



# SUNFLOWER ELECTRIC POWER CORPORATION

A Touchstone Energy® Cooperative 

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June 16, 2015

Via: KCC E-Filing Express

Amy Gilbert, Secretary  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, Kansas 66604

Re: Docket No. 14-SEPE-220-TFR

Dear Ms. Gilbert:

Sunflower Electric Power Corporation (Sunflower), submits an errata filing of its formula rate template in the above-referenced docket. On May 28, 2015, Sunflower filed its populated formula rate template (used to calculate Sunflower's annual true-up adjustment with respect to transmission costs for the 2014 rate year to determine a potential recovery or refund) which will be included in Sunflower's annual update filing in September. It was brought to our attention that in the May 28 filing there was an error in the Administrative and General Expense total found in tab A-11, cell E10. Sunflower files the attached errata to correct this error.

The original variance analysis has been included in this filing for convenience and completeness.

The documents reviewed at the customer meeting on June 12, 2015, contained the correct calculations and data.

Thank you for your assistance and please feel free to contact me with any questions or concerns.

Sincerely,



James Brungardt  
Regulatory and Rate Analyst  
Phone: 785-623-6638  
Email: [jbrungardt@sunflower.net](mailto:jbrungardt@sunflower.net)

JFB/rkb

Encl. 2

c. *Via email* – Zonal Transmission Customers w/enclosure  
Sunflower Records

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
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Rate Year	2014
Historic Year	2014
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**Overview**

The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with data from the previous year's KCC Annual Report. This data input results in the calculation of the actual annual transmission revenue requirement (Actual ATRR) for the previous year, as shown in the Actual Net Rev Req tab. The results of this calculation are presented to the customers for review no later than June 1 each year.

The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR (without the True-up for a prior year) that customers were billed for the same period. Interest is added to the difference and the adjusted true-up then is included in the Projected Net Rev Req tab.

The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The RTO Projects Smry tab retrieves project specific data from other tabs to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Gross Revenue Requirement amount. The Spon Projects Smry tab does the same process for Sponsored projects. The total revenue requirements for these two groups of upgrades and revenue credits are subtracted from the SEPC total revenue requirement to obtain the Zonal ATRR (line 20, before true-up). This calculation is shown on the Projected Net Rev Req tab. This tab also calculates the point-to-point zonal rates. SPP rates are set on the trued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue Requirements, and ITP/Priority Projects Net Revenue Requirements as well as the trued up Zonal Net Revenue Requirements. The specific charges are defined under the SPP Open Access Transmission Tariff.

The FBR is set up initially to address the revenue requirements for six separate special categories: 1) Base Plan, 2) Balanced Portfolio, 3) Integrated Transmission Plan Priority 1, 4) Integrated Transmission Plan Priority 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it may become necessary to add other categories of special projects.

Cells highlighted in light blue are data input cells. Some cells may reference the results from other calculations in the formula. Such cell references may change from year to year, requiring manual adjustment of the reference or the direct entry of the proper value.

<u>Page</u>	<u>Tab</u>	<u>Description</u>
2	<a href="#">Summary</a>	Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.
3	<a href="#">Actual Net Rev Req</a>	Actual net revenue requirements for most recent calendar year
4-8	<a href="#">Actual Gross Rev Req</a>	Actual gross revenue requirements for most recent calendar year
9	<a href="#">Actual Sch 1 Rev Req</a>	Actual revenue requirements for Schedule 1
10-11	<a href="#">A-1 (Act. Rev. Credits)</a>	Actual revenue credits
12	<a href="#">A-2 (Act. Divisor)</a>	Actual transmission system load
13	<a href="#">A-3 (Act. ADIT)</a>	Actual Accumulated Deferred Income Taxes (ADIT)
14-15	<a href="#">A-4 (Act. Excluded Assets)</a>	Assets excluded from transmission rate base
16	<a href="#">A-5 (Act. Depreciation Rate)</a>	Depreciation rates for each account
17	<a href="#">A-6 (Act. Taxes Other)</a>	Actual taxes other than income taxes
18-25	<a href="#">A-7 (Act. RTO Directed Projects)</a>	Actual RTO-directed projects: Base Plan, Balanced Portfolio, and ITP/Priority Projects
26	<a href="#">A-8 (Act. Sponsored Projects)</a>	Actual sponsor-funded projects
27-34	<a href="#">A-9 (Act. Incentive Plant)</a>	Actual incentive returns
35	<a href="#">A-10 (Act. Third Party Proj)</a>	Actual projects constructed by SEPC for Third Parties
36	<a href="#">A-11 (Act. A&amp;G)</a>	Actual Administrative and General Expenses
37-38	<a href="#">A-12 (Act. 13-Mo &amp; BOY and EOY Aver.)</a>	Actual 13-Month averages and BOY-EOY averages for rate base items
39-40	<a href="#">TU (True-up)</a>	True-up adjustment and interest calculation
41-53	<a href="#">RTO Project Smry</a>	Actual and projected RTO-directed projects
54-55	<a href="#">Spon Project Smry</a>	Actual and projected Sponsor-funded projects
56-57	<a href="#">Third Party Project Smry</a>	Actual and projected Third Party projects
58	<a href="#">Projected Net Rev Req</a>	Projected net revenue requirements for next calendar year
59-63	<a href="#">Projected Gross Rev Req</a>	Projected gross revenue requirements for next calendar year
64	<a href="#">Projected Schedule 1 Rev Req</a>	Projected revenue requirements for Schedule 1
65-70	<a href="#">P-1 (Proj Trans Plant)</a>	Projected transmission plant for next calendar year and incentive returns
71	<a href="#">P-2 (Proj. Exp. &amp; Rev. Credits)</a>	Projected expenses and revenue credits for next calendar year
72	<a href="#">P-3 (Proj. Trans. Network Load)</a>	Projected transmission system load
73-79	<a href="#">P-4 (Proj. RTO Projects)</a>	Projected RTO-directed projects: Base Plan, Balanced Portfolio, ITP/Priority Projects
80	<a href="#">P-5 (Proj. Sponsored. Projects)</a>	Projected sponsor-funded projects
81	<a href="#">P-6 (Proj. Third Party Projects)</a>	Projected projects constructed by SEPC for Third Parties

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Line No.	(1) <u>Description</u>	(2) <u>Source</u>	(3)	(4) <u>Amount</u>
<b><u>A. Net Revenue Requirement Including True-Up</u></b>				
1	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	\$	6,308,583
2	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42		-
3	ITP/Priority Projects-1 Net Revenue Requirement	Projected Net Rev Req, L43		-
4	ITP/Priority Projects-2 Net Revenue Requirement	Projected Net Rev Req, L44		-
5	Sponsored Projects Net Revenue Requirements	Projected Net Rev Req, L45		-
6	Third Party Projects Net Revenue Requirements	Projected Net Rev Req, L46		-
7	Total	Sum (L1:L6)	\$	6,308,583
8				
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49	\$	19,378,504
10				
<b><u>B. Point-to-Point Service</u></b>				
12	SEPC 12-CP. Peak Demand	WP P-3, L15		390.2 MW
13				
14	Annual Point-to-Point Rate in \$/MW - Year	L9 / L12	\$	49,668.000
15	Monthly Point-to-Point Rate in \$/MW - Month	L14 / 12 months	\$	4,139.000
16	Weekly Point-to-Point Rate in \$/MW - Weekly	L14 / 52 weeks	\$	955.000
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L14 / 260 days	\$	191.000
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L14 / 365 days	\$	136.100
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L17 / 16 hours	\$	11.940
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L18 / 24 hours	\$	5.670
21				
<b><u>C. Schedule 1 ARR</u></b>				
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12	\$	1,525,655
24				
<b><u>D. Schedule 1 Rate Calculations</u></b>				
26	SEPC 12-CP. Peak Demand	WP P-3, L15		390.2 MW
27				
28	Annual Point-to-Point Rate in \$/MW - Year	L23 / L26	\$	3,910.300
29	Monthly Point-to-Point Rate in \$/MW - Month	L28 / 12	\$	325.900
30	Weekly Point-to-Point Rate in \$/MW - Week	L28 / 52	\$	75.200
31	Daily Point-to-Point Rate in \$/MW - Day	L28 / 365	\$	10.713
32	Hourly Point-to-Point Rate in \$/MW - Hour	L28 / 8760	\$	0.446

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Actual Net Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Line No.	(1) <u>Description</u>	(2) <u>Reference</u>	(3)	(4)	(5) <u>Amount</u>
	<b><u>REVENUE REQUIREMENTS</u></b> (including approved incentives, if any)				
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L101, col. 6			\$ 27,804,415
2					
3	Base Plan Gross Revenue Requirements	WP A-7, L23+ L27 + L31, Col. n	\$ 4,854,286		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L35, Col. n	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP A-7, L39, Col. n	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L43, Col. n	-		
7	Sponsored Gross Revenue Requirements	WP A-8, L4, Col. m	-		
8	Third Party Projects Gross Revenue Requirements	WP-10, L4, Col. m	-		
9	Total	Sum (L3:L8)		\$ 4,854,286	<u>4,854,286</u>
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 22,950,129
12					
13	<b><u>REVENUE CREDITS</u></b>				
14					
15	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			\$ 3,274,922
16					
17	<b><u>NET REVENUE REQUIREMENT</u></b>				
18	Base Plan Net Revenue Requirements	L3	\$ 4,854,286		
19	Balanced Portfolio Net Revenue Requirement	L4	-		
20	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
21	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
22	Sponsored Project Net Revenue Requirements	L7	-		
23	Third Party Projects Net Revenue Requirements	L8	-		
24	Total	Sum (L18:L23)		\$ 4,854,286	
25					
26	Zonal Net Revenue Requirement	L11 - L15			<u>\$ 19,675,207</u>
27					

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
1	<b>RATE BASE:</b>					
2	PLANT IN SERVICE (13 month averages)					
3	Production	WP A-12, Pg. 1, L1 & L2	\$ 524,824,698		NA	\$ -
4	Transmission (Excludes Capital Leases)	WP A-12, Pg. 1, L3 Note O	122,748,563		DA 1.00000	122,748,563
5	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ 3,631,278		DA 1.00000	3,631,278
6	Distribution	WP A-12, Pg. 1, L5	-		NA	-
7	General	WP A-12, Pg. 1, L6	42,976,398		WS 0.27027	11,615,322
8	Intangible & Other	WP A-12, Pg. 1, L7	-		WS 0.27027	-
9	<b>TOTAL GROSS PLANT</b>	Sum (L3:L8) - L5	<b>\$ 690,549,659</b>			<b>\$ 130,732,607</b>
10						
11	ACCUMULATED DEPRECIATION (13 month averages)					
12	Production	WP A-12, Pg. 1, L11 & L12	\$ 348,496,432		NA	\$ -
13	Transmission (Excludes Capital Leases)	WP A-12, Pg. 1, L13, Note O	78,105,524		DA 1.00000	78,105,524
14	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ 2,095,294		DA 1.00000	2,095,294
15	Distribution	WP A-12, Pg. 1, L15	-		NA	-
16	General	WP A-12, Pg. 1, L16	19,656,566		WS 0.27027	5,312,622
17	Intangible & Other	WP A-12, Pg. 1, L17	-		WS 0.27027	-
18	<b>TOTAL ACCUM. DEPRECIATION</b>	Sum (L12:L17) - L14	<b>\$ 446,258,523</b>			<b>\$ 81,322,852</b>
19						
20	NET PLANT IN SERVICE (13 month averages)					
21	Production	L3- L12	\$ 176,328,265			\$ -
22	Transmission (Excludes Capital Leases)	L4- L13	44,643,039			44,643,039
23	Less: Excluded Plant	L5- L14	\$ 1,535,984			1,535,984
24	Distribution	L6- L15	-			-
25	General	L7- L16	23,319,832			6,302,700
26	Intangible & Other	L8- L17	-			-
27	<b>TOTAL NET PLANT</b>	Sum (L21:L26) - L23	<b>\$ 244,291,136</b>			<b>\$ 49,409,755</b>
28						
29	CONSTRUCTION WORK IN PROGRESS					
30	Production	WP A-12, Pg. 1, L29	\$ 1,546,978			\$ -
31	Transmission	WP A-12, Pg. 1, L30	3,116,665		DA 1.00000	3,116,665
32	Less: CWIP Assoc. with Third Party and Sponsored Projects					-
33	Distribution	WP A-12, Pg. 1, L31	-			-
34	General Plant	WP A-12, Pg. 1, L32	658,860		WS 0.27027	178,072
35	<b>Total</b>	L30 + L31 - L32 + L33 + L34	<b>\$ 5,322,503</b>			<b>\$ 3,294,737</b>
36						
37	ADJUSTMENTS TO RATE BASE					
38	Accumulated Deferred Income Taxes	WP A-3	\$ -		DA 1.00000	\$ -
39	Unrefunded Customer Advances for Construction	Note A	-		DA 1.00000	-
40	Reserve Funds (Non-Escrowed)	WP A-12, Pg. 2, L42	-		DA 1.00000	-
41	Unamortized Abandoned Transmission Plant	WP A-12, Pg. 2, L44, Note S	-		DA 1.00000	-
42	<b>TOTAL ADJUSTMENTS</b>	Sum (L38:L41)	<b>\$ -</b>			<b>\$ -</b>
43						
44	LAND HELD FOR FUTURE USE					
45		WP A-12, Pg. 2, L50 Note B	\$ -		DA 1.00000	\$ -
46	WORKING CAPITAL					
47	CWC					
48	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L35t	\$ 88,077,020		NA	-
49	O&M Expense Allocated to Transmission	Pg. 2, L74, Col (6)	-			\$ 17,808,094
50		Calculated Note C	\$ 11,009,628			\$ 2,226,012
51	Materials & Supplies--Transmission	WP A-12, Pg. 1, L54	994,824		TP 0.97756	972,504
52	Materials & Supplies--Other	WP A-12, Pg. 1, L52, L53 & L55	14,057,093		NA	-
53	Stores Expense	WP A-12, Pg. 2, L61	-		WS 0.27027	-
54	Prepayments (Account 165)	WP A-12, Pg. 2, L63 (Note D)	1,700,946		GP 0.23276	395,909
55						
56	<b>TOTAL WORKING CAPITAL</b>	Sum (L50:L55)	<b>\$ 27,762,490</b>			<b>\$ 3,594,425</b>
57						
58	<b>Rate Base</b>	Sum(L27, L35, L42, L44, L56)	<b>\$ 277,376,129</b>		<b>RB = 0.20297</b>	<b>\$ 56,298,916</b>

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
59	<b>O&amp;M:</b>					
60	Transmission	KCC Report Pg. 35, L17, Col. b	\$ 39,647,789			
61	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)	23,857,734			
62	Less: Transmission Leases & Facility Charges	SEPC Records	4,819,317			
63	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10	1,543,450			
64	Total Transmission O&M	L60 - Sum(L61:L63) (Note H)	\$ 9,427,288		TP 0.97756	\$ 9,215,774
65	A&G -Adjusted	WP A-11, L8	\$ 13,718,420		WS 0.27027	3,707,706
66	Plus: Safety Advertising	WP A-11, L9	-		WS 0.27027	-
67	Plus Association Dues Directly Related to Transmission	WP A-11, L10	-		DA 1.00000	-
68	Plus: Advertising -Transmission	WP A-11, L15	-		DA 1.00000	-
69	Plus: Research -Transmission	WP A-11, L20	-		DA 1.00000	-
70	Plus: Regulatory Exp -Transmission	WP A-11, L25	65,297		DA 1.00000	65,297
71	Plus: Corporate Visibility -Transmission	WP A-11, L31	-		WS 0.27027	-
72	Subtotal A&G	L65 + Sum(L66:L71)	\$ 13,783,717			\$ 3,773,003
73	Transmission Lease Payments & Facility Charges	Note F	4,819,317		DA 1.00000	4,819,317
74	TOTAL O&M	L64 + L72 + L73	\$ 28,030,322			\$ 17,808,094
75						
76	<b>DEPRECIATION EXPENSE</b>	Note Q				
77	Production	KCC Report Pg. 38, L2, Col. c	\$ 7,698,789		NA 0.00000	\$ -
78	Transmission	KCC Report Pg. 38, L2, Col. D (Note V)	2,114,434		TP 0.97756	2,066,994
79	Distribution	KCC Report Pg. 38, L2, Col. e	-		NA 0.00000	-
80	General	KCC Report Pg. 38, L2, Col. f	2,145,461		WS 0.27027	579,858
81	Intangible & Other	SEPC Records	-		WS 0.27027	-
82	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)	-		DA 1.00000	-
83	TOTAL DEPRECIATION	Sum(L77:L82)	\$ 11,958,684			\$ 2,646,852
84						
85	<b>TAXES OTHER THAN INCOME TAXES</b>	(Note I)				
86	<b>LABOR RELATED</b>					
87	Payroll	WP A-6, L9	\$ -		WS 0.27027	\$ -
88	Highway and vehicle	WP A-6, L9	-		WS 0.27027	-
89	<b>PLANT RELATED</b>					
90	Property	WP A-6, L9, (Note M)	-		GP 0.23276	-
91	Gross Receipts	WP A-6, L9	-		NA -	-
92	Other	WP A-6, L9	380		GP 0.23276	88
93						
94	TOTAL OTHER TAXES	Sum(L87:L92)	\$ 380			\$ 88
95						
96	<b>RETURN</b>					
97	Return before incentives	L172	\$ 36,209,271		RB 0.20297	\$ 7,349,380
98	Incentive return	L181	-			-
99	Total Return	L97 + L98	-			\$ 7,349,380
100						
101	<b>GROSS REV. REQUIREMENT WITH INCENTIVES</b>	L74 + L83 + L94 + L99				\$ 27,804,415
102	LESS: Gross Revenue Requirements for Incentives	L98				-
103						
104	<b>GROSS REV. REQUIREMENT WITHOUT INCENTIVES</b>	L101 - L102				\$ 27,804,415

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
105	<b>TRANSMISSION PLANT INCLUDED IN FORMULA</b>					
106	Total transmission plant, incl. capital and operating leases	WP-12, L3 + L4 + L10	\$ 161,847,775		DA 1.00000	\$ 161,847,775
107	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)	-		DA 1.00000	-
108	Less: Total GSU in Transmission Plant	WP A-4, L4 (Note K)	3,631,278		DA 1.00000	3,631,278
109	Transmission plant included in rates	L106 - L107 - L 108	\$ 161,847,775			\$ 158,216,497
110	Percentage of transmission plant included in rates	L109 / L106			TP= 0.97756	
111						
112	<b>GROSS AND NET PLANT ALLOCATORS</b>					
113	<b>GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)</b>					
114	Production	Pg 1, L3	\$ 524,824,698		NA	\$ -
115	Total transmission plant, including leases (Note T)	WP-12, L3 + L4 + L10	161,847,775		DA 1.00000	161,847,775
116	Less: Excluded Plant	Pg 1, L5	3,631,278		DA 1.00000	3,631,278
117	Distribution	Pg 1, L6	-		NA	-
118	General & Intangible	Pg 1, L7 + L8	42,976,398		WS 0.27027	11,615,322
119	<b>TOTAL GROSS PLANT</b>	L114 + L115 - L 116 + L 117 + L118	\$ 729,648,870		GP = 0.23276	\$ 169,831,818
120						
121	<b>ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)</b>					
122	Production	Pg 1, L12	\$ 348,496,432		NA	\$ -
123	Total transmission plant, including leases	WP-12, L13 + L14 + L19	78,628,369		DA 1.00000	78,628,369
124	Less: Excluded Plant	Pg 1, L14	2,095,294		DA 1.00000	2,095,294
125	Distribution	Pg 1, L15	-			-
126	General & Intangible	Pg 1, L16 + L17	19,656,566		WS 0.27027	5,312,622
127	<b>TOTAL ACCUM. DEPRECIATION</b>	L122 + L123 - L 124 + L 125 + L126	\$ 446,781,368			\$ 81,845,697
128						
129	<b>NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)</b>					
130	Production	L114 - L122	\$ 176,328,265			\$ -
131	Total transmission plant, including leases	L115 - L123	83,219,405			83,219,405
132	Less Excluded Plant	L116 - L124	1,535,984			1,535,984
133	Distribution	L117 - L125	-			-
134	General & Intangible	L118 - L126	23,319,832			6,302,700
135	<b>TOTAL NET PLANT</b>	L130 + L131 - L 132 + L 133 + L134	\$ 282,867,502		NP = 0.31105	\$ 87,986,121
136						
137	<b>WAGES &amp; SALARY ALLOCATOR (WS)</b>					
138	Production	KCC Pg. 37, L1, Col. d	\$ 10,651,504			\$ -
139	Transmission	KCC Pg. 37, L2, Col. d	4,070,181		TP 0.97756	3,978,861
140	Distribution	KCC Pg. 37, L3, Col. d	-			-
141	Other (excluding A&G)	KCC Pg. 37, L4, L5 & L6, Col. d	-			-
142	Total	Sum (L138:L141)	\$ 14,721,685			\$ 3,978,861
143	Wage & Salary Allocator Calculation	Col 6, L142 / Col 3, L142			WS= 0.27027	

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Actual Gross Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

<u>Line</u>	(1) <u>Description</u>	(2) <u>KCC Annual Report/Workpaper</u>	(3) <u>Total Company</u>	(4)	(5) <u>Allocator</u>	(6) <u>Transmission</u> (Col 3 times Col 5)
144	<b>RETURN (R)</b>	Note N				
145	TIER Test					
146	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d	\$ 207,854,969			
147	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c	9,353,775			
148	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c	131,362			
149	Total Interest Expense	L147 + L148	\$ 9,485,137			
150	Target TIER	(Note P)	1.7535			
151	Return Requirements (LT Interest plus Margin)	L149 * L150	\$ 16,631,749			
152	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L)	2,096,974			
153	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c	178,517			
154	Reserved for Future Use	(Note G)	-			
155						
156	Net Operating Return Req. (accrual basis)	L151 - L152 + L153 + L154 + L155	\$ 14,713,292			
157						
158	DSC Test					
159	Debt Service					
160	LT Interest Expense	L147	\$ 9,353,775			
161	Principal Payment	KCC Pg. 22, L18, Col. E (Note X)	27,788,806			
162	Debt Service	L160 + L161	\$ 37,142,581			
163	Target DSC	(Note P)	1.3485			
164	Return Requirements	L162 * L163	\$ 50,086,412			
165	Less: Non Operating Income	L152	2,096,974			
166	Plus: Amortization of Debt Discount and Debt Expense	L153	178,517			
167	Net Operating Return Req. (cash basis)	L164 - L165 + L166	\$ 48,167,955			
168	Less: Depreciation Expense	L83	11,958,684			
169	Equivalent Return Requirements (accrual basis)	L167 - L168	\$ 36,209,271			
170						
171	Critical Ratio (TIER or DSC)	Greater of L156 or L169	DSC			
172	Return Requirements Greater of TIER or DSC Test	Greater of L156 or L169	\$36,209,271			
173	Average Debt Service Rate	L162 / L146	17.8695%			
174	Average Return on Rate Base	L172 / L58	13.0542%	24.10%		
175						
176	<b>GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS</b>					
177	<b>Plant Granted Incentive TIER Adder:</b>					
178	Total Incentive Plant	WP A-9, L27	\$ -			
179	Less: Total Accumulated Depreciation	WP A-9, L27	-			
180	Net Incentive Plant	L178 - L179	\$ -			
181	Incentive Return	WP A-9, L27		\$ -		
182						
183						
184						
185						
186						
187	<b>Abandoned Plant:</b>					
188	Unamortized Abandoned Transmission Plant	L41 of Pg 1 (Note S)	\$ -			
189	Return on Abandoned Plant	L174 * L188	\$ -			
190	Amortization Expense for Abandoned Plant	L82 of Pg. 2	-			
191	Total Recovery for Abandoned Plant	Sum (L189:L190)	-		\$ -	
192	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	L181 + L185 + L191			\$ -	



**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

General Note: References to pages in this formula rate are indicated as: (Pg. #, L(in) #, Col.#).

