

**COMPANY NAME**  
**JURISDICTIONAL COST OF SERVICE STUDY**  
**(METHODODOLOGY) 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) Virginia Jurisdictional Per Books Amount (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			