primarily due to an increase in the discount rate.

Assumptions

Our expected return on plan asset assumptions, used to determine benefit obligations, are based on historical long-term rates of return on investments, which use the widely accepted capital market principle that assets with higher volatility generate a greater return over the long run. Current market factors, such as inflation and interest rates, as well as asset diversification and portfolio rebalancing, are evaluated when long-term capital market assumptions are determined. Peer data and historical returns are reviewed to verify reasonableness and appropriateness.

At December 31, 2022, we are increasing our long-term rate of return assumption to 5.40% for pension plan assets. The rate of return represents our long-term assumptions based on our long-term portfolio mix. Also, at December 31, 2022, we have increased our assumed discount rate to 5.41% from 2.83% for pension expense to reflect current duration-based yield curve discount rates. A one percent increase in the rate of return assumption for pension would result in a decrease in 2023 pension expense of approximately \$3.3 million. A one percent decrease in the rate of return assumption for pension would result in an increase in 2023 pension expense of approximately \$3.3 million. A 0.25-percentage point increase in the discount rate for pension would result in a decrease of approximately \$0.3 million to 2023 pension expense. A 0.25-percentage point decrease in the discount rate for pension would result in an increase of approximately \$0.4 million to 2023 pension expense.

In determining the discount rate to use for valuing liabilities, we used a market yield curve on high-quality fixed income investments as of December 31, 2022. We project the expected benefit payments under the plan based on participant data and based on certain assumptions concerning mortality, retirement rates, termination rates, etc. The expected benefit payments for each year are then discounted back to the measurement date using the appropriate spot rate for each half-year from the yield curve, thereby obtaining a present value of all expected future benefit payments using the yield curve. Finally, an equivalent single discount rate is determined which produces a present value equal to the present value determined using the full yield curve.

Consistent with the requirements of ASC 715, we apply a disaggregated discount rate approach for determining service cost and interest cost for our defined benefit pension plans and postretirement plans.

In future periods, differences in the actual return on pension plan assets and assumed return, or changes in the discount rate, will affect the timing of contributions, if any, to the plans.

The weighted average assumptions used to determine benefit obligations were:

Benefit Obligation Assumptions	Pension	
	2022	2021
Discount rate for obligations	5.41%	2.83%
Rate of compensation increases	3.21%	3.21%

Pension Plan Assets

Pension Plan assets are invested in multiple asset classes using a de-risking framework designed to manage the Pension Plan's funded status volatility and minimize future cash contributions. Investment strategies and asset allocations are intended to allocate additional assets to the fixed income asset class should the Pension Plan's funded status improve. Investment performance and asset allocation are measured and monitored on an ongoing basis.

Pension Plan assets are managed in a balanced portfolio comprised of two major components: return seeking assets and liability hedging assets. The expected role of plan return

seeking assets is to provide additional return with associated higher levels of risk, while the role of liability hedging assets is to correlate the interest rate of the fixed income investments with that of the Pension Plans' liabilities.

Strategic asset allocation guidelines are determined by a Risk/Advisory Committee and approved by a Fiduciary Committee. These allocations consider the plan's long-term objectives. The long-term target allocations for plan assets are 30% – 40% for return seeking assets and 60% – 70% for liability hedging assets. Return seeking assets include U.S. and international equity, while liability hedging assets include long-duration and high-yield bond funds and emerging market debt funds.

The investment approach is to move the Pension Plans to a more de-risked position, if and when the overall funded status of the Pension Plans improve, by periodically rebalancing the allocation of the Pension Plans' investments in growth assets and liability hedging assets in accordance with the committee's glide path. This strategy requires the daily monitoring of the Pension Plans' ratio of assets to liabilities in order to determine whether approved trigger points have been met, requiring the rebalancing of the assets. All plan assets at December 31, 2022 are common collective trusts. With the exception of the cash and cash equivalents, the collective trusts are valued using the net asset value method and are categorized as Level 2 in the fair value hierarchy. The underlying investments are mutual funds, common stock, or debt securities, in alignment with the target asset allocation.

The following table summarizes our target pension plan allocation for 2022:

Asset category	Long-Term Mid-Point Target Allocation	Percentage of plan assets as of December 31,	
		2022	2021
Equity Securities	35%	32%	42%
Debt Securities	65%	67%	57%
Cash and Cash Equivalents	—%	1%	1%

The fair values of our Pension Plans' assets at December 31, 2022 by asset category are as follows:

\$ in millions	Market Value at December 31, 2022	Quoted prices in active markets for identical assets	Significant observable inputs	Significant unobservable inputs
Asset category		(Level 1)	(Level 2)	(Level 3)
Common collective trusts				
Equities ^(a)	\$ 88.5	\$ —	\$ 88.5	\$ —
Debt securities ^(b)	125.7	—	125.7	—
Government debt securities ^(c)	58.3	—	58.3	—
Cash and cash equivalents ^(d)	1.9	1.9	—	—
Total pension plan assets	\$ 274.4	\$ 1.9	\$ 272.5	\$ —

- (a) This category represents investments that invest in equity securities of U.S. companies of any market capitalization and other investments (i.e.: futures, swaps, currency forwards) of foreign, emerging markets and seeks to provide long-term total return, which includes capital appreciation and income. The funds are valued using the net asset value method.
- (b) This category represents investments that invest in high quality issues within the U.S. corporate bond markets and global high yield bonds and emerging markets debt denominated in local currency. The funds seek to provide current income and long-term capital preservation along with access to higher yielding, relatively liquid fixed income securities. The funds are valued using the net asset value method.
- (c) This category represents investments that invest in U.S. treasury strips, U.S. government agency obligations, and U.S. treasury obligations. The funds seek investment returns over the long term and are valued using the net asset value method.
- (d) This category represents an investment that seeks to maximize current income on cash reserves to the extent consistent with principal preservation and maintenance of liquidity from a portfolio of obligations of the U.S. Government, its agencies or municipalities, and related money market instruments. Principal preservation is a primary objective. The fund is valued at cost.

The fair values of our pension plan assets at December 31, 2021 by asset category are as follows:

\$ in millions	Market Value at December 31, 2021	Quoted prices in active markets for identical assets	Significant observable inputs	Significant unobservable inputs
Asset category		(Level 1)	(Level 2)	(Level 3)
Common collective trusts				
Equities ^(a)	\$ 151.8	\$ —	\$ 151.8	\$ —
Debt securities ^(b)	144.0	—	144.0	—
Government debt securities ^(c)	65.8	—	65.8	—
Cash and cash equivalents ^(d)	1.9	1.9	—	—
Total pension plan assets	\$ 363.5	\$ 1.9	\$ 361.6	\$ —

- (a) This category represents investments that invest in equity securities of U.S. companies of any market capitalization and other investments (i.e.: futures, swaps, currency forwards) of foreign, emerging markets and seeks to provide long-term total return, which includes capital appreciation and income. The funds are valued using the net asset value method.
- (b) This category represents investments that invest in high quality issues within the U.S. corporate bond markets and global high yield bonds and emerging markets debt denominated in local currency. The funds seek to provide current income and long-term capital preservation along with access to higher yielding, relatively liquid fixed income securities. The funds are valued using the net asset value method.
- (c) This category represents investments that invest in U.S. treasury strips, U.S. government agency obligations, and U.S. treasury obligations. The funds seek investment returns over the long term and are valued using the net asset value method.
- (d) This category represents an investment that seeks to maximize current income on cash reserves to the extent consistent with principal preservation and maintenance of liquidity from a portfolio of obligations of the U.S. Government, its agencies or municipalities, and related money market instruments. Principal preservation is a primary objective. The fund is valued at cost.

Pension Funding

We generally fund pension plan benefits as accrued in accordance with the minimum funding requirements of the Employee Retirement Income Security Act of 1974 ("ERISA") and, in addition, make voluntary contributions from time to time. We contributed \$7.5 million to the pension plan in the years ended December 31, 2022 and 2021.

We expect to make contributions of \$0.2 million to our SERP in 2023 to cover benefit payments. We also expect to make contributions of \$7.5 million to our pension plan during 2023.

Funding for the Pension Plans is based upon actuarially determined contributions that consider the amount deductible for income tax purposes and the minimum contribution required under ERISA, as amended by the Pension Protection Act of 2006, as well as targeted funding levels necessary to meet certain thresholds.

From an ERISA funding perspective, AES Ohio's funded target liability percentage was estimated to be 100%. In addition, AES Ohio must also contribute the normal service cost earned by active participants during the plan year. The funding of normal cost is expected to be approximately \$5.5 million in 2023, which includes \$1.9 million for plan expenses. Each year thereafter, if the plan's underfunding increases to more than the present value of the remaining annual installments, the excess is separately amortized over seven years. AES Ohio's funding policy for the pension plans is to contribute annually no less than the minimum required by applicable law, and no more than the maximum amount that can be deducted for federal income tax purposes.

Benefit payments, which reflect future service, are expected to be paid as follows:

Estimated future benefit payments

\$ in millions due within the following years:

	Pension
2023	\$ 24.5
2024	\$ 24.4
2025	\$ 23.9
2026	\$ 23.8
2027	\$ 23.5
2028 - 2032	\$ 113.8

8 – SHAREHOLDER'S EQUITY

Common Stock

AES Ohio has 50,000,000 authorized common shares, of which 41,172,173 are outstanding at December 31, 2022. All common shares are held by AES Ohio's parent, DPL.

Capital Contribution and Returns of Capital

During each of the years ended December 31, 2021 and 2020, DPL made capital contributions of \$150.0 million to AES Ohio. The proceeds have enabled AES Ohio to seek to improve its infrastructure and modernize its grid while maintaining liquidity.

Return of capital payments and dividends were declared and paid in the amount of \$64.0 million in the year ended December 31, 2022, declared in the amount of \$42.0 million and paid in the amount of \$52.0 million in the year ended December 31, 2021 and declared in the amount of \$52.7 million and paid in the amount of \$42.7 million in the year ended December 31, 2020.

9 – CONTRACTUAL OBLIGATIONS, COMMERCIAL COMMITMENTS AND CONTINGENCIES

Contractual Obligations and Commercial Commitments

We enter into various contractual obligations and other commercial commitments that may affect the liquidity of our operations. At December 31, 2022, these include:

\$ in millions	Payments due in:				
	Total	Less than 1 year	2 - 3 years	4 - 5 years	More than 5 years
Electricity purchase commitments	\$599.7	\$420.9	\$178.8	\$0.0	\$0.0
Purchase orders and other contractual obligations	\$315.9	\$250.8	\$65.1	\$0.0	\$0.0

Electricity purchase commitments:

AES Ohio enters into long-term contracts for the purchase of electricity through the SSO competitive bid auctions. In general, these contracts are subject to variable quantities and are terminable only in limited circumstances.

Purchase orders and other contractual obligations: At December 31, 2022, AES Ohio had various other contractual obligations including contracts to purchase goods and services with various terms and expiration dates. Due to uncertainty regarding the timing and payment of future obligations to the Service Company, and AES Ohio's ability to terminate such obligations upon 90 days' notice, we have excluded such amounts in the contractual obligations table above.

Contingencies

Legal Matters

In the normal course of business, we are subject to various lawsuits, actions, proceedings, claims and other matters asserted under laws and regulations. We believe the amounts provided in our Consolidated Financial Statements, as prescribed by GAAP, are adequate considering the probable and estimable contingencies. However, there can be no assurances that the actual amounts required to satisfy alleged liabilities from various legal proceedings, claims, tax examinations and other matters, including the matters discussed below, and to comply with applicable laws and regulations, will not exceed the amounts reflected in our Financial Statements. As such, costs, if any, that may be incurred in excess of those amounts provided as of December 31, 2022, cannot be reasonably determined.

Environmental Matters

We are subject to various federal, state, regional and local environmental protection and health and safety laws and regulations governing, among other things, the generation, storage, handling, use, disposal and transportation of regulated materials, including ash; the use and discharge of water used in generation boilers and for cooling purposes; the emission and discharge of hazardous and other materials, including GHGs, into the environment; climate change; and the health and safety of our employees. These laws and regulations often require a lengthy and complex process of obtaining and renewing permits and other governmental authorizations from federal, state and local agencies. Violation of these laws, regulations or permits can result in substantial fines, other sanctions, permit revocation and/or facility shutdowns. We cannot assure that we have been or will be at all times in full compliance with such laws, regulations and permits.

Where no accrued liability has been recognized, it is reasonably possible that some matters could be decided unfavorably to the us and could require us to pay damages or make expenditures in amounts that could be material but could not be estimated as of December 31, 2022.

We have taken steps to limit our exposure to environmental claims that could be raised with respect to our previously-owned and operated coal-fired generation units, but we cannot predict whether any such claims will be raised and, if they are, the extent to which they may have a material adverse effect on our results of operations, financial condition and cash flows.

Accruals for legal loss and environmental contingencies were not material as of December 31, 2022 and December 31, 2021.

Equity Ownership Interest

AES Ohio has a 4.9% equity ownership interest in OVEC, which is recorded using the cost method of accounting under GAAP. AES Ohio, along with several non-affiliated energy companies party to an OVEC arrangement, receive and pay for OVEC capacity and energy and are responsible for OVEC debt obligations and other fixed costs in proportion to their power participation ratios under the arrangement, which, for AES Ohio, is the same as its equity ownership interest. As of December 31, 2022, AES Ohio could be responsible for the repayment of 4.9%, or \$53.9 million, of \$1.1 billion OVEC debt obligations if they came due, comprised of both fixed and variable rate securities with maturities from 2026 to 2040. OVEC could also seek additional contributions from AES Ohio to avoid a default in the event that other OVEC members defaulted on their respective OVEC obligations.

10 – RELATED PARTY TRANSACTIONS

Service Company

Net charges from the Service Company were \$39.2 million and \$33.9 million during 2022 and 2021, respectively.

These costs were included in account 401 – Operation Expenses on our Statements of Operations. We had a net payable balance with the Service Company of \$9.8 million and \$24.7 million as of December 31, 2022 and 2021, respectively, which is recorded in account 234 – Accounts Payable to Associated Companies on the accompanying Comparative Balance Sheets.

Benefit Plans

DPL participates in an agreement with Health and Welfare Benefit Plans LLC, an affiliate of AES, to participate in a group benefits program, including but not limited to, health, dental, vision and life benefits. Health and Welfare Benefit Plans LLC administers the financial aspects of the group insurance program, receives all premium payments from the participating affiliates, and makes all vendor payments.

Long-term Compensation Plan

Long-term Compensation Plan

During 2022 and 2021, many of our non-union employees received benefits under the AES Long-term Compensation Plan, a deferred compensation program. This type of plan is a common employee retention tool used in our industry. Benefits under this plan are granted in the form of performance units payable in cash and AES restricted stock units. Restricted stock units vest ratably over a three-year period. The performance units payable in cash vest at the end of the three-year performance period and are subject to certain AES performance criteria. Total deferred compensation expense recorded during 2022 and 2021 was \$0.1 million and \$0.0 million, respectively, and was included in "Operation and maintenance" on our Statements of Operations. The value of these benefits is being recognized over the 36-month vesting period and a portion is recorded as miscellaneous deferred credits with the remainder recorded as "Paid in capital" on our Balance Sheets in accordance with ASC 718 "Compensation - Stock Compensation."

Income Taxes

AES files federal and state income tax returns which consolidate DPL and its subsidiaries, including AES Ohio. Under a tax sharing agreement with DPL, AES Ohio is responsible for the income taxes associated with its own taxable income and records the provision for income taxes using a separate return method. Under this agreement, AES Ohio had a net receivable balance of \$29.6 million and \$28.1 million at December 31, 2022 and 2021, respectively, which are recorded in *Taxes receivable* on the accompanying Balance Sheets. During 2022 and 2021, AES Ohio made no payments to DPL for its share of income taxes.

Other

Additionally, amounts paid to other related parties were \$2.5 million, and \$1.6 million during 2022 and 2021, respectively. These expenses were primarily recorded in account 401 – Operation Expenses on the Statements of Operations.