References to data from SEPC's Annual Report to the KCC are indicated as: (Pg. #, L(in) #, Col. #)

**Note**

- A Reduce Rate Base by Unrefunded Transmission customer advances for construction. This line shall be directly assigned 100% to Transmission. Provide separate workpaper to support adjustment.
- B Includes only Land Held for Future Use associated with Transmission facilities.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L74, Col. 6.
- D Prepayments are the electric related prepayments booked to Acct. 165 and reported on SEPC's KCC Annual Report Pg. 17, L20, Col. b.
- E Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate.
- F Lease and joint facilities charges included on L62, page 2 of 5, are those costs attributable to transmission service.
- G This line shall not be populated unless authorized by the Commission.
- H Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.
- I Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS accounting standards, the majority of this other tax expense is allocated directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template.
- J Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjusted.
- K Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are not adjusted. SEPC records this investment in a transmission plant account.
- L As more fully described in Section C.3.e. of the Protocols, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-operating income in the year received.
- M If the transmission related component of property tax is specifically identified in SEPC's KCC Annual Report, then a TP allocator shall be used. Property tax shall be allocated to transmission by the GP allocator if transmission related property tax is not specifically identified in the KCC Annual Report.
- N Return is based on the maximum of either a TIER or DSC test.
- O Does not include leases since return associated with leased facilities is included in the lease payment.
- P The approved TIER and DSC ratios will be established by the KCC. No change in TIER and DSC may be made absent a filing with the KCC. Any incentive ROEs approved by the FERC are shown by project in Worksheet A-9.
- Q The current depreciation rates used to calculate depreciation expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation Rate).
- R Reserved for future use.
- S The Unamortized Abandoned Transmission Plant can only be included in rate base if authorized by the Commission.
- T The GP allocator is primarily used to allocate prepaid insurance payments; and Sunflower provide property insurance for leased facilities.
- U Reserved for future use.
- V Includes depreciation of capital lease improvements.
- W Reserved for future use.
- X Excludes Residual Value Note (RVN) balloon principal payment

**ALLOCATION FACTORS**

<u>Line</u>	<u>Allocators</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	<b>RB</b>	Percentage of rate base attributable to transmission	Pg. 2, L58, Col.5	0.20297
2	<b>TP</b>	Percentage of transmission plant included in rate base.	Pg. 3, L110, Col.5	0.97756
3	<b>WS</b>	Percentage of transmission labor included in rates	Pg. 3, L143, Col.6	0.27027
4	<b>DA</b>	Direct assignment		1.00000
5	<b>GP</b>	Ratio of allocated transmission, general, & intangible plant to total gross plant.	Pg. 3, L119, Col.5	0.23276
6	<b>NA</b>	Not applicable for the transmission formula rate.		-
7	<b>NP</b>	Ratio of net transmission, general, & intangible plant to total net plant.	Pg. 3, L135, Col.5	0.31105

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Utilizing FERC KCC Annual Report Data**  
**Actual Schedule 1 Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

<u>Line No.</u>	(1) <u>Description</u>	(2) <u>Reference</u>	(3) <u>Amount</u>
<b>A. Schedule 1 ARR</b>			
1	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	\$ 1,543,450
2	Plus: Acct. 556 SPP NERC Compliance Charges	NERC Quarterly Assessments (50% of total)	-
3	Less: Scheduling, System Control and Dispatch Services		-
4	Less: Transmission Service Studies		-
5	Less: Reliability, Planning & Standards Dev. Services		-
6	Total	L1 + L2 - L3 - L4 - L5	\$ 1,543,450
7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	\$ -
8	Less: PTP Service Credit	WP A-1, Pg. 1, L26	60,217
9	Net Schedule 1 Revenue Requirement for Zone	L6 + L7 - L8	\$ 1,483,233
10	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$ 1,543,450
<b>B. Schedule 1 Rate Calculations</b>			
11	SEPC 12-CP. Peak Demand	WP A-2, L14	390.2 MW
12	Annual Point-to-Point Rate in \$/MW - Year	L9 / L11	\$ 3,801.60
13	Monthly Point-to-Point Rate in \$/MW - Month	L12 / 12	\$ 316.80
14	Weekly Point-to-Point Rate in \$/MW - Week	L12 / 52	\$ 73.11
15	Daily Point-to-Point Rate in \$/MW - Day	L12 / 365	\$ 10.42
16	Hourly Point-to-Point Rate in \$/MW - Hour	L12 / 8760	\$ 0.43

A Includes only NERC Penalties where payment is made subsequent to January 1, 2013. If any interested party files a Formal Objection to such collection, as more fully described in Section C.3.e.(B) of the Protocols, recovery with interest from the date the amount was paid, shall be included in the next Annual Tru-Up after final determination by the Commission.

**Sunflower Electric Power Corporation (SEPC)  
Revenue Credits  
For the 12 Months Ended December 31, 2014**

<u>Line</u>	<u>Description</u>	<u>Total Company</u>	<u>Non- Transmission</u>	<u>Transmission</u>
1	<b><u>I. Rent from Electric Property, Account 454 (Note 12)</u></b>			
2	Account 4540001 - Other Rev -Rent Electric Property	\$ 20,051	\$ -	\$ 20,051
3	Transmission:			
4	Farm Land Rental	-		
5	Rental From Cell Phone Attaches	-		
6	Equipment / Facilities Rental	\$ 20,051		
7	Rental Substation Property -Cell Towers	-		
8	Other Rental	-		
9	Total Transmission		\$ 20,051	
10	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below.)			
11				
12	<b><u>II. Other Operating Revenues To Reduce Revenue Requirement</u></b>			\$ -
13				
14	<b><u>III. Other Electric Revenue, Account 456</u></b>			\$ 49,655,753
15	(Provide data sources and necessary explanations in Notes below.)			
16	<b>Less:</b>			
17	TO's LSE Direct Assignment Revenue Credits (Explanation required if populated)			
18	TO's LSE Sponsored Upgrade Revenue Credits (Explanation required if populated)			
19	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - Network Credits (Explanation required if populated)			
20	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - PtP Credits (Explanation required if populated)			
21	TO's LSE Network Upgrades for Generation Interconnection - Credits (Explanation required if populated)			
22	Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor (Explanation required if populated)			
23	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)		31,492,833	
24	Revenue Associated with Transmission Plant Excluded From SPP Tariff			
25	Wholesale Distribution Revenue (WDR) (Note 2)			
26	Schedule 1 Revenue	\$ 60,217		1,279,483
27	Schedule 2 Revenue			
28	Schedules 3-6 Revenue			124,715
29	Revenue for TO's Facilities Under Schedule 11			
30	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	\$ 2,731,701		
31	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	1,337,753		
32	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	243,736		
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	145,233		
34	Subtotal	\$ 4,458,423		
35	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2014 or Excess Sch. 11 Rev. (Note 9).		(59,215)	
36	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L55)			4,517,638
37	Other - Revenue from bundled transmission service to Members. (Note 4)		(40,459)	
38	Other -		-	
39	Other -		-	
40	Other - Revenue to cover use of administrative assets by other entities.(Note 7)	739,096	0.27027	539,339
41	Other - Revenue associated with covering losses. (Note 8)			75,637
42	Other - Revenue from TDC type charges to members			8,411,696
43	<b>Total Adjustments</b>			46,400,883
44	<b>Net 456 Account Transmission Related Activity</b>			\$ 3,254,870
45	<b><u>IV. Total Revenue Credits to Apply to Zonal Revenue Requirement</u></b>			\$ 3,274,922

**Sunflower Electric Power Corporation (SEPC)**  
**Revenue Credits**  
**For the 12 Months Ended December 31, 2014**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
46	Total Sch. 11 Revenue Received in 2014	L34	\$ 4,458,423
47			
48	Net Projected ATRR for Projects Completed as of 12/31/2014 for which Revenue was Received in 2014	Notes 10, 11	
49	Johnson to Pioneer 115kV Line		\$ 1,053,640
50	Johnson Corner Capacitor Bank #1		126,380
51	Johnson Corner Capacitor Bank #2		91,723
52	Holcomb to Fletcher 115kV (Wheatland Lessor)		1,344,184
53	Holcomb to Plymell 115kV (MKEC Lessor)		837,436
54	Plymell to Pioneer Tap 115kV (MKEC Lessor)		1,064,276
55	Total Projected ATRR for Projects Completed as of 12/31/2014	Sum(L49:L54) (Total goes in L36)	\$ 4,517,638
56			
57	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2014	L46 - L55 (Total goes in L35)	\$ (59,215)
58	Other Revenue Credits Applied to Zonal Revenue Requirements		3,334,137
59	Total Revenue Credits Applied to Zonal revenue requirements		\$ 3,274,922
60			

**Notes:**

- (1) Data for this worksheet came from SEPC's Annual Report to the KCC and the Company's General Ledger.
- (2) SEPC collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Systems and its current OATT went into effect.
- (3) Includes any revenue from direct assignment to a customer of costs of a Base Plan, Balanced Portfolio, Priority or ITP project.
- (4) Bundled transmission service for Sch. 1, 2, 3, 5 & 6, WDR and loss billed to the SEPC Members. See Note 2 as well.
- (5) Reserved for future use.
- (6) Reserved for future use.
- (7) Revenue from other entities to cover use of administrative assets. The non-transmission portion is equal to Actual Revenue \* (1-WS Allocator).
- (8) Revenue associated with supplying energy losses.
- (9) Schedule 11 revenue for projects not yet completed as of 12/31/2014 and excess revenue (i.e., revenue less ATRR) for Sch. 11 projects completed by 12/31/2014 is assigned as a revenue credit against zonal ATRR. See page 2, L57
- (10) The Net Revenue Requirement with True-up from Projection for Actual Period, Schedule "Projected Net Rev Req," taken from the FBR two years prior to the current one (i.e., when the ATRR for these projects was established).
- (11) None of the Schedule 11 revenue received in 2014 was associated with projects completed as of 12/31/2014
- (12) Excludes lease revenue on assets expected to be recorded as long-term leases.

**Sunflower Electric Power Corporation (SEPC)  
Determination of Transmission Network Load (MW)  
For the 12 months ended December 31, 2014**

<u>Line</u>	<u>Date</u>	<u>Hour Ending</u>	<u>SEPC's Native System Peak Load</u>	<u>Adjustment</u>	<u>Adjusted SEPC's Native System Peak Load</u>	<u>Plus: 3rd Party Network Load (incl. gen.)</u>	<u>Reserve for Future Use</u>	<u>Plus: Grandfather Agreements</u>	<u>Reserve for Future Use</u>	<u>Reserve for Future Use</u>	<u>Less: Load Not Connected to the SEPC Transmission System</u>	<u>SEPC's Transmission System Load (e-f+g+h+i+j-k)</u>	<u>Average Transmission Network Load for January thru August</u>	<u>Percentage of Aver. Jan -Aug Load</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	1/23/2014	8:00	267.6	-	267.6	53.8	-	-			-	321.4	321.4	
2	2/5/2014	11:00	271.7	-	271.7	56.7	-	-			-	328.3	328.3	
3	3/28/2014	9:00	288.7	-	288.7	49.4	-	-			-	338.2	338.2	
4	4/3/2014	13:00	297.3	-	297.3	46.0	-	-			-	343.3	343.3	
5	5/30/2014	14:00	343.5	-	343.5	76.1	-	-			-	419.5	419.5	
6	6/20/2014	16:00	380.1	-	380.1	86.9	-	-			-	467.0	467.0	
7	7/21/2014	15:00	410.6	-	410.6	100.8	-	-			-	511.5	511.5	
8	8/21/2014	18:00	402.9	-	402.9	96.4	-	-			-	499.3	499.3	
9	9/3/2014	16:00	357.6	-	357.6	85.7	-	-			-	443.3		109.83%
10	10/1/2014	16:00	265.0	-	265.0	65.5	-	-			-	330.6		81.91%
11	11/12/2014	19:00	280.9	-	280.9	61.7	-	-			-	342.7		84.91%
12	12/30/2014	19:00	275.0	-	275.0	61.9	-	-			-	336.9		83.49%
13	Total		3,841.0	n/a	3,841.0	840.96	-	-	-	-	-	4,682.0	403.6	
14	12-CP		320.1	n/a	320.1	70.1	-	-	-	-	-	390.2		

Notes:

Column (n) :This column reflects the relationship of the actual load for each month (September, October, November and December) as a percentage of the average transmission network load for January through August. For example, the September percentage in column (n) is equal to the September load in column (l) divided by the 8-month average of column (m) shown on line 13.

**Sunflower Electric Power Corporation (SEPC)**  
**Allocation of ADIT**  
**For the 12 months ended December 31, 2014**

SEPC is a taxable cooperative subject to income taxes to the extent that income or losses are allocated to nonpatron activity. The ADIT as of 12/31/14 is \$0. See Note 6 of the notes to combined financial statements found in the 2014 Audit Report for additional information on the calculation of ADIT.

**Sunflower Electric Power Corporation (SEPC)**  
**Excluded Assets--Assets Transferred from Transmission Rate Base**  
**As of December 31, 2014**

<u>Line</u>	<u>13 -Month Average Balance</u>		
	<u>Plant in</u>	<u>Depr.</u>	
	<u>Service</u>	<u>Reserve</u>	<u>Net</u>
1			
2			
3	<b><u>I. GSU Values Transferred from Transmission</u></b>		
4	Total GSUs in Transmission Plant	\$ 3,631,278	\$ 2,095,294
5			\$ 1,535,984
6	<b><u>II. Radial Lines, 34kV and Substation Facilities Transferred</u></b>		
7	Radial Lines	\$ -	\$ -
8	Substation Facilities Transf to Distribution Plt.	-	-
9	34 kV Lines	-	-
10	Less: Substation Facilities Transf to Trans. Plant	-	-
11	Net Substation, 34kV, & Radial Lines to Dist. Plt	\$ -	\$ -
12			
13	<b><u>III. Net Transfer From Trans. (L4 + L11)</u></b>	\$ 3,631,278	\$ 2,095,294
			\$ 1,535,984

**Sunflower Electric Power Corporation (SEPC)**  
**Excluded Assets--Assets Transferred from Transmission Rate Base**  
**As of December 31, 2014**

**IV. 13 Month Average -Gross Plant**

Line		Gross Plant												13 Months Avg Balance	
		2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov		2014 Dec
14	GSU	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278
15	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
16	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
17	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
18	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
19	Total -Excluded Assets	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278

**V. 13 Month Average -Accumulated Depreciation**

		Accumulated Depreciation												13 Months Avg Balance	
		2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov		2014 Dec
20	GSU	\$ 2,062,252	\$ 2,067,759	\$ 2,073,266	\$ 2,078,773	\$ 2,084,280	\$ 2,089,787	\$ 2,095,294	\$ 2,100,801	\$ 2,106,308	\$ 2,111,815	\$ 2,117,322	\$ 2,122,829	\$ 2,128,336	\$ 2,095,294
21	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
22	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
23	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
24	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
25	Total -Excluded Assets	\$ 2,062,252	\$ 2,067,759	\$ 2,073,266	\$ 2,078,773	\$ 2,084,280	\$ 2,089,787	\$ 2,095,294	\$ 2,100,801	\$ 2,106,308	\$ 2,111,815	\$ 2,117,322	\$ 2,122,829	\$ 2,128,336	\$ 2,095,294

**VI. 13 Month Average -Net Plant**

		Net Plant (Gross Plant less Accumulated Depreciation)												13 Months Avg Balance	
		2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov		2014 Dec
26	GSU	1,569,026	1,563,519	1,558,012	1,552,505	1,546,998	1,541,491	1,535,984	1,530,477	1,524,970	1,519,463	1,513,956	1,508,449	1,502,942	\$ 1,535,984
27	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
28	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
29	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
30	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
31	Total -Excluded Assets	\$ 1,569,026	\$ 1,563,519	\$ 1,558,012	\$ 1,552,505	\$ 1,546,998	\$ 1,541,491	\$ 1,535,984	\$ 1,530,477	\$ 1,524,970	\$ 1,519,463	\$ 1,513,956	\$ 1,508,449	\$ 1,502,942	\$ 1,535,984



**Sunflower Electric Power Corporation (SEPC)**  
**Worksheet A-5 - Depreciation Rates**  
**As of December 31, 2014**

<u>Line</u>	<u>A/C</u>	<u>Description</u>	<u>Rate</u>
1	301	Organization	N.A.
2	302	Franchises	N.A.
3	303	Misc Intangible Plant	N.A.
4	350	Land & Land Rights	0.00%
5	352	Structures and Improvements	2.17%
6	353	Station Equipment	1.82%
7	354	Towers and Fixtures	1.59%
8	355	Poles and Fixtures	1.80%
9	356	Overhead Conductors and Devices	1.69%
10	357	Underground Conduit	N.A.
11	358	Underground Conductors and Devices	N.A.
12	389	Land and Land Rights	0.00%
13	390	Structures and Improvements	1.23%
14	391	Office Furniture and Equipment	8.39%
15	39106	Gen Plt-SJ OffMachines1987	N.A.
16	39102	Gen Plt-Computer Hardware	N.A.
17	39104	Gen Plt-Software	N.A.
18	392	Transportation Equipment	5.93%
19	393	Stores Equipment	0.00%
20	394	Tools, Shop and Garage Equipment	3.03%
21	395	Laboratory Equipment	2.81%
22	396	Power Operated Equipment	1.33%
23	397	Communication Equipment	3.26%
24	398	Miscellaneous Equipment	4.40%
25	399	Other Tangible Property	N.A.
26			
27		Weighted Average Transmission Depreciation Rate	
28		Transmission Depreciation Expense in 2014	Actual Gross Rev Req L78, Col (3) \$ 2,114,434
29		Transm. Plant in Service (12 mo. avg. Dec., 2013 to Nov., 2014)	WP A-12, L9 \$ 122,428,437
30		Average Annual Transmission Depreciation Rate	L28 / L29 1.7271%
31		Average Monthly Transmission Depreciation Rate	L30 / 12 0.1439%

**Notes**

**Sunflower Electric Power Corporation (SEPC)  
Taxes Other Than Income Taxes  
For the 12 Months Ended December 31, 2014**

Source: KCC Annual Report, Pg. 42

<u>Line No.</u>	<u>Description</u>	<u>Electric Acct</u>		<u>Adjusted</u>	<u>Payroll</u>	<u>Highway &amp; Vehicle</u>	<u>Property</u>	<u>Gross Receipts, Uses &amp; KC Earning Tax</u>		<u>Other Misc</u>	<u>Total of Cost Distribution</u>
		<u>408.1, 409.1</u>	<u>Excluded</u>					<u>Other</u>	<u>Tax</u>		
1	Ad Valorem	-	-	-							-
2	Excise	-	-	-		-					-
3	Franchise -Corporate	-	-	-				-			-
4	Payroll (Note A)	-	-	-	-						-
5	Transaction	-	-	-				-			-
6	Property Taxes (Note A)	-	-	-				-			-
7	KC Earnings	-	-	-				-			-
8	Miscellaneous	380	-	380					380		380
9		380	-	380	-	-	-	-	380	-	380
10											
11	Income Taxes (Note B)										
12	Federal	7,151									
13	State	1,375									
14											
15		<u>8,906</u>									

**Notes**

- A In accordance with RUS accounting guidelines, most of these taxes are distributed directly to the various O&M and construction accounts.
- B Income taxes are associated with Sunflower Electric Holdings (Old Sunflower).

