Waverly Light and Power
Workpaper for Schedule 3 - Lines 2 & 3
December 31, 2016

Line 2	15,259,461
Line 3	564,589
Total	15,824,050

Operating expense per Audit	17,932,250
Less: Depreciation	(2,007,314)
Total	15,924,936

Difference	100,886

Reconciliation of Difference

Taxes on Line 6 of 412 These are operating expenses in the audit	153,974
OH line expense and tools expense for Fiber plant, is netted for audit purposes but is included as an operating expense for 412 purposes	(53,085)
	-
Total	100,889
Rounding Difference	(3)

Waverly Light and Power
Reconciliation for Schedule 3, Line 11
December 31, 2016

Per Audited Income Statement	
Miscellaneous revenue	4,323,918
Royalties	-
Investment Income	132,418
Contributions	(1,749)
Subtotal	4,454,587
Fiber Expenses netted for audit and included in miscellaneous revenue above	
Depreciation	92,814
OH expense and tools	38,730
Other Fiber Expenses	14,355
Jobbing and Water Heater Expenses netted for audit and included in miscellaneous revenue above	22,850
Total - Schedule 3, Line 11	4,623,335

Waverly Light and Power
Reconciliation for Schedule 3 - Line 12
December 31, 2016

Jobbing expenses netted for audit and included in miscellaneous revenues for audited income statement	22,850
Gain/loss on sale of plant - audited income statement	5,151
Total Schedule 3, Line 12	28,001

Waverly Light and Power
Accumulated Depreciation for Attachment O
2016

	2015 EIA 412 A/D	2016 Depreciation	2016 Depreciation Cleared	2016 Retirements	2016 EIA 412 A/D
Production	17,520,310	951,835		(21,021)	18,451,124
Transmission	2,207,264	135,554		-	2,342,818
Distribution	12,052,608	932,170	118,633	(52,518)	13,050,893
General	1,914,970	80,568		(180,785)	1,814,754
Total	33,695,152	2,100,128	118,633	(254,325)	35,659,589

Waverly Light and Power
Taxes - EIA-412 Schedule 5
December 31, 2016

Sector	Account		Description	Sector Name	Amount	FS Line Item Pg 14
10-0	409.00		Property taxes	Distribution	-	Distribution
20-5	409.00		Property taxes	Louisa	28,395.00	Production
20-8	409.00		Property taxes	WS4	8,155.10	Production
35-0	409.00		Property taxes	Local (sub integrated transmission)	17,422.98	Transmission
35-5	409.00		Property taxes	Louisa Transmission *	90,812.00	Transmission
35-8	409.00		Property taxes	WS4 Transmission *	9,188.16	Transmission
			Total		153,973.24	

Note: Payroll taxes are the only other taxes that WLP pays. These are included with wages and would take a great amount of work to separate. This treatment is consistent with prior year.

* - This is 100KV and above

Waverly Light and Power
Reconciliation for Schedule 7 - Line 7
December 31, 2016

Production expense per audit income statement	12,705,812
Less property taxes included on Schedule 5	(36,550)
Rounding	(1)
Schedule 7, Line 7	12,669,261

Waverly Light and Power
Reconciliation for Schedule 7 - Lines 8 & 9
December 31, 2016

Transmission Expenses per Audit	207,337
Distribution Expenses per Audit	1,678,864
	1,886,201
Less: Property taxes for transmission and distribution shown on Sch 5	
Distribution	-
Transmission WS4	(9,188)
Transmission Louisa	(90,813)
Transmission Local 69 kV	(17,423)
Total	1,768,777
Schedule 7 - Line 8	89,914
Schedule 7 - Line 9	1,678,864
	1,768,778
Rounding Difference	1

Waverly Light and Power
Reconciliation for Schedule 7 - Line 12
December 31, 2016