11 – REVENUES

Revenue is primarily earned from retail and wholesale electricity sales and electricity transmission and distribution delivery services. Revenue is recognized upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which we expect to be entitled in exchange for those goods or services. Revenue is recorded net of any taxes assessed on and collected from customers, which are remitted to the governmental authorities.

Retail revenue

AES Ohio energy sales to utility customers are based on the reading of meters at the customer's location that occurs on a systematic basis throughout the month. AES Ohio sells electricity directly to end-users, such as homes and businesses, and bills customers directly. Performance obligations for retail revenues are satisfied over time as energy is delivered and the same method is used to measure progress, and thus the performance obligation meets the criteria to be considered a series. This includes both the promise to transfer energy and other distribution and/or transmission services.

In exchange for the exclusive right to sell or distribute electricity in our service area, AES Ohio is subject to rate regulation by federal and state regulators. This regulation sets the framework for the prices ("tariffs") that AES Ohio is allowed to charge customers for electricity. Since tariffs are approved by the regulator, the price that AES Ohio has the right to bill corresponds directly with the value to the customer of AES Ohio's performance completed in each period. Therefore, revenue under these contracts is recognized using an output method measured by the MWhs delivered each month at the approved tariff.

In cases where a customer chooses to receive generation services from a CRES provider, the price for generation services is negotiated between the customer and the CRES provider. AES Ohio acts as a billing agent if requested by the CRES provider. As such, AES Ohio recognizes the consolidated billing arrangement with the CRES provider on a net basis, thereby recording no revenue for the generation component. Retail revenue from these customers would only be related to transmission and distribution charges.

Wholesale revenue AES Ohio's share of the power produced at OVEC is sold to PJM and these revenues are classified as Wholesale revenues.

In PJM, the promise to sell energy as wholesale revenue is separately identifiable from participation in the capacity market and the two products can be transacted independently of one another. Therefore, wholesale revenues are a separate contract with a single performance obligation. Revenue is recorded based on the quantities (MWh) delivered in each hour during each month at the spot price, making the contract effectively "month-to-month".

RTO ancillary revenue

Compensation for use of AES Ohio's transmission assets and compensation for various ancillary services are classified as RTO ancillary revenues. As AES Ohio owns and operates transmission lines in southwest Ohio within PJM, demand charges collected from network customers by PJM are then allocated to the appropriate transmission owners (i.e. AES Ohio) and recognized as transmission revenues.

Transmission revenues have a single performance obligation, as transmission services represent a distinct service. Additionally, as the performance obligation is satisfied over time and the same method is used to measure progress, the performance obligation meets the criteria to be considered a series. The price that AES Ohio, as the transmission operator, has the right to bill (received as a credit from PJM) corresponds directly with the value to the customer of performance completed in each period, as the price paid is the allocation of the tariff rate (as approved by the regulator) charged to network participants.

Capacity revenue

AES Ohio records its share of OVEC capacity revenues as Capacity revenues. The capacity price is set through a competitive auction process established by PJM. Depending on the availability and performance of the OVEC units, there may be additional performance bonuses or penalties, which would be recognized only if it becomes probable that such bonus or penalties will be incurred.

RTO capacity revenues have a single performance obligation, as capacity is a distinct good. Additionally, as the performance obligation is satisfied over time and the same method is used to measure progress, the performance obligation meets the criteria to be considered a series. The capacity price is set through a competitive auction process established by PJM.

AES Ohio's revenue from contracts with customers was \$852.5 million and \$658.6 million for the years ended December 31, 2022 and 2021, respectively. The following table presents our revenue from contracts with customers and other revenue for the years ended December 31, 2022 and 2021:

\$ in millions	Years ended December 31,	
	2022	2021
Retail revenue		
Retail revenue from contracts with customers		
Residential revenue	\$ 467.3	\$ 364.9
Commercial revenue	166.0	122.6
Industrial revenue	74.3	57.5
Governmental revenue	24.1	26.1
Other (a)	11.9	12.2
Total retail revenue from contracts with customers	743.6	583.3
Other retail revenue (b)	—	—
Wholesale revenue		
Wholesale revenue from contracts with customers	41.0	19.5
RTO ancillary revenue	63.6	49.9
Capacity revenue	4.3	5.9
Miscellaneous revenue		
Miscellaneous revenue	7.6	5.1
Total revenue	\$ 860.1	\$ 664.7

Total Revenues Name of Respondent: The Dayton Power and Light Company The balances of receivables from contracts with customers were \$84.8 million and \$60.8 million as of December 31, 2022 and 2021, respectively. Payment terms for all receivables from contracts with customers are typically within 30 days.		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 04/18/2023	Year/Period of Report End of: 2022/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

We have elected to apply the optional disclosure exemptions under ASC 606. Therefore, we have no disclosures pertaining to revenue expected to be recognized in any future year related to remaining performance obligations, as we exclude contracts with an original length of one year or less, contracts for which we recognize revenue based on the amount we have reported in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. We have reported in columns (f) and (g) the amounts of other comprehensive income items that are not related to a specific performance obligation when the consideration relates specifically to a specific performance obligation and denote the amount to which we expect to be entitled for AES Ohio.

12- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

12- Responses on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	COVID-19 Pandemic Balance of Account 219 at Beginning of Preceding Year		(42,119,727)					(42,119,727)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income		3,917,610					3,917,610		
3	Preceding Quarter/Year to Date Changes in Fair Value		6,384,937					6,384,937		
4	Total (lines 2 and 3)		10,302,547					10,302,547	48,590,362 (a)(b)	58,892, (c)
5	Balance of Account 219 at End of Preceding Quarter/Year		(31,817,180)					(31,817,180)		
6	Balance of Account 219 at Beginning of Current Year		(31,817,180)					(31,817,180)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income		2,716,612					2,716,612		
8	Current Quarter/Year to Date Changes in Fair Value		2,251,484					2,251,484		
9	Total (lines 7 and 8)		4,968,096					4,968,096	19,594,130	24,562, (d)
10	Balance of Account 219 at End of Current Quarter/Year		(26,849,084)					(26,849,084)		

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NetIncomeLoss

Schedule Page: 122b Line No.: 4 Column: i
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This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(b) Concept: NetIncomeLoss

Schedule Page: 120 Line No.: 2 Column: c

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(c) Concept: ComprehensiveIncomeLoss

Schedule Page: 122b Line No.: 4 Column: j
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This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	2,610,301,490	2,610,301,490					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified	238,449,723	238,449,723					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	2,848,751,213	2,848,751,213					
9	Leased to Others							
10	Held for Future Use	189,214	189,214					
11	Construction Work in Progress	211,691,604	211,691,604					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	3,060,632,031	3,060,632,031					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,257,758,923	1,257,758,923					
15	Net Utility Plant (13 less 14)	1,802,873,108	1,802,873,108					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,223,699,624	1,223,699,624					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							

20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	34,255,398	34,255,398					
22	Total in Service (18 thru 21)	1,257,955,023	1,257,955,023					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	(196,100)	(196,100)					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,257,758,923	1,257,758,923					

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: UtilityPlantInServiceClassifiedAndUnclassified

	Period Ending	Gross Plant
	December 31, 2021	\$ 2,610,797,178
	January 31, 2022	\$ 2,629,411,864
	February 28, 2022	\$ 2,643,317,698
	March 31, 2022	\$ 2,640,579,364
	April 31, 2022	\$ 2,659,258,492
	May 31, 2022	\$ 2,663,769,036
	June 30, 2022	\$ 2,703,958,744
	July 31, 2022	\$ 2,709,677,225
	August 31, 2022	\$ 2,713,290,998
	September 30, 2022	\$ 2,728,494,843
	October 31, 2022	\$ 2,753,241,796
	November 30, 2022	\$ 2,770,822,931
	December 31, 2022	\$ 2,845,055,171
13-month Average		\$ 2,697,821,180

The month-end Gross Plant balances are illustrated as follows for the current year:

(b) Concept: AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility

	Period Ending	Accum Provision
	December 31, 2021	\$ (1,238,896,943)
	January 31, 2022	\$ (1,243,604,984)
	February 28, 2022	\$ (1,246,210,042)
	March 31, 2022	\$ (1,238,840,681)
	April 31, 2022	\$ (1,241,666,948)
	May 31, 2022	\$ (1,240,000,844)
	June 30, 2022	\$ (1,246,765,671)
	July 31, 2022	\$ (1,249,367,620)
	August 31, 2022	\$ (1,243,444,701)
	September 30, 2022	\$ (1,247,350,297)
	October 31, 2022	\$ (1,250,463,236)
	November 30, 2022	\$ (1,254,907,562)
	December 31, 2022	\$ (1,257,758,923)
13-month Average		\$ (1,246,098,342)

The month-end balance of Accumulated Reserve are illustrated as follows for the current year:

(c) Concept: AccumulatedProvisionForDepreciationAmortizationAndDepletionOfPlantUtility

	Period Ending	Accum Provision
	December 31, 2021	\$ (1,238,896,943)
	January 31, 2022	\$ (1,243,604,984)
	February 28, 2022	\$ (1,246,210,042)
	March 31, 2022	\$ (1,238,840,681)
	April 31, 2022	\$ (1,241,666,948)
	May 31, 2022	\$ (1,240,000,844)
	June 30, 2022	\$ (1,246,765,671)
	July 31, 2022	\$ (1,249,367,620)
	August 31, 2022	\$ (1,243,444,701)
	September 30, 2022	\$ (1,247,350,297)
	October 31, 2022	\$ (1,250,463,236)
	November 30, 2022	\$ (1,254,907,562)
	December 31, 2022	\$ (1,257,758,923)
13-month Average		\$ (1,246,098,342)

The month-end balance of Accumulated Reserve are illustrated as follows for the current year:

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4	
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)						
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent. 2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.						
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					

22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					
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Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	41,086,552	3,863,489			4,418,958	49,368,999
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	41,086,552	3,863,489			4,418,958	49,368,999
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights						
9	(311) Structures and Improvements						
10	(312) Boiler Plant Equipment						
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units						
13	(315) Accessory Electric Equipment						
14	(316) Misc. Power Plant Equipment						

15	(317) Asset Retirement Costs for Steam Production						
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)						
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights						
28	(331) Structures and Improvements						
29	(332) Reservoirs, Dams, and Waterways						
30	(333) Water Wheels, Turbines, and Generators						
31	(334) Accessory Electric Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
36	D. Other Production Plant						
37	(340) Land and Land Rights						
38	(341) Structures and Improvements						
39	(342) Fuel Holders, Products, and Accessories						

40	(343) Prime Movers						
41	(344) Generators						
42	(345) Accessory Electric Equipment						
43	(346) Misc. Power Plant Equipment						
44	(347) Asset Retirement Costs for Other Production						
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)						
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	29,812,796	5,495,555				35,308,351
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	14,395,257	992,128	7,092			15,380,293
50	(353) Station Equipment	224,907,185	77,734,684	2,076,232			300,565,637
51	(354) Towers and Fixtures	18,876,478	31,059	1,996		(132,961)	18,772,579
52	(355) Poles and Fixtures	122,111,347	51,868,411	92,853		132,961	174,019,866
53	(356) Overhead Conductors and Devices	72,011,288	2,949,210	22,616			74,937,882
54	(357) Underground Conduit	1,899,634	3,400				1,903,034
55	(358) Underground Conductors and Devices	1,737,162	13,598				1,750,760
56	(359) Roads and Trails	9,423	16				9,439
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	485,760,570	139,088,060	2,200,789			622,647,841
59	4. Distribution Plant						
60	(360) Land and Land Rights	37,027,718	1,613,352	5,317			38,635,753
61	(361) Structures and Improvements	58,900,058	4,467,662	161,452			63,206,267
62	(362) Station Equipment	335,469,454	39,270,435	17,503,744		6,805,247	364,041,392
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	368,648,772	18,293,195	711,711			386,230,256

65	(365) Overhead Conductors and Devices	189,401,341	9,373,530	1,641,939			197,132,933
66	(366) Underground Conduit	20,493,205	806,812	26,814			21,273,203
67	(367) Underground Conductors and Devices	272,675,015	8,254,476	405,683			280,523,808
68	(368) Line Transformers	365,097,875	16,159,514	456,962			380,800,428
69	(369) Services	304,885,427	17,614,830	49,181			322,451,076
70	(370) Meters	61,214,543	16,558,565	5,712,166		(4,418,958)	67,641,983
71	(371) Installations on Customer Premises	19,316,241	908,502	1,302,046			18,922,696
72	(372) Leased Property on Customer Premises	47,436	14				47,450
73	(373) Street Lighting and Signal Systems						
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,033,177,084	133,320,887	27,977,014		2,386,289	2,140,907,246
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	1,669,497	545			(61,161)	1,608,881
87	(390) Structures and Improvements	34,617,407	20,992	7,826,644		(6,805,247)	20,006,508
88	(391) Office Furniture and Equipment						
89	(392) Transportation Equipment						
90	(393) Stores Equipment	61,980	66	15,104			46,942

91	(394) Tools, Shop and Garage Equipment	6,152,068	148,429	849,462			5,451,035
92	(395) Laboratory Equipment	5,057,124	748,068	3,143			5,802,049
93	(396) Power Operated Equipment	1,878,806	767,047				2,645,853
94	(397) Communication Equipment						
95	(398) Miscellaneous Equipment	265,727	133				265,860
96	SUBTOTAL (Enter Total of lines 86 thru 95)	49,702,608	1,685,280	8,694,352		(6,866,408)	35,827,127
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	49,702,608	1,685,280	8,694,352		(6,866,408)	35,827,127
100	TOTAL (Accounts 101 and 106)	2,609,726,814	277,957,716	38,872,155		(61,161)	2,848,751,213
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)						

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TransmissionPlant

	<u>Period Ending</u>	<u>Transmission Electric Plant in service</u>
	December 31, 2021	\$ 485,760,570
	January 31, 2022	\$ 493,722,487
	February 28, 2022	\$ 502,415,799
	March 31, 2022	\$ 504,318,929
	April 30, 2022	\$ 514,424,059
	May 31, 2022	\$ 516,831,194
	June 30, 2022	\$ 542,419,287
	July 31, 2022	\$ 543,131,491
	August 30, 2022	\$ 546,188,733
	September 30, 2022	\$ 551,618,290
	October 31, 2022	\$ 566,562,268
	November 30, 2022	\$ 553,264,823
	December 31, 2022	\$ 622,647,841
The month-end balances of Transmission Plant-In Service for the Current year were as follows:	13-month Average	\$ 534,100,444

(b) Concept: DistributionPlant

	<u>Period Ending</u>	<u>Distribution Electric Plant in service</u>
	December 31, 2021	\$ 2,033,177,084
	January 31, 2022	\$ 2,044,887,288
	February 28, 2022	\$ 2,050,143,883
	March 31, 2022	\$ 2,054,279,109
	April 30, 2022	\$ 2,064,587,324
	May 31, 2022	\$ 2,070,271,836
	June 30, 2022	\$ 2,084,782,435
	July 31, 2022	\$ 2,089,364,707
	August 30, 2022	\$ 2,088,096,064
	September 30, 2022	\$ 2,096,998,049
	October 31, 2022	\$ 2,106,597,259
	November 30, 2022	\$ 2,095,190,218
	December 31, 2022	\$ 2,140,907,246
The month-end balances of Distribution Plant-In Service for the Current year were as follows:	13-month Average	\$ 2,078,406,346

(c) Concept: GeneralPlant

	<u>Period Ending</u>	<u>General Electric Plant in service</u>
	December 31, 2021	\$ 49,702,608
	January 31, 2022	\$ 49,571,099
	February 28, 2022	\$ 49,527,027
	March 31, 2022	\$ 40,178,810
	April 30, 2022	\$ 38,255,191
	May 31, 2022	\$ 34,674,087
	June 30, 2022	\$ 34,674,087
	July 31, 2022	\$ 34,674,087
	August 30, 2022	\$ 34,625,694
	September 30, 2022	\$ 35,577,027
	October 31, 2022	\$ 35,576,611
	November 30, 2022	\$ 35,576,144
	December 31, 2022	\$ 35,827,127
The month-end balances of General Plant-In Service for the Current year were as follows:	13-month Average	\$ 39,110,738

