

COMPANY NAME
JURISDICTIONAL COST OF SERVICE STUDY
(METHODOLOGY) COST ALLOCATION STUDY
CASE NO. PUR-----

Exhibit No.: ____
Witness: ____
Schedule 40a and b

| <u>Line No.</u> | <u>Description</u> | (1) <u>Total System</u> | (2) <u>Virginia Non-Juris.</u> | (3) <u>Virginia Per Books Amount</u> (1)-(2) |
|-----------------|---|----------------------------|-----------------------------------|--|
| 10 | Operating Revenues | | | |
| 20 | | | | |
| 30 | Operating and Maintenance Expense | | | |
| 40 | Depreciation Expense | | | |
| 50 | Amortization | | | |
| 60 | Federal Income Taxes | | | |
| 70 | State Income Taxes | | | |
| 80 | Taxes Other than Income | | | |
| 90 | | | | |
| 100 | Total Operating and Maintenance Expense | | | |
| 110 | | | | |
| 120 | Net Operating Income | | | |
| 130 | | | | |
| 140 | Adjustments to Operating Income | | | |
| 150 | | | | |
| 160 | Add: AFUDC | | | |
| 170 | Less: Charitable Donations | | | |
| 180 | Interest Exp.- Customer Dep. | | | |
| 190 | | | | |
| 200 | Adjusted Net Operating Income | | | |
| 210 | | | | |
| 220 | Rate Base | | | |
| 230 | | | | |
| 240 | ROR Earned on Rate Base | | | |