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>	
1	Transm. Gross Plant, incl. Leases, excl. Excluded Plant	Actual Gross Rev Req L109, Col 6	\$ 158,216,497	
2	Transmission Net Plant in Service (Excludes Leases)	Actual Gross Rev Req L22, Col. 6	\$ 44,643,039	
3	Plus: Net Plant Attributable to Capital Lease Projects	A-12, Pg. 1, L23	21,446,115	Investment associated with <u>capital</u> leases is recorded on Sunflower's books.
4	Plus: Net Plant Attributable to Operating Lease Projects	A-12, Pg. 1, L28	17,130,251	Investment associated with <u>operating</u> leases is <u>not</u> recorded on Sunflower's books.
5	Less: Net Plant Excl. for O&M, Other Taxes and General Plant	Note A	-	
6	Adjusted Net Plant for O&M and Other Taxes	L2 + L3 + L4 - L5	\$ 83,219,405	
7	Transmission O&M (includes allocation of A&G)	Actual Gross Rev Req L74 - L73	\$ 12,988,777	Excludes lease payments and Facilities charges
8	Percent of Net Plant	L7 / L6	15.61%	
9	Other Taxes	Actual Gross Rev Req L94	\$ 88	
10	Percent of Net Plant	L9 / L6	0.00%	
11	General & Intangible Plant Allocation			
12	Depreciation	Actual Gross Rev Req L80 + L81	\$ 579,858	
13	Return	Actual Gross Rev Req ((L25+L26) / L27)*L97	937,486	
14	Total	L12 + L13	\$ 1,517,344	
15	Percent of Net Plant	L14 / L6	1.82%	
16	Return (New Facilities)	Actual Gross Rev Req L173 * L163 - A-5 (Act Depreciation Rate) L30	22.37%	

Note A: For some Special Projects, constructed on behalf of others, SEPC may contract with the other party to provide O&M for the subject facilities. In such instances, the O&M is not recorded on SEPC's books. No such projects existed in 2014.

**I. Summary of Actual RTO Directed Transmission Projects**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
<u>Project No.</u>	<u>Project ID</u>	<u>Description</u>	<u>In Service Date</u>	<u>Gross Plant</u> (see below)	<u>Net Plant</u> (see below)	<u>O&amp;M and A&amp;G Allocated Expense</u> (f * L8)	<u>Other Taxes</u> (f * L10)	<u>General Plant Allocation</u> (f * L15)	<u>Depreciation Expense</u> (see below)		<u>Non Incentive Return</u> (f * L16)	<u>Incentive Return</u> (WP A-9)	<u>Gross Revenue Requirements</u> (g+h+i+j+k+l+m)
<b>A. Base Plan Projects (Sunflower Owned)</b>													
17	1	256	Johnson to Pioneer 115kV Line	AUG-10	\$ 3,117,703	\$ 2,917,162	\$ 455,307	\$ 3	\$ 53,189	\$ 53,845	\$ 652,561	\$ -	\$ 1,214,905
18	2	30234	Johnson Corner Capacitor Bank #1	MAY-12	\$ 363,269	\$ 350,272	\$ 54,670	\$ 0	\$ 6,387	\$ 6,274	\$ 78,355	\$ -	\$ 145,686
19	3	30235	Johnson Corner Capacitor Bank #2	MAY-12	\$ 263,647	\$ 254,330	\$ 39,695	\$ 0	\$ 4,637	\$ 4,553	\$ 56,893	\$ -	\$ 105,779
20	4	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	5	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	6	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Total Base Plan Projects (Sunflower Owned)				\$ 3,744,619	\$ 3,521,764	\$ 549,672	\$ 4	\$ 64,213	\$ 64,672	\$ 787,809	\$ -	\$ 1,466,370
<b>B. Base Plan Projects (Capital Lease)</b>													
24	1	899	Holcomb to Fletcher 115kV Line (Wheat)	NOV-13	\$ 4,091,866	\$ 3,894,068	\$ 607,781	\$ 4	\$ 71,001	\$ 586,636			\$ 1,265,422
25	2	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
26	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
27	Total Base Plan Projects (Capital Leases)				\$ 4,091,866	\$ 3,894,068	\$ 607,781	\$ 4	\$ 71,001	\$ 586,636			\$ 1,265,422
<b>C. Base Plan Projects (Operating Lease)</b>													
28	1	166	Holcomb to Plymell	JUN-12	\$ 3,400,999	\$ 3,321,377	\$ 518,396	\$ 4	\$ 60,559	\$ 355,700			\$ 934,659
29	2	367	Plymell to Pioneer	JUN-12	\$ 4,322,255	\$ 4,221,079	\$ 658,821	\$ 4	\$ 76,963	\$ 452,047			\$ 1,187,835
30	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
31	Total Base Plan Projects (Operating Leases)				\$ 7,723,254	\$ 7,542,456	\$ 1,177,217	\$ 8	\$ 137,522	\$ 807,747			\$ 2,122,494
<b>D. Balanced Portfolio Projects</b>													
32	1	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
33	2	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
34	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
35	Total Balanced Portfolio Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>E. ITP Priority 1 Projects</b>													
36	1	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
37	2	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
38	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
39	Total ITP Priority 1 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>F. ITP Priority 2 Projects</b>													
40	1	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
41	2	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
42	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
43	Total ITP Priority 2 Projects				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

**II. Calculation of Net Plant for Sunflower Owned Base Plan Funded Projects:**

		Johnson to Pioneer 115kV Line			Johnson Corner Capacitor Bank #1			Johnson Corner Capacitor Bank #2			
		Project: 1			Project: 2			Project: 3			
		SPP Proj. ID 256			SPP Proj. ID 30234			SPP Proj. ID 30235			
Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	
44	2013	Dec	\$ 3,117,703		\$ 363,269		\$ 263,647				
45	2014	Jan	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
46	2014	Feb	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
47	2014	Mar	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
48	2014	Apr	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
49	2014	May	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
50	2014	Jun	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
51	2014	Jul	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
52	2014	Aug	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
53	2014	Sep	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
54	2014	Oct	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
55	2014	Nov	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
56	2014	Dec	\$ 3,117,703	0.1439%	\$ 4,487	\$ 363,269	0.1439%	\$ 523	\$ 263,647	0.1439%	\$ 379
57				Sum lines 45 - 56	\$ 53,845		Sum lines 45 - 56	\$ 6,274		Sum lines 45 - 56	\$ 4,553
58				2013 EOY Accum. Depr:	173,618		2013 EOY Accum. Depr:	9,860		2013 EOY Accum. Depr:	7,040
Year	Total			Year	Total			Year	Total		
Year	Gross Plant	Accm. Deprac.	Net Plant	Year	Gross Plant	Accm. Deprac.	Net Plant	Year	Gross Plant	Accm. Deprac.	Net Plant
60	<b>13 Month Averages</b>			60	<b>13 Month Averages</b>			60	<b>13 Month Averages</b>		
61	2010	\$ 1,199,117	\$ 2,892	\$ 1,196,225	2010	\$ 1,199,117	\$ 2,892	\$ 1,196,225	\$ -	\$ -	\$ -
62	2011	\$ 3,117,703	\$ 41,868	\$ 3,075,835	2011	\$ 3,117,703	\$ 41,868	\$ 3,075,835	\$ -	\$ -	\$ -
63	2012	\$ 3,503,497	\$ 96,675	\$ 3,406,822	2012	\$ 3,117,703	\$ 94,770	\$ 3,022,933	\$ 223,550	\$ 1,104	\$ 222,446
64	2013	\$ 3,744,619	\$ 158,849	\$ 3,585,770	2013	\$ 3,117,703	\$ 147,385	\$ 2,970,318	\$ 363,269	\$ 6,643	\$ 356,626
65	2014	\$ 3,744,619	\$ 222,855	\$ 3,521,764	2014	\$ 3,117,703	\$ 200,541	\$ 2,917,162	\$ 363,269	\$ 12,997	\$ 350,272
66	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
(C) This rate will reflect any future KCC approved depreciation rates.  
(D) BPF projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
(E) BPF projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
(F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2014**

**II. Calculation of Net Plant for Sunflower Owned Base Plan Funded Projects (cont'd):**

		<b>Project: 4</b>			<b>Project: 5</b>			<b>Project: 6</b>				
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>		
84	2013	Dec	\$ -		\$ -		\$ -					
85	2014	Jan	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
86	2014	Feb	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
87	2014	Mar	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
88	2014	Apr	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
89	2014	May	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
90	2014	Jun	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
91	2014	Jul	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
92	2014	Aug	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
93	2014	Sep	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
94	2014	Oct	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
95	2014	Nov	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
96	2014	Dec	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -			
97				Sum lines 85 - 96	\$ -		Sum lines 85 - 96	\$ -		Sum lines 85 - 96	\$ -	
98	<b>Total</b>			2013 EOY			2013 EOY			2013 EOY		
99	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprec.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprec.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprec.</b>	<b>Net Plant</b>
100	<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>		
101	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
102	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
103	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
104	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
105	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
106	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
107	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
108	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
109	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
110	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
111	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
112	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
113	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
114	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
115	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
116	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
117	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
118	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
119	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
120	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
121	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
122	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
123	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) BPF projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire  
 (E) BPF projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

**III. Calculation of Net Plant for Capital Lease Base Plan Funded (BPF) Projects:**

Holcomb to Fletcher 115kV Line (Wheatland)												
			<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>			
			SPP Proj. ID <b>899</b>			SPP Proj. ID			SPP Proj. ID			
			Sum of monthly lease payments \$ 586,636			Sum of monthly lease payments \$ -			Sum of monthly lease payments			
Year	Month	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense		
124	2013	Dec	\$ 4,091,866		\$ -		\$ -	\$ -		\$ -		
125	2014	Jan	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
126	2014	Feb	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
127	2014	Mar	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
128	2014	Apr	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
129	2014	May	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
130	2014	Jun	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
131	2014	Jul	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
132	2014	Aug	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
133	2014	Sep	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
134	2014	Oct	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
135	2014	Nov	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
136	2014	Dec	\$ 4,091,866	7.15%	\$ 24,798	\$ -	\$ -	\$ -	0.00%	\$ -		
137			Sum lines 125 - 136	\$ 297,572		Sum lines 125 - 136	\$ -		Sum lines 125 - 136	\$ -		
138	<b>Total</b>			2013 EOY	49,012	2013 EOY	-	2013 EOY	-			
139	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprec.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
140	<u>13 Month Averages</u>			<u>13 Month Averages</u>			<u>13 Month Averages</u>			<u>13 Month Averages</u>		
141	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
142	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
143	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
144	2013	\$ 340,989	\$ 5,655	\$ 335,334	2013	\$ 340,989	\$ 5,655	\$ 335,334	2013	\$ -	\$ -	\$ -
145	2014	\$ 4,091,866	\$ 197,798	\$ 3,894,068	2014	\$ 4,091,866	\$ 197,798	\$ 3,894,068	2014	\$ -	\$ -	\$ -
146	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
147	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
148	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
149	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
150	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
151	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
152	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
153	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
154	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
155	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
156	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
157	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
158	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
159	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
160	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
161	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
162	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
163	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2014**

**IV. Calculation of Net Plant for Operating Lease Base Plan Funded (BPF) Projects:**

		Holcomb to Plymell 115kV (MKEC)			Plymell to Pioneer Tap 115kV (MKEC)						
		<b>Project: 1</b>		<b>Project: 2</b>		<b>Project: 3</b>					
		SPP Proj. ID <b>166</b>		SPP Proj. ID <b>367</b>		SPP Proj. ID					
		Sum of monthly lease payments \$ 355,700		Sum of monthly lease payments \$ 452,047		Sum of monthly lease payments					
Year	Month	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense		
164	2013	Dec	\$ 3,400,999		\$ 4,322,255		\$ -				
165	2014	Jan	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
166	2014	Feb	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
167	2014	Mar	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
168	2014	Apr	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
169	2014	May	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
170	2014	Jun	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
171	2014	Jul	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
172	2014	Aug	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
173	2014	Sep	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
174	2014	Oct	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
175	2014	Nov	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
176	2014	Dec	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
177			Sum lines 165 - 176	\$ 40,278	Sum lines 165 - 176	\$ 51,180	Sum lines 165 - 176	\$ -			
178			2013 EOY		2013 EOY		2013 EOY				
179			Accum. Amort:	59,778	Accum. Amort:	75,960	Accum. Amort:	-			
Year	Total			Year	Total			Year	Total		
Year	Gross Plant	Accm. Deprec.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant	Year	Gross Plant	Accm. Depr.	Net Plant
180	<b>13 Month Averages</b>			180	<b>13 Month Averages</b>			180	<b>13 Month Averages</b>		
181	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
182	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
183	2012	\$ 4,158,675	\$ 11,922	2012	\$ 1,831,307	\$ 5,250	\$ 1,826,057	2012	\$ 2,327,368	\$ 6,672	\$ 2,320,696
184	2013	\$ 7,723,254	\$ 89,340	2013	\$ 3,400,999	\$ 39,344	\$ 3,361,655	2013	\$ 4,322,255	\$ 49,996	\$ 4,272,259
185	2014	\$ 7,723,254	\$ 180,798	2014	\$ 3,400,999	\$ 79,622	\$ 3,321,377	2014	\$ 4,322,255	\$ 101,176	\$ 4,221,079
186	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
187	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
188	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
189	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
190	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
191	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
192	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
193	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
194	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
195	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
196	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
197	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
198	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
199	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
200	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
201	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
202	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
203	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

**V. Calculation of Net Plant for Balanced Portfolio (BP) Projects :**

		<b>Project: 7</b>			<b>Project: 8</b>			<b>Project: 9</b>							
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID							
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>					
204	2013	Dec	\$ -		\$ -		\$ -								
205	2014	Jan	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
206	2014	Feb	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
207	2014	Mar	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
208	2014	Apr	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
209	2014	May	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
210	2014	Jun	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
211	2014	Jul	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
212	2014	Aug	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
213	2014	Sep	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
214	2014	Oct	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
215	2014	Nov	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
216	2014	Dec	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -					
217	Sum lines 205 - 216			\$ -	Sum lines 205 - 216			\$ -	Sum lines 205 - 216			\$ -			
218	2013 EOY Accum. Depr:			-	2013 EOY Accum. Depr:			-	2013 EOY Accum. Depr:			-			
<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>		
	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
220	<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
221	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
222	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
232	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
236	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes: (B) See WP A-5 (Act Depreciation Rate).

(C) This rate will reflect any future KCC approved depreciation rates.

(D) BP projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.

(E) BP projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.

(F) Accumulated Depreciation will be brought forward from the prior year for each project.



**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

**VI. Calculation of Net Plant for ITP / Priority 1 Projects**

		<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>				
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>		
244	2013	\$ -			\$ -			\$ -				
245	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
246	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
247	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
248	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
249	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
250	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
251	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
252	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
253	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
254	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
255	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
256	2014	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
257			Sum lines 245 - 256	\$ -		Sum lines 245 - 256	\$ -		Sum lines 245 - 256	\$ -		
258		2013 EOY Accum. Depr:				2013 EOY Accum. Depr:				2013 EOY Accum. Depr:		
259	<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>		
		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
260		<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
261	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
262	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
263	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
264	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
265	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
266	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
267	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
268	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
269	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
270	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
271	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
272	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
273	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
274	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
275	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
276	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
277	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
278	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
279	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
280	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
281	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
282	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
283	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) ITP/Priority 1 projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
 (E) ITP/Priority 1 Project with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2014**

**VII. Calculation of Net Plant for ITP / Priority 2 Projects**

		<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>				
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>		
284	2013	Dec	\$ -		\$ -			\$ -				
285	2014	Jan	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
286	2014	Feb	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
287	2014	Mar	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
288	2014	Apr	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
289	2014	May	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
290	2014	Jun	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
291	2014	Jul	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
292	2014	Aug	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
293	2014	Sep	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
294	2014	Oct	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
295	2014	Nov	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
296	2014	Dec	\$ -	0.1439%	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -		
297	Sum lines 285 - 296			\$ -	Sum lines 285 - 296			\$ -	Sum lines 285 - 296			\$ -
298	<b>Total</b>			2013 EOY	2013 EOY			2013 EOY				
299	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
300	<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>		
301	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
302	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
303	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
304	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
305	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
306	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
307	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
308	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
309	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
310	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
311	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
312	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
313	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
314	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
315	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
316	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
317	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
318	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
319	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
320	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
321	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
322	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
323	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) ITP/Priority 2 projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
 (E) ITP/Priority 2 Project with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual Sponsored Upgrades  
For the 12 months ended - December 31, 2014**

**I. Summary of Actual Sponsored Projects**

Note: Line numbers in the table below refer to Workpaper A-7 (Act. RTO Directed Proj)

(a) Project No.	(b) Project ID	(c) Description	(d) In Service Date	(e) Gross Plant (see below)	(f) Net Plant (see below)	(g) O&M and A&G Expense (f * L8)	(h) Other Taxes (f * L10)	(i) General Plant Allocation (f * L15)	(j) Depreciation Expense (see below)	(k) Non Incentive Return (f * L16)	(l) Incentive Return (WP A-9)	(m) Revenue Requirements (g + h + i + j+ k +l)
1	1	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**II. Calculation of Net Plant for Sponsored Upgrade:**

5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Project: 1			Project: 2			Project: 3					
	SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense
22		2013 EOY Accum. Depr: -				2013 EOY Accum. Depr: -				2013 EOY Accum. Depr: -		
23	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
24		<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
25	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
26	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
27	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
28	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
29	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
30	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
31	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
32	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
33	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
34	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
35	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
36	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
37	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
38	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
39	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
40	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
41	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
42	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
43	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
44	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
45	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
46	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
47	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes:**
- (A) See WP A-5 (Act Depreciation Rate).
  - (B) This rate will reflect any future KCC approved depreciation rates.
  - (C) Sponsored Upgrade Projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the Annual Report.
  - (D) Sponsored Projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.
  - (E) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual Incentive Plant  
For the 12 months ended - December 31, 2014**

**I. Summary of Actual Incentive Projects**

	Average Return New Debt	22.37%	Source: WP A-7, L16				
	(a)	(b)	(c)				
<b>Project</b>	<b>No.</b>	<b>Project ID</b>	<b>Description</b>	<b>In Service Date</b>	<b>(d) Incentive Gross Plant (see below)</b>	<b>(e) Incentive Plant Depr. Res. (see below)</b>	<b>(f) Incentive Return Adder (see below)</b>
<b><u>A. Base Plan Projects</u></b>							
1	1	0			\$ -	\$ -	\$ -
2	2	0			\$ -	\$ -	\$ -
3	3	0			\$ -	\$ -	\$ -
4	4	0			\$ -	\$ -	\$ -
5	5	0			\$ -	\$ -	\$ -
6	6	0			\$ -	\$ -	\$ -
7	Total				\$ -	\$ -	\$ -
<b><u>B. Balanced Portfolio Projects</u></b>							
8	1	0			\$ -	\$ -	\$ -
9	2	0			\$ -	\$ -	\$ -
10	3	0			\$ -	\$ -	\$ -
11	Total				\$ -	\$ -	\$ -
<b><u>C. ITP Priority #1 Projects</u></b>							
12	1	0			\$ -	\$ -	\$ -
13	2	0			\$ -	\$ -	\$ -
14	3	0			\$ -	\$ -	\$ -
15	Total				\$ -	\$ -	\$ -
<b><u>D. ITP Priority #2 Projects</u></b>							
15	1	0			\$ -	\$ -	\$ -
16	2	0			\$ -	\$ -	\$ -
17	3	0			\$ -	\$ -	\$ -
18	Total				\$ -	\$ -	\$ -
<b><u>E. Sponsored Projects</u></b>							
19	1	0			\$ -	\$ -	\$ -
20	2	0			\$ -	\$ -	\$ -
21	3	0			\$ -	\$ -	\$ -
22	Total				\$ -	\$ -	\$ -
<b><u>F. Third Party Projects</u></b>							
23	1	0			\$ -	\$ -	\$ -
24	2	0			\$ -	\$ -	\$ -
25	3	0			\$ -	\$ -	\$ -
26	Total				\$ -	\$ -	\$ -
27	Total for All Incentive Projects				\$ -	\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.