Per audited income statement	
Community Development	110,168
Conservation	169,612
Water Heater	2,062
	281,842
Fiber expenses netted and included in miscellaneous revenue in the audit	
Supervision	2,528
OH line expense	17,034
Tool expense	560
URD Lines Expense	21,136
Insurance	4,245
Employee Benefits	7,582
Rounding	3
Schedule 7 - Line 12	334,930

Waverly Light and Power
Recap of Expenses for EIA 412 - Schedule 7
2016

	Fuel	Operations	Maintenance	Total
Steam Power Generation	1,012,436	138,010	262,051	1,412,497
Hydraulic Power Generation (see Sector 20-2 on Trial Balance)	-	38,716	3,653	42,369
Other Power Generation (Diesel and Wind from Waverly Detail Exp)	46,054	331,967	243,829	621,850
Purchased Power (see Sector 50-0 Trial Balance)	-	10,592,545	-	10,592,545
Total Production Expenses	1,058,490	11,101,238	509,533	12,669,261
Transmission (Louisa, WS4, and 69kV)	-	89,914	-	89,914
Distribution (Distribution and Metering)	-	1,623,808	55,056	1,678,864
Customer accounts	-	213,784	-	213,784
Customer Service and Information	-	70,861	-	70,861
Sales (Community Development, Water Heater, Conservation)	-	334,930	-	334,930
Admin and General (A&G, Fiber, Jobbing)	-	766,436	-	766,436
Total Electric Operation and Maintenance Expenses	1,058,490	14,200,971	564,589	15,824,050
	Fuel included on Sch 3 Line 2	1,058,490		
Schedule 3, Line 2 (Operations)		15,259,461		
Schedule 3, Line 3 (Maintenance)			564,589	
Difference		-	-	