(d) Concept: IntangiblePlant

	<u>Period Ending</u>	<u>Intangible Electric Plant in service</u>
	December 31, 2021	\$ 41,086,552
	January 31, 2022	\$ 41,230,990
	February 28, 2022	\$ 41,230,990
	March 31, 2022	\$ 41,802,516
	April 30, 2022	\$ 41,991,919
	May 31, 2022	\$ 41,991,919
	June 30, 2022	\$ 42,082,935
	July 31, 2022	\$ 42,506,941
	August 30, 2022	\$ 44,380,507
	September 30, 2022	\$ 44,301,477
	October 31, 2022	\$ 44,505,658
	November 30, 2022	\$ 44,301,477
	December 31, 2022	\$ 49,368,999
The month-end balances of Intangible Plant-In Service for the Current year were as follows:	13-month Average	\$ 43,137,145

(e) Concept: TransmissionPlant

Transmission plant account ending balance of \$622,647,841 includes assets exclusively for Wright Patterson Air Force Base (WPAFB) of \$2,437,101 in the accounts

<u>FERC Account WPAFB assets</u>	<u>Ending Balance</u>
353.12 Station Equip WO.WPAFB	1,187,328
353.13 Station Equip WO.WPAFB31	888,696
355.31 Poles & Fixtures.WPAFB31	224,834
355.33 Poles & Fixtures.WPAFB	—
356.11 OH Conductor & Devices.WPAFB	12,045
357.10 UG Conduit.WPAFB31	56,846
358.10 UG Conductor & Devices.WPAFB	67,351
	<u>2,437,101</u>

listed below.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1						
2						
3						
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44						
45						
46						
47	TOTAL					

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	(a) Rights-of-Way & Land for Future Transmission Lines *	01/01/1961		42,369	
3	(b) GENERAL PLANT LAND & RIGHTS-OF-WAY	01/01/1991		89,452	
4	(a) DISTRIBUTION SUBSTATION LAND*	01/01/1962		57,393	
5					
6					
21	Other Property:				
22	(*) Amounts were recorded on Account 101 on				
23	Respondent's books prior to 1970				
47	TOTAL			189,214	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: ElectricPlantHeldForFutureUseDescription
Schedule Page: 214 Line No.: 3 Column: a
Transmission related property is identified above as "TRANSMISSION LINES" with a balance of \$42,369.
Schedule Page: 214 Line No.: 3 Column: a
Various dates expected to be used in utility Service
(b) Concept: ElectricPlantHeldForFutureUseDescription
Schedule Page: 214 Line No.: 4 Column: a
Various dates expected to be used in utility Service
(c) Concept: ElectricPlantHeldForFutureUseDescription
Schedule Page: 214 Line No.: 5 Column: a
Various dates expected to be used in utility Service

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	Information Systems Hardware & Software:			
2	EMS UPGRADE SOFTWARE 2020-2021	2,286,022		
3	DPL GWD Tool and Implementation	1,600,524		
4	DPL GIS ESRI UN Implementation	2,681,348		
5	ACE-DPL CIS Replacement	34,845,789		
6	ACE-CRM Agent Workstation Ohio	2,478,179		
7	Smart Grid - Intangibles/Software	7,106,900		
8	Smart Grid - Computer Hardware	5,362,789		
9	Overhead & Underground T&D Facilities & Equipment:			
10	DISTRIBUTION:			
11	Land Purchase - Panther Sub	3,081,750		
12	Transformers	12,529,110		
13	Mobile 8 Substation	2,326,482		
14	Airport Sub I/S Distribution	3,188,121		
15	Smart Grid - Distribution	12,381,545		
16	TRANSMISSION:			
17	Airport Transmission Laydown Yard	2,466,559		
18	poles 6625-6902-2018	1,442,981		
19	Duke Substation - Relays	1,058,604		
20	13807 Airport to W Milton Transmiss	1,899,085		
21	13852 Airport to Miami Transmission	2,758,927		
22	Spare Transmission Poles Materials	2,494,307		
23	RTEP Projects	63,070,052		
24	OTHER:			
25	Creating infrastructure to support	1,294,389		
26	Maintenance (Electric Plant) - Project Less Than \$1,000,000	45,338,141		
43	Total	211,691,604		

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	(1,208,165,608)	(1,208,165,608)		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	(76,801,587)	(76,801,587)		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	(76,801,587)	(76,801,587)		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	39,381,970	39,381,970		
13	Cost of Removal	22,252,046	22,252,046		
14	Salvage (Credit)	(52,732)	(52,732)		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	61,581,284	61,581,284		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	(509,814)	(509,814)		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	(1,223,895,724)	(1,223,895,724)		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				

21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	(242,764,857)	(242,764,857)		
26	Distribution	(970,629,382)	(970,629,382)		
27	Regional Transmission and Market Operation				
28	General	(10,501,485)	(10,501,485)		
29	TOTAL (Enter Total of lines 20 thru 28)	(1,223,895,724)	(1,223,895,724)		

FOOTNOTE DATA

(a) Concept: OtherAdjustmentsToAccumulatedDepreciation

Schedule Page: 219 Line No.: 16 Column: b

The amounts in line 16 are items related to Removal and Salvage on projects still under construction. In addition this value also includes a FERC Audit Adjustment of \$196,100 made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(b) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

The month-end balances of accumulated depreciation for the current year:

Line No.: 29 Column: b	
Period Ending	Total
December 31, 2021	1,207,828,202
January 31, 2022	1,212,483,585
February 28, 2022	1,214,894,678
March 31, 2022	1,207,331,353
April 30, 2022	1,209,956,850
May 31, 2022	1,208,087,720
June 30, 2022	1,214,649,521
July 31, 2022	1,217,047,361
August 30, 2022	1,210,915,283
September 30, 2022	1,214,589,409
October 31, 2022	1,217,471,820
November 30, 2022	1,221,683,185
December 31, 2022	1,223,699,624

(c) Concept: AccumulatedDepreciationTransmission

The month-end balances of accumulated depreciation of Transmission are illustrated as follows for the current year:

Line No.: 25 Column: b	
Period Ending	Transmission
December 31, 2021	241,509,712
January 31, 2022	237,658,247
February 28, 2022	237,953,234
March 31, 2022	239,706,537
April 30, 2022	239,221,699
May 31, 2022	239,526,840
June 30, 2022	241,086,336
July 31, 2022	240,949,048
August 30, 2022	242,863,293
September 30, 2022	243,143,865
October 31, 2022	242,877,144
November 30, 2022	243,272,302
December 31, 2022	242,653,472

(d) Concept: AccumulatedDepreciationGeneral

The month-end balances of accumulated depreciation for the current year:

Line No.: 28 Column: b	
Period Ending	General
December 31, 2021	19,765,757
January 31, 2022	20,053,523
February 28, 2022	20,147,714
March 31, 2022	10,629,639
April 30, 2022	10,834,425
May 31, 2022	10,201,495
June 30, 2022	10,287,038
July 31, 2022	10,305,124
August 30, 2022	10,345,308
September 30, 2022	10,441,779
October 31, 2022	10,536,134
November 30, 2022	10,575,556
December 31, 2022	10,500,355

(e) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

The month-end balances of accumulated depreciation for the current year:

Line No.: 29 Column: b

Period Ending	Total
December 31, 2021	1,207,828,202
January 31, 2022	1,212,483,585
February 28, 2022	1,214,894,678
March 31, 2022	1,207,331,353
April 30, 2022	1,209,956,850
May 31, 2022	1,208,087,720
June 30, 2022	1,214,649,521
July 31, 2022	1,217,047,361
August 30, 2022	1,210,915,283
September 30, 2022	1,214,589,409
October 31, 2022	1,217,471,820
November 30, 2022	1,221,683,185
December 31, 2022	1,223,699,624

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								

22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42	Total Cost of Account 123.1 \$		Total					

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	12,934,578	a 24,696,337	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	110,837	b 175,344	
9	Distribution Plant (Estimated)	1,343,719	1,972,164	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	c 14,389,134	26,843,845	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)	1,093,644	d 35,784	
17				
18				
19				
20	TOTAL Materials and Supplies	15,482,778	26,879,629	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction

Line 5 - Transmission Assigned to Construction

Line 5 Transmission portion of Balance

Jan-22	1,110,293
Feb-22	1,237,342
Mar-22	1,309,609
Apr-22	1,303,411
May-22	1,341,283
Jun-22	1,347,353
Jul-22	1,410,297
Aug-22	1,479,134
Sep-22	1,572,002
Oct-22	1,588,855
Nov-22	1,657,736
Dec-22	2,016,456

(b) Concept: PlantMaterialsAndOperatingSuppliesTransmissionPlant

Schedule Page: 227 Line No.: 8 Column: c

Line 8 transmission plant estimate monthly

Line 8 by month

Jan-22	96,547
Feb-22	107,595
Mar-22	113,879
Apr-22	113,340
May-22	116,633
Jun-22	117,161
Jul-22	122,634
Aug-22	128,620
Sep-22	136,696
Oct-22	138,161
Nov-22	144,151
Dec-22	175,344

(c) Concept: PlantMaterialsAndOperatingSupplies

Schedule Page: 110 Line No.: 48 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

(d) Concept: StoresExpenseUndistributed

Schedule Page: 227 Line No.: 16 Column: c

Line 16 Stores expense undistributed acct 163 Transmission Portion by month

Line 16 by month

Jan-22	88,205
Feb-22	89,600
Mar-22	79,386
Apr-22	74,893
May-22	59,573
Jun-22	38,097
Jul-22	30,501
Aug-22	16,764
Sep-22	8,978
Oct-22	(16,528)
Nov-22	(19,132)
Dec-22	3,117

21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
20	TOTAL					

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)
--

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL					



Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Yankee Tap 69kV-N8058			(2,000)	561600
3	West Manchester-Crown 69kV-AF2-067003			(2,100)	561600
4	West Manchester-Crown 69kVAF2-066003			(2,700)	561600
5	Shelby 138 kV			(7,440)	561600
6	Crown-Brookville 69 kV			(5,997)	561600
7	Honda-Marysville Tap 69 kV			(3,900)	561600
8	Greenville 138 kV			(3,975)	561600
9	Greene - Clark 138 kV			(2,500)	561600
10	Atlanta 69 kV			(50,000)	561600
20	Total			(80,612)	
21	Generation Studies				
22	No YTD Activity				
39	Total				
40	Grand Total				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	Unrealized Loss- Pension and Retiree	74,134,831	5,070,389	410.1,926	17,195,783	62,009,436
2	^(a) Unrecovered OVEC Costs	28,930,353				28,930,353
3	Unrecovered OVEC Costs Reserve			555	28,930,353	(28,930,353)
4	^(b) Regulatory Compliance Rider	6,315,488		930.2		6,315,488
5	^(c) Smart Grid 18-1875-EL-GRD	9,210,889	5,785,681	Various	7,612,014	7,384,557
6	^(d) Rate Case Expense 15-1830-EL-AIR	473,828		928	473,828	
7	^(e) Deferred Storms-ST 08-1094-EL-SSO	2,818	10,568,615	593	4,703,796	5,867,636
8	^(f) Deferred Storms-LT 08-1094-EL-SSO	15,224,525	5,911,718	593	12,404,777	8,731,465
9	^(g) Decoupling Rider 15-1830-EL-AIR	13,796,920	2	440-442		13,796,922
10	^(h) Energy Efficiency 17-1830-EL-AIR	10,617,551	38,323	907-910	909,313	9,746,561
11	⁽ⁱ⁾ Uncollectible Accounts Expense	6,388,012	1,502,785	904	348,672	7,542,126
12	^(j) Deferred Rate Case ST 15-1830-EL-AIR	626,205		928	156,083	470,122
13	^(k) Vegetation Management 15-1830-EL-AIR	17,436,489	4,858,993	593	368,701	21,926,782
14	^(l) Alternative Energy Rider 08-1094-EL-SSO	17,163	927,600	930.2	944,763	
15	Distr Investment Rider Audit Costs 19-439-EL-RDR	63,902		928	63,902	
16	Deferred Income Taxes	495,114		Various		495,114
17	Deferred COVID-19 20-650-EL-AAM			Various	913,107	(913,107)
18	Trans Cost Recovery Rider 08-1094-EL-SSO	913,107	3,691,909	Various	8,704,677	(4,099,661)

19	(m) Deferred Rate Case 20-1651-EL-AIR	7,429,188	595,014			8,024,202
20	(a) Competitive Bidding Costs 08-1094-EL-SSO	1,327,989	27,944,332	555	14,197,423	15,074,898
21	(a) CIS Replacement O&M	1,771,791	791,125			2,562,916
22	(a) Economic Development 19-1763-EL-RDR	254,407	536,732	440-446	490,413	300,726
44	TOTAL	195,430,569	68,223,218		98,417,604	165,236,182

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 2 Column: a
Amortization period will be determined in the pending ESP IV Order.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 4 Column: a
Amortization period will be determined in the pending ESP IV Order.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 5 Column: a
The IIR is a quarterly filing. Recovery of R&D costs are requested over a period of four years.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 6 Column: a
Amortization period is five years.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 7 Column: a
Storms costs are recovered over a period of twelve months.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 8 Column: a
Storm costs are recovered over a period of twelve months.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 9 Column: a
Amortization period will be determined in the pending ESP IV Order.
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 10 Column: a
Amortization period will be determined in PUCO Case No. 21-0560-EL-RDR.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 11 Column: a
Amortization period is five years. Collection will start with the authorization of new base distribution rates upon approval of ESP IV.
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 12 Column: a
Amortization period is five years.
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 13 Column: a
Amortization period is five years. Collection will start with the authorization of new base distribution rates upon approval of ESP IV.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 14 Column: a
Collected as part of Standard Offer Rate filing which is an annual filing.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 19 Column: a
Amortization period will be determined in DP&L's pending distribution rate case.
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 20 Column: a
Competitive bidding costs are recovered as part of the Standard Offer rates which is an annual filing.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Schedule Page: 232 Line No.: 21 Column: a
Amortization period will be determined in a future filing.
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Schedule Page: 232 Line No.: 22 Column: a
Economic Development Rider is an annual filing

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Property Taxes (1)	83,039,996	94,042,893	408	83,185,290	93,897,599
2	Trust Assets	8,990,264	8,814,868	131, 228	10,819,934	6,985,198
3	Receivables from Vendors	46,296	61,634	Various	128,800	(20,870)
4	Other			Various		
5	(1) Amortized over 12 months					
47	Miscellaneous Work in Progress	2,738,911				1,436,962
48	Deferred Regulatroy Comm. Expenses (See pages 350 - 351)					
49	TOTAL	94,815,467				102,298,889

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Electric			
2	Federal Deferred Tax on Future Tax Impacts	937,976		
3	Union Disability	683,160	636,527	
4	Post Retirement Benefits	2,707,542		
5	Deferred Compensation	1,006,570	653,198	
6	FAS 109 - Electric	(1,010,449)	11,612	
7	Other	2,063,621	1,252,471	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	6,388,420	2,553,808	
9	Gas			
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17.1	Other: Other Income and Deductions	3,454,187	2,459,130	
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	9,842,607	5,012,938	
Notes				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxes			
Line 7 Other Detail	Balance at Beginning of Year	Balance at End of Year	
FERC Federal	7,113	—	
Vacation Accrual Short Term	(274,533)	—	
Vacation Accrual Long Term	764,210	570,019	
Book Capitalization of Construction Period Net Earnings	37,017	—	
State Income Taxes	431,994	—	
Federal Benefit of State Net Operating Losses	(323,286)	—	
Employee Stock Plans	52,898	84,260	
Bad Debt Expense	425,012	687,952	
Employee Taxes	(104,146)	—	
Capitalized Interest Income	1,288,335	—	
CAT Tax Credit	(223,999)	(205,831)	
Fed Deferred Tax on Non-deductible State Taxes	3,264	—	
Charitable Contributions	—	29,672	
Section 174 R&D Capitalized Expenses	—	86,399	
Other	(20,258)	—	
Total	2,063,621	1,252,471	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2		50,000,000	0.01		41,172,173	411,722				
6	Total	50,000,000			41,172,173	411,722				
7	Preferred Stock (Account 204)									
8										
9										
10										
11	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-04-18	Year/Period of Report End of: 2022/ Q4
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Other Paid-in Capital		
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	287,793,489
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	287,793,489
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	(438,024)
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	92,861
12	Ending Balance Amount	(345,163)
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	247,864,625
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	(48,982,573)
15.2	Increases (Decreases) Due to "Other" Capital Contributed by Parent Company	31,481
16	Ending Balance Amount	198,913,533
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	486,361,860