**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2014**

**II. Base Plan Projects (continued)**

		Project: 4				Project: 5				Project: 6							
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)					
				17.8695%				17.8695%				17.8695%					
				0.0000%				0.0000%				0.0000%					
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
2013	Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -					
2014	Jan	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Feb	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Mar	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Apr	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	May	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Jun	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Jul	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Aug	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Sep	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Oct	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Nov	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Dec	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
		Sum lines 77 - \$ -				Sum lines 77 - \$ -				Sum lines 77 - \$ -							
		2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
		<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>							
2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
2012				\$ -	\$ -	2012				\$ -	\$ -	2012				\$ -	\$ -
2013				\$ -	\$ -	2013				\$ -	\$ -	2013				\$ -	\$ -
2014				\$ -	\$ -	2014				\$ -	\$ -	2014				\$ -	\$ -
2015				\$ -	\$ -	2015				\$ -	\$ -	2015				\$ -	\$ -
2016				\$ -	\$ -	2016				\$ -	\$ -	2016				\$ -	\$ -
2017				\$ -	\$ -	2017				\$ -	\$ -	2017				\$ -	\$ -
2018				\$ -	\$ -	2018				\$ -	\$ -	2018				\$ -	\$ -
2019				\$ -	\$ -	2019				\$ -	\$ -	2019				\$ -	\$ -
2020				\$ -	\$ -	2020				\$ -	\$ -	2020				\$ -	\$ -
2021				\$ -	\$ -	2021				\$ -	\$ -	2021				\$ -	\$ -
2022				\$ -	\$ -	2022				\$ -	\$ -	2022				\$ -	\$ -
2023				\$ -	\$ -	2023				\$ -	\$ -	2023				\$ -	\$ -
2024				\$ -	\$ -	2024				\$ -	\$ -	2024				\$ -	\$ -
2025				\$ -	\$ -	2025				\$ -	\$ -	2025				\$ -	\$ -
2026				\$ -	\$ -	2026				\$ -	\$ -	2026				\$ -	\$ -
2027				\$ -	\$ -	2027				\$ -	\$ -	2027				\$ -	\$ -
2028				\$ -	\$ -	2028				\$ -	\$ -	2028				\$ -	\$ -
2029				\$ -	\$ -	2029				\$ -	\$ -	2029				\$ -	\$ -
2030				\$ -	\$ -	2030				\$ -	\$ -	2030				\$ -	\$ -
2031				\$ -	\$ -	2031				\$ -	\$ -	2031				\$ -	\$ -
2032				\$ -	\$ -	2032				\$ -	\$ -	2032				\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2014**

**III. Balanced Portfolio Projects**

		Project: 1				Project: 2				Project: 3							
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)					
				17.8695%				17.8695%				17.8695%					
				0.0000%				0.0000%				0.0000%					
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
2013	Dec	\$ -				\$ -				\$ -							
2014	Jan	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Feb	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Mar	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Apr	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	May	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Jun	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Jul	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Aug	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Sep	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Oct	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Nov	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
2014	Dec	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
		Sum lines 121			\$ -	Sum lines 121			\$ -	Sum lines 121			\$ -				
		2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
		<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>							
2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
2012						2012						2012					
2013						2013						2013					
2014						2014						2014					
2015						2015						2015					
2016						2016						2016					
2017						2017						2017					
2018						2018						2018					
2019						2019						2019					
2020						2020						2020					
2021						2021						2021					
2022						2022						2022					
2023						2023						2023					
2024						2024						2024					
2025						2025						2025					
2026						2026						2026					
2027						2027						2027					
2028						2028						2028					
2029						2029						2029					
2030						2030						2030					
2031						2031						2031					
2032						2032						2032					

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2014**

**IV. ITP Priority No. 1 Projects**

		Project: 1				Project: 2				Project: 3							
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)					
				17.8695%				17.8695%				17.8695%					
				0.0000%				0.0000%				0.0000%					
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
160																	
161																	
162																	
163																	
164	2013	\$ -				\$ -				\$ -							
165	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
166	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
167	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
168	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
169	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
170	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
171	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
172	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
173	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
174	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
175	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
176	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -					
177																	
178																	
		Total				Total				Total							
		2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
179						180						180					
		<u>13 Month Averages</u>						<u>13 Month Averages</u>						<u>13 Month Averages</u>			
181	2010	\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
182	2011	\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
183	2012					2012						2012					
184	2013					2013						2013					
185	2014					2014						2014					
186	2015					2015						2015					
187	2016					2016						2016					
188	2017					2017						2017					
189	2018					2018						2018					
190	2019					2019						2019					
191	2020					2020						2020					
192	2021					2021						2021					
193	2022					2022						2022					
194	2023					2023						2023					
195	2024					2024						2024					
196	2025					2025						2025					
197	2026					2026						2026					
198	2027					2027						2027					
199	2028					2028						2028					
200	2029					2029						2029					
201	2030					2030						2030					
202	2031					2031						2031					
203	2032					2032						2032					

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.







**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2014**

**VII. Third Party Projects :**

		Project: 1				Project: 2				Project: 3								
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)						
				17.8695%				17.8695%				17.8695%						
				0.0000%				0.0000%				0.0000%						
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense						
292																		
293																		
294																		
295	2013	\$ -				\$ -				\$ -								
296	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
297	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
298	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
299	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
300	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
301	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
302	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
303	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
304	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
305	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
306	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
307	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
308	2014	\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -		\$ -	0.1439%	\$ -						
309																		
310																		
		2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -				2013 EOY Acc Dep: \$ -								
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	
13 Month Averages																		
311																		
312																		
313	2010	\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	
314	2011	\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	
315	2012					2012						2012						
316	2013					2013						2013						
317	2014					2014						2014						
318	2015					2015						2015						
319	2016					2016						2016						
320	2017					2017						2017						
321	2018					2018						2018						
322	2019					2019						2019						
323	2020					2020						2020						
324	2021					2021						2021						
325	2022					2022						2022						
326	2023					2023						2023						
327	2024					2024						2024						
328	2025					2025						2025						
329	2026					2026						2026						
330	2027					2027						2027						
331	2028					2028						2028						
332	2029					2029						2029						
333	2030					2030						2030						
334	2031					2031						2031						
335	2032					2032						2032						

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Actual Transmission Plant Related to Third Party Projects  
For the 12 months ended - December 31, 2014**

**I. Summary of Actual Projects Constructed by SEPC on Behalf of Third Parties**

Note: Line numbers in the table below refer to Workpaper A-7 (Act. RTO Directed Proj)

(a) Line No.	(b) Project No.	(c) Project ID	(d) Description	(e) Third Party	(f) In Service Date	(g) Gross Plant (see below)	(h) Net Plant (see below)	(i) O&M and A&G Expense (g * L8)	(j) Other Taxes (g * L10)	(k) General Plant Allocation (g * L15)	(l) Depreciation Expense (see below)	(m) Non Incentive Return (g * L16)	(n) Incentive Return (WP A-9)	(o) Revenue Requirements (h + i + j+ k +l + m)
1	1	0	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	0	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	0	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**II. Calculation of Net Plant for Projects Constructed by SEPC for Third Parties:**

Line No.	Year	Month	Project: 1			Project: 2			Project: 3					
			Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense			
5			Project: 1			Project: 2			Project: 3					
6			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID					
			Third Party			Third Party			Third Party					
7	2013	Dec	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -		\$ -	
8	2014	Jan	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
9	2014	Feb	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
10	2014	Mar	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
11	2014	Apr	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
12	2014	May	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
13	2014	Jun	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
14	2014	Jul	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
15	2014	Aug	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
16	2014	Sep	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
17	2014	Oct	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
18	2014	Nov	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
19	2014	Dec	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	\$ -	0.1439%	\$ -	0.1439%	\$ -	
20			\$ -			\$ -			\$ -					
21			2013 EOY			2013 EOY			2013 EOY					
22			Accum. Depr: -			Accum. Depr: -			Accum. Depr: -					
23	Year		<b>Total</b>		Year	<b>Total</b>		Year	<b>Total</b>		Year	<b>Total</b>		
			Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant	Gross Plant	Accm. Deprec.	Net Plant
24			<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>			<b>13 Month Averages</b>		
25	2010		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	2011		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	2012		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	2013		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	2014		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	2015		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	2016		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	2017		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	2018		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	2019		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	2020		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	2021		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	2022		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	2023		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	2024		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	2025		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	2026		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	2027		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	2028		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	2029		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	2030		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- Notes:**
- (A) See WP A-5 (Act Depreciation Rate).
  - (B) This rate will reflect any future KCC approved depreciation rates.
  - (C) Projects constructed by SEPC on behalf of Third Parties that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the Annual Report.
  - (D) Third Party Projects with incentives granted by FERC should be included in Sheet A-9 as well as on this sheet.
  - (E) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)**  
**Administrative & General Expense**  
**For the 12 months ended - December 31, 2014**

Line No.	Description	Source	Annual Expense	Allocation		Allocated to Transmission
				Factor	Rate	
1	Administrative & General Expense	Pg.36-1,L31, Col. b	\$ 13,986,755	WS	27.0272%	\$ 3,780,230
2	Less: General Advertising Costs		35,101	WS	27.0272%	9,487
3	Less: Regulatory Commission Expenses		69,688	WS	27.0272%	18,835
4	Less: Corporate Visibility Expenses		-	WS	27.0272%	-
5	Less: Misc Nuclear Expenses ( included in Account 930.2)		-	WS	27.0272%	-
6	Less: Experimental & Gen. Research Exp.		-	WS	27.0272%	-
7	Less: Industry Association Dues		163,546	WS	27.0272%	44,202
8	Subtotal		\$ 13,718,420			\$ 3,707,706
9	Plus Safety Advertising		-	WS	27.0272%	\$ -
10	Plus Association Dues Directly Related to Transmission		-	DA	100.0000%	\$ -
11	Plus: General Advertising:					
12	Transmission Facilities Sitting	\$ -				
13	Transmission Vegetation Management	-				
14	Transmission Reliability	-				
15	Total Advertising for Transmission		\$ -	DA	100.0000%	\$ -
16	Plus: Transmission Specific Research & Experimental					
17	Project #1	\$ -				
18	Project #2	-				
19	Project #3	-				
20	Total Research & Experimental Expenses		\$ -	DA	100.0000%	\$ -
21	Plus Transmission Related Reg. Comm. Exp.					
22	Formula Rate	\$ 6,065		DA	100.0000%	\$ 6,065
23	Other-Specifically Assignable to Transmission	-		DA	100.0000%	-
24	KCC Assessment	59,232		DA	100.0000%	59,232
25	Total Transmission Regulatory Expense		\$ 65,297			\$ 65,297
26	Plus: Corporate Visibility Expenses:					
27	Regulatory	\$ -				
28	Reporting	-				
29	Compliance	-				
30	Shareholder Communications	-				
31	Total Corporate Visibility Expenses		\$ -	WS	27.03%	\$ -
32	Total A&G Expense		\$ 13,783,717			\$ 3,773,003

None of the following expenses shall be recovered directly or indirectly through the formula rate:

- A. Industry association dues (e.g. , EEI, NRECA, KEC and EPRI).
- B. The following charges to Account 930.2: nuclear power research expenses, miscellaneous general expenses related to a Nuclear Generating Station; Nuclear Energy Institute fees, assessments and other costs; and any other nuclear-related expenses.
- C. Other experimental and general research expenditures (other than those related to transmission which shall be directly assigned to transmission).
- D. Expenses to Maintain Corporate Visibility (except such costs related to regulatory, reporting, compliance, and shareholder communications).
- E. All regulatory Commission expenses, except for FERC and/or KCC transmission-related dockets, which shall be directly assigned to transmission. Transmission-related dockets shall not include transmission-related rulemakings or notices of inquiry proceedings, except those related to siting or reliability.

**Sunflower Electric Power Corporation (SEPC)**  
**13 Month Average Balance and BOY-EOY Average Balances**

**I. Plant Additions & Accumulated Depreciation Balances**

Source: SEPC Financial Records. BOY and EOY totals may be found on Pgs. 10 & 11 of SEPC's KCC Annual Report

Line No.	Gross Plant (Note 1) (Note 2)														
	2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov	2014 Dec	13 Months Avg Balance	
1	Production-Steam	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,050,343	\$ 506,116,367	\$ 506,387,800	\$ 506,762,806	\$ 506,772,531	\$ 506,191,738
2	Production-Other	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,622,538	18,758,021	18,632,960
3	Trans.(Excl. Cap. Lease)	121,615,669	121,615,668	121,615,669	121,615,669	121,615,668	121,615,669	122,971,777	123,118,791	123,082,894	123,101,435	123,098,115	124,074,214	126,590,082	122,748,563
4	Trans. Capital Leases	21,962,569	21,876,494	21,790,418	21,704,342	21,618,267	21,532,191	21,446,115	21,360,040	21,273,964	21,187,889	21,101,813	21,015,737	20,929,662	21,446,115
5	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Plant	42,662,079	42,662,079	42,683,081	42,660,605	42,695,007	42,754,964	42,819,335	42,872,117	42,873,278	42,979,031	43,145,193	43,211,168	44,675,237	42,976,398
7	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ 710,913,198	\$ 710,827,122	\$ 710,762,049	\$ 710,653,497	\$ 710,601,823	\$ 710,575,705	\$ 711,910,108	\$ 712,023,829	\$ 711,903,017	\$ 712,007,260	\$ 712,355,459	\$ 713,686,463	\$ 717,725,533	\$ 711,995,774
9	Transmission (Excludes Capital Leases) 12 month average December, 2013 to November, 2014														
10	Trans. Oper Leases	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096

Source: SEPC Financial Records. BOY and EOY totals may be found on Pg. 38 of SEPC's KCC Annual Report

Line No.	Accumulated Depreciation and Amortization (Note 1) (Note 2)														
	2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov	2014 Dec	13 Months Avg Balance	
11	Production-Steam	\$ 330,740,600	\$ 331,363,147	\$ 331,985,694	\$ 332,608,240	\$ 333,230,787	\$ 333,853,334	\$ 334,475,881	\$ 335,098,427	\$ 335,720,974	\$ 336,340,528	\$ 336,882,250	\$ 337,438,064	\$ 338,059,294	\$ 334,445,940
12	Production-Other	13,948,831	13,965,443	13,982,056	13,998,669	14,015,281	14,031,894	14,048,506	14,065,119	14,081,732	14,098,344	14,114,957	14,131,569	14,174,000	14,050,492
13	Trans.(Excl. Cap. Lease)	77,366,945	77,537,048	77,707,150	77,877,253	78,047,355	78,217,458	78,012,131	78,186,192	78,323,466	78,333,964	78,476,158	78,647,875	78,638,823	78,105,524
14	Trans. Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	General Plant	18,702,923	18,872,585	19,015,157	19,132,363	19,300,317	19,467,582	19,637,543	19,803,789	19,972,197	20,130,389	20,301,576	20,471,095	20,727,842	19,656,566
17	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total	440,759,299	441,738,223	442,690,057	443,616,525	444,593,740	445,570,268	446,174,061	447,153,527	448,098,369	448,903,225	449,774,941	450,688,603	451,599,959	446,258,523
19	Trans. Oper Leases	\$ 413,520	\$ 431,413	\$ 449,306	\$ 467,199	\$ 485,092	\$ 502,985	\$ 520,878	\$ 539,989	\$ 559,099	\$ 578,210	\$ 597,320	\$ 616,431	\$ 635,542	\$ 522,845

**Net Plant (Gross Plant less Accumulated Depreciation and Amortization)**

Line No.	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
	2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov	2014 Dec	13 Months Avg Balance	
20	Production-Steam	\$ 175,309,743	\$ 174,687,196	\$ 174,064,649	\$ 173,442,103	\$ 172,819,556	\$ 172,197,009	\$ 171,574,462	\$ 170,951,916	\$ 170,329,369	\$ 169,775,839	\$ 169,505,550	\$ 169,324,742	\$ 168,713,237	\$ 171,745,798
21	Production-Other	4,673,707	4,657,095	4,640,482	4,623,869	4,607,257	4,590,644	4,574,032	4,557,419	4,540,806	4,524,194	4,507,581	4,490,969	4,584,021	4,582,467
22	Trans.(Excl. Cap. Lease)	44,248,724	44,078,620	43,908,519	43,738,416	43,568,313	43,398,211	44,959,646	44,932,599	44,759,428	44,767,471	44,621,957	45,426,339	47,951,259	44,643,039
23	Trans. Capital Leases	21,962,569	21,876,494	21,790,418	21,704,342	21,618,267	21,532,191	21,446,115	21,360,040	21,273,964	21,187,889	21,101,813	21,015,737	20,929,662	21,446,115
24	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Plant	23,959,156	23,789,494	23,667,924	23,528,242	23,394,690	23,287,382	23,181,792	23,068,328	22,901,081	22,848,642	22,843,617	22,740,073	23,947,395	23,319,832
26	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Total	\$ 270,153,899	\$ 269,088,899	\$ 268,071,992	\$ 267,036,972	\$ 266,008,083	\$ 265,005,437	\$ 265,736,047	\$ 264,870,302	\$ 263,804,648	\$ 263,104,035	\$ 262,580,518	\$ 262,997,860	\$ 266,125,574	\$ 265,737,251
28	Trans. Oper Leases	\$ 17,239,576	\$ 17,221,683	\$ 17,203,790	\$ 17,185,897	\$ 17,168,004	\$ 17,150,111	\$ 17,132,218	\$ 17,113,107	\$ 17,093,997	\$ 17,074,886	\$ 17,055,776	\$ 17,036,665	\$ 17,017,554	\$ 17,130,251

**Construction Work in Progress (Note 1)**

Line No.	Construction Work in Progress (Note 1)														
	2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov	2014 Dec	13 Months Avg Balance	
29	Production	\$ 540,987	\$ 266,404	\$ 688,358	\$ 688,461	\$ 858,618	\$ 1,178,963	\$ 1,395,865	\$ 1,693,923	\$ 1,957,657	\$ 1,992,138	\$ 1,758,803	\$ 2,032,175	\$ 5,058,356	\$ 1,546,978
30	Transmission	3,324,991	3,876,667	3,950,659	4,958,558	3,218,656	3,238,116	3,737,673	3,812,322	3,776,269	3,482,519	2,454,672	537,039	148,508	3,116,665
31	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	General Plant	77,020	88,698	166,230	149,294	905,953	961,871	1,106,751	1,132,561	1,093,471	1,046,506	859,435	904,889	72,507	658,860
33	Total	\$ 3,942,998	\$ 4,231,769	\$ 4,805,247	\$ 5,796,313	\$ 4,983,227	\$ 5,378,950	\$ 6,240,289	\$ 6,638,806	\$ 6,827,397	\$ 6,521,163	\$ 5,072,910	\$ 3,474,103	\$ 5,279,371	\$ 5,322,503

Notes: 1. When calculating the "Actual Gross Revenue Requirement", use the actual 13 month account balances for the year being true-up.

2. For Capital Leases, the Plant-in-Service values are reduced as principal is paid off. No depreciation/amortization expense is recorded as it is included in the lease payment; and no reserves for depreciation are accumulated.

**Sunflower Electric Power Corporation (SEPC)  
13 Month Average Balance and BOY-EOY Average Balances**

**II. Adjustments to Rate Base**

		EOY Balance 2013	EOY Balance 2014	Average Balance	100% Non-Trans Related	100% Trans. Related	Plant Related	Labor Related
34	<b>Reserve Funds (Non-Escrowed) (Note A)</b>							
35	Account 228.2 -Reserve for Inj. & Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36		\$ -	\$ -	\$ -	-	-	-	-
37	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38								
39								27.027%
40							23.276%	
41						100.000%		
42					\$ -	\$ -	\$ -	\$ -

Note: Each non-escrowed reserve fund will be allocated based on Non-transmission, 100% Transmission, Plant Allocator, or Wages & Salary Allocator, as appropriate.