Waverly Light and Power
Fixed Assets - for EIA 412 Schedule 4
December 31, 2016

				Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Steam Production							
Steam	20-5 102.00	Louisa Plant in Service		9,562,650	125,775	(7,647)	9,680,778
Steam	20-8 102.01	Walter Scott Jr Plant in Service		4,718,845	15,150	(13,207)	4,720,788
				14,281,495	140,925	(20,854)	14,401,566
Hydraulic Production							
Hydraulic	20-2 101.333	Hydros		486,032	-	-	486,032
Other Production							
	10-0 101.340	Land and Land Rights		213,030			213,030
Other	20-1 101.340	Land and Land Rights		43,400			43,400
Other	20-2 101.340	Land and Land Rights		5,000			5,000
Other	20-3 101.340	Land and Land Rights		4,445			4,445
Other	20-7 101.340	Land and Land Rights		12,150			12,150
Other	30-0 101.340	Land and Land Rights		55,701			55,701
Other	35-0 101.340	Land and Land Rights		17,897			17,897
Other	10-0 101.341	Buildings and grounds		819,831			819,831
Other	20-1 101.341	Buildings and grounds		981,840	25,089		1,006,929
Other	20-7 101.341	Buildings and grounds		433,230	6,230		439,460
Other	30-0 101.341	Buildings and grounds		1,959,616		(9,736)	1,949,880
Other	20-1 101.342	Fuel Holders and accessories		369,018			369,018
Other	20-7 101.342	Fuel Holders and accessories		71,657			71,657
Other	20-1 101.344	Engines, Generators, and accessories		6,581,042			6,581,042
Other	20-7 101.344	Engines, Generators, and accessories		2,985,556			2,985,556
Other	20-1 101.345	Switchgear and electric equipment		1,037,846	36,608		1,074,454
Other	20-2 101.345	Switchgear and electric equipment		172,504			172,504
Other	20-7 101.345	Switchgear and electric equipment		611,233	21,797		633,030
Other	20-3 101.347	Wind generation		4,598,485			4,598,485
Other	20-1 101.346	Miscellaneous equipment		50,437	10,432		60,869
Other	20-7 101.346	Miscellaneous equipment		9,773			9,773
Other	30-0 101.346	Miscellaneous equipment		96,616			96,616
				21,130,307	100,156	(9,736)	21,220,727
Transmission Plant							
Transmission		Louisa Plant in Service		701,977	637		702,614
Transmission		Walter Scott Jr Plant in Service		679,926	2,290	(168)	682,048
Transmission		69kV Transmission		2,589,579	437,120	(35,811)	2,990,888
Transmission-Radial	35-0 101.355	69 Line Poles, Towers, and Fixtures		235,043			235,043
Transmission-Radial	35-0 101.356	69 line Conductors and devices		333,827			333,827
				4,540,352	440,047	(35,979)	4,944,420
Distribution Plant							
Distribution	10-0 101.362	Station equipment		1,222,158	2,339	(15,600)	1,208,897
Distribution	10-0 101.364	Poles, Towers, and Fixtures		43,761			43,761
Distribution	10-0 101.365	OH Conductors and devices	a	4,789,081	185,651	35,811	5,010,543
Distribution	35-0 101.356	OH Conductors and devices		7,237			7,237
Distribution	40-0 101.365	OH Conductors and devices		21,090	647,152		668,242
Distribution	10-0 101.367	URD Conductors and devices		5,836,508	330,299		6,166,807
Distribution	40-0 101.367	URD Conductors and devices		344,458	4,432,164		4,776,622
Distribution	10-0 101.368	Line Transformers		3,511,895	91,295		3,603,190
Distribution	10-0 101.369	Services		2,705,166	119,835		2,825,001
Distribution	40-0 101.369	Services		-	7,725		7,725
Distribution	15-0 101.370	Meters		734,773	55,919		790,692
Distribution	10-0 101.371	Security Lights		60,476			60,476
Distribution	10-0 101.373	Street Lights		1,588,137	9,056		1,597,193
Distribution	35-0 101.353	69 Line Station Equipment	a	2,803,184			2,803,184
				23,667,923	5,881,435	20,211	29,569,569
General Plant							
General	10-0 101.391	Office furniture and equipment		95,785		(23,687)	72,098
General	15-0 101.391	Office furniture and equipment		4,333		(2,282)	2,051
General	15-0 101.392	Transportation equipment		172,175	33,965		206,140
General	15-0 101.394	Tools		89,011	9,502		98,513
General	20-1 101.391	Office furniture and equipment		6,724			6,724
General	25-0 101.391	Office furniture and equipment		35,124		(31,000)	4,124
General	30-0 101.391	Office furniture and equipment		250,755	7,060	(92,444)	165,371
General	10-0 101.392	Transportation equipment		332,309		(28,016)	304,293
General	20-1 101.392	Transportation equipment		71,683			71,683
General	30-0 101.392	Transportation equipment		31,783			31,783
General	10-0 101.393	Storage equipment		32,730	3,098		35,828
General	10-0 101.394	Tools		374,884	25,155	(13,978)	386,061
General	20-1 101.394	Tools		52,126			52,126
General	10-0 101.395	Laboratory equipment		37,878			37,878
General	10-0 101.396	Power operated equipment		1,791,847	13,284		1,805,131
General	10-0 101.397	Communications equipment		465,065	12,258		477,323
General	30-0 101.397	Communications equipment		25,446	15,124	(25,446)	15,124
General	40-0 101.397	Communications equipment		-			-
General	25-0 101.398	Miscellaneous equipment		7,295		(7,295)	-
				3,876,953	119,446	(224,148)	3,772,251
				67,983,062	6,682,009	(270,506)	74,394,565

Waverly Light & Power
Question 5-Radial & Transmission Lines
2016 Attachment O

Asset #	Description	Dollars
D3068	1000 20th Street NW	$ 73,763
T3-T5, D3068	Radial Line from West Sub to 218 by bus barn, 2013 Att O P.4 Line 2	$ 73,763