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2023-04-18	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: IncreasesDecreasesDueToMiscellaneousPaidInCapital
This amount represents \$64,000,000 of distributions to the Parent, offset by \$15,017,427 recorded as dividends.
(b) Concept: IncreasesDecreasesDueToMiscellaneousPaidInCapital
Schedule Page: 253 Line No.: 15.1 column: b
This amount represents benefits paid to AES Ohio employees (the other side of such entry went to various salaries and wage accounts, all of which are included in operating expenses (401) and maintenance expense (402))

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
CAPITAL STOCK EXPENSE (Account 214)			
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	Common Stock - \$.01 Par Value	16,716,891	
22	TOTAL	16,716,891	

11											
12	Subtotal										
13	Advances from Associated Companies (Account 223)										
14											
15											
16											
17	Subtotal										
18	Other Long Term Debt (Account 224)										
19	4.2% due 2061 Wright- Patterson Air Force Base		18,691,000					03/31/2011	03/31/2061	03/01/2011	
20	Subtotal		18,691,000								
33	TOTAL		723,691,000								

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	19,594,130
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Fed - CIAC	6,586,953
6	451 Method Change	2,231,478
9	Deductions Recorded on Books Not Deducted for Return	
10	See Footnote for Details	(a) 127,458,165
11	Federal Income Taxes	(3,014,472)
14	Income Recorded on Books Not Included in Return	
15	AFUDC - Equity	5,658,180
19	Deductions on Return Not Charged Against Book Income	
20	See Footnote for Details	(b) 135,541,585
21	4% Preferred Stock Dividend Paid	225,861
22	Section 199 Manufacturer's Production Deduction	
23	Add: Equity in Earnings of Subsidiary Company	
27	Federal Tax Net Income	11,430,629
28	Show Computation of Tax:	
29	Federal Tax @ 21%	2,400,432
30	2020 Net Operating Loss	(1,948,961)
31	Statute Limitation Lapse of Uncertain Tax Position	
32	OCI Adjustment	
33	True Up Adjustments from Prior Years	(1,293,857)
34	Federal Income Tax Payable	(842,386)

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn	
Line 10 Footnote (Expense on Book not on Return)	
Section 174 R&D Capitalized Expenses	385,058
Book Depreciation	79,672,686
M&E & Suite	48,447
Prepaid Insurance	(150,122)
Derivative Unrealized Gain/Loss	1,717,491
Bond Amortization	2,312,512
Charitable Contribution Carryforward	132,240
Regulated Asset Activity	33,500,193
Bad Debt	1,042,174
Vacation Accrual	208,644
CWIP - Cap Interest	8,400,905
Fines & Penalties	14,323
Disallowed Parking	173,614
Total	127,458,165
(b) Concept: DeductionsOnReturnNotChargedAgainstBookIncome	
Line 20 Footnote (Expense on Return not on Book)	
Tax Depreciation	54,848,961
Accrued Claims	616,825
Pension and Post Retirement	1,659,861
LTC - Stock Options	(371,666)
CWIP - AFUDC Debt	(76,434)
AFUDC - Debt	2,645,659
Other PPE Adjustment	141,597
Payroll Tax Deferral	1,100,346
Mixed Service Costs	2,118,384
Cost of Removal	6,705,906
Tax Repairs	61,473,642
Tax Loss on Disposition of Assets	4,678,504
Total	135,541,585

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in column (h) is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year.
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a footnote. Designate debit adjustments with a minus sign.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmission to the proper authorities.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also show other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		E (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O)
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Included in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	
40	TOTAL				167,519,298		135,198,882	131,923,470	11,750,855	182,545,566		134

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TaxesAccruedPrepaidAndCharged

Schedule Page: 262 Line No.: 53 Column: I				
	17.4% Transmission	81.3% Distribution	1.3% General	100.0% Total
Federal Income Tax	(103,602)	(484,796)	(7,566)	(595,964)
Ohio Municipal Income Tax	8,769	41,033	640	50,442
Ohio Property Taxes - ST	13,938,544	65,224,300	1,017,886	80,180,729
Sales and Use Tax	(12,702)	(59,440)	(928)	(73,070)
kWh Excise Tax - Billed	8,493,404	39,744,205	620,245	48,857,854
kWh Excise Tax - Unbilled	64,510	301,868	4,711	371,089
Heavy Vehicle Use	555	2,595	40	3,190
Federal Unemployment Insurance	627,093	2,934,429	45,794	3,607,316
Ohio CAT Tax	391,446	1,831,742	28,586	2,251,774
Total	23,408,017	109,535,936	1,709,408	134,653,360

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2		(132,150)			411400	14,619		(146,769) ^(a)		
3	3%									
4	4%									
5	7%									
6	10%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)	(132,150)				14,619		(146,769)		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
47	OTHER TOTAL									
48	GRAND TOTAL	(132,150)						(146,769)		

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredInvestmentTaxCredits

Schedule Page: 266 Line No.: 7 Column: h

Transmission	2,006
Distribution	6,166
General	32,505
Other	(187,446)
Total	(146,769)

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Tax Benefits Refundable	8,149	408.1	8,149		
2	Refund fee to Customer Credit card	1,008,254	580	1,008,254		
3	Deferral of Customer Prepayments				2,809,592	2,809,592
47	TOTAL	1,016,403		1,016,403	2,809,592	2,809,592

18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balanc End of (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	169,166,229	24,073,491	11,544,096				16,014,504		15,595,868	181,276
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	169,166,229	24,073,491	11,544,096				16,014,504		15,595,868	181,276
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	169,166,229	24,073,491	11,544,096				16,014,504		15,595,868	181,276
10	Classification of TOTAL										
11	Federal Income Tax	169,159,214	22,120,815	10,607,718				14,116,516			166,555
12	State Income Tax	1,864,031						1,864,031			
13	Local Income Tax	(1,857,016)	1,952,676	936,378				33,957		15,595,868	14,721

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

Schedule Page: 113 Line No.: 63 Column: d

This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3		34,315,831	7,910,625	8,817,101			—	9,063,976	—	3,272,644	27,618,023
9	TOTAL Electric (Total of lines 3 thru 8)	34,315,831	7,910,625	8,817,101				9,063,976		3,272,644	27,618,023 ^(g)
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other	(10,460,270)			371,478		—	391,036	—	1,489,556	(8,990,272)
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	23,855,561	7,910,625	8,817,101	371,478			9,455,012		4,762,200	18,627,751
20	Classification of TOTAL										
21	Federal Income Tax	23,855,561	7,268,969	8,101,918	341,346		—	8,845,040	—	2,597,879	17,116,797
22	State Income Tax										
23	Local Income Tax		641,655	715,183	30,132		—	609,972	—	2,164,322	1,510,954

NOTES

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

This is the Transmission & Distribution ADIT Breakout. Additionally, Transmission ADIT is shown by Liberalized Depreciation, CIAC, and Other.

	Amount
Transmission	37,074,657
Distribution	134,562,693
General	16,143,815
Other	(6,504,178)
Total	181,276,987
Liberalized Depr.	33,801,410
CIAC	(1,335,944)
Other	4,609,191
Total	37,074,657

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Excess ADIT	(a)58,073,352	Various	15,407,396	3,010,477.00	45,676,433
2	Unrealized Gain- Pension and Retiree	2,834,797	Various	1,183,883	1,673,047.00	3,323,961
3	(a) Tax Costs and Job Act 15-1830-EL-AIR	16,135,037	440-446,456.1	12,138,780	11,106,659.96	15,102,916
4	(b) PJM Trans Enhancement Settlement	6,805,852	143	1,650,577	58,029.00	5,213,304
5	(c) Transmission Rate Case Liability ER20-1068-000	12,525,222	456	16,264,031	21,978,843.62	18,240,035
6	(d) Alternative Energy Rider 08-1094-EL-SSO		509	834,440	1,167,954.00	333,514
7	(e) Legacy Generation Rider 19-21233-EL-ATA	2,791,260	555	1,911,896	14,137,369.53	15,016,733
8	(f) Econcomic Development Costs 21-0184	42,627	440-446	224,750	182,123.00	
41	TOTAL	(b)99,208,147		49,615,753	53,314,503	102,906,897

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 3 Column: a
The distribution portion of the TCJA is included in the annual Tax Savings Credit Rider. The transmission piece is included in the annual formula transmission rate (FERC Docket No. ER20-1068).
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 4 Column: a
Amortization period is seven years.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 5 Column: a
Amortized over twelve months beginning with the month included in rates.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 6 Column: a
Collected as part of Standard Offer Rate filing which is an annual filing.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 7 Column: a
The Legacy Generation Rider is a semi-annual filing.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 8 Column: a
The Economic Development Rider is a semi-annual filing
(g) Concept: OtherRegulatoryLiabilities
Schedule Page: 278 Line No.: 1 Column: b
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.
(h) Concept: OtherRegulatoryLiabilities
Schedule Page: 113 Line No.: 60 Column: d
This value varies from the 2021 year-end balances reported in last year's FERC Form 1. This is the result of adjustments made in compliance with audit findings and recommendations set forth in an Audit Report by the FERC's Division of Audits and Accounting in Docket No. FA21-4-000.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Electric Operating Revenues

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	492,398,803	389,841,792	2,945,538	2,947,772	474,755	473,081
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	179,314,807	136,303,494	834,727	585,562	53,239	53,011
5	Large (or Ind.) (See Instr. 4)	81,730,688	64,833,397	294,409	117,303	1,688	1,697
6	(444) Public Street and Highway Lighting	1,408,857	830,620	1,267	1,221	2,004	1,768
7	(445) Other Sales to Public Authorities	26,475,430	28,427,472	22,505	63,547	4,630	4,634
8	(446) Sales to Railroads and Railways	298,528	363,627	2,805	5,277	1	1
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	781,627,113	620,600,402	4,101,251	3,720,682	536,317	534,192
11	(447) Sales for Resale	44,625,811	24,923,565	541,336	493,121	1	1
12	TOTAL Sales of Electricity	826,252,924	645,523,967	4,642,587	4,213,803	536,318	534,193
13	(Less) (449.1) Provision for Rate Refunds						
14	TOTAL Revenues Before Prov. for Refunds	826,252,924	645,523,967	4,642,587	4,213,803	536,318	534,193
15	Other Operating Revenues						
16	(450) Forfeited Discounts	2,600,801	2,644,479				

17	(451) Miscellaneous Service Revenues	(a)894,655	719,248				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	1,304,972	1,336,015				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	(a)14,730,321	12,546,150				
22	(456.1) Revenues from Transmission of Electricity of Others	(a)63,503,484	49,708,175				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	(a)83,034,233	66,954,067				
27	TOTAL Electric Operating Revenues	909,287,157	712,478,034				

Line12, column (b) includes \$ 5,358,427 of unbilled revenues.

Line12, column (d) includes 21,285 MWH relating to unbilled revenues

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FOOTNOTE DATA			

(a) Concept: MiscellaneousServiceRevenues				
Schedule Page: 300 Line No.: 17 Column: b				
All revenues are for reconnect and connect fees.				
(b) Concept: OtherElectricRevenue				
Schedule Page: 300 Line No.: 21 Column: b				
Line 21 (456) Other Electric Revenues includes the following amounts: Revenues from Non-Taxable sales, Switching and Billing service revenue, and various contract and legal revenues.				
(c) Concept: RevenuesFromTransmissionOfElectricityOfOthers				
Schedule Page: 300 Line No.: 22 Column: b				
Line 22 (456.1) Revenue from Transmission of Electricity of Others includes the following amounts: Transmission of Others Electricity, RTO revenues including Transmission Congestion, Losses, Firm and Non-Firm Point-to-Point, Network Integration Transmission service, Transmission Owner Scheduling, FTR Auction revenues and Expansion Cost Recovery Credits.				
(d) Concept: OtherOperatingRevenues				
Schedule Page: 300 Line No.: 26 Column: b				
FERC	Description	GL amount	Transmission Amount	
451	Distrib Oth Rev-Oth	(894,655)	—	
454	Distribution Sales - Ancillary Services	(16,060)	—	
454	Distrib Oth Rev-Rent-FERC 454-Third Party	(1,029,163)	(28,666)	
454	Pole Rent Income	(108,498)	—	
454	Other sales (non-electricity) Non-ASC 6	—	—	
454	Non-Elect Rev-Oth Rev (Var Costs)	(151,251)	—	
		(1,304,972)	(28,666)	
456	Oth Rev-3d Party-FERC 456.0 - muni credits	(7,380,699)	(554,183)	
456	Distrib Sales-Ancillary Services-Other	(7,349,622)	—	
		(14,730,321)	(554,183)	
456.1	Oth Rev-3d Party-FERC 456.1	(7,334)	(7,334)	
456.1	Others-FERC 456.1	(93,424)	(93,424)	
456.1	Non-Elect Rev-Oth Rev-Oth-3P-RTO NITS	(56,720,213)	(56,720,213)	
456.1	Non-Elect Rev-Oth Rev sch1a / dispatch	(5,796,826)	(5,796,826)	
456.1	Non-Elect Rev-Oth Rev-Oth-PTP transm	(885,687)	(885,687)	
456.1	Wheeling Fee (transit of energy)-FERC	—	—	
		(63,503,484)	(63,503,484)	
(e) Concept: MegawattHoursSoldSalesOfElectricity				
Schedule Page: 300 Line No.: 12 Column: d				
MWH's presented are for SSO customers only, as MWH for CRES cannot be presented due to FERC Validations				
Schedule Page: 300 Line No.: 12 Column: d				
Unbilled MWH's presented are for SSO customers only, as MWH for CRES cannot be presented due to FERC Validations				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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46	TOTAL				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Residential Sales	2,945,538	492,398,803			
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	2,945,538	492,398,803	474,755	6,204	0.17

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Small or Commercial	834,727	179,314,807			
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)					
43	TOTAL Small or Commercial	834,727	179,314,807	53,239	15,679	0.21

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Large (or Ind.) Sales	294,409	81,730,688			
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)					
43	TOTAL Large (or Ind.)	294,409	81,730,688	1,688	174,413	0.28

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES
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| <p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p> |
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Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Public Street and Highway Lighting	1,267	1,408,857			
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	1,267	1,408,857	2,004	632	1.11

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Other Sales to Public Authorities	22,505	26,475,430			
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	22,505	26,475,430	4,630	4,861	1.18

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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41	TOTAL Billed Sales To Railroads and Railways	2,805	298,528			
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	2,805	298,528	1	2,805,000	0.11

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
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40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					0.0000

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	4,101,251	781,627,113			
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts					
43	TOTAL - All Accounts	4,101,251	781,627,113	536,317	3,006,789	3

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

[\(a\)](#) Concept: MegawattHoursOfElectricitySoldByRateSchedulesIncludingUnbilledRevenue

Amounts presented on the Page 304 Schedule represent net Sales. Embedded therein are total unbilled MWH of 21,285

Unbilled MWH by Rate Schedule	Amount
Residential	20,235
Commercial	(1,151)
Industrial	2,272
Other Public Authorities	(66)
Public Street and Highway Lighting	4
Railroads and Railways	(9)
TOTAL	21,285

[\(b\)](#) Concept: RevenueFromSalesOfElectricityByRateSchedulesIncludingUnbilledRevenue

Amounts presented on the Page 304 Schedule represent net Sales. Embedded therein is a total unbilled of \$5,358,427

Unbilled Amount by Rate Schedule	Amount
Residential	2,969,084
Commercial	799,944
Industrial	1,398,239
Other Public Authorities	185,085
Public Street and Highway Lighting	5,525
Railroads and Railways	550
TOTAL	5,358,427