	2013 Dec	2014 Jan	2014 Feb	2014 Mar	2014 Apr	2014 May	2014 Jun	2014 Jul	2014 Aug	2014 Sep	2014 Oct	2014 Nov	2014 Dec	13 Months Avg Balance
43	<b>Unamortized Abandoned Trans. Pft.</b>													
44	Account 182.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45														
46	<b>CWIP Regulatory Liability for Transmission</b>													
47	Account 254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48														
49	<b>Land Held for Future Use</b>													
50	Trans. Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**III. Working Capital -Material & Supplies, Stores Expense and Prepayments**

Source: SEPC's Annual KCC Report and Corporate Records

	EOY Balance 2013	EOY Balance 2014	Average Balance	
51	<b>Material &amp; Supplies</b>			
	Pg. 16, Col. b	Pg. 16, Col. c		
52	Fuel Stocks	\$ 4,524,848	\$ 8,165,379	\$ 6,345,114
53	Production O&M	7,574,282	7,849,676	7,711,979
54	Transmission O&M	541,441	1,448,207	994,824
55	Distribution O&M	-	-	-
56	Prod. Construction	-	-	-
57	Trans. Construction	-	-	-
58	Dist. Construction	-	-	-
59	Total Material & Supplies	\$ 12,640,571	\$ 17,463,262	\$ 15,051,917

	EOY Balance 2013	EOY Balance 2014	Average Balance	
60	<b>Stores Expense</b>			
	Pg.16, L8,Col.b	Pg.16, L8,Col.c		
61	Total Stores Expense	\$ -	\$ -	\$ -

	EOY Balance 2013	EOY Balance 2014	Average Balance	
62	<b>Prepayments</b>			
63	Prepayments	\$ 1,954,840	\$ 1,447,051	\$ 1,700,946
64				
65	Total Prepayments	\$ 1,954,840	\$ 1,447,051	\$ 1,700,946

**Sunflower Electric Power Corporation (SEPC)  
True-up Adjustment and Timeline**

**Timeline**

<u>Step</u>	<u>Month</u>	<u>Year</u>		<u>Action</u>
1		Year 0	2013	SEPC populates the formula rate using projected costs for Year 1
2		Year 0	2013	Post results of Step 1
3	Jan	Year 1	2014	Results of Step 2 go into effect.
4	Sept	Year 1	2014	SEPC populates the formula rate using projected costs for Year 2
5	Sept	Year 1	2014	Post results of Step 4
6	Jan	Year 2	2015	Results of Step 5 go into effect.
7	Jun	Year 2	2015	SEPC populates the formula rate using actual costs for Year 1
8	Jun	Year 2	2015	Calculate the difference between the formula rate calculated in Step 7 and Step 1
9	Jun	Year 2	2015	Post results from Step 7 and Step 8
10	Sept	Year 2	2015	SEPC populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1
11	Sept	Year 2	2015	Post results of Step 10
12	Jan	Year 3	2016	Results of Step 11 go into effect.

**Reconciliation details for 2012**

	<u>Base Plan</u>	<u>Balance Portfolio</u>	<u>ITP / Priority Project 1</u>	<u>ITP / Priority Project 2</u>	<u>Sponsored</u>	<u>Third Party</u>	<u>Zonal Rev Req</u>	<u>Total Rev. Req.</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Actual Revenue Requirements from Step 7	\$ 4,854,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,675,207	\$ 24,529,493
2 Projected Revenue Requirements from Step 1 (Note C)	4,517,638	-	-	-	-	-	17,416,529	21,934,168
3 True-up Amount (before interest)	\$ 336,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,258,678	\$ 2,595,326



**Sunflower Electric Power Corporation (SEPC)  
True-up Adjustment and Timeline**

- 4 Jun Year 2 Post results from Step 7 and Step 8
- 5 Sept Year 2 SEPC populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1

**Interest Calculation**

<u>Short term Interest Rate (Notes A and F)</u>		<b>Avg. Ann. Short Term Int.</b>
6	Other Interest Exp.(Notes, p.117) (Note A)	
7	Notes Payable (Acct. 231-daily balances (Note A)	
8	No. of Months	12
9	Annual Short-term Int Rate L6 / L7	0.0000%
<u>FERC Quarterly Interest Rate</u>		
10	Qtr 3 (Previous Year)	3.2500%
11	Qtr 4 (Previous Year)	3.2500%
12	Qtr 1 (Current Year)	3.2500%
13	Qtr 2 (Current Year)	3.2500%
14	Average of the last 4 quarters Sum(L10:L13) / 4	3.2500%
15	Interest Rate Used for True-up adjustment (Note B)	0.0000%    3.2500%    3.2500%    3.2500%    3.2500%    3.2500%    3.2500%    3.2500%

	<u>Base Plan</u>	<u>Balance Portfolio</u>	<u>ITP / Priority Project 1</u>	<u>ITP / Priority Project 2</u>	<u>Sponsored</u>	<u>Third Party</u>	<u>Zonal Rev Req</u>	<u>Total Rev. Req.</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
16	True-Up Amount (line 8c) (Note D)	\$ 336,648	\$ -	\$ -	\$ -	\$ -	\$ 2,258,678	\$ 2,595,326
17	Interest on True-up Amount ([Avg. Interest Rate / 12 months]*24 mo.)	-	-	-	-	-	146,814	146,814
18	<b>True-up Adjustment (Note E)</b>	<b>\$ 336,648</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,405,492</b>	<b>\$ 2,742,140</b>

**Notes:**

- A The short term interest rate is based on a 12 month rate ending June of the year in which the Annual Update is prepared, with denominator calculated using daily balances and the numerator based on Form 3Q.
- B Use the lower of L9 and L14 if the True-up Amount (L16) is greater than or equal to zero. Use L14 if the True-up amount (L16) is less than zero.
- C Enter the Projected Revenue Requirement for the Actual period without a true-up adjustment plus any adjustments, either positive or negative, resulting from corrections of prior years. For 2013 and 2014, set this equal to L2
- D If the annual update is for a partial year, not 12 months, then the amount on L16 shall be prorated to represent the number of months in the partial year.
- E If the annual update is for a partial year, monthly interest will be multiplied by 18 plus one-half of the months in the partial year.
- F The numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>	<u>Development of Applicable Carrying Charges</u>						
				<u>Base Plan Projects</u>	<u>Balanced Portfolio</u>	<u>ITP Priority #1 Projects</u>	<u>ITP Priority #2 Projects</u>	<u>Sponsored Projects</u>	<u>Third Party Projects</u>	
1	Transmission Gross Plant in Service (excludes leases)	Projected Gross Rev Req L3 - L4	\$ 119,310,984							
2	Transmission Net Plant in Service (excludes leases)	Projected Gross Rev Req L21 - L22	\$ 42,286,080							
3	Plus: Net Plant Attributable to Capital Lease Projects	P-1 (Trans Plant), L187	\$ 23,407,193							
4	Plus: Net Plant Attributable to Operating Lease Projects	P-1 (Trans Plant), L218	\$ 17,130,246							
5	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-							
6	Adjusted Net Plant for O&M and Other Taxes	L2 + L3 + L4 - L5	\$ 82,823,519							
7	Transmission O&M (includes allocation of A&G)	Projected Gross Rev Req L65 - L64	\$ 10,509,613							
8	Percent of Net Plant	L7 / L6	12.69%							
9	Other Taxes	Projected Gross Rev Req L85	\$ 96							
10	Percent of Net Plant	L9 / L6	0.00%							
11	General & Intangible Plant Allocation									
12	Depreciation	Projected Gross Rev Req L71 + L72	\$ 434,668							
13	Return	Projected Gross Rev Req ((L24 + L25) / L26) * L88	787,201							
14	Total	L10 + L11	\$ 1,221,869							
15	Percent of Net Plant	L12 / L6	1.48%							
16	Return (New Facilities)	Actual Gross Rev Req L173 * L163 - A-5 (Act Depreciation Rate) L30	20.14%							
17	True-Up Adjustment	TU (True-Up), Pg 1, L18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	As a Percent of Actual Projects Revenue	L17 / Line T1, Col. o below		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note (A): For some Special Projects, constructed on behalf of others, Sunflower may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on Sunflower's books. No such projects are projected through 2014.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Base Plan Projects (Sunflower Owned)**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Actual Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5)	Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
19	<b>Actual Sunflower Owned Base Plan Projects (Inputs from Worksheet A-7)</b>												
20	256	Johnson to Pioneer 115kV Line	Aug-10	\$ 3,117,703	\$ 121,153	\$ 2,996,550	1.69%	\$ 79,149	\$ 2,917,401	\$ 370,194	\$ 3	20.14%	\$ 43,039
21	30234	Johnson Corner Capacitor Bank #1	May-12	\$ 363,269	\$ 3,586	\$ 359,683	1.69%	\$ 9,222	\$ 350,461	\$ 44,471	\$ -	20.14%	\$ 5,170
22	30235	Johnson Corner Capacitor Bank #2	May-12	\$ 263,647	\$ 2,603	\$ 261,044	1.69%	\$ 6,693	\$ 254,351	\$ 32,275	\$ -	20.14%	\$ 3,752
23													
24	<b>Total of Actual Base Plan Projects</b>			\$ 3,744,619	\$ 127,343	\$ 3,617,276		\$ 95,064	\$ 3,522,212	\$ 446,940	\$ 3		\$ 51,962
25													
26													
27													
28	<b>Project ID</b>	<b>Project Description</b>	<b>In Service Date</b>	<b>13 mo. Avg. Plant in Service 2014 (WP P-4)</b>				<b>13 mo. Avg. Projected Accum Depr (WP P-4)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>	<b>Non-Incentive Return (L16)</b>	<b>General Plant Allocation (f * L15)</b>
29													
30	<b>Projected Sunflower Owned Base Plan Projects (Inputs from Worksheet P-4)</b>												
31	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
32	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
33	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
34	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
35	0	0		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
36	0	0		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
37													
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
39													
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>			\$ 3,744,619				\$ 95,064	\$ 3,522,212	\$ 446,940	\$ 3		\$ 51,962

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Base Plan Projects (Sunflower Owned) (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
19	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
20	256	Johnson to Pioneer 115kV Line	0.00%		\$ 587,637	\$ 52,766	\$ 1,053,640	\$ -	\$ 1,053,640	36.12%
21	30234	Johnson Corner Capacitor Bank #1	0.00%		\$ 70,591	\$ 6,148	\$ 126,380	\$ -	\$ 126,380	36.06%
22	30235	Johnson Corner Capacitor Bank #2	0.00%		\$ 51,233	\$ 4,462	\$ 91,723	\$ -	\$ 91,723	36.06%
23										
24	<b>Total of Actual Base Plan Projects</b>				\$ 709,461	\$ 63,377	\$ 1,271,743	\$ -	\$ 1,271,743	36.11%
25										
26										
27										
28	<u>Project ID</u>	<u>Project Description</u>	<u>Weighted Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
29			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
30	<b>Projected projects (Inputs from Worksheet P-4)</b>									
31	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
32	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
33	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
34	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
35	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
36			0.00%		\$ -		\$ -		\$ -	
37										
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>				\$ -	\$ -	\$ -		\$ -	
39										
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>				\$ 709,461	\$ 63,377	\$ 1,271,743		\$ 1,271,743	36.11%

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Base Plan Projects (Capital Leases )**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Actual Accum. Amor. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)		Projected Accum. Amort. (13 mo. Avg for 2014)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)		General Plant Allocation (f * L15)
41	<b>Actual Capital Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
42	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
43	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
44	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
45													
46	<b>Total of Capital Lease Actual Base Plan Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
47													
48													
49													
50	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<u>13 mo. Avg. Plant in Service 2014 (WP P-4)</u>				<u>13 mo. Avg. Projected Accum. Amort. (WP P-4)</u>	<u>Projected Net Plant (a - e)</u>	<u>O&amp;M Expenses (f * L8)</u>	<u>Other Taxes (f * L10)</u>		<u>General Plant Allocation (f * L15)</u>
51	<b>Projected Capital Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
53	899	Holcomb to Fletcher 115kV (Wheatland Lessor)	Apr-13	\$ 6,025,790				\$ 170,644	\$ 5,855,146	\$ 742,969	\$ 7		\$ 86,379
54	0	0		\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
55	0	0		\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
56													
57	<b>Total of Projected Capital Lease Base Plan Projects</b>			\$ 6,025,790				\$ 170,644	\$ 5,855,146	\$ 742,969	\$ 7		\$ 86,379
58													
59	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>			\$ 6,025,790				\$ 170,644	\$ 5,855,146	\$ 742,969	\$ 7		\$ 86,379

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Base Plan Projects (Capital Leases) (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
					<b>2014 Lease Payments</b>		<b>Rev. Req w/o True-up</b> (g+h+j+m)	<b>True-up Adjustment</b> (o * L18)	<b>Adj. Revenue Requirement</b> (o + p)	<b>Eff. Carrying Charge Rate (D)</b> (q / f)
41	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
42	0	0			\$ -		\$ -	\$ -	\$ -	
43	0	0			\$ -		\$ -	\$ -	\$ -	
44	0	0			\$ -		\$ -	\$ -	\$ -	
45										
46	<b>Total of Capital Lease Actual Base Plan Projects</b>				\$ -		\$ -	\$ -	\$ -	
47										
48										
49										
50	<u>Project ID</u>	<u>Project Description</u>			<b>2014 Lease Payments</b>		<b>Rev. Req w/o True-up</b>	<b>True-up Adjustment</b>	<b>Adj. Revenue Requirement</b>	<b>Eff. Carrying Charge Rate (D)</b>
51					(P-4)		(g+h+j+m)	N.A.	(o + p)	(q / f)
52	<b>Projected projects (Inputs from Worksheet P-4)</b>									
53	899	Holcomb to Fletcher 115kV (Wheatland Lessor)			\$ 514,829		\$ 1,344,184		\$ 1,344,184	22.96%
54	0	0			\$ -		\$ -		\$ -	
55	0	0			\$ -		\$ -		\$ -	
56										
57	<b>Total of Projected Capital Lease Base Plan Projects</b>				\$ 514,829		\$ 1,344,184		\$ 1,344,184	22.96%
58										
59	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>				\$ 514,829		\$ 1,344,184		\$ 1,344,184	22.96%

**Base Plan Projects (Operating Leases )**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Actual Accum Amor.@ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)		Projected Accum. Amort. (13 mo. Avg for )	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)		General Plant Allocation (f * L15)
60	<b>Actual Operating Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
61	166	Holcomb to Plymell 115kV (MKEC Lessor)	Jun-12	\$ 3,400,999	\$ 68,250	\$ 3,332,749		\$ -	\$ 3,400,999	\$ 431,558	\$ 4		\$ 50,174
62	367	Plymell to Pioneer Tap 115kV (MKEC Lessor)	Jun-12	\$ 4,322,255	\$ 86,730	\$ 4,235,525		\$ -	\$ 4,322,255	\$ 548,458	\$ 5		\$ 63,765
63	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
64													
65	<b>Total of Operating Lease Actual Base Plan Projects</b>			\$ 7,723,254	\$ 154,980	\$ 7,568,274		\$ -	\$ 7,723,254	\$ 980,016	\$ 9		\$ 113,939
66													
67													
68				<b>13 mo. Avg. Plant in Service 2014 (WP P-4)</b>				<b>13 mo. Avg. Projected Accum Depr (WP P-4)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>		<b>General Plant Allocation (f * L15)</b>
69	<b>Project ID</b>	<b>Project Description</b>	<b>In Service Date</b>										
70													
71	<b>Projected Operating Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
72	0	0	Jan-00	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
73	0	0	Jan-00	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
74	0	0		\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
75													
76	<b>Total of Operating Lease Projected Base Plan Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
77													
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>			\$ 7,723,254				\$ -	\$ 7,723,254	\$ 980,016	\$ 9		\$ 113,939

**Base Plan Projects (Operating Leases) (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k)	(l)	(m) <u>2014 Lease Payments</u>	(n)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
60	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
61	166	Holcomb to Plymell 115kV (MKEC Lessor)			\$ 355,700		\$ 837,436	\$ -	\$ 837,436	24.62%
62	367	Plymell to Pioneer Tap 115kV (MKEC Lessor)			\$ 452,048		\$ 1,064,276	\$ -	\$ 1,064,276	24.62%
63	0	0			\$ -		\$ -	\$ -	\$ -	
64										
65	<b>Total of Operating Lease Actual Base Plan Projects</b>				\$ 807,748		\$ 1,901,712	\$ -	\$ 1,901,712	24.62%
66										
67										
68										
69	<u>Project ID</u>	<u>Project Description</u>			<u>2014 Lease Payments</u> (P-4)		<u>Rev. Req w/o True-up</u> (g+h+j+m)	<u>True-up Adjustment</u> N.A.	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (D)</u> (q / f)
70										
71	<b>Projected projects (Inputs from Worksheet P-4)</b>									
72	0	0			\$ -		\$ -		\$ -	
73	0	0			\$ -		\$ -		\$ -	
74					\$ -		\$ -		\$ -	
75										
76	<b>Total of Operating Lease Projected Base Plan Projects</b>				\$ -		\$ -		\$ -	
77										
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>				\$ 807,748		\$ 1,901,712		\$ 1,901,712	24.62%

(D) Effective carrying charge rate as a percent of net plant before true up is applied.



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Balanced Portfolio Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>												
80	0	0		\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
81	0	0		\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
82	0	0		\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
83													
84	<b>Total of Actual Balanced Portfolio Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
85													
86				<b>13 mo. Avg.</b>				<b>13 mo. Avg.</b>					
87			<b>In Service Date</b>	<b>Plant in Service 2014</b>				<b>Projected Accum Depr</b>	<b>Projected Net Plant</b>	<b>O&amp;M Expenses</b>	<b>Other Taxes</b>	<b>Non-Incentive Return</b>	<b>General Plant Allocation</b>
88	<b>Project ID</b>	<b>Project Description</b>	<b>Date</b>	<b>Service 2014</b>				<b>(WP P-4)</b>	<b>(a - e)</b>	<b>(f * L8)</b>	<b>(f * L10)</b>	<b>(L16)</b>	<b>(f * L15)</b>
89				<b>(WP P-4)</b>									
90	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>												
91	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
92	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
93	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
94													
95	<b>Total of Projected Balanced Portfolio Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
96													
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**Balanced Portfolio Projects (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>									
80	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
81	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
82	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
83										
84	<b>Total of Actual Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
85										
86										
87										
88	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
89			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
90	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>									
91	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
92	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
93	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
94										
95	<b>Total of Projected Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -		\$ -	
96										
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**ITP/Priority 1 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP1 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP1 project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>												
99	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
100	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
101	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
102													
103	<b>Total of Actual ITP/Priority 1 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
104													
105													
106													
107	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<b>13 mo. Avg. Plant in Service 2014</b>				<b>13 mo. Avg. Projected Accum Depr</b>	<b>Projected Net Plant</b>	<b>O&amp;M Expenses</b>	<b>Other Taxes</b>	<b>Non-Incentive Return</b>	<b>General Plant Allocation</b>
108				(WP P-4)				(WP P-4)	(a - e)	(f * L8)	(f * L10)	(L16)	(f * L15)
109	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>												
110	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
111	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
112	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
113													
114	<b>Total of Projected ITP/Priority 1 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
115													
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)  
RTO Project Summary - Summary of RTO Directed Projects  
Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):  
For the 12 months ended - December 31, 2014**

**ITP/Priority 1 Projects (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>									
99	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
100	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
101	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
102										
103	<b>Total of Actual ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
104										
105										
106										
107	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
108			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
109	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>									
110	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
111	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
112	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
113										
114	<b>Total of Projected ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -		\$ -	
115										
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**ITP/Priority 2 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP2 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP2 project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-7)	Accum Depr. @ 12/12 (WP A-7)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5* (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>												
118	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
119	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
120	0	0		\$ -	-	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
121													
122	<b>Total of Actual ITP/Priority 2 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
123													
124													
125	<b>13 mo. Avg.</b>												
126	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<u>Plant in Service 2014 (WP P-4)</u>				<u>Projected Accum Depr (WP P-4)</u>	<u>Projected Net Plant (a - e)</u>	<u>O&amp;M Expenses (f * L8)</u>	<u>Other Taxes (f * L10)</u>	<u>Non-Incentive Return (L16)</u>	<u>General Plant Allocation (f * L15)</u>
127	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>												
129	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
130	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
131	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	20.14%	\$ -
132													
133	<b>Total of Projected ITP/Priority 2 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
134													
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2014**

**ITP/Priority 2 Projects (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>									
118	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
119	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
120	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
121										
122	<b>Total of Actual ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
123										
124										
125										
126	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
127			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
128	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>									
129	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
130	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
131	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
132										
133	<b>Total of Projected ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -		\$ -	
134										
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**Sponsor Funded Project Summary**  
**Revenue Requirement for Sponsor Funded Projects (SFP) included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Note A: All line references are to "RTO Project Smry" Workpaper, Pg 1.  
Note B: To be completed with any projects sponsored by the host transmission owner.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/12 (WP A-8)	Actual Accum Depr. @ 12/12 (WP A-8)	Actual Net Plant @ 12/12 (a - b)	Depreciation Rate (WP A-5 Rev)	Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	General Plant Allocation (f * L15)	Non-Incentive Return (L16)
1	<b>Actual Sponsored Projects (Inputs from Worksheet A-8)</b>												
2				\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
3				\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
4				\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
5													
6	<b>Total of Actual Sponsored Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
7													
8													
9			In Service Date	Projected Plant in Service @ 12/14 (WP P-5)				Projected Accum Depr (WP P-5)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	General Plant Allocation (f * L15)	Non-Incentive Return (L16)
10	<u>Project ID</u>	<u>Project Description</u>	<u>Date</u>	<u>Service @ 12/14</u>									
11	<b>Projected Sponsored Projects (Inputs from Worksheet P-5)</b>												
12				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
13				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
14				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	20.14%
15													
16													
17	<b>Total of Projected Sponsored Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	
18													
19	<b>Total Sponsored Projects (L6 + L17)</b>			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	

**Sunflower Electric Power Corporation (SEPC)**  
**Sponsor Funded Project Summary**  
**Revenue Requirement for Sponsor Funded Projects (SFP) included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (P-1 as applicable)	(l)	(m) <u>Total Return</u> (f*j)+(f*k)	(n) <u>Proj. Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+i+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (C)</u> (o / f)
1	<b>Actual Sponsored Projects (Inputs from Worksheet A-8)</b>									
2	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
3	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
4	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
5										
6	<b>Total of Actual Sponsored Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
7										
8										
9										
10	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u> (P-1 as applicable)		<u>Total Return</u> (f*j)+(f*k)	<u>Proj. Depr Expense</u> (P-5)	<u>Rev. Req w/o True-up</u> (g+h+i+m+n)	<u>True-up Adjustment</u> N.A.	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (C)</u> (o / f)
11	<b>Projected Sponsored Projects (Inputs from Worksheet P-5)</b>									
13	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
14	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
15	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
16										
17	<b>Total of Projected Sponsored Projects</b>				\$ -	\$ -	\$ -		\$ -	
18										
19	<b>Total Sponsored Projects (L6 + L17)</b>				\$ -	\$ -	\$ -		\$ -	

(C) Effective carrying charge rate as a percent of net plant before true up is applied.