Waverly Light and Power
Transmission Depreciation
December 31, 2016

Louisa Transmission Depreciation	2,123.68
WS4 Transmission Depreciation	20,738.94
69kV Transmission Depreciation	112,691.42
	135,554.04

Waverly Light and Power
Payments in Lieu of Taxes
December 31, 2016

Total City Transfer for 2016	855,924
Less Wartburg Contribution	(120,000)
Less Hospital Contribution	-
Payments in Lieu of Taxes	735,924

Waverly Light and Power
Payroll Distribution
2016

	500-557	560-573	580-598	901-910	Total
	Production	Transmission	Distribution	Other	
537.00	9,785.99				9,785.99
538.00	20,734.08				20,734.08
539.00	-				-
542.00	-				-
543.00	-				-
544.00	-				-
546.00	96,253.41				96,253.41
548.00	-				-
551.00	-				-
552.00					-
553.00	47,593.00				47,593.00
560.00		22,193.91			22,193.91
566.00		15,416.55	-		15,416.55
580.00			63,118.15		63,118.15
582.00			39,809.65		39,809.65
582.01			21,230.36		21,230.36
583.00			71,016.73		71,016.73
583.01			33,023.74		33,023.74
584.00			141,244.79		141,244.79
586.00			120,109.82		120,109.82
587.00			42,846.55		42,846.55
587.01			6,535.19		6,535.19
587.02			14,594.99		14,594.99
592.00					-
593.00			-		-
593.01			20,826.56		20,826.56
594.00			-		-
595.00			474.64		474.64
596.00					-
597.00			-		-
598.00			-		-
902.00				268.80	268.80
903.00				8,016.82	8,016.82
908.00				52,146.97	52,146.97
910.00				13,659.03	13,659.03
910.02				-	-
	174,366.48	37,610.46	574,831.17	74,091.62	860,899.73

Fund : 1 Electric Fund

GL Account ID - 928.00 Regulatory Commission

2016-01	30-0	AP013772	VO	46078	Legal Posting	45.91	0.00
	2016-01	**Begin Balance: $ 0.00**		**Debits: $ 45.91**		**Credits: $ 0.00**	**End Balance: $ 45.91**
2016-02	30-0	AP013834	VO	46272	Legal Notice	79.81	0.00
2016-02	30-0	AP013842	VO	46305	Legal Notice	36.79	0.00
	2016-02	**Begin Balance: $ 45.91**		**Debits: $ 116.60**		**Credits: $ 0.00**	**End Balance: $ 162.51**
2016-03	30-0	AP013918	VO	46756	Legal Notice	21.71	0.00
	2016-03	**Begin Balance: $ 162.51**		**Debits: $ 21.71**		**Credits: $ 0.00**	**End Balance: $ 184.22**
2016-04	30-0	AP013942	VO	46847	Legal Posting	51.46	0.00
2016-04	30-0	AP013960	VO	46961	Legal Posting	256.72	0.00
2016-04	30-0	AP014017	VO	47218	Legal Posting	50.97	0.00
	2016-04	**Begin Balance: $ 184.22**		**Debits: $ 359.15**		**Credits: $ 0.00**	**End Balance: $ 543.37**
2016-05	30-0	AP014056	VO	47442	Legal Notice	246.23	0.00
2016-05	30-0	AP014056	VO	47443	Legal Notice	57.92	0.00
2016-05	30-0	AP014056	VO	47460	Legal Notices	58.75	0.00
	2016-05	**Begin Balance: $ 543.37**		**Debits: $ 362.90**		**Credits: $ 0.00**	**End Balance: $ 906.27**
2016-06	30-0	AP014111	VO	47751	Project Share	158.36	0.00
2016-06	30-0	AP014124	VO	47848	Legal Postings	44.75	0.00
2016-06	30-0	AP014124	VO	47849	Legal Postings	288.24	0.00
2016-06	30-0	AP014141	VO	47930	Audit Filing Fees	625.00	0.00
2016-06	30-0	AP014159	VO	48001	Labor Law Posters	55.43	0.00
	2016-06	**Begin Balance: $ 906.27**		**Debits: $ 1,171.78**		**Credits: $ 0.00**	**End Balance: $ 2,078.05**
2016-07	30-0	AP014193	VO	48146	Legal Posting	56.23	0.00
2016-07	30-0	AR012000	IN	10590	Filing Fee Refund	0.00	100.00
	2016-07	**Begin Balance: $ 2,078.05**		**Debits: $ 56.23**		**Credits: $ 100.00**	**End Balance: $ 2,034.28**
2016-08	30-0	AP014230	VO	48324	Legal Postings	263.14	0.00
2016-08	30-0	AP014259	VO	48471	Legal Posting	227.74	0.00
2016-08	30-0	AP014259	VO	48475	Legal Posting	45.12	0.00
2016-08	30-0	AP014259	VO	48477	Legal Posting	70.39	0.00
2016-08	30-0	AP014269	VO	48526	Grain Bin Brochures Safety	~~145.87~~	0.00
2016-08	30-0	AP014302	VO	48609	IEC/CGRER Assessment	14,383.00	0.00
	2016-08	**Begin Balance: $ 2,034.28**		**Debits: $ 15,135.26**		**Credits: $ 0.00**	**End Balance: $ 17,169.54**