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	Potomac Electric Power-PJM	OS	52				541,336		44,625,811		44,625,811

15	Subtotal - RQ										
16	Subtotal- Non-RQ						541,336		44,625,811		44,625,811
17	Total						541,336		44,625,811		44,625,811

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering		
5	(501) Fuel		484,139
6	(502) Steam Expenses		
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses		
10	(506) Miscellaneous Steam Power Expenses		38,041
11	(507) Rents		
12	(509) Allowances	1,743,590	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	1,743,590	522,180
14	Maintenance		
15	(510) Maintenance Supervision and Engineering		
16	(511) Maintenance of Structures		
17	(512) Maintenance of Boiler Plant		
18	(513) Maintenance of Electric Plant		
19	(514) Maintenance of Miscellaneous Steam Plant		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)		
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	1,743,590	522,180
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		

30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		

65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	396,556,483	213,520,143
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching	1,760,221	1,927,456
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	398,316,704	215,447,599
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	400,060,294	215,969,779
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	3,335,930	2,911,018
85	(561.1) Load Dispatch-Reliability	17,125	17,845
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	378,863	418,856
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	5,813,874	5,910,280
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies	(80,612)	(245,391)
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	250,481	310,123
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	178,871	247,809
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	72,301,759	61,624,014

97	(566) Miscellaneous Transmission Expenses	27,963	
98	(567) Rents	1,210	1,097
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	82,225,464	71,195,651
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures	108,374	57,760
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	723,200	861,900
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	4,609,985	3,288,738
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	5,441,559	4,208,398
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	87,667,023	75,404,049
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		546
123	Total Operation (Lines 115 thru 122)		546
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		

131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		546
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	8,571,586	9,037,836
135	(581) Load Dispatching	376,160	303,152
136	(582) Station Expenses	80,833	126,870
137	(583) Overhead Line Expenses	473,183	570,827
138	(584) Underground Line Expenses	160,337	87,682
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	723,324	67,787
141	(587) Customer Installations Expenses	535,641	514,024
142	(588) Miscellaneous Expenses	273,991	63,637
143	(589) Rents	25,371	34,603
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	11,220,426	10,806,418
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	2,546,340	1,227,339
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	3,304,462	4,322,803
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	36,492,112	29,398,423
150	(594) Maintenance of Underground Lines	437,246	432,721
151	(595) Maintenance of Line Transformers	271,840	310,885
152	(596) Maintenance of Street Lighting and Signal Systems	2,562	735
153	(597) Maintenance of Meters	264,146	304,122
154	(598) Maintenance of Miscellaneous Distribution Plant	66,690	65,567
155	TOTAL Maintenance (Total of Lines 146 thru 154)	43,385,398	36,062,595
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	54,605,824	46,869,013
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	21,920	
160	(902) Meter Reading Expenses	3,530,785	3,344,938
161	(903) Customer Records and Collection Expenses	14,919,329	12,320,976
162	(904) Uncollectible Accounts	16,096,366	7,591,888
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	34,568,400	23,257,802

165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	298,719	493,006
168	(908) Customer Assistance Expenses	1,503,070	1,042,836
169	(909) Informational and Instructional Expenses	911,256	270,844
170	(910) Miscellaneous Customer Service and Informational Expenses	609,694	1,299,697
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	3,322,739	3,106,383
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	18,101,947	15,902,372
182	(921) Office Supplies and Expenses	7,658,075	13,509,373
183	(Less) (922) Administrative Expenses Transferred-Credit	1,934,984	1,617,063
184	(923) Outside Services Employed	22,546,435	11,125,616
185	(924) Property Insurance	4,435,296	4,114,124
186	(925) Injuries and Damages	3,829,355	3,750,634
187	(926) Employee Pensions and Benefits	9,468,957	9,713,957
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	4,461,687	3,738,415
190	(929) (Less) Duplicate Charges-Cr.	1,076,464	723,078
191	(930.1) General Advertising Expenses	770,581	1,101,719
192	(930.2) Miscellaneous General Expenses	1,089,782	1,996,650
193	(931) Rents	150,956	62,561
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	69,501,623	62,675,280
195	Maintenance		
196	(935) Maintenance of General Plant	5,460,998	4,658,098
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	74,962,621	67,333,378
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	655,186,901	431,940,950

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: AdministrativeAndGeneralExpenses

This is the Transmission portion of A&G Expense for FERC Accounts 920-935:

Company	Q1	Q2	Q3	Q4	Total
SERVCO	\$ 767,949	\$ 847,376	\$ 963,879	\$ 893,564	\$ 3,472,768
DPL	\$ 928,682	\$ 828,426	\$ 976,855	\$ 896,476	\$ 3,630,439
Total	\$ 1,696,631	\$ 1,675,802	\$ 1,940,734	\$ 1,790,040	\$ 7,103,207

Administrative and General Expense Detail

	Dist	Trans	Other	Total
920000	15,433,629	2,607,513	60,805	18,101,947
921000	7,006,281	651,794	—	7,658,075
922000	(1,745,002)	(189,982)		(1,934,984)
923000	21,454,462	1,091,973		22,546,435
924000	3,110,370	1,324,926		4,435,296
925000	3,351,239	475,657	2,459	3,829,355
926000	8,638,938	824,202	5,817	9,468,957
928000	4,324,499	137,187		4,461,686
929000	(1,076,464)			(1,076,464)
930100	754,172	16,410		770,582
930200	1,061,156	28,626		1,089,782
931000	144,451	6,505		150,956
935000	5,332,602	128,396		5,460,998
Total	67,790,333	7,103,207	69,081	74,962,621

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASED POWER (Account 555)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for imbalanced exchanges).
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes proc resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category sh firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract def seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside fi availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settle

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an adjustment.

- In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the co schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (or longer) basis, enter the monthly avera monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types c Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand durin supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a me
- Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as t exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For i settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) in incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Pur amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange De
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		Demar Charge (\$) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
1	AEP Energy Partners, INC	OS					277,768				
2	Exelon Generation Company, LLC	OS					577,068				
3	Energy Harbor LLC'	OS					325,001				

4	NextEra Energy Power Marketing, LLC	OS					807,301				
5	DTE Energy POLR	OS					354,590				
6	TransALTA Energy Marketing POLR	OS					145,124				
7	Hartree Partners LP	OS					234,220				
8	Vitol Inc	OS					314,165				
9	Cononco Phillips Company	OS					318,359				
10	AEP Energy Partners, Inc - PIPP	OS					232,368				
11	Enel Trading North America LLC	OS					129,860				
12	Constellation Energy Generation	OS					446,455				
13	Dynergy Marketing & Trade	OS					111,711				
14	(a) Ohio Valley Electric Corporation	OS	28				541,336				18,172,4
15	Regulatory Deferrals and Other Adjustments	OS									
15	TOTAL						4,815,326	0	0	0	18,172,4

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

Schedule Page: 326 Line No.: 14 Column: a

Dayton Power and Light Company owns a 4.9% share of Ohio Valley Electric Corp.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-trading companies, etc.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that received the transmission service. Report in column (c) the company or public authority that owns the transmission service. Do not abbreviate or truncate the name of the company or public authority. Do not abbreviate or truncate the ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Transmission Service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-up" adjustments. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which the service was provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) should be stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the transmission service. In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges and adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered for the transmission service. If the total charge is zero, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of settlement.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on line 35.
11. Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)	
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)
1	PJM Interconnection, LLC (565)	PJM interconnection LLC	PJM interconnection LLC	OS	PJM OATT	Various Intercon.				
35	TOTAL							0	0	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Schedule Page: 330 Line No.: 1 Column: m

Revenue from Transmission of Electricity of Others includes the following amounts: Transmission of Others Electricity, RTO revenues including Transmission Congestion, Losses, Firm and Non-Firm Point-to-Point, Network Integration Transmission service, Transmission Owner Scheduling, FTR Auction revenues and Expansion Cost Recovery Credits.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
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49					
40	TOTAL				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	PJM Interconnection LLC	OS					72,301,759 ^(g)	72,301,759
	TOTAL		0	0	0	0	72,301,759	72,301,759

FOOTNOTE DATA

(a) Concept: OtherChargesTransmissionOfElectricityByOthers
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<i>Schedule Page: 332 Line No.: 1 Column: g</i>

Expense from Transmission of Electricity of Others includes the following: NITS, RTEP, scheduling and system control and dispatch, reactive supply and load response charges.

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	194,193		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities			
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000			
6	Print Services	62,477		
7	Economic Development	800,000		
8	Misc General Expenses from Servco	33,112		
46	TOTAL	1,089,782		

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

Line No.	A. Summary of Depreciation and Amortization Charges					
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			3,131,864		3,131,864
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant- Conventional					
5	Hydraulic Production Plant- Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	10,758,267				10,758,267
8	Distribution Plant	57,767,432				57,767,432
9	Regional Transmission and Market Operation					
10	General Plant	8,275,888				8,275,888
11	Common Plant-Electric					
12	TOTAL	76,801,587		3,131,864		79,933,450

B. Basis for Amortization Charges

2017 \$2,779,174.87 Depr rate of 14.29% = 7yr life 2018 \$2,600,691.09 Depr rate of 14.29% = 7yr life 2019 \$3,128,063.19 Depr rate of 14.29% = 7yr life 2020 \$3,176,239.50 Depr rate of 14.29% = 7yr life 2021 \$6,189,564.67 Depr rate of 14.29% = 7yr life 2022 \$3,661,544.80 Depr rate of 14.29% = 7yr life

Line No.	C. Factors Used in Estimating Depreciation Charges						
	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)

12	393.00	0.132	25 years	0	400	IOWA SQ	
13	394.00	6.688	25 years	0	400	IOWA SQ	
14	395.00	5.016	20 years	0	500	IOWA SQ	
15	396.00	1.471	17 years	0	588	IOWA SQ	
16	398.00	0.364	20 years	0	500	IOWA SQ	
17	Transmission Plant:						
18	350 Rights						
19	352		65 years	0	154	IOWA R2	
20	352.9		44 years, 9 months, 18 days	0	212	IOWA R3	
21	353		55 years	0	182	IOWA R2.5	
22	353 WPAFB		60 years	0	281	IOWA L1	
23	353 WPAFB31		60 years	0	215	IOWA L1	
24	353.9		42 years	0	226	IOWA R2	
25	354		60 years	0	167	IOWA R2.5	
26	354.9		46 years, 7 months, 6 days	0	193	IOWA R4	
27	355		55 years	0	182	IOWA R3	
28	355 WPAFB		60 years	0	220	IOWA R2	
29	355 WPAFB31		60 years	0	220	IOWA R2	
30	359.9		40 years, 8 months, 12 days	0	287	IOWA R2	
31	356		55 years	0	182	IOWA R2.5	
32	356 WPAFB		60 years	0	300	IOWA R2	
33	356.9		41 years, 10 months, 24 days	0	222	IOWA R2.5	
34	357		75 years	0	133	IOWA R4	
35	Transmission Plant cont'd:						
36	357 WPAFB		65 years		152	IOWA R4	
37	357 WPAFB31		65 years		152	IOWA R4	
38	358		55 years		182	IOWA R4	
39	358 WPAFB		55 years		174	IOWA R4	
40	359		80 years		125	IOWA SQ	
41	SUBTOTAL						
42	Distribution Plant:						
43	360.00 Rights		0 years	0	0		

44	361.00	11.335	50 years	(2,000)	240	IOWA S1.5	
45	361.00 WPAFB		50 years	(2,000)	240	IOWA S1.5	
46	361.40	44.596	45 years	(1,500)	256	IOWA S0	
47	362.00	179.194	58 years	(2,500)	216	IOWA R1.5	
48	362.00 WPAFB		58 years	(2,500)	215	IOWA R1.5	
49	362.11	19.334	20 years	(2,500)	625	IOWA S1.5	
50	362.11 WPAFB		20 years	(2,500)	624	IOWA S1.5	
51	362.13 Computers	39.098	10 years	0	279	IOWA SQ	
52	362.20 Vehicles	39.262	12 years	1,000	1,000	IOWA SQ	
53	362.30 Office Furniture		20 years	0	750	IOWA SQ	
54	362.60	0.519	20 years	0	500	IOWA S4	
55	362.70	4.769	20 years	0	500	IOWA SQ	
56	362.71	0.47	20 years	0	500	IOWA S1	
57	362.72	29.399	20 years	0	500	IOWA S1	
58	364.00	345.737	63 years	(10,000)	317	IOWA R2.5	
59	364.00 WPAFB		63 years	(10,000)	318	IOWA R2.5	
60	364.00 WPAFB31		63 years	(10,000)	318	IOWA R2.5	
61	365.00	178.94	60 years	(3,000)	217	IOWA R1	
62	365.00 WPAFB		60 years	(3,000)	217	IOWA R1	
63	365.00 WPAFB31		60 years	(3,000)	217	IOWA R1	
64	366.00	19.035	75 years	(5,000)	200	IOWA S4	
65	366.00 WPAFB		75 years	(5,000)	199	IOWA S4	
66	366.00 WPAFB31		75 years	(5,000)	199	IOWA S4	
67	367.00	254.736	55 years	(3,000)	260	IOWA S1.5	
68	367.00 WPAFB		55 years	(3,000)	237	IOWA S1.5	
69	367.00 WPAFB31		55 years	(3,000)	237	IOWA S1.5	
70	Distribution Plant cont'd:						
71	368.00	340.648	52 years	(5,000)	326	IOWA R2.5	
72	368.00 WPAFB		52 years	(5,000)	288	IOWA R2.5	

73	368.00 WPAFB31		52 years	(5,000)	288	IOWA R2.5	
74	369.10	58.609	60 years	(8,000)	301	IOWA R3	
75	369.20	214.627	60 years	(8,000)	301	IOWA R5	
76	370.00	52.017	22 years	(100)	460	IOWA L0	
77	370.10		15 years	0	667	IOWA S2.5	
78	371.10	18.954	42 years	(2,000)	286	IOWA R1	
79	371.20	0.228	45 years	(2,000)	265	IOWA S1.5	
80	372.00	0.047	40 years	0	250	IOWA L3	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: AmortizationOfLimitedTermPlantOrProperty
The annual rate used to compute amortization expense for electric intangible plant remains at 14.29%. Currently, in the intangibles (Acct 404) \$24,811,488.28 of the plant balance is fully depreciated. Therefore, the basis for calculating amortization is \$9,582,365.39 as of December 31, 2022
(b) Concept: DepreciationAndAmortization
The annual depreciation expense for transmission assets is \$10,758,267 for the year 2022. A portion of the plant basis includes AFUDC - Equity. The amount of depreciation expense related to AFUDC - Equity is \$320,451 which is one component of total expense.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) related cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

						EXPENSES INCURRED DURING YEAR				AMORTIZED DU	
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amoun (k)
						Department (f)	Account No. (g)	Amount (h)			
1	PUCO Case No. 15-1830-EL-AIR (2021 Rate Case Expense Amortization)		629,910	629,910	1,100,032					928	629,9
2	PUCO Case No.18-1875-EL-GRD et al. (Stipulation Amortization)		2,074,842	2,074,842	9,210,889					928	2,074,8
3	PUCO Case No. 22-900-EL-SSO, et. al (ESP IV)		127,862	127,862		Regulatory	928	127,862			
4	PUCO Case No.19-439-EL-RDR, et. al (Write-Off of Distribution Infrastructure Rider PUCO Audit Costs)		63,902	63,902	63,902					928	63,9
5	FERC Cases (Grouped Minor Items Less than \$25,000)		137,204	137,204		Regulatory	928	137,201			
6	Ohio Consumers Council	156,821		156,821		Regulatory	928	156,821			
7	Public Utility Commission of Ohio	1,271,146		1,271,146		Regulatory	928	1,271,146			

46	TOTAL	1,427,967	3,033,720	4,461,687	10,374,823		1,693,030			2,768,6
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Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