**Sunflower Electric Power Corporation (SEPC)**  
**Third Party Project Summary**  
**Revenue Requirements for Third Party Projects included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Note A: All line references are to "RTO Project Smry" Workpaper, Pg 1.

Note B: To be completed with any projects sponsored by the host transmission owner.

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<u>Third Party</u>	(a) <u>Plant in Service @ 12/12</u> (WP A-10)	(b) <u>Actual Accum Depr. @ 12/12</u> (WP A-10)	(c) <u>Actual Net Plant @ 12/12</u> (a - b)	(d) <u>Depreciation Rate</u> (WP A-5 Rev)	(e) <u>Projected Added Accum. Depr.</u> 1.5 * (a * d)	(f) <u>Projected Net Plant</u> (a - b - e)	(g) <u>O&amp;M Expenses</u> (f * L8)	(h) <u>Other Taxes</u> (f * L10)	(i) <u>General Plant Allocation</u> (f * L15)
1	<b>Actual Third Party Projects (Inputs from Worksheet A-8)</b>												
2	0	0			\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -
3	0	0			\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -
4	0	0			\$ -	\$ -	\$ -	1.69%	\$ -	\$ -	\$ -	\$ -	\$ -
5													
6	<b>Total of Third Party Projects</b>				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
7													
8													
9			<u>In Service Date</u>		<u>Projected Plant in Service @ 12/14</u> (WP P-6)				<u>Projected Accum Depr</u> (WP P-6)	<u>Projected Net Plant</u> (a - e)	<u>O&amp;M Expenses</u> (f * L8)	<u>Other Taxes</u> (f * L10)	<u>General Plant Allocation</u> (f * L15)
10	<u>Project ID</u>	<u>Project Description</u>											
11	<b>Projected Third Party Projects (Inputs from Worksheet P-5)</b>												
13	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
14	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
15	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
16													
17	<b>Total of Projected Third Party Projects</b>				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
18													
19	<b>Total Third Party Projects (L6 + L17)</b>				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)  
Third Party Project Summary  
Revenue Requirements for Third Party Projects included in SEPC's Projected Revenue Requirements  
For the 12 months ended - December 31, 2014**

Project ID	Project Description	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		<u>Non-Incentive Return</u> (L16)	<u>Return Adder</u> P-1 as applicable)		<u>Total Return</u> (f*j)+(f*k)	<u>Proj. Depr Expense</u> (a * d)	<u>Rev. Req w/o True-up</u> (g+h+i+m+n)	<u>True-up Adjustment</u> (o * L18)	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (C)</u> (o / f)
<b>Actual Third Party Projects (Inputs from Worksheet A-8)</b>										
2	0 0	20.14%	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
3	0 0	20.14%	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
4	0 0	20.14%	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total of Third Party Projects</b>					\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Projected Third Party Projects (Inputs from Worksheet P-5)</b>										
13	0 Description	20.14%	0.00%		\$ -	\$ -	\$ -		\$ -	
14	0 Description	20.14%	0.00%		\$ -	\$ -	\$ -		\$ -	
15	0 Description	20.14%	0.00%		\$ -	\$ -	\$ -		\$ -	
<b>Total of Projected Third Party Projects</b>					\$ -	\$ -	\$ -		\$ -	N.A.
<b>Total Third Party Projects (L6 + L17)</b>					\$ -	\$ -	\$ -	\$ -	\$ -	N.A.

(C) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Projected Net Revenue Requirements**  
**For the 12 months ended - December 31, 2014**

Line	(1) Description	(2) Reference	(3)	(4)	(5) Amount
<b><u>A. GROSS REVENUE REQUIREMENT</u></b> (including approved incentives, if any)					
1	Total Transmission Facilities	Projected Gross Rev Req, Pg.2, L92			\$ 25,628,458
2					
3	Base Plan Gross Revenue Requirements	WP RTO Project Smry, Base Plan Section, L40 + L59 + L78	\$ 4,517,638		
4	Balanced Portfolio Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L97	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L116	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L135	-		
7	Sponsored Projects Gross Revenue Requirements	WP Spon Project Smry, L19	-		
8	Third Party Projects Gross Revenue Requirements	WP Third Party Project Smry, L19	-		
9	Total	Sum (L3:L7)	-		\$ 4,517,638
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 21,110,819
12					
13	<b><u>B. REVENUE CREDITS</u></b>				
14	Zonal Gross Revenue Credit	WP P-2, L47			\$ 3,694,290
15					
16	<b><u>C. NET REVENUE REQUIREMENT AFTER REVENUE CREDITS AND BEFORE TRUE-UP</u></b>				
17	Base Plan Net Revenue Requirements	L3	\$ 4,517,638		
18	Balanced Portfolio Net Revenue Requirement	L4	-		
19	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
20	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
21	Sponsored Projects Net Revenue Requirements	L7	-		
22	Third Party Projects Net Revenue Requirements	L8	-		
23	Total	Sum (L17:L22)	-	\$ 4,517,638	
24					
25	Zonal Net Revenue Requirement	L11 - L14			\$ 17,416,529
26					
27	<b><u>D. TRUE-UP ADJUSTMENTS</u></b>				
28	Total Transmission Facilities	WP TU (True-Up), L18		\$ -	
29					
30	Base Plan True-Up	WP TU (True-Up), L18	\$ -		
31	Balanced Portfolio True-Up	WP TU (True-Up), L18	-		
32	ITP/Priority Projects-1 True-UP	WP TU (True-Up), L18	-		
33	ITP/Priority Projects-2 True-UP	WP TU (True-Up), L18	-		
34	Sponsored Projects True Up	WP TU (True-Up), L18	-		
35	Third Party Projects True Up	WP TU (True-Up), L18	-		
36	Total	Sum (L30:L33)	-	\$ -	
37					
38	Zonal True-Up Revenue Requirement	L28 - L36			\$ -
39					
40	<b><u>E. NET REVENUE REQUIREMENT AFTER TRUE-UP</u></b>				
41	Base Plan Net Revenue Requirements	L17 + L30	\$ 4,517,638		
42	Balanced Portfolio Net Revenue Requirement	L18 + L31	-		
43	ITP/Priority Projects-1 Net Revenue Requirement	L19 + L32	-		
44	ITP/Priority Projects-2 Net Revenue Requirement	L20 + L33	-		
45	Sponsored Projects Net Revenue Requirements	L21 + L34	-		
46	Third Party Projects Net Revenue Requirements	L22 + L35	-		
47	Total	Sum (L41:L46)	-	\$ 4,517,638	
48					
49	Zonal Net Revenue Requirement	L25 + L38			\$ 17,416,529
50					
51	<b><u>F. Point-to-Point Service</u></b>				
52	Projected SEPC Zone 9 SPP Aver. 12-Mo. Peak Demand	WP P-3 (Trans. Network Load), L15			388.19 MW
53					
54	Annual Point-to-Point Rate in \$/MW - Year	L49 / L52			\$ 44,866.00
55	Monthly Point-to-Point Rate in \$/MW - Month	L54 / 12 months			\$ 3,739.00
56	Weekly Point-to-Point Rate in \$/MW- Weekly	L54 / 52 weeks			\$ 863.00
57	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L54 / 260 days			\$ 172.60
58	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L54 / 365 days			\$ 122.90
59	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L57 / 16 hours			\$ 10.79
60	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L58 / 24 hours			\$ 5.12
61					

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>	
<b>RATE BASE:</b>							
1	PLANT IN SERVICE (13 Month Averages)						
2	Production	Act. Gross Rev Req, Pg.1, L3	\$ 503,828,926	NA			
3	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	122,942,262	DA	1.00000	\$ 122,942,262	
4	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L5		\$ 3,631,278	DA	1.00000	\$ 3,631,278
5	Distribution	Act. Gross Rev Req, Pg.1, L6	-	NA			
6	General	Act. Gross Rev Req, Pg.1, L7	37,131,003	PWS	0.22578	8,383,337	
7	Intangible & Other	Act. Gross Rev Req, Pg.1, L8	-	PWS	0.22578	-	
8	<b>TOTAL GROSS PLANT</b>	<b>L2 + L3 - L4 + L5 + L6 + L7</b>	<b>\$ 663,902,191</b>			<b>\$ 127,694,321</b>	
9							
10	ACCUMULATED DEPRECIATION (13 Month Averages)						
11	Production	Act. Gross Rev Req, Pg.1, L12	\$ 336,124,835	NA			
12	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	79,054,114	DA	0.97320	\$ 79,054,114	
13	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L14		\$ 2,029,210	DA	1.00000	\$ 2,029,210.00
14	Distribution	Act. Gross Rev Req, Pg.1, L15	-	NA			
15	General	Act. Gross Rev Req, Pg.1, L16	16,498,241	PWS	0.22578	3,724,928	
16	Intangible & Other	Act. Gross Rev Req, Pg.1, L17	-	PWS	0.22578	-	
17	<b>TOTAL ACCUM. DEPRECIATION</b>	<b>L11 + L12 - L13 + L14 + L15 + L16</b>	<b>\$ 431,677,190</b>			<b>\$ 80,749,832</b>	
18							
19	NET PLANT IN SERVICE (13 Month Averages)						
20	Production	L2 - L11	\$ 167,704,091				
21	Transmission (Excludes Capital & Operating Leases)	L3 - L12	43,888,148			\$ 43,888,148	
22	Less Excluded Plant	L4 - L13		\$ 1,602,068		1,602,068	
23	Distribution	L5 - L14	-			-	
24	General	L6 - L15	20,632,762			4,658,409	
25	Intangible & Other	L7 - L16	-			-	
26	<b>TOTAL NET PLANT</b>	<b>L20 + L21 - L22 + L23 + L24 + L25</b>	<b>\$ 232,225,001</b>			<b>\$ 46,944,489</b>	
27							
28	ADJUSTMENTS TO RATE BASE						
29	Accumulated Deferred Income Taxes	Act. Gross Rev Req, Pg.1, L38	\$ -	DA	1.00000	\$ -	
30	Unrefunded Customer Advances for Construction	Note A	-	DA	1.00000	-	
31	Reserve Funds (Non-Escrowed)	Act. Gross Rev Req, Pg.1, L40	-	DA	1.00000	-	
32	Unamortized Abandoned Transmission Plant	Act. Gross Rev Req, Pg.1, L41 - Amortization	-	DA	1.00000	-	
33	<b>TOTAL ADJUSTMENTS</b>	<b>Sum (L29:L32)</b>	<b>\$ -</b>			<b>\$ -</b>	
34							
35	LAND HELD FOR FUTURE USE	Act. Gross Rev Req, Pg.1, L44	\$ -	DA	1.00000	\$ -	
36							
37	WORKING CAPITAL						
38	CWC						
39	O&M Expense less Fuel & Purchased Power	Act. Gross Rev Req, Pg.1, L48	\$ 86,681,373	NA			
40	O&M Expense Allocated to Transmission	Pg. 2, L65, Col (6)				\$ 15,224,827	
41	Calculated CWC	Calculated (Note C)	\$ 10,835,172			\$ 1,903,103	
42	Materials & Supplies-Transmission	Act. Gross Rev Req, Pg.1, L51	774,148	PTP	0.97856	757,549	
43	Materials & Supplies-Other	Act. Gross Rev Req, Pg.1, L52	12,964,636	NA			
44	Stores Expense	Act. Gross Rev Req, Pg.1, L53	-	PWS	0.22578	-	
45	Prepayments (Account 165)	Act. Gross Rev Req, Pg.1, L54	1,941,359	GP	0.22852	443,636	
46							
47	<b>TOTAL WORKING CAPITAL</b>	<b>Sum (L41:L46)</b>	<b>\$ 26,515,314</b>			<b>\$ 3,104,289</b>	
48							
49	<b>Rate Base</b>	<b>L26 + L 33 + L 35 + L47</b>	<b>\$ 258,740,315</b>			<b>\$ 50,048,778</b>	

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
50	<b>O&amp;M</b>					
51	Transmission	WP P-2, L10	\$ 31,728,253			
52	Less Account 565	WP P-2, L11	19,520,693			
53	Less: Trans. Lease Payments & Facility Charge	WP P-2, L12	4,087,969			
54	Less Acct. 561 Expense Recovered Through Sch. 1	Projected Schedule 1 Rev Req, L6	669,791			
55	Total Transmission O&M	L51 - Sum (L52:L53)	\$ 7,449,800	PTP	0.97856	\$ 7,290,068
56	A&G -Adjusted	WP P-2, L15	\$ 14,128,709	PWS	0.22578	\$ 3,189,941
57	Plus: Advertising -Safety	WP P-2, L16	-	PWS	0.22578	-
58	Plus Association Dues Directly Related to Transmission	WP P-2, L17	-	DA	1.00000	-
59	Plus: Advertising -Transmission	WP P-2, L18	-	DA	1.00000	-
60	Plus: Research -Transmission	WP P-2, L19	-	DA	1.00000	-
61	Plus: Regulatory Exp -Transmission	WP P-2, L20	29,603	DA	1.00000	29,603
62	Plus: Corporate Visibility -Transmission	WP P-2, L21	-	PWS	0.22578	-
63	Total A&G	L56 + Sum (L57:L62)	\$ 14,158,312			\$ 3,219,544
64	Transmission Lease Payments & Facility Charges	WP P-2, L14	4,715,214	DA	1.00000	4,715,214
65	TOTAL O&M	L55 + L63 + L64	\$ 26,323,325			\$ 15,224,827
66						
67	<b>DEPRECIATION EXPENSE</b>					
68	Production	Act. Gross Rev Req, Pg. 2, L77	\$ 7,653,609	NA		
69	Transmission	WP P-1, Pg.2 L155	2,080,566	PTP	0.97856	\$ 2,035,957
70	Distribution	Act. Gross Rev Req, Pg. 2, L79	-	NA		
71	General	Act. Gross Rev Req, Pg. 2, L80	1,925,206	PWS	0.22578	434,668
72	Intangible & Other	Act. Gross Rev Req, Pg. 2, L81	-	PWS	0.22578	-
73	Amortization of Abandon Transmission Plant	Act. Gross Rev Req, Pg. 2, L82	-	DA	1.00000	-
74	TOTAL DEPRECIATION	Sum (L68:L73)	\$ 11,659,381			\$ 2,470,625
75						
76	<b>TAXES OTHER THAN INCOME TAXES (Note G)</b>					
77	<b>LABOR RELATED</b>					
78	Payroll	WP P-2, L25	\$ -	PWS	0.22578	\$ -
79	Highway and vehicle	WP P-2, L26	-	PWS	0.22578	-
80	<b>PLANT RELATED</b>					
81	Property	WP P-2, L28	-	GP	0.23374	-
82	Gross Receipts	WP P-2, L29	-	NA		-
83	Other	WP P-2, L30	410	GP	0.23374	96
84						
85	TOTAL OTHER TAXES	Sum (L78:L84)	\$ 410			\$ 96
86						
87	<b>RETURN</b>					
88	Return before incentives	Pg. 4, L150				\$ 7,932,911
89	Incentive return	Pg. 4, L178				-
90	Total Return	L88 + L89				\$ 7,932,911
91						
92	<b>GROSS REV. REQ. WITH INCENTIVES</b>	L65 + L74 + L85 + L90				\$ 25,628,458
93	Less: Gross Rev. Req. for Incentives	L178				-
94						
95	<b>GROSS REV. REQ. WITHOUT INCENTIVES</b>	L92 - L93				\$ 25,628,458

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
96	<b>TRANSMISSION PLANT INCLUDED IN FORMULA</b>					
97	Total transmission plant, including capital and operating leases	P-1 (Trans Plant), L156 + L187 + L218	\$ 169,361,119	DA	1.00000	\$ 169,361,119
98	Less: Net Substation, 34kV, & Radial Lines to Distr. Plt.	Act. Gross Rev Req, Pg.3, L107		- DA	1.00000	-
99	Less: Total GSU in Transmission Plant	Act. Gross Rev Req, Pg.3, L108		DA	1.00000	3,631,278
100	Transmission plant included in rates	L97 - L98 - L99	\$ 169,361,119			\$ 165,729,841
101						
102	Percentage of transmission plant included in rates	L100 / L97			PTP= 0.97856	
103						
104	<b>GROSS AND NET PLANT ALLOCATORS</b>					
105	<b>GROSS PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
106	Production	Act. Gross Rev Req, Pg.3, L114	\$ 503,828,926	NA		
107	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L115	154,100,228	DA	1.00000	\$ 154,100,228
108	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L116	-	DA	1.00000	-
109	Distribution	Act. Gross Rev Req, Pg.3, L117	-	NA		
110	General & Intangible	Act. Gross Rev Req, Pg.3, L118	37,131,003	WS	0.22529	8,365,146
111	<b>TOTAL GROSS PLANT</b>	L106 + L107 - L108 + L109 + L110	\$ 695,060,156		GP = 0.23374	\$ 162,465,374
112						
113	<b>ACCUMULATED DEPRECIATION</b>	Use ACTUAL HISTORICAL COST				
114	Production	Act. Gross Rev Req, Pg.3, L122	\$ 336,124,835	NA		
115	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L123	75,840,815	DA	1.00000	\$ 75,840,815
116	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L124	-	DA	1.00000	-
117	Distribution	Act. Gross Rev Req, Pg.3, L125	-	NA		
118	General & Intangible	Act. Gross Rev Req, Pg.3, L126	16,498,241	WS	0.22529	3,716,845
119	<b>TOTAL ACCUM. DEPRECIATION</b>	L114 + L115 - L116 + L117 + L118	\$ 428,463,891			\$ 79,557,661
120						
121	<b>NET PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
122	Production	L106 - L114	\$ 167,704,091			
123	Total transmission plant, including leases	L107 - L115	78,259,413			\$ 78,259,413
124	Less: Excluded Plant	L108 - L116	-			-
125	Distribution	L109 - L117	-			-
126	General & Intangible	L110 - L118	20,632,762			4,648,301
127						
128	<b>TOTAL NET PLANT</b>	L122 + L123 - L124 + L125 + L126	\$ 266,596,266		NP = 0.31099	\$ 82,907,713