Fund : 1 Electric Fund

GL Account ID - 928.00 Regulatory Commission

Period	Sector ID	Work Order ID	Batch ID	Original ID	Type	Doc Nbr	Description	Dr Amount	Cr Amount
2016-09	30-0		AP014360		VO	48973	Legal Posting	62.52	0.00
	2016-09			**Begin Balance:**	**$ 17,169.54**		**Debits: $ 62.52**	**Credits: $ 0.00**	**End Balance: $ 17,232.06**
2016-10	30-0		AP014401		VO	49174	June Public Notice	263.14	0.00
2016-10	30-0		AP014401		VO	49307	Legal Posting	270.22	0.00
2016-10	30-0		AP014420		VO	49361	Legal Posting	64.88	0.00
	2016-10			**Begin Balance:**	**$ 17,232.06**		**Debits: $ 598.24**	**Credits: $ 0.00**	**End Balance: $ 17,830.30**
2016-11	30-0		AP014462		VO	49515	Project Share / Notice of Comp	316.72	0.00
2016-11	30-0		AP014482		VO	49592	Legal Posting	245.79	0.00
2016-11	30-0		AP014482		VO	49626	Legal Posting	50.08	0.00
2016-11	30-0		AP014482		VO	49627	Legal Posting	50.08	0.00
2016-11	30-0		AP014482		VO	49628	Legal Posting	50.08	0.00
2016-11	30-0		AP014482		VO	49632	Legal Posting	50.08	0.00
2016-11	30-0		AP014483		VO	49668	Legal Posting	48.45	0.00
	2016-11			**Begin Balance:**	**$ 17,830.30**		**Debits: $ 811.28**	**Credits: $ 0.00**	**End Balance: $ 18,641.58**
2016-12	30-0		AP014544		VO	49916	Legal Posting	187.22	0.00
2016-12	30-0		AP014557		VO	49986	Rate Letter Mailing	1,508.70	0.00
2016-12	30-0		AP014557		VO	49986	Postage for Rate Letter Mailing	990.11	0.00
2016-12	30-0		AP014562		VO	50112	Legal Posting	37.29	0.00
2016-12	30-0		AP014621		VO	50341	Legal Posting	231.15	0.00
2016-12	30-0		AP014622		VO	50369	Legal Posting	260.43	0.00
	2016-12			**Begin Balance:**	**$ 18,641.58**		**Debits: $ 3,214.90**	**Credits: $ 0.00**	**End Balance: $ 21,856.48**

(145.87)

21 710.61