Electric R, D and D Performed Internally:	Overhead
Generation	Underground
hydroelectric	Distribution
Recreation fish and wildlife	Regional Transmission and Market Operation
Other hydroelectric	Environment (other than equipment)
Fossil-fuel steam	Other (Classify and include items in excess of \$50,000.)
Internal combustion or gas turbine	Total Cost Incurred
Nuclear	Electric, R, D and D Performed Externally:
Unconventional generation	Research Support to the electrical Research Council or the
Siting and heat rejection	Electric Power Research Institute
Transmission	Research Support to Edison Electric Institute
	Research Support to Nuclear Power Groups
	Research Support to Others (Classify)
	Total Cost Incurred

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""

7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1							
2							
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6							
7							
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Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	2,605,594		
5	Regional Market			
6	Distribution	7,230,757		
7	Customer Accounts	10,295,500		
8	Customer Service and Informational	409,745		
9	Sales			
10	Administrative and General	13,826,737		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	34,368,333		
12	Maintenance			
13	Production			
14	Transmission	1,884,254		
15	Regional Market			
16	Distribution	13,467,926		
17	Administrative and General	341,791		
18	TOTAL Maintenance (Total of lines 13 thru 17)	15,693,971		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	4,489,848		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	20,698,683		
24	Customer Accounts (Transcribe from line 7)	10,295,500		
25	Customer Service and Informational (Transcribe from line 8)	409,745		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	14,168,528		

28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	50,062,304	202,686	50,264,990
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			

62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	50,062,304	202,686	50,264,990
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	21,957,071		21,957,071
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	21,957,071		21,957,071
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,342,749		4,342,749
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	4,342,749		4,342,749
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Miscellaneous Deferred Debit	250,634	967	(a) 251,601
80	Other	83,908		(b) 83,908
81	Stores Expense		1,331,228	(c) 1,331,228
82	Transportation Expenses		67,074	(d) 67,074
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	334,542	1,399,269	1,733,811
96	TOTAL SALARIES AND WAGES	76,696,666	1,601,955	78,298,621

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: SalariesAndWagesOtherAccounts
Schedule Page: 354 Line No.: 78 Column: d
Miscellaneous Deferred Debits includes labor related to miscellaneous work in progress, the final disposition of which has not yet been determined.
(b) Concept: SalariesAndWagesOtherAccounts
Schedule Page: 354 Line No.: 80 Column: d
Other includes labor related to civic, political, and related activities.
(c) Concept: SalariesAndWagesOtherAccounts
Schedule Page: 354 Line No.: 81 Column: d
Includes storeroom labor recorded in clearing accounts that has not yet been distributed as of year-end.
(d) Concept: SalariesAndWagesOtherAccounts
Schedule Page: 354 Line No.: 82 Column: d
Includes transportation labor recorded in clearing accounts that has not yet been distributed as of year-end.

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<ol style="list-style-type: none"> 1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization. 			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)		(328)	(328)	34,446
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)	(9,305,542)	(21,592,933)	(35,246,544)	(44,501,278)
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Ancillary Services - Sales (447)	(66,500)	(103,806)	(115,588)	(124,533)
8	Ancillary Services - Purchases (555)	945,230	1,566,283	2,566,061	4,103,030
46	TOTAL				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch			6,155,469			1,260,339
2	Reactive Supply and Voltage			2,207,274			
3	Regulation and Frequency Response			453			
4	Energy Imbalance			155,276			
5	Operating Reserve - Spinning			84			29,576
6	Operating Reserve - Supplement			13,052			3,066
7	Other			200,038			61
8	Total (Lines 1 thru 7)			8,731,646			1,293,042

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: PJM									
1	January	2,900	26	9						
2	February	2,690	14	9						
3	March	2,399	28	8						
4	Total for Quarter 1				0	0	0	0	0	0
5	April	2,282	19	10						
6	May	2,917	31	18						
7	June	3,348	15	17						
8	Total for Quarter 2				0	0	0	0	0	0
9	July	3,292	20	18						
10	August	3,267	3	17						
11	September	2,985	21	17						
12	Total for Quarter 3				0	0	0	0	0	0
13	October	2,175	20	9						
14	November	2,412	17	19						
15	December	3,006	23	18						
16	Total for Quarter 4				0	0	0	0	0	0
17	Total				0	0	0	0	0	0

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: PJM									
1	January	2,900	26	9						
2	February	2,690	14	9						
3	March	2,399	28	8						
4	Total for Quarter 1				0	0	0	0	0	0
5	April	2,282	19	10						
6	May	2,917	31	18						
7	June	3,348	15	17						
8	Total for Quarter 2				0	0	0	0	0	0
9	July	3,292	20	18						
10	August	3,267	3	17						
11	September	2,985	21	17						
12	Total for Quarter 3				0	0	0	0	0	0
13	October	2,175	20	9						
14	November	2,412	17	19						
15	December	3,006	23	18						
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: The Dayton Power and Light Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 2023-04-18	Year/Period of Report End of: 2022/ Q4
ELECTRIC ENERGY ACCOUNT						
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.						
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)	
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY		
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	4,101,251	
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)		
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	541,336	
5	Hydro-Conventional		25	Energy Furnished Without Charge		
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	3,671	
7	Other		27	Total Energy Losses	169,068	
8	Less Energy for Pumping		27.1	Total Energy Stored		
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	4,815,326	
10	Purchases (other than for Energy Storage)	4,815,326				
10.1	Purchases for Energy Storage	0				
11	Power Exchanges:					
12	Received	0				
13	Delivered	0				
14	Net Exchanges (Line 12 minus line 13)	0				
15	Transmission For Other (Wheeling)					
16	Received					
17	Delivered					
18	Net Transmission for Other (Line 16 minus line 17)	0				
19	Transmission By Others Losses					
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	4,815,326				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: PJM					
29	January	531,175	54,453	2,900	26	9
30	February	457,631	47,726	2,690	14	9
31	March	404,647	36,630	2,399	28	8
32	April	365,401	39,414	2,282	19	10
33	May	365,724	39,434	2,917	31	18
34	June	440,018	59,668	3,348	15	17
35	July	458,758	48,727	3,292	20	18
36	August	429,371	54,639	3,267	3	17
37	September	325,461	40,417	2,985	21	17
38	October	273,905	24,418	2,175	20	9
39	November	323,940	38,853	2,412	17	19
40	December	439,295	56,957	3,006	23	18
41	Total	4,815,326	541,336			

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Steam Electric Generating Plant Statistics

- Report data for plant in Service only.
- Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
- Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
- Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
- For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
- For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
- If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	
3	Year Originally Constructed	
4	Year Last Unit was Installed	
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	
6	Net Peak Demand on Plant - MW (60 minutes)	
7	Plant Hours Connected to Load	
8	Net Continuous Plant Capability (Megawatts)	
9	When Not Limited by Condenser Water	
10	When Limited by Condenser Water	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	Cost of Plant: Land and Land Rights	
14	Structures and Improvements	
15	Equipment Costs	
16	Asset Retirement Costs	
17	Total cost (total 13 thru 20)	
18	Cost per KW of Installed Capacity (line 17/5) Including	
19	Production Expenses: Oper, Supv, & Engr	
20	Fuel	
21	Coolants and Water (Nuclear Plants Only)	

22	Steam Expenses	
23	Steam From Other Sources	
24	Steam Transferred (Cr)	
25	Electric Expenses	
26	Misc Steam (or Nuclear) Power Expenses	
27	Rents	
28	Allowances	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Boiler (or reactor) Plant	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Steam (or Nuclear) Plant	
34	Total Production Expenses	0
35	Expenses per Net kWh	
35	Plant Name	
36	Fuel Kind	
37	Fuel Unit	
38	Quantity (Units) of Fuel Burned	
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	
41	Average Cost of Fuel per Unit Burned	
42	Average Cost of Fuel Burned per Million BTU	
43	Average Cost of Fuel Burned per kWh Net Gen	
44	Average BTU per kWh Net Generation	

Name of Respondent: The Dayton Power and Light Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
Hydroelectric Generating Plant Statistics				
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available specifying period.</p> <p>4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p> <p>6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.</p>				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Kind of Plant (Run-of-River or Storage)			
2	Plant Construction type (Conventional or Outdoor)			
3	Year Originally Constructed			
4	Year Last Unit was Installed			
5	Total installed cap (Gen name plate Rating in MW)			
6	Net Peak Demand on Plant-Megawatts (60 minutes)			
7	Plant Hours Connect to Load			
8	Net Plant Capability (in megawatts)			
9	(a) Under Most Favorable Oper Conditions			
10	(b) Under the Most Adverse Oper Conditions			
11	Average Number of Employees			
12	Net Generation, Exclusive of Plant Use - kWh			
13	Cost of Plant			
14	Land and Land Rights			
15	Structures and Improvements			
16	Reservoirs, Dams, and Waterways			
17	Equipment Costs			
18	Roads, Railroads, and Bridges			
19	Asset Retirement Costs			
20	Total cost (total 13 thru 20)			
21	Cost per KW of Installed Capacity (line 20 / 5)			
22	Production Expenses			
23	Operation Supervision and Engineering			
24	Water for Power			
25	Hydraulic Expenses			

26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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Pumped Storage Generating Plant Statistics

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0
6	Plant Hours Connect to Load While Generating	0
7	Net Plant Capability (in megawatts)	0
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	0
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	0
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	0
15	Reservoirs, Dams, and Waterways	0
16	Water Wheels, Turbines, and Generators	0
17	Accessory Electric Equipment	0
18	Miscellaneous Powerplant Equipment	0
19	Roads, Railroads, and Bridges	0
20	Asset Retirement Costs	0
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	

23	Production Expenses	
24	Operation Supervision and Engineering	0
25	Water for Power	0
26	Pumped Storage Expenses	0
27	Electric Expenses	0
28	Misc Pumped Storage Power generation Expenses	0
29	Rents	0
30	Maintenance Supervision and Engineering	0
31	Maintenance of Structures	0
32	Maintenance of Reservoirs, Dams, and Waterways	0
33	Maintenance of Electric Plant	0
34	Maintenance of Misc Pumped Storage Plant	0
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0

23													
24													
25													
26													
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Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under any one voltage.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report : lines which are not part of the transmission system plant.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) other. If other, specify. For each type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction than that reported in column (e) may be reported in column (e) if the line is reported in column (e) as a single pole wood or steel line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is included in the expenses reported for the line designated. Report pole miles of line on leased or partly owned structures in column (g). In a footnote to the report, specify the cost of such structures are included in the expenses reported for the line designated.
- Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you report the same transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other structures in column (g).
- Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give the name of the lessor, the name of the lessee, the basis of sharing expenses, and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
- Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined.
- Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE	
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Co
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1											
2	(a) WHOLLY OWNED 345 KV										
3	Greene Sub.	Sugarcreek Sub. J	345	345	Steel Tower	1		1	2-1024.5 ACAR		
4	Greene Sub.	J	345	345	Steel Pole	7		2	2-1024.5 ACAR		
5	Greene Sub.	Sugarcreek Sub.	345	345	Steel Tower	3		2	2-1024.5 ACAR		
6	Greene Sub.	Sugarcreek Sub.	345	345	Steel Pole			2	2-1024.5 ACAR	165,637	
7	Sugarcreek Sub.	Foster Sub. J	345	345	Steel Pole	24		2	2-1024.5 ACAR		
8	Sugarcreek Sub.	J	345	345	Steel Tower		3		2-1024.5 ACAR		
9	Sugarcreek Sub.	J	345	345	Steel H-Frame				2-1024.5 ACAR		
10	Sugarcreek Sub.	J	345	345	Steel Pole				2-1024.5 ACAR	759,269	
11	Greene Sub.	Beatty Sub. A	345	345	Steel Tower	23		1	2-1024.5 ACAR		
12	Greene Sub.	A	345	345	Wood H-Frame	1		1	2-1024.5 ACAR		

13	Greene Sub.	A	345	345	Steel Tower				2-1024.5 ACAR		
14	Greene Sub.	A	345	345	Steel Tower	5		2	2-1024.5 ACAR	689,361	
15	Clay Sub	Clinton Sub	345	345	Steel Tower	11			2-1024.5 ACAR	449,779	
16	Stuart Sub.	Clay Sub	345	345	Steel Tower			2	2-1024.5 ACAR		
17	Stuart Sub.	A	345	345	Steel Tower	54		1	2-1024.5 ACAR	318,108	
18	Clinton Sub.	Greene Sub. L	345	345	Steel Tower	11		1	2-1024.5 ACAR		
19	Clinton Sub.	L	345	345	Wood H-Frame	1		1	2-1024.5 ACAR		
20	Clinton Sub.	L	345	345	Steel Tower	2		1	2-1024.5 ACAR		
21	Clinton Sub.	L	345	345	Steel Tower	1		2	2-1024.5 ACAR		
22	Clinton Sub.	L	345	345	Steel Tower			2	2-1024.5 ACAR	737,900	
23	Stuart Sub.	Spurlock Tap A	345	345	Steel Tower	7		1	2-954 ACSR	50,350	
24	Foster	Bath J	345	345	Steel Tower		6	2	2-1024.5 ACAR		
25	Foster	J	345	345	Steel Pole		31	2	2-1024.5 ACAR		
26	Foster	J	345	345	Steel Pole	1		1	2-1024.5 ACAR		
27	Foster	J	345	345	Steel H-Frame				2-1024.5 ACAR		
28	WHOLLY OWNED 345 KV										
29	Greene Sub.	Bath Sub.	345	345	Steel Tower	5		2	2-1024.5 ACAR		
30	Greene Sub.	Bath Sub.	345	345	Steel Pole			1	2-1024.5 ACAR		
31	Bath Sub.	Miami Sub.	345	345	Steel Pole			1	2-1024.5 ACAR		
32	Bath Sub.	Miami Sub.	345	345	Steel Tower	21		2	2-1024.5 ACAR	1,057,938	
33	Miami Sub.	Shelby Sub.	345	345	Steel Tower	8		1	2-1024.5 ACAR		
34			345	345	Steel Tower	18		1	2-1024.5 ACAR	812,634	
35	Miami Sub.	Sidney Line	345	345					2-1024.5 ACAR		
36	Miami Sub.	West Milton Sub.	345	345	Steel Pole			1	2-1024.5 ACAR		
37	Miami Sub.	West Milton Sub.	345	345	Steel Pole	8		2	2-1024.5 ACAR	216,488	

38	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	10		1	2-1024.5 ACAR		
39	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	2		1	2-1024.5 ACAR		
40	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	4		1	2-1024.5 ACAR		
41	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole	22		1	2-1024.5 ACAR		
42	West Milton Sub.	Seven Mile Tie	345	345	Steel Pole			1	2-1024.5 ACAR	2,424,570	
43	Killen Sub.	Stuart Tie West	345	345	Steel Tower	4		1	2-954 ACSR		
44			345	345	Steel Pole	2			2-954 ACSR		
45		Non-Energized A		345	Steel Tower				2-983.1 ACSR	147,277	
46	Killen Sub.	Marquis Tie East	345	345	Steel Tower	6		1	2-954 ACSR		
47	Killen Sub.	Marquis Tie East	345	345	Steel H-Frame			1	2-954 ACSR	266,243	
48	WHOLLY OWNED 138 KV										
49	Hutchings Sub.	College Corner	138	138	Wood H-Frame	2		1	795 ACSR		
50	Hutchings Sub.	College Corner	138	138	Steel	11		2			
51	Hutchings Sub.	College Corner	138	138	Wood Pole	1		1	795 ACSR	352,374	
52	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Wood Pole			1	795 ACSR		
53	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Steel Tower			1	795 ACSR		
54	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Steel Tower				795 ACSR		
55	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Steel Tower		11		795 ACSR		
56	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Steel Tower	4		1	2-795 ACSR		
57	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Wood Pole			1	477 ACSR		
58	Hutchings Sub.	Hillsboro Tie (Ohio Power)	138	138	Wood Pole			1	636 ACSR	87,719	
59	Gebhart Sub.	Hutchings Sub.	138	138	Wood H-Frame	10		1	636 ACSR		
60	Gebhart Sub.	Hutchings Sub.	138	138	Wood Pole			1	795 AL		