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
	<b>WAGES &amp; SALARY ALLOCATOR (WS)</b>	ACTUAL HISTORICAL COST				
129	Production	Act. Gross Rev Req, Pg.4, L138	\$ 11,007,289			
130	Transmission	Act. Gross Rev Req, Pg.4, L139	3,301,350	PTP	0.97856	\$ 3,230,566
131	Distribution	Act. Gross Rev Req, Pg.4, L140	-			
132	Other	Act. Gross Rev Req, Pg.4, L141	-			
133	Total	Sum (L129:L132)	\$ 14,308,639			\$ 3,230,566
134	Wage & Salary Allocator Calculation	Col 6, L133 / Col 3, L133			PWS= 0.22578	
135						
136						
137						
138						
139						
140						
141	<b>RETURN (R)</b>					
142						
143	<b>RETURN (R)</b>					
144	Net Plant allocated to Transm. 13 mo. avg. 2014, excludes leases)	Projected Gross Rev Req, L26, Col. (6)				\$ 46,944,489
145	Net Plant allocated to Transm. 13 mo. avg. 2012, excludes leases)	Actual Gross Rev Req, L27, Col. (6)				\$ 48,352,246
146	Ratio Net Plant2014 / 2012	L144 / 145				0.9709
147						
148	Transmission Return for 2012 Actual Before Incentives	Act. Gross Rev Req, L97, Col. (6)				\$ 8,170,801
149						
150	Transmission Return for 2014 Projected	L146 * L148				\$ 7,932,911
151						
152	<b>GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS</b>					
153	<b>Plant Granted Incentive ROE Adder:</b>					
154	Total Incentive Plant	WP P-1, Pg. 1, L38	\$ -			
155	Less: Total Accumulated Depreciation	WP P-1, Pg. 1, L38	-			
156	Net Incentive Plant	L154 - L155	\$ -			
157	Incentive Return	WP P-1, Pg. 1, L41			\$ -	
158						
159						
160						
161						
162						
163	<b>Abandoned Plant:</b>					
164	Unamortized Abandoned Transmission Plant	Pg. 1, L32	\$ -			
165	Return on Abandoned Plant	Actual Gross Rev Req Pg. 4, L174 * L164	-			
166	Amortization Expense for Abandoned Plant	Pg. 2, L73	-			
167	Total Recovery for Abandoned Plant	Sum (L165:L166)			\$ -	
168	<b>TOTAL GROSS REV. REQUIREMENT FOR INCENTIVE PROJ.</b>	L157 + L161 + L167				\$ -
169						
170	<b>INCENTIVE PLANT (excludes CWIP and Abandoned Plant)</b>					
171	Incentive Plant: Projected Base Plan Funded	RTO Project Smry	\$ -	\$ -		\$ -
172	Incentive Plant: Projected Balanced Portfolio	RTO Project Smry	-	-		-
173	Incentive Plant: Projected ITP / Priority Project-1	RTO Project Smry	-	-		-
174	Incentive Plant: Projected ITP / Priority Project-2	RTO Project Smry	-	-		-
175	Incentive Plant: Projected Sponsor Funded	Spon Project Smry	-	-		-
176	Total Incentive Plant	Sum (L171:L175)	\$ -	\$ -		\$ -
177	Note: Incentive gross plant and accumulated depreciation values, if applicable, will be calculated by cell references to the RTO Project Smry and Spon Proj Smry tabs.					
178	<b>Incentive Return</b>	WP P-1, Pg. 1, L41				\$ -

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2014**

**Notes**

- A Reduce Rate Base by Unrefunded Transmission customer advances for construction. This line shall be directly assigned 100% to Transmission. Provide separate workpaper to support adjustment.
- B Hold for future use
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L41, Col. 6.
- D Hold for future use

<b><u>Line No.</u></b>	<b><u>Allocators</u></b>	<b>ALLOCATION FACTORS</b>	
		<b><u>Description</u></b>	<b><u>Location of Calculation or First Use of Allocator</u></b>
1	<b>PTP</b>	Percentage of projected transmission plant included in rate base.	L102
2	<b>PWS</b>	Percentage of projected transmission labor included in rates	L134
3	<b>DA</b>	Direct assignment	
4	<b>GP</b>	Ratio of allocated transmission, general, & intangible plant to total gross plant.	L111
5	<b>NA</b>	Not applicable for the transmission formula rate.	
6	<b>NP</b>	Ratio of net transmission, general, & intangible plant to total net plant.	L128
7			



**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template**

**Projected Schedule 1 Revenue Requirements  
For the 12 months ended - December 31, 2014**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
<b>A. Projected Schedule 1 ARR</b>			
1	Total Load Dispatch & Scheduling	Actual Sch 1 Rev Req, L1 * (P-2 (Exp. & Rev. Credits) L6, Col 5	\$ 669,791
2	Plus: Acct. 556 SPP NERC Compliance Charges	Actual Sch 1 Rev Req, L2 * (P-2 (Exp. & Rev. Credits) L6, Col 5	-
3	Less: Scheduling, System Control and Dispatch Services	Actual Sch 1 Rev Req, L3 * (P-2 (Exp. & Rev. Credits) L6, Col 5	-
4	Less: Transmission Service Studies	Actual Sch 1 Rev Req, L4 * (P-2 (Exp. & Rev. Credits) L6, Col 5	-
5	Less: Reliability, Planning & Standards Dev. Services	Actual Sch 1 Rev Req, L5 * (P-2 (Exp. & Rev. Credits) L6, Col 5	-
6	Total	L1 + L2 - L3 - L4 - L5	<u>\$ 669,791</u>
7	Plus: NERC Penalties Associated with Transmission (Acct. 42630)	Actual Sch 1 Rev Req, L7 * (P-2 (Exp. & Rev. Credits) L6, Col 5	-
8	Less: PTP Service Credit	Actual Sch. 1 Rev Req, L8	4,332
9	Revenue Requirement for Schedule 1	L6 + L7 - L8	<u>\$ 665,460</u>
10	Prior Year True-Up	L30	-
11			
12	Net Schedule 1 Revenue Requirement for Zone	L9 + L10	<u><u>\$ 665,460</u></u>
13	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$ 669,791
<b>B. Projected Schedule 1 Rate Calculations</b>			
14	SEPC 12-CP. Peak Demand	WP P-3, L15	388.19 MW
15			
16	Annual Point-to-Point Rate in \$/MW - Year	L12 / L14	\$ 1,714.300
17	Monthly Point-to-Point Rate \$/MW - Month	L16 / 12	\$ 142.900
18	Weekly Point-to-Point Rate \$/MW - Week	L16 / 52	\$ 32.970
19	Daily Point-to-Point Rate \$/MW - Day	L16 / 365	\$ 4.697
20	Hourly Point-to-Point Rate \$/MW - Hour	L16 / 8760	\$ 0.196
<b>C. Schedule 1 True-UP</b>			
21	Actual Revenue Requirement for 2012	Actual Sched 1 Rev Req, L9	\$ 616,540
22	Projected Revenue Requirement for 2012	Schedule 1 Proj. for the Actual Period ( Note C)	<u>616,540</u>
23	Revenue Requirement True-Up	L21 - L22	\$ -
24			
25	Interest on True-Up:		
26	If Actual Revenue Req. > Projected Revenue Req.	L23 * (Min(ST I-Rate or FERC I-Rate)/12) * 24 (Note A)	-
27			
28	If Actual Revenue Req. < Projected Revenue Req.	L23 * (FERC Interest Rate/12) * 24 (Note B)	-
29			
30	Total Annual True-Up Adjustment	Sum (L23:L28)	<u>\$ -</u>

**Notes:**

- A The interest rate for an undercharge is the same rate used in the True -Up schedule.
- B The interest rate for an overcharge is the same rate used in the True -Up schedule.
- C Enter the Projected Revenue Requirement for the Actual period, pending the Actual data. For the initial two years, set this equal to the calculated Actual period since there is no true-up.

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2014**

**Incentive Projects**

			Description			Description									
<b>Total Incentive Plant</b>			<b>Project :</b>			<b>Project :</b>									
			Type:			Type:									
			Depr. Rate:(A)	0.1410%		Depr. Rate:(A)	0.1410%								
			DSC Adder (B)	-		DSC Adder (B)	-								
			Avg. Debt Service Rate	16.1746%	Return Adder	0.00%	Avg. Debt Service Rate	16.1746%	Return Adder	0.00%					
			Begin. Plant Bal:	\$ -		Begin. Plant Bal:	\$ -								
			Begin. Acc. Depr:	-		Begin. Acc. Depr:	-								
			Begin. Year-Mo.:			Begin. Year-Mo.:									
Mon	Year		Total				Total				Total				
			Gross Plant	Depreciation	Accum. Depr.		Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant
			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
12	Jan	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
13	Feb	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
14	Mar	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
15	Apr	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
16	May	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
17	Jun	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
18	Jul	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
19	Aug	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
20	Sep	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
21	Oct	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
22	No	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
23	Dec	2013	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
24	Jan	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
25	Feb	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
26	Mar	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
27	Apr	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
28	May	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
29	Jun	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
30	Jul	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
31	Aug	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
32	Sep	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
33	Oct	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
34	Nov	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
35	Dec	2014	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
36															
37	12 Mon Tot		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
38	13 Mon Avg		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
39	<b>Total Approved Project Incentives:</b>														
40															
41	<b>Return due to Incentive DSC Adder</b>		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service Rate. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2014**

**Incentive Projects (continued)**

		<i>Description</i>				<i>Description</i>				
42		<b>Project :</b>				<b>Project :</b>				
43		Type:			Type:					
44		Depr. Rate:(A)	0.1410%		Depr. Rate:(A)	0.1410%				
45		DSC Adder (B)	-		DSC Adder (B)	-				
46		Avg. Debt Service Rate	16.1746%	Return Adder	0.00%	Avg. Debt Service Rate	16.1746%	Return Adder	0.00%	
47		Begin. Plant Bal:	\$ -		Begin. Plant Bal:	\$ -				
48		Begin. Acc. Depr:	-		Begin. Acc. Depr:	-				
49		Begin. Year-Mo.:			Begin. Year-Mo.:					
50										
51	<b>Mon</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>
52			\$ -				\$ -			
53	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Nov	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77										
78	Total			\$ -			\$ -			
79	13 Mo. Avg.		\$ -		\$ -		\$ -		\$ -	
80										
81										
82			<b>Return due to Incentive DSC Adder</b>		\$ -		<b>Return due to Incentive DSC Adder</b>		\$ -	

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

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**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2014**

**Incentive Projects (continued)**

		<i>Description</i>				<i>Description</i>				
83		<b>Project :</b>				<b>Project :</b>				
84		Type:				Type:				
85		Depr. Rate:(A)	0.1410%			Depr. Rate:(A)	0.1410%			
86		DSC Adder (B)	-			DSC Adder (B)	-			
87		Avg. Debt Service Rate	16.1746%	Return Adder	0.00%	Avg. Debt Service Rate	16.1746%	Return Adder	0.00%	
88		Begin. Plant Bal:				Begin. Plant Bal:	\$ -			
89		Begin. Acc. Depr:				Begin. Acc. Depr:				
90		Begin. Year-Mo.:				Begin. Year-Mo.:				
91										
92	<b>Mon</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>
93			\$ -				\$ -			
94	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Nov	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118										
119	Total			\$ -				\$ -		
120	13 Mo. Avg.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
121										
122										
123			<b>Return due to Incentive TIER Adder</b>			\$ -	<b>Return due to Incentive TIER Adder</b>			\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service Rate. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2014**

**Summary (Sunflower Owned Facilities)**

Total Incentive, Non-Incentive and SPP Plant Total Plant Additions (Excluding Leases)					Projected New Non Incentive Plant								
Mon.	Year	Gross Plant	Depreciation	Accum. Dep.	Plant Additions					Plant in Service	Depreciation Accrual (G)	Accumulated Depreciation	
					RTO Directed (C)	Sponsored (D)	Third Party (E)	Other (F)	Total				
124												0.1410%	
125													
126													
127													
128	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
129													
130	Jan	2013	\$ 121,539,599	\$ 171,298	\$ 76,118,193	\$ -	\$ -	\$ -	\$ 85,342	\$ 85,342	\$ 121,539,599	\$ 171,298	\$ 76,118,193
131	Feb	2013	\$ 121,539,599	\$ 171,418	\$ 76,289,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,539,599	\$ 171,418	\$ 76,289,612
132	Mar	2013	\$ 121,615,902	\$ 171,418	\$ 76,461,030	\$ -	\$ -	\$ -	\$ 76,303	\$ 76,303	\$ 121,615,902	\$ 171,418	\$ 76,461,030
133	Apr	2013	\$ 122,227,149	\$ 171,526	\$ 76,632,556	\$ -	\$ -	\$ -	\$ 611,247	\$ 611,247	\$ 122,227,149	\$ 171,526	\$ 76,632,556
134	May	2013	\$ 122,227,149	\$ 172,388	\$ 76,804,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,227,149	\$ 172,388	\$ 76,804,944
135	Jun	2013	\$ 122,256,362	\$ 172,388	\$ 76,977,332	\$ -	\$ -	\$ -	\$ 29,213	\$ 29,213	\$ 122,256,362	\$ 172,388	\$ 76,977,332
136	Jul	2013	\$ 122,595,696	\$ 172,429	\$ 77,149,762	\$ -	\$ -	\$ -	\$ 339,334	\$ 339,334	\$ 122,595,696	\$ 172,429	\$ 77,149,762
137	Aug	2013	\$ 122,595,696	\$ 172,908	\$ 77,322,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,595,696	\$ 172,908	\$ 77,322,670
138	Sep	2013	\$ 122,595,696	\$ 172,908	\$ 77,495,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,595,696	\$ 172,908	\$ 77,495,578
139	Oct	2013	\$ 122,618,226	\$ 172,908	\$ 77,668,486	\$ -	\$ -	\$ -	\$ 22,530	\$ 22,530	\$ 122,618,226	\$ 172,908	\$ 77,668,486
140	Nov	2013	\$ 122,653,485	\$ 172,940	\$ 77,841,425	\$ -	\$ -	\$ -	\$ 35,259	\$ 35,259	\$ 122,653,485	\$ 172,940	\$ 77,841,425
141	Dec	2013	\$ 122,781,251	\$ 172,989	\$ 78,014,415	\$ -	\$ -	\$ -	\$ 127,766	\$ 127,766	\$ 122,781,251	\$ 172,989	\$ 78,014,415
142	Jan	2014	\$ 122,781,251	\$ 173,170	\$ 78,187,584	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,781,251	\$ 173,170	\$ 78,187,584
143	Feb	2014	\$ 122,781,251	\$ 173,170	\$ 78,360,754	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,781,251	\$ 173,170	\$ 78,360,754
144	Mar	2014	\$ 122,781,251	\$ 173,170	\$ 78,533,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,781,251	\$ 173,170	\$ 78,533,924
145	Apr	2014	\$ 122,781,251	\$ 173,170	\$ 78,707,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,781,251	\$ 173,170	\$ 78,707,093
146	May	2014	\$ 122,781,251	\$ 173,170	\$ 78,880,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,781,251	\$ 173,170	\$ 78,880,263
147	Jun	2014	\$ 123,080,272	\$ 173,170	\$ 79,053,433	\$ -	\$ -	\$ -	\$ 299,021	\$ 299,021	\$ 123,080,272	\$ 173,170	\$ 79,053,433
148	Jul	2014	\$ 123,080,272	\$ 173,591	\$ 79,227,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 79,227,024
149	Aug	2014	\$ 123,080,272	\$ 173,591	\$ 79,400,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 79,400,615
150	Sep	2014	\$ 123,080,272	\$ 173,591	\$ 79,574,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 79,574,207
151	Oct	2014	\$ 123,080,272	\$ 173,591	\$ 79,747,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 79,747,798
152	Nov	2014	\$ 123,080,272	\$ 173,591	\$ 79,921,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 79,921,390
153	Dec	2014	\$ 123,080,272	\$ 173,591	\$ 80,094,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,080,272	\$ 173,591	\$ 80,094,981
154													
155	12 Mon Tot			\$ 2,080,566								\$ 2,080,566	
156	13 Mon Avg	\$ 122,942,262		\$ 79,054,114							\$ 122,942,262		\$ 79,054,114

Notes:

- (C) See WP P-4 (Proj. RTO Directed).
- (D) See WP P-5 (Sponsored Projects).
- (E) See WP P-6 (Third Party Projects).
- (F) Other transmission projects, not included in the Special Project categories.
- (G) See WP A-5 (Act Depreciation Rate).

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Plant**  
**For the 12 months ended - December 31, 2014**

**Capital Leases**

		Plant-in-Service as of 12/31/2012			New Non-RTO Facilities			New RTO Facilities			Total Capital Leases			
		Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	
Mon.	Year	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
157														
158														
159														
160	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
161														
162	Jan	2013	\$ 22,739,971	\$ 4,154,408	\$ 18,585,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,739,971	\$ 4,154,408	\$ 18,585,563
163	Feb	2013	\$ 22,739,971	\$ 4,214,940	\$ 18,525,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,739,971	\$ 4,214,940	\$ 18,525,031
164	Mar	2013	\$ 22,739,971	\$ 4,275,472	\$ 18,464,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,739,971	\$ 4,275,472	\$ 18,464,499
165	Apr	2013	\$ 22,739,971	\$ 4,336,004	\$ 18,403,967	\$ -	\$ -	\$ -	\$ 6,025,790	\$ -	\$ 6,025,790	\$ 28,765,761	\$ 4,336,004	\$ 24,429,757
166	May	2013	\$ 22,739,971	\$ 4,396,536	\$ 18,343,435	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 10,514	\$ 6,015,276	\$ 28,765,761	\$ 4,407,050	\$ 24,358,711
167	Jun	2013	\$ 22,739,971	\$ 4,457,068	\$ 18,282,903	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 21,028	\$ 6,004,762	\$ 28,765,761	\$ 4,478,096	\$ 24,287,665
168	Jul	2013	\$ 22,739,971	\$ 4,517,600	\$ 18,222,371	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 31,542	\$ 5,994,248	\$ 28,765,761	\$ 4,549,142	\$ 24,216,619
169	Aug	2013	\$ 22,739,971	\$ 4,578,132	\$ 18,161,839	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 42,056	\$ 5,983,734	\$ 28,765,761	\$ 4,620,188	\$ 24,145,573
170	Sep	2013	\$ 22,739,971	\$ 4,638,664	\$ 18,101,307	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 52,570	\$ 5,973,220	\$ 28,765,761	\$ 4,691,234	\$ 24,074,527
171	Oct	2013	\$ 22,739,971	\$ 4,699,196	\$ 18,040,775	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 63,084	\$ 5,962,706	\$ 28,765,761	\$ 4,762,280	\$ 24,003,481
172	Nov	2013	\$ 22,739,971	\$ 4,759,728	\$ 17,980,243	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 73,598	\$ 5,952,192	\$ 28,765,761	\$ 4,833,326	\$ 23,932,435
173	Dec	2013	\$ 22,739,971	\$ 4,820,256	\$ 17,919,715	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 84,112	\$ 5,941,678	\$ 28,765,761	\$ 4,904,368	\$ 23,861,393
174	Jan	2014	\$ 22,739,971	\$ 4,881,534	\$ 17,858,437	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 98,534	\$ 5,927,256	\$ 28,765,761	\$ 4,980,068	\$ 23,785,693
175	Feb	2014	\$ 22,739,971	\$ 4,942,812	\$ 17,797,159	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 112,956	\$ 5,912,834	\$ 28,765,761	\$ 5,055,768	\$ 23,709,993
176	Mar	2014	\$ 22,739,971	\$ 5,004,090	\$ 17,735,881	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 127,378	\$ 5,898,412	\$ 28,765,761	\$ 5,131,468	\$ 23,634,293
177	Apr	2014	\$ 22,739,971	\$ 5,065,368	\$ 17,674,603	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 141,800	\$ 5,883,990	\$ 28,765,761	\$ 5,207,168	\$ 23,558,593
178	May	2014	\$ 22,739,971	\$ 5,126,646	\$ 17,613,325	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 156,222	\$ 5,869,568	\$ 28,765,761	\$ 5,282,868	\$ 23,482,893
179	Jun	2014	\$ 22,739,971	\$ 5,187,924	\$ 17,552,047	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 170,644	\$ 5,855,146	\$ 28,765,761	\$ 5,358,568	\$ 23,407,193
180	Jul	2014	\$ 22,739,971	\$ 5,249,202	\$ 17,490,769	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 185,066	\$ 5,840,724	\$ 28,765,761	\$ 5,434,268	\$ 23,331,493
181	Aug	2014	\$ 22,739,971	\$ 5,310,480	\$ 17,429,491	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 199,488	\$ 5,826,302	\$ 28,765,761	\$ 5,509,968	\$ 23,255,793
182	Sep	2014	\$ 22,739,971	\$ 5,371,758	\$ 17,368,213	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 213,910	\$ 5,811,880	\$ 28,765,761	\$ 5,585,668	\$ 23,180,093
183	Oct	2014	\$ 22,739,971	\$ 5,433,036	\$ 17,306,935	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 228,332	\$ 5,797,458	\$ 28,765,761	\$ 5,661,368	\$ 23,104,393
184	Nov	2014	\$ 22,739,971	\$ 5,494,314	\$ 17,245,657	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 242,754	\$ 5,783,036	\$ 28,765,761	\$ 5,737,068	\$ 23,028,693
185	Dec	2014	\$ 22,739,971	\$ 5,555,593	\$ 17,184,378	\$ -	\$ -	\$ -	\$ 6,025,790	\$ 257,176	\$ 5,768,614	\$ 28,765,761	\$ 5,812,769	\$ 22,952,992
186														
187	13 Mon Avg			\$ 17,552,047			\$ -			\$ 5,855,146	\$ 28,765,761	\$ 5,358,568	\$ 23,407,193	

Note: Depreciation/amortization is not actual recorded for capital leased facilities. Instead, Plant-in-Service is reduced as a portion of the lease payments are used to reduce the principle amount. The above treatment is equivalent to the accounting treatment intended to develop the appropriate Net Plant values to use in allocating O&M and other expenses.

