

**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)<br><u>Total System</u> | (2)<br><u>Virginia Non-Juris.</u> | (3)<br><u>Virginia Per Books Amount</u><br>(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                 |                            |                                   |                                                    |