61	Gebhart Sub.	Hutchings Sub.	138	138	Steel Tower			2	636 ACSR		
62	Gebhart Sub.	Hutchings Sub.	138	138	Steel Tower	1		1	636 ACSR		
63	Gebhart Sub.	Hutchings Sub.	138	138	Underground			1	2000 CU	70,280	
64	Gebhart Sub	Sugarcreek Sub.	138	138	Wood H-Frame	2		1	636 ACSR		
65	Gebhart Sub	Sugarcreek Sub.	138	138	Steel Tower	1		1	636 ACSR		
66	Gebhart Sub	Sugarcreek Sub.	138	138	Underground			1	2000 CU	19,151	
67	Miami Sub.	West Milton Sub.	138	345	Steel Pole			1	1351.5 AL		
68	Miami Sub.	West Milton Sub.	138	345	Steel Pole		8		2-1024.5 ACAR		
69	Miami Sub.	West Milton Sub.	138	345	Steel Pole			1	2-1024.5 ACAR		
70	Hutchings Sub.	Crown Sub.	138	138	Wood Pole	10		1	636 ACSR		
71	Hutchings Sub.	Crown Sub.	138	138	Wood Pole	1		2	636 ACSR		
72	Hutchings Sub.	Crown Sub.	138	138	Wood H-Frame	1		3	636 ACSR		
73	Hutchings Sub.	Crown Sub.	138	138	Steel Tower			2	636 ACSR		
74	Hutchings Sub.	Crown Sub.	138	138	Steel Tower			1	636 ACSR		
75	Trebein Sub.	Bath Sub.	138	138	Steel Tower				1351 ACSR		
76	Trebein Sub.	Bath Sub.	138	138	Wood Pole			1	1351 ACSR		
77	Trebein Sub.	Bath Sub.	138	138	Steel Tower	4		2	1351 ACSR		
78	Bath Sub.	Urbana Sub.	138	138	Steel Tower	4		2	477 ACSR		
79	Bath Sub.	Urbana Sub.	138	138	Wood H-Frame	21		1	477 ACSR		
80	Bath Sub.	Urbana Sub.	138	138	Wood Pole			1	477 ACSR		
81	Urbana Sub.	Darby Sub.	138	138	Wood Pole			1	477 ACSR		
82	Urbana Sub.	Darby Sub.	138	138	Wood H-Frame	31		1	795 ACSR		
83	Urbana Sub.	Darby Sub.	138	138	Steel Tower		1		795 ACSR		
84	Urbana Sub.	Darby Sub.	138	138	Steel Pole	1		1	4/0 ACSR	240,900	
85	Darby Sub.	Delaware Sub (CSP)	138	138	Wood H-Frame	14		1	636 ACSR		

86	Darby Sub.	Delaware Sub (CSP)	138	138	Steel Pole			1	477 ACSR	322,028	
87	Greene Sub.	Trebein Sub.	138	138	Wood H-Frame			1	1351.5 AL		
88	Greene Sub.	Trebein Sub.	138	138	Steel Tower	1		2	636 ACSR		
89	Greene Sub.	Trebein Sub.	138	138	Steel Tower			2	1351.5 ACSR		
90	Greene Sub.	Trebein Sub.	138	138	Steel Tower			1	1351.5 AL	20,533	
91	Greene Sub.	Airway Sub.	138	138	Steel Tower	6		1	636 ACSR		
92	Greene Sub.	Airway Sub.	138	138	Steel Tower	1		2	795 ACSR		
93	Greene Sub.	Knollwood Sub	138	138	Wood Pole			1	1351.5 ACSR		
94	Greene Sub.	Knollwood Sub	138	138	Wood Pole	2		1	1351.5 AL		
95	Greene Sub.	Monument Sub.	138	138	Steel Tower			1	1351.5 ACSR		
96	Greene Sub.	Monument Sub.	138	138	Steel Tower	4		2	1351.5 ACSR	13,045	
97	Knollwood Sub	Monument Sub.	138	138	Steel Tower	9		2	1351.5 ACSR		
98	Knollwood Sub	Monument Sub.	138	138	Steel Tower			1	1351.5 AL		
99	Knollwood Sub	Monument Sub.	138	138	Steel Pole			1	1351 AL	70,484	
100	Monument Sub.	Wyandot Sub.	138	138	Underground	2			1250 CU		
101	Monument Sub.	Webster Sub.	138	138	Wood Pole	1		1	1351.5 AL		
102	Monument Sub.	Webster Sub.	138	138	Steel Pole	1		1	1351.5 AL	6,971	
103	Northridge Line	Cargill Line	138	138	Wood Pole	1		1	636 ACSR		
104	Northridge Line	Cargill Lane	138	138	Steel Tower	2		2	636 ACSR		
105	Northridge Line	Cargill Lane	138	138	Wood Pole			1	4/0 ACSR		
106	Northridge Line	Cargill Lane	138	138	Steel Tower			1	636 ACSR		
107	Miami Sub.	Northridge Line	138	138	Wood H-Frame	3		1	636 ACSR		
108	Miami Sub.	Northridge Line	138	138	Wood Pole	1		1	636 ACSR		
109	Miami Sub.	Northridge Line	138	138	Steel Tower	5		2	636 ACSR		
110	Miami Sub.	Northridge Line	138	138	Steel Tower	1		3	1351.5 ACSR		

111	Miami Sub.	Northridge Line	138	138	Steel Tower			1	1351.5 ACSR		
112	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood Pole			1	1351.5 AL		
113	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood H-Frame	2		1	1351.5 ACSR		
114	Sugarcreek Sub.	Bellbrook Sub.	138	138	Wood Pole	1		1	1351.5 AL	14,783	
115	Bellbrook Sub.	Alpha Sub.	138	138	Wood H-Frame	2		1	1351.5 ACSR		
116	Bellbrook Sub.	Alpha Sub.	138	138	Wood Pole			1	1351.5 AL		
117	Bellbrook Sub.	Alpha Sub.	138	138	Steel Pole	1		2	1351.5 ACSR	18,674	
118	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	4		1	1351.5 AL		
119	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	1		2	1351.5 AL		
120	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole	1		1	636 ACSR		
121	Sugarcreek Sub.	Centerville Sub.	138	138	Wood Pole			2	636 ACSR		
122	Centerville	Hempstead Sub.	138	138	Wood Pole			1	1351.5 AL		
123	Centerville	Hempstead Sub.	138	138	Wood Pole	3		1	636 ACSR		
124	Alpha Sub.	Greene Sub.	138	138	Wood Pole	1		1	1351.5 AL		
125	Alpha Sub.	Greene Sub.	138	138	Wood Pole	1		2	1351.5 AL		
126	Alpha Sub.	Greene Sub.	138	138	Wood H-Frame	2		1	1351.5 ACSR		
127	Alpha Sub.	Greene Sub.	138	138	Wood Pole			1	1351.5 AL	46,920	
128	Eldean Sub.	Millcreek Sub	138	138	Wood Pole	1		1	477 ACSR		
129	Eldean Sub.	Millcreek Sub	138	138	Wood H-Frame	23		1	636 ACSR		
130	Eldean Sub.	Millcreek Sub	138	138	Wood Pole			1	636 ACSR		
131	Eldean Sub.	Millcreek Sub	138	138	Wood Pole	4		1	795 ACSR		
132	Eldean Sub.	Millcreek Sub	138	138	Steel Tower	2		3	636 ACSR		
133	Eldean Sub.	Millcreek Sub	138	138	Steel Pole			1	1351.5 AL		
134	Eldean Sub.	Millcreek Sub	138	138	Steel Pole			1	1351.5 ACSR		
135	Eldean Sub.	Millcreek Sub	138	138	Steel Pole	5		2	1351.5 ACSR		

136	Eldean Sub.	Millcreek Sub	138	138	Wood Pole			2	1351.5 ACSR	71,441	
137	Sidney Sub	Millcreek Sub	138	138	Wood Pole	1		1	477 ACSR		
138	Sidney Sub	Millcreek Sub	138	138	Wood H-Frame	12		1	636 ACSR		
139	Sidney Sub	Millcreek Sub	138	138	Wood Pole			1	636 ACSR		
140	Sidney Sub	Millcreek Sub	138	138	Wood Pole	4		1	795 ACSR		
141	Sidney Sub	Millcreek Sub	138	138	Steel Tower	2		3	636 ACSR		
142	Sidney Sub	Millcreek Sub	138	138	Steel Pole			1	1351.5 AL		
143	Sidney Sub	Millcreek Sub	138	138	Steel Pole			1	1351.5 ACSR		
144	Sidney Sub	Millcreek Sub	138	138	Steel Pole	4		2	1351.5 ACSR		
145	Sidney Sub	Millcreek Sub	138	138	Wood Pole			2	1351.5 ACSR		
146	Webster Sub.	Needmore Sub.	138	138	Wood Pole			1	1351.5 ACSR		
147	Webster Sub.	Needmore Sub.	138	138	Steel Tower	1		2	636 ACSR		
148	Webster Sub.	Needmore Sub.	138	138	Steel Tower			1	636 ACSR		
149	Webster Sub.	Needmore Sub.	138	138	Wood Pole			1	477 ACSR		
150	Webster Sub.	Needmore Sub.	138	138	Steel Tower	1		2	1351.5 ACSR		
151	Sidney Sub.	Shelby Sub.	138	138	Wood Pole			1	795 ACSR		
152	Sidney Sub.	Shelby Sub.	138	138	Steel Tower		2		795 ACSR		
153	Sidney Sub.	Shelby Sub.	138	138	Wood H-Frame	5		1	795 ACSR		
154	Sidney Sub.	Shelby Sub.	138	138	Wood Pole	2		2	795 ACSR	257,706	
155	Shelby Sub.	Amsterdam Sub.	138	138	Wood Pole	24		1	795 ACSR		
156	Shelby Sub.	Amsterdam Sub.	138	138	Wood Pole	1		2	795 ACSR	78,824	
157	West Milton Sub.	Greenville Sub.	138	138	Steel Pole	11		1	795 ACSR		
158	West Milton Sub.	Greenville Sub.	138	138	Wood Pole	9		1	795 ACSR	782,220	
159	Shelby Sub.	Quincy Sub.	138	138	Wood Pole		2		795 ACSR		
160	Shelby Sub.	Quincy Sub.	138	138	Wood H-Frame	6		1	477 ACSR		

[illegible]

184	69 KV Lines	H Non-Energized		138	Wood Pole						
185	69 KV Lines	H Non-Energized	69	69	Wood Pole	711	9				
186	69 KV Lines	H Non-Energized	69	69	Wood H-Frame		1				
187	69 KV Lines	H Non-Energized	69	69	Steel Pole	23	4				
188	69 KV Lines	H Non-Energized	69	69	Steel Tower	51	27				
189	69 KV Lines	H Non-Energized	69	138	Steel Pole	1					
190	69 KV Lines	H Non-Energized	69	69	Underground	5					
191	69 KV Lines	H Non-Energized	69	138	Wood Pole	104	4				
192	69 KV Lines	H Non-Energized	69	138	Wood H-Frame	9	2				
193	69 KV Lines	H Non-Energized	69	138	Steel Tower	9	29				
194		H Non-Energized		69	Wood Pole	4					
195	All 69 KV Lines									19,435,083	1:
196	WHOLLY OWNED 34.5 KV										
197	34.5 KV Lines	H Non-Energized	35	35	Wood Pole	4					
198			35	69	Wood Pole	8					
199			35	35	Wood Pole	24	1				
200		H Non-Energized	35	69	Wood H-Frame		1				
201		H Non-Energized	35	138	Steel Tower		1				
36	TOTAL					1,556	167	203		31,104,690	2:

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TransmissionLineStartPoint

The information below provides the Totals for the Transmission Line Statistics on Pages 422-423.						
COL	TOTAL 345KV	TOTAL 138KV	TOTAL 69KV	TOTAL 34.5KV	TOTAL 69KV & 34.5KV	RESPONDENT'S PORTION
F	110.00	269.00	917.00	36.00	953.00	1,332.00
G	40.00	30.00	76.00	3.00	79.00	149.00
J	8,095,554.00	3,574,053.00	19,435,083.00	N/A	19,435,083.00	31,104,690.00
K	72,735,798.00	32,519,150.00	138,313,142.00	N/A	138,313,142.00	243,568,090.00
L	80,831,352.00	36,093,203.00	157,748,225.00	N/A	157,748,225.00	274,672,780.00

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions o

2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other cha

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	Land and Land Rights	
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Overhead Lines												
2	Crysal	New Lebanon	17.10			1		69					1
44	TOTAL		17		0	1	0						1

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended to function the capacities reported for the individual stations in column (f).
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole owner equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Transformers (h)
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)			
1	WHOLLY OWNED SUBSTATIONS: (1)								
2	Air Park-Clinton Co. (1)	Distribution	Unattended	345.00	69.00				
3	Air Park-Clinton Co. (2)	Distribution	Unattended	69.00	12.50		30	1	
4	Airway-E. of Dayton (1)	Distribution	Unattended	138.00	69.00		200	1	
5	Airway-E. of Dayton (2)	Distribution	Unattended	69.00	12.50		60	2	
6	Alpha-S. Alpha-Bellbrook Rd.	Transmission	Unattended	138.00	69.00		200	1	
7	Amsterdam-S. of New Bremen (1)	Distribution	Unattended	138.00	69.00		150	1	
8	Amsterdam-S. of New Bremen (2)	Distribution	Unattended	69.00	12.50		10	1	
9	Atlanta-St. Rt. 207, N. Holland	Transmission	Unattended	345.00	69.00		250	1	
10	Bath-Beavercreek Twp., Greene Co. (1)	Transmission	Unattended	345.00	138.00		900	2	
11	Bath-Beavercreek Twp., Greene Co. (2)	Transmission	Unattended	345.00	69.00				
12	Bath-Beavercreek Twp., Greene Co. (3)	Transmission	Unattended	138.00	69.00		200	1	
13	Bellbrook South St., Bellbrook	Distribution	Unattended	138.00	12.50		60	2	
14	Bellefontaine-Detroit	Distribution	Unattended	69.00	12.50		41	2	
15	Benner-Benner Rd., Miamisburg	Distribution	Unattended	69.00	12.50		60	2	
16	Blue Jacket-Lake Twp., Logan Co. (1)	Distribution	Unattended	138.00	69.00		200	1	
17	Blue Jacket-Lake Twp., Logan Co. (2)	Distribution	Unattended	69.00	12.50		23	5	
18	Botkins-1 mi. E. of Botkins	Distribution	Unattended	69.00	12.50		19	2	
19	Brookville-N.E. of Brookville	Distribution	Unattended	69.00	12.50		50	2	

