

For the 9 Month Test Period Ended September 30, 2017

Line No.	Description	Per Books 9 Months 9/30/2017
	Operating Expenses:	
1	Purchased Power , net	197,506,655
2	Production	19,359,792
3	Other Power Supply	940,749
4	Purchased Power and Production	<u>217,807,197</u>
5	Transmission	71,504,470
6	Transmission - Other	3,158,696
7	Distribution	27,131,030
8	Customer Accounting	3,719,695
9	Customer Service and Information	1,867,416
10	Sales	73,140
11	Administration and General	30,325,305
12	Non Base O&M Costs - AMI	-
13	Non Base O&M Costs - KCW	-
14	Non Base O&M Costs - VMPD	-
15	Non Base O&M Costs - FERC Acct 929	(202,807)
16		
17	Business Development Expense	569,703
18	Depreciation and Amortization	43,199,222
19	Taxes - Federal and State	29,139,144
20	- Municipal	19,929,534
21	- Other, Excluding Revenue Taxes	2,066,790
22	Accretion Expense	186,182
22	Capital Costs	353,984
23	Capital Costs (Credit Facility Fees)	92,414
24		
25	Total Operating Expenses	<u>450,921,114</u>
26	Return on Utility Rate Base	-
27		
28	Total Cost of Service Before Credits	450,921,114
29		
30	Less:	
31	Equity in Earnings of Affiliates	(70,748,574)
32	Other Operating Revenues	(18,291,844)
33	Business Development	(821,113)
34		
35	Total Credits	<u>(89,861,531)</u>
36		
37	Cost of Service to Ultimate Consumers	-
38		
39	Gross Revenue & Fuel Gross Receipts Taxes	4,564,778
40		
41	Total Cost of Service to Ultimate Consumers	-
42		
43	Merger Savings	-
44		
45	Total Cost of Service to Ultimate Consumers	-
46		
47	Revenue from Ultimate Consumers	(443,961,692)
48		
49	Revenue Deficiency (Sufficiency) from Ultimate Consumers	
	TO RECONCILE	
	Non Operating Expense	779,357
	Non Operating Revenue	(3,021,076)
	Interest costs collected through Return on Ratebase	27,237,233
	TOTAL	(53,341,817)
	from Trial bal 12/31/16	(53,341,817)
	difference	0