20	Camden-Summers Twp., Preble Co.	Distribution	Unattended	69.00	12.50		20	2	
21	Carpenter-Sugarcreek Twp.	Distribution	Unattended	69.00	12.50		30	1	
22	Carrollton-W. Carrollton	Distribution	Unattended	69.00	12.50		102	3	
23	Cedarville-Murdock Road, Cedarville	Distribution	Unattended	69.00	12.50		19	2	
24	Celina-Celina	Transmission	Unattended	69.00					
25	Centerville-Centerville	Distribution	Unattended	138.00	12.50		60	2	
26	Cisco-N. of Sidney	Distribution	Unattended	69.00	12.50		30	1	
27	Clinton-S. of Wilmington	Transmission	Unattended	345.00	69.00		250	1	
28	Coldwater-S.W. of Coldwater	Distribution	Unattended	69.00	12.50		60	2	
29	Columbus St. Wilmington	Distribution	Unattended	69.00	12.50		60	2	
30	Covington-Covington	Distribution	Unattended	69.00	12.50		22	2	
31	Crown-Hoover Ave., Dayton	Transmission	Unattended	138.00	69.00		200	1	
32	Crystal-Rt. 122 S. of Eaton	Distribution	Unattended	69.00	12.50		30	1	
33	Darby-U.S. 33, Marysville (1)	Distribution	Unattended	138.00	69.00		200	1	
34	Darby-U.S. 33, Marysville (2)	Distribution	Unattended	69.00	12.50		40	2	
35	Dayton Mall-Miami Twp., Montgomery County	Distribution	Unattended	69.00	12.50		90	3	
36	Delco-Kettering, Kettering	Distribution	Unattended	69.00	12.50		70	5	
37	Dixie-Dorothy Lane, Kettering	Distribution	Unattended	69.00	12.50		60	2	
38	Eagle-N. Germany Trebein Rd., Beavercreek	Distribution	Unattended	69.00	12.50		30	1	
39	Eaker-Eaker St., Dayton	Distribution	Unattended	69.00	12.50		100	2	
40	Edgewood, S Edgewood Ave, Urbana	Distribution	Unattended	69	13		30	1	
41	Eldean-Miami Co. (1)	Distribution	Unattended	138.00	69.00		150	1	
42	Eldean-Miami Co. (2)	Distribution	Unattended	138.00	12.50		60	2	
43	Englewood-Taywood Rd., Englewood	Distribution	Unattended	69.00	12.50		60	2	
44	Caesars Creek	Distribution	Unattended	69.00	12.50		30	1	
45	Fairborn-Fairborn	Distribution	Unattended	69.00	12.50		60	2	
46	Ft. Recovery-Minster Road, Fort Recovery	Distribution	Unattended	69.00	12.50		16	2	
47	Garage Road-Eaton (1)	Distribution	Unattended	69.00	12.50		60	2	
48	Garage Road-Eaton (2)	Distribution	Unattended	69.00	34.50		10	1	
49	Gebhart, Gebhart Rd, Washington Township	Distribution	Unattended	138.00	12.50		30	1	
50	Germantown-Germantown	Distribution	Unattended	69.00	12.50		21	2	
51	Gettysburg-Gettysburg Pittsburg Rd. S. of Gettysburg	Distribution	Unattended	69.00	12.50		17	2	
52	Glady Run-Lower Bellbrook Rd., S.W. of Xenia	Distribution	Unattended	69.00	12.50		40	2	
53	Gratis-Gratis Twp., Preble Co.	Distribution	Unattended	69.00	12.50		13	1	

54	Greene-Dayton-Xenia Rd., Greene Co. (1)	Transmission	Unattended	345.00	138.00		896	2	
55	Greene-Dayton-Xenia Rd., Greene Co. (2)	Transmission	Unattended	138.00	69.00				
56	Greenfield-Greenfield	Distribution	Unattended	69.00	12.50		20	6	
57	Greenville-Greenville (1)	Distribution	Unattended	69.00	12.50		80	3	
58	Greenville-Greenville (2)	Distribution	Unattended	138.00	69.00		150	1	
59	Hempstead-Kettering (1)	Distribution	Unattended	138.00	69.00		200	1	
60	Hempstead-Kettering (2)	Distribution	Unattended	69.00	12.50		90	3	
61	Honda East Liberty-Allen Twp., Union Co.	Transmission	Unattended	69.00					
62	Hoover-Hoover Ave., Dayton	Distribution	Unattended	69.00	12.50		83	5	
63	Huber Heights-Bellefontaine Rd., N.E. of Dayton	Distribution	Unattended	69.00	12.50		48	2	
64	O.H. Hutchings U.S RT.25 S. of Miamisburg	Distribution	Unattended	138.00	69.00		400	2	
65	Indian Lake-1 mi. S. of Lakeview (1)	Distribution	Unattended	69.00	34.50		10	1	
66	Indian Lake-1 mi. S. of Lakeview (2)	Distribution	Unattended	69.00	12.50		50	2	
67	Jackson Center-Jackson Twp., Shelby Co.	Distribution	Unattended	69.00	12.50		60	2	
68	Jamestown-Jamestown	Distribution	Unattended	69.00	12.50		20	2	
69	Jeffersonville-Jeffersonville	Distribution	Unattended	69.00	12.50		46	3	
70	Kettering-Dorothy Lane, Kettering	Distribution	Unattended	69.00	12.50		90	3	
71	Kings Creek-County Rd. 126-B, N. of Urbana	Distribution	Unattended	69.00	12.50		50	2	
72	Knollwood-Beavercreek	Distribution	Unattended	138.00	12.50		90	3	
73	Kuther Road-Shelby Co.	Distribution	Unattended	69.00	12.50		30	1	
74	Lewisburg-Harrison Twp., Preble Co.	Distribution	Unattended	69.00	12.50		25	2	
75	Liberty-Perry Twp., Logan Co.	Distribution	Unattended	69.00	12.50		13	2	
76	Logan-N.W. of West Liberty (1)	Distribution	Unattended	69.00	12.50		18	4	
77	Logan-N.W. of West Liberty (2)	Distribution	Unattended	138.00	69.00		150	1	
78	Loramie-McLean Twp., Shelby Co.	Distribution	Unattended	69.00	12.50		13	1	
79	Manning-Miamisburg	Distribution	Unattended	69.00	12.50		60	2	
80	Martinsville-St Rt 28 E. of Martinsville	Distribution	Unattended	69.00	12.50		19	2	
81	Marysville-SE of Marysville	Distribution	Unattended	69.00	12.50		60	2	
82	McCartyville-McCartyville	Distribution	Unattended	69.00	12.50		12	1	
83	Mechanicsburg-Goshen Twp., Champaign Co.	Distribution	Unattended	69.00	12.50		13	1	
84	Miami-Tipp City, Miami Co. (1)	Transmission	Unattended	345.00	138.00		450	1	
85	Miami-Tipp City, Miami Co. (2)	Transmission	Unattended	138.00	69.00		200	1	
86	Middleboro-Wilmington	Distribution	Unattended	138.00	12.50		13	1	

87	Millcreek-Sidney	Distribution	Unattended	138.00	12.50		60	2	
88	Minster-Minster	Transmission	Unattended	69.00					
89	Monument-Dayton	Distribution	Unattended	138.00	12.50		60	2	
90	Moraine-Dryden Rd., Moraine	Transmission	Unattended	69.00					
91	Needmore-Webster St., Dayton	Distribution	Unattended	138.00	12.50		75	2	
92	New Carlisle-New Carlisle (1)	Distribution	Unattended	138.00	69.00		150	1	
93	New Carlisle-New Carlisle (2)	Distribution	Unattended	69.00	12.50		52	2	
94	New Lebanon-New Lebanon	Distribution	Unattended	69.00	12.50		26	4	
95	New Vienna-Highland Co.	Distribution	Unattended	69.00	12.50		20	1	
96	Normandy-Spring Valley Road at Normandy Lane	Distribution	Unattended	138.00	12.50		30	1	
97	Normandy-Centerville	Distribution	Unattended	69.00	12.50		30	1	
98	Northlawn - Moraine	Transmission	Unattended	69.00					
99	Northridge-Dayton	Distribution	Unattended	138.00	12.50		60	2	
100	Overlook-Smithville Road, Dayton (1)	Distribution	Unattended	138.00	12.50		45	1	
101	Overlook-Smithville Road, Dayton (2)	Distribution	Unattended	69.00	12.50		63	4	
102	Overlook-Smithville Road, Dayton (3)	Distribution	Unattended	138.00	69.00		200	1	
103	Peoria, Reed Road, Marysville	Transmission	Unattended	345.00	69.00		250	1	
104	Peters Rd.-Peters Road, Troy (1)	Distribution	Unattended	69.00	12.50		60	2	
105	Peters Rd.-Peters Road, Troy (2)	Distribution	Unattended	69.00	4.16		20	2	
106	Phoneton-Shroyer Rd. Huber Hts.	Distribution	Unattended	69.00	12.50		60	2	
107	Piqua Sub 3-Piqua	Transmission	Unattended	69.00					
108	Piqua Sub 4-Piqua	Transmission	Unattended	69.00					
109	Piqua Sub 5-Piqua	Transmission	Unattended	69.00					
110	Quincy-W. of Quincy	Distribution	Unattended	138.00	12.50		13	1	
111	Robinson, S.E. of Washington C.H.	Distribution	Unattended	69.00	12.50		60	2	
112	Rockford (New)-W. of Rockford (1)	Distribution	Unattended	69.00	12.50		20	1	
113	Rockford (New)-W. of Rockford (2)	Distribution	Unattended	69.00	34.50		10	1	
114	Rosburg-Brown Twp., Darke Co.	Distribution	Unattended	69.00	12.50		12	2	
115	Sabina-Sabina	Distribution	Unattended	69.00	12.50		20	2	
116	Salem-Salem Ave., Dayton	Distribution	Unattended	69.00	12.50		60	2	
117	Shelby-NE of Sidney	Transmission	Unattended	345.00	138.00		896	2	
118	Shiloh-Elderberry Ave., Dayton	Distribution	Unattended	69.00	12.50		60	2	
119	Sidney-Campbell Rd., Sidney (1)	Distribution	Unattended	138.00	69.00		200	1	
120	Sidney-Campbell Rd., Sidney (2)	Distribution	Unattended	69.00	12.50		60	3	
121	South Charleston-South Charleston	Distribution	Unattended	69.00	12.50		22	1	
122	Southwestern-Fairborn	Distribution	Unattended	69.00	12.50		22	1	

123	Springcreek Springcreek-NE of Piqua	Distribution	Unattended	138.00	12.50		11	1	
124	St. Paris	Distribution	Unattended	69.00	12.50		13	1	
125	St. Marys-St. Marys Twp., Auglaize Co.	Distribution	Unattended	69.00	12.50		11	1	
126	Staunton-Miami Co. (1)	Distribution	Unattended	138.00	69.00		200	1	
127	Staunton-Miami Co. (2)	Distribution	Unattended	69.00	12.50		22	1	
128	Stillwater-Dayton	Distribution	Unattended	69.00	12.50		60	2	
129	Stuart-Adams Co	Transmission	Unattended	345.00					
130	Sugarcreek-S. of Bellbrook (1)	Transmission	Unattended	345.00	138.00		898	2	
131	Sugarcreek-S. of Bellbrook (2)	Transmission	Unattended	138.00	69.00		200	1	
132	TAIT-C.T.-Moraine	Transmission	Unattended	69.00					
133	TAIT-Dayton	Distribution	Unattended	69.00	12.50		90	3	
134	Tipp City-Tipp City	Distribution	Unattended	69.00	12.50		11	1	
135	Treaty-Darke Co.	Distribution	Unattended	69.00	12.50		60	2	
136	Trebein-Trebein (1)	Distribution	Unattended	138.00	69.00		400	2	
137	Trebein-Trebein (2)	Distribution	Unattended	69.00	12.50		40	2	
138	Troy-Troy	Distribution	Unattended	69.00	12.50		50	2	
139	Urbana (New)-W. of Urbana (1)	Distribution	Unattended	138.00	69.00		200	1	
140	Urbana (New)-W. of Urbana (2)	Distribution	Unattended	69.00	34.50				
141	Urbana (New)-W. of Urbana (3)	Distribution	Unattended	69.00	12.50		25	2	
142	Vandalia-Engle Rd., Vandalia	Distribution	Unattended	69.00	12.50		82	3	
143	Washington-Wash. C.H.	Distribution	Unattended	69.00	12.50		50	2	
144	Waynesville-Waynesville Bellbrook Rd., Waynesville	Distribution	Unattended	69.00	12.50		25	2	
145	Webb Road-Clinton Co.	Distribution	Unattended	69.00	12.50		20	1	
146	Webster-Dayton (1)	Distribution	Unattended	69.00	12.50		91	5	
147	Webster-Dayton (2)	Distribution	Unattended	138.00	69.00		150	1	
148	West Manchester-West Manchester	Distribution	Unattended	69.00	12.50		24	2	
149	West Milton-S.W. of West Milton (1)	Distribution	Unattended	345.00	138.00		900	2	
150	West Milton-S.W. of West Milton (2)	Distribution	Unattended	138.00	69.00		400	2	
151	West Milton-S.W. of West Milton (3)	Distribution	Unattended	69.00	12.50		40	2	
152	Wilmington-Wilmington	Distribution	Unattended	69.00	12.50		40	2	
153	WPAFB - Sub A	Distribution	Unattended	69.00	12.50		55	2	
154	WPAFB - Sub B	Distribution	Unattended	69.00	6.90		25	1	
155	WPAFB - Sub C (1)	Distribution	Unattended	69.00	6.90		108	3	
156	WPAFB - Sub C (2)	Distribution	Unattended	69.00	12.50		25	1	
157	WPAFB - Sub D	Distribution	Unattended	69.00	12.50		50	2	
158	WPAFB - Sub E	Distribution	Unattended	69.00	6.90		25	1	

159	WPAFB - Sub F	Distribution	Unattended	69.00	12.50		50	2	
160	WPAFB - Sub H	Distribution	Unattended	69.00	12.50		50	2	
161	WPAFB - Sub J	Distribution	Unattended	69.00	12.50		50	2	
162	WPAFB - Terminal	Transmission	Unattended	69.00					
163	Wolfcreek-Brookville	Distribution	Unattended	69.00	12.50		30	1	
164	Wyandot-Wyandot Street, Dayton	Distribution	Unattended	138.00	12.50		112	2	
165	Xenia-Xenia	Distribution	Unattended	69.00	12.50		39	2	
166	Yankee-S.W. of Centerville	Distribution	Unattended	69.00	12.50		60	2	
167	Yellow Springs-Miami Twp., Greene Co.	Distribution	Unattended	69.00	12.50		29	2	
168	14 subs less than 10 MVa (2)	Distribution	Unattended	69.00	2.40		78	14	
169	TotalDistributionSubstationMember						9,807	273	
170	TotalTransmissionSubstationMember						5,790	17	
171	Total						15,597	290	

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Insurance Services	Miami Valley Insurance Company	924 & 925	3,064,548
3	Insurance Services	The AES Corporation	924 & 925	3,962,981
4	Employee Health Insurance	AES Health & Welfare Benefit	926	9,814,282
5	^(g) General & Administrative Services	AES US Services, LLC	Various	66,014,628
6	IT Consulting	Uplight	Various	(820,869)
7	IT Consulting	AES Big Sky, LLC	107	1,264,733
19				
20	Non-power Goods or Services Provided for Affiliated			
21	^(b) General & Administrative Services	AES Ohio Generation LLC	Various	197,180
22	^(g) General & Administrative Services	DPL, Inc.	Various	(292,891)
23	^(g) General & Administrative Services	Miami Valley Lighting, LLC	Various	1,262,288
24	Storeroom Activities	Miami Valley Lighting, LLC	Various	344,516
25	Facilities and Occupancy	AES US Services, LLC	Various	2,291,872
26	Pension Costs for AES US Services	AES US Services, LLC	Various	1,690,615
27	Pension Costs for AES Ohio Generation LLC	AES Ohio Generation LLC	Various	867,779
28	IT Consulting	AES Big Sky, LLC	107	(1,725,562)
29	Construction Services	MacGregor Park, Inc.	107	393,582
30	Facilities and Occupancy	AES Clean Energy	Various	531,855
42				

Name of Respondent: The Dayton Power and Light Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report End of: 2022/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService
Schedule Page: 429 Line No.: 5 Column: a
Strategic Business Unit costs have been allocated to DP&L based on cost drivers designed to result in fair and equitable distribution.
(b) Concept: DescriptionOfNonPowerGoodOrService
Schedule Page: 429 Line No.: 21 Column: a
Services were provided under either a direct cost or cost allocation basis consistent with the corporate allocation policy.
(c) Concept: DescriptionOfNonPowerGoodOrService
Schedule Page: 429 Line No.: 22 Column: a
Services were provided under either a direct cost or cost allocation basis consistent with the corporate allocation policy.
(d) Concept: DescriptionOfNonPowerGoodOrService
Schedule Page: 429 Line No.: 23 Column: a
Services were provided under either a direct cost or cost allocation basis consistent with the corporate allocation policy.

FERC FORM NO. 1 ((NEW))

**This foregoing document was electronically filed with the Public Utilities
Commission of Ohio Docketing Information System on**

5/17/2023 12:44:43 PM

in

Case No(s). 22-0900-EL-SSO, 22-0901-EL-ATA, 22-0902-EL-AAM

Summary: Exhibit OCC Exhibit 19 electronically filed by Mr. Ken Spencer on behalf of Armstrong & Okey, Inc. and Gibson, Karen Sue Mrs..