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Plant**  
**For the 12 months ended - December 31, 2014**

**Operating Leases**

		Plant-in-Service as of 12/31/2012			New Non-RTO Facilities			New RTO Facilities			Total Operating Leases		
		Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant
Mon.	Year	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
191	(a) (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
192													
193	Jan 2013	\$ 17,653,096	\$ 222,391	\$ 17,430,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 222,391	\$ 17,430,705
194	Feb 2013	\$ 17,653,096	\$ 239,144	\$ 17,413,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 239,144	\$ 17,413,952
195	Mar 2013	\$ 17,653,096	\$ 255,897	\$ 17,397,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 255,897	\$ 17,397,199
196	Apr 2013	\$ 17,653,096	\$ 272,650	\$ 17,380,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 272,650	\$ 17,380,446
197	May 2013	\$ 17,653,096	\$ 289,403	\$ 17,363,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 289,403	\$ 17,363,693
198	Jun 2013	\$ 17,653,096	\$ 306,156	\$ 17,346,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 306,156	\$ 17,346,940
199	Jul 2013	\$ 17,653,096	\$ 324,050	\$ 17,329,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 324,050	\$ 17,329,046
200	Aug 2013	\$ 17,653,096	\$ 341,944	\$ 17,311,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 341,944	\$ 17,311,152
201	Sep 2013	\$ 17,653,096	\$ 359,838	\$ 17,293,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 359,838	\$ 17,293,258
202	Oct 2013	\$ 17,653,096	\$ 377,732	\$ 17,275,364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 377,732	\$ 17,275,364
203	Nov 2013	\$ 17,653,096	\$ 395,626	\$ 17,257,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 395,626	\$ 17,257,470
204	Dec 2013	\$ 17,653,096	\$ 413,520	\$ 17,239,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 413,520	\$ 17,239,576
205	Jan 2014	\$ 17,653,096	\$ 431,414	\$ 17,221,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 431,414	\$ 17,221,682
206	Feb 2014	\$ 17,653,096	\$ 449,308	\$ 17,203,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 449,308	\$ 17,203,788
207	Mar 2014	\$ 17,653,096	\$ 467,202	\$ 17,185,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 467,202	\$ 17,185,894
208	Apr 2014	\$ 17,653,096	\$ 485,096	\$ 17,168,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 485,096	\$ 17,168,000
209	May 2014	\$ 17,653,096	\$ 502,990	\$ 17,150,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 502,990	\$ 17,150,106
210	Jun 2014	\$ 17,653,096	\$ 520,884	\$ 17,132,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 520,884	\$ 17,132,212
211	Jul 2014	\$ 17,653,096	\$ 539,995	\$ 17,113,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 539,995	\$ 17,113,101
212	Aug 2014	\$ 17,653,096	\$ 559,106	\$ 17,093,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 559,106	\$ 17,093,990
213	Sep 2014	\$ 17,653,096	\$ 578,217	\$ 17,074,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 578,217	\$ 17,074,879
214	Oct 2014	\$ 17,653,096	\$ 597,328	\$ 17,055,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 597,328	\$ 17,055,768
215	Nov 2014	\$ 17,653,096	\$ 616,439	\$ 17,036,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 616,439	\$ 17,036,657
216	Dec 2014	\$ 17,653,096	\$ 635,550	\$ 17,017,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 635,550	\$ 17,017,546
217													
218	13 Mon Avg			\$ 17,130,246			\$ -			\$ -	\$ 17,653,096	\$ 522,850	\$ 17,130,246

Note: Plant investment is not actually recorded for operating leased facilities. The above treatment is equivalent to the accounting treatment intended to develop the appropriate proxy Net Plant values to use in allocating O&M and other expenses.

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Expenses and Revenue Credits**  
**For the 12 months ended - December 31, 2014**

Line	(1) Description	(2) Source	(3) 2012 Actual Costs	(4)	(5) 2014 Projected Costs (Ratio * Proj. Net Plant)
1	Net Plant in Service (Excludes Capital and Operating Leases)	Actual Gross Rev, Pg. 1, L22, Col 6 & Projected Gross Rev, Pg 1, L21, Col. 6	\$ 45,306,013		\$ 43,888,148
2	Plus: Net Plant Equivalent for Capital Leases (Note D)	A-12, Pg. 1, L23 & P-1, Pg. 5, L187	18,982,914		23,407,193
3	Plus: Net Plant Equivalent for Operating Leases (Note D)	A-12, Pg. 1, L28 & P-1, Pg.6, L218	13,970,485		17,130,246
4	Less: Net Plant Excluded for O&M, Other Taxes and Gen. Plant	Note A	-		-
5	Adjusted Net Plant for O&M and Other Taxes	L1 + L2 + L3 - L4	\$ 78,259,413		\$ 84,425,587
6	Ratio Projected Net Plant to Actual Net Plant			CALC RATIO =	1.0788
7	CAP on Ratio	Input		CAP =	1.1000
8	Capped Ratio Used to Project Expenses	Lesser of L6 or L7		CAPPED RATIO	1.0788
9	<b>Operation and Maintenance Expenses</b>				
10	Transmission	Actual Gross Rev, Pg. 2, L60	\$ 29,410,923	x CAPPED RATIO	\$ 31,728,253
11	Less: Account 565	Actual Gross Rev, Pg. 2, L61	18,094,964	x CAPPED RATIO	19,520,693
12	Less: Transmission Leases & Facility Charges	Actual Gross Rev, Pg. 2, L62	3,789,397	x CAPPED RATIO	4,087,969
13	Less Schedule 1 Rev. Req.	Actual Gross Rev, Pg. 2, L63	620,872	x CAPPED RATIO	669,791
14	Plus: Projected Transmission Leases & Facility Charges	See Note B			4,715,214
15	A&G -Adjusted per WP A-11	Actual Gross Rev, Pg. 2, L65	13,096,793	x CAPPED RATIO	14,128,709
16	Plus: Safety Advertising	Actual Gross Rev, Pg. 2, L66	-	x CAPPED RATIO	-
17	Plus Association Dues Directly Related to Transmission	Actual Gross Rev, Pg. 2, L67	-	x CAPPED RATIO	-
18	Plus: Advertising -Transmission	Actual Gross Rev, Pg. 2, L68	-	x CAPPED RATIO	-
19	Plus: Research -Transmission	Actual Gross Rev, Pg. 2, L69	-	x CAPPED RATIO	-
20	Plus: Regulatory Exp -Transmission	Actual Gross Rev, Pg. 2, L70	27,441	x CAPPED RATIO	29,603
21	Plus: Corporate Visibility -Transmission	Actual Gross Rev, Pg. 2, L71	-	x CAPPED RATIO	-
22	Projected O&M	L10 - Sum(L11:L13) + L14 + L15 + Sum(L16:L21)	\$ 20,029,924		\$ 26,323,325
23	<b>Other Taxes</b>				
24	<b>LABOR RELATED</b>				
25	Payroll	Actual Gross Rev, Pg. 2, L87	\$ -	x CAPPED RATIO	\$ -
26	Highway and vehicle	Actual Gross Rev, Pg. 2, L88	-	x CAPPED RATIO	-
27	<b>PLANT RELATED</b>				
28	Property (Note P)	Actual Gross Rev, Pg. 2, L90	-	x CAPPED RATIO	-
29	Gross Receipts	Actual Gross Rev, Pg. 2, L91	-	x CAPPED RATIO	-
30	Other	Actual Gross Rev, Pg. 2, L92	380	x CAPPED RATIO	410
31	Projected Other Taxes	Sum (L25:L30)	\$ 380		\$ 410
32					
33	<b>Revenue Credits</b>				
34	Total Sch. 11 Revenue Received in 2012			WP A-1 (Act Rev Credits), L45	\$ 3,694,290
35					
36	Net Projected ATRR for Projects Completed as of 12/31/2014 for which Revenue was Received in 2012				
37	Project 1				
38	Project 2				
39	Project 3				
40	Project 4				
41	Project 5				
42	Project 6				
43	Total Net Projected ATRR for Projects Completed as of 12/31/2014			Sum(L37:L42)	\$ -
44					
45	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2014			L34 - L43 if positive	\$ 3,694,290
46	Adjustment to Revenue Credits Applied to Zonal Revenue Requirements.			Note C	-
47	Total Revenue Credits Applied to Zonal Revenue Requirements				\$ 3,694,290

**Notes:**

- A For some Special Projects, constructed on behalf of others, Sunflower may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on Sunflower's books. No such projects are projected through 2014.
- B Lease payments for 2012 (actual) and 2014 (projected) are shown below:

	<b>Annualized</b>	
	2012	2014
Midwest Energy	\$ 85,384	\$ 85,384
Pioneer	1,337,523	1,337,523
Western	26,761	26,761
Wheatland	854,440	1,360,269
Mid-Kansas (Rhoades to Phillipsburg 115 kV line)	1,097,530	1,097,530
Mid-Kansas (Holcomb to Plymell 115 kV line)	177,849	355,698
Mid-Kansas (Plymell to Pioneer Tap 115 kV line)	226,025	452,049
Total	\$ 3,805,512	\$ 4,715,214

- C For the initial filing, use the value from the Actual Test Year. However, if major known and measurable changes are expected, provide a separate workpaper to support any adjustments
- D Operating and Capital Leases are only to be included here if Sunflower is responsible for the O&M expense



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Network Load  
For the 12 months ended - December 31, 2013**

Line No.	a	b	c	d	e	f
	Month	Monthly Transmission Network Load as Percentage of the Average Total Network Load of January thru August. (Worksheet A-2)	Average Monthly Transmission Network Load for January thru August (col e, line 2 thru line 9)	Estimated Monthly Transmission Network Load for September thru December ( b X c )	Actual Load for January through August	Projected Transmission Network Load
1	January				305.72	305.72
3	February				304.91	304.91
4	March				327.49	327.49
5	April				337.39	337.39
6	May				414.59	414.59
7	June				512.99	512.99
8	July				513.31	513.31
9	August				485.97	485.97
10	September	118.51%	400.30	474.38		474.38
11	October	86.27%	400.30	345.35		345.35
12	November	77.95%	400.30	312.05		312.05
13	December	80.97%	400.30	324.12		324.12
14	Total					4,658.26
15	12-CP					388.19

Note: **Column b** is the monthly transmission network load for September, October, November and December as a percentage of the average of the monthly transmission network load values for January through August, based on monthly load values in Worksheet A-2.

**Column c** is average (January thru August) of monthly transmission network load in column e.

**Column f** contains actual load values for January-August and projected load values for September - December.

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

1 <b>Total Base Plan Projects (Sunflower Owned)</b>				<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>				
2				SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
3				Depr. Rate:	0.1410% (A)		Depr. Rate:	0.1410% (A)		Depr. Rate:	0.1410% (A)			
4				Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -			
5				Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -			
6				Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:				
7	Mon.	Year	Total			Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
8			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
9	Jan	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	Feb	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	Mar	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	Apr	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	May	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	Jun	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	Jul	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	Aug	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	Sep	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	Oct	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	No	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	Dec	2013	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	Jan	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	Feb	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	Mar	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	Apr	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	May	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	Jun	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	Jul	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	Aug	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	Sep	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	Oct	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	Nov	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	Dec	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33														
34	13 Mon Avg		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
35	12 Mon Depr Exp		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

36 <b>Base Plan Projects (Sunflower Owned) (cont'd)</b>			<b>Project: 4</b>			<b>Project: 5</b>			<b>Project: 6</b>		
37	SPP Proj. ID					SPP Proj. ID					
38	Depr. Rate:		0.1410% (A)			Depr. Rate:			0.1410% (A)		
39	Begin Plant in Serv.		\$ -			Begin Plant in Serv.			\$ -		
40	Begin. Acc. Depr:		\$ -			Begin. Acc. Depr:			\$ -		
41	Begin. Year-Mo.:					Begin. Year-Mo.:					
42	<b>Month</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
43			\$ -			\$ -			\$ -		
44	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68											
69	13 Mon Avg		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	12 Mon Depr Exp		12 Mon Depr Exp	\$ -		12 Mon Depr Exp	\$ -		12 Mon Depr Exp	\$ -	

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

Holcomb to Fletcher 115kV (Wheatland Lessor)															
71 Total Base Plan Projects (Capital Leases)				Project: 1			Project: 2			Project: 3					
				SPP Proj. ID	899			SPP Proj. ID			SPP Proj. ID				
				Sum of Monthly Lease Payments 2014	\$ 514,829			Sum of Monthly Lease Payments 2014			Sum of Monthly Lease Payments 2014				
				Begin Plant in Serv.	\$ -			Begin Plant in Serv.	\$ -			Begin Plant in Serv.	\$ -		
				Begin. Acc. Amort:	\$ -			Begin. Acc. Amort:	\$ -			Begin. Acc. Amort:	\$ -		
				Begin. Year-Mo.:	2013-Apr			Begin. Year-Mo.:				Begin. Year-Mo.:			
Mon.	Year	Total			Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant		
					\$ -			\$ -			\$ -				
79	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
80	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
82	Apr	2013	\$ 6,025,790	\$ -	\$ 6,025,790	\$ 6,025,790	\$ -	\$ 6,025,790	\$ -	\$ 6,025,790	\$ -	\$ -	\$ -		
83	May	2013	\$ 6,025,790	\$ 10,514	\$ 6,015,276	\$ 6,025,790	\$ 10,514	\$ 6,015,276	\$ -	\$ -	\$ -	\$ -	\$ -		
84	Jun	2013	\$ 6,025,790	\$ 21,028	\$ 6,004,762	\$ 6,025,790	\$ 21,028	\$ 6,004,762	\$ -	\$ -	\$ -	\$ -	\$ -		
85	Jul	2013	\$ 6,025,790	\$ 31,542	\$ 5,994,248	\$ 6,025,790	\$ 31,542	\$ 5,994,248	\$ -	\$ -	\$ -	\$ -	\$ -		
86	Aug	2013	\$ 6,025,790	\$ 42,056	\$ 5,983,734	\$ 6,025,790	\$ 42,056	\$ 5,983,734	\$ -	\$ -	\$ -	\$ -	\$ -		
87	Sep	2013	\$ 6,025,790	\$ 52,570	\$ 5,973,220	\$ 6,025,790	\$ 52,570	\$ 5,973,220	\$ -	\$ -	\$ -	\$ -	\$ -		
88	Oct	2013	\$ 6,025,790	\$ 63,084	\$ 5,962,706	\$ 6,025,790	\$ 63,084	\$ 5,962,706	\$ -	\$ -	\$ -	\$ -	\$ -		
89	No	2013	\$ 6,025,790	\$ 73,598	\$ 5,952,192	\$ 6,025,790	\$ 73,598	\$ 5,952,192	\$ -	\$ -	\$ -	\$ -	\$ -		
90	Dec	2013	\$ 6,025,790	\$ 84,112	\$ 5,941,678	\$ 6,025,790	\$ 84,112	\$ 5,941,678	\$ -	\$ -	\$ -	\$ -	\$ -		
91	Jan	2014	\$ 6,025,790	\$ 98,534	\$ 5,927,256	\$ 6,025,790	\$ 98,534	\$ 5,927,256	\$ -	\$ -	\$ -	\$ -	\$ -		
92	Feb	2014	\$ 6,025,790	\$ 112,956	\$ 5,912,834	\$ 6,025,790	\$ 112,956	\$ 5,912,834	\$ -	\$ -	\$ -	\$ -	\$ -		
93	Mar	2014	\$ 6,025,790	\$ 127,378	\$ 5,898,412	\$ 6,025,790	\$ 127,378	\$ 5,898,412	\$ -	\$ -	\$ -	\$ -	\$ -		
94	Apr	2014	\$ 6,025,790	\$ 141,800	\$ 5,883,990	\$ 6,025,790	\$ 141,800	\$ 5,883,990	\$ -	\$ -	\$ -	\$ -	\$ -		
95	May	2014	\$ 6,025,790	\$ 156,222	\$ 5,869,568	\$ 6,025,790	\$ 156,222	\$ 5,869,568	\$ -	\$ -	\$ -	\$ -	\$ -		
96	Jun	2014	\$ 6,025,790	\$ 170,644	\$ 5,855,146	\$ 6,025,790	\$ 170,644	\$ 5,855,146	\$ -	\$ -	\$ -	\$ -	\$ -		
97	Jul	2014	\$ 6,025,790	\$ 185,066	\$ 5,840,724	\$ 6,025,790	\$ 185,066	\$ 5,840,724	\$ -	\$ -	\$ -	\$ -	\$ -		
98	Aug	2014	\$ 6,025,790	\$ 199,488	\$ 5,826,302	\$ 6,025,790	\$ 199,488	\$ 5,826,302	\$ -	\$ -	\$ -	\$ -	\$ -		
99	Sep	2014	\$ 6,025,790	\$ 213,910	\$ 5,811,880	\$ 6,025,790	\$ 213,910	\$ 5,811,880	\$ -	\$ -	\$ -	\$ -	\$ -		
100	Oct	2014	\$ 6,025,790	\$ 228,332	\$ 5,797,458	\$ 6,025,790	\$ 228,332	\$ 5,797,458	\$ -	\$ -	\$ -	\$ -	\$ -		
101	Nov	2014	\$ 6,025,790	\$ 242,754	\$ 5,783,036	\$ 6,025,790	\$ 242,754	\$ 5,783,036	\$ -	\$ -	\$ -	\$ -	\$ -		
102	Dec	2014	\$ 6,025,790	\$ 257,176	\$ 5,768,614	\$ 6,025,790	\$ 257,176	\$ 5,768,614	\$ -	\$ -	\$ -	\$ -	\$ -		
103															
104	13 Mon Avg		\$ 6,025,790	\$ 170,644	\$ 5,855,146	\$ 6,025,790	\$ 170,644	\$ 5,855,146	\$ -	\$ -	\$ -	\$ -	\$ -		
105	12 Mon Depr Exp			\$ 173,064		12 Mon Depr Exp	\$ 173,064		\$ -		12 Mon Depr Exp	\$ -			

**Notes:**

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

106 <b>Total Base Plan Projects (Operating Leases)</b>					<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>		
					SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
					Sum of Monthly Lease Payments 2014			Sum of Monthly Lease Payments 2014			Sum of Monthly Lease Payments 2014		
					Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -		
					Begin. Acc. Amort: \$ -			Begin. Acc. Amort: \$ -			Begin. Acc. Amort: \$ -		
					Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
Mon.	Year	Total			Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant
					\$ -			\$ -			\$ -		
114	Jan 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	Feb 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Mar 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	Apr 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	May 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	Jun 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Jul 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Aug 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Sep 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Oct 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	No 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Dec 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Jan 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Feb 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	Mar 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	Apr 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	Jun 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	Jul 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	Aug 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	Sep 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Oct 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136	Nov 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	Dec 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138													
139	13 Mon Avg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	12 Mon Depr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Notes:**

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

141 <b>Total Balanced Portfolio Projects</b>					<i>Description</i>			<i>Description</i>			<i>Description</i>		
142					<b>Project:</b>	<b>1</b>		<b>Project:</b>	<b>2</b>		<b>Project:</b>	<b>3</b>	
143					SPP Proj. ID		SPP Proj. ID		SPP Proj. ID		SPP Proj. ID		
144					Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)	
145					Begin Plant in Serv.	\$ -	Begin Plant in Serv.	\$ -	Begin Plant in Serv.	\$ -	Begin Plant in Serv.	\$ -	
146					Begin. Acc. Depr:	\$ -	Begin. Acc. Depr:	\$ -	Begin. Acc. Depr:	\$ -	Begin. Acc. Depr:	\$ -	
147					Begin. Year-Mo.:		Begin. Year-Mo.:		Begin. Year-Mo.:		Begin. Year-Mo.:		
148	Month	Year	Total		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
149					\$ -			\$ -			\$ -		
150	Jan	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
151	Feb	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
152	Mar	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
153	Apr	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
154	May	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
155	Jun	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
156	Jul	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
157	Aug	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
158	Sep	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
159	Oct	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
160	No	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
161	Dec	2013	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
162	Jan	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
163	Feb	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
164	Mar	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
165	Apr	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
166	May	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
167	Jun	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
168	Jul	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
169	Aug	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
170	Sep	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
171	Oct	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
172	No	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
173	Dec	2014	\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
174													
175	13 Mon Avg		\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	
176	12 Mon Depr Exp		\$ -	\$ -	\$ -		\$ -			\$ -		\$ -	

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)**  
**For the 12 months ended - December 31, 2014**

177 <b>Total ITP / Priority Projects-1</b>					<i>Description</i>			<i>Description</i>			<i>Description</i>					
178					<b>Project:</b>	<b>1</b>			<b>Project:</b>	<b>2</b>			<b>Project:</b>	<b>3</b>		
179					SPP Proj. ID				SPP Proj. ID				SPP Proj. ID			
180					Depr. Rate:	0.1410% (A)			Depr. Rate:	0.1410% (A)			Depr. Rate:	0.1410% (A)		
181					Beginning Bal:				Begin Plant in Serv.				Begin Plant in Serv.			
182					Beginning Dep:				Begin. Acc. Depr:				Begin. Acc. Depr:			
183					Begin. Year-Mo.:				Begin. Year-Mo.:				Begin. Year-Mo.:			
184	Month	Year	Total			Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant		
185																
186	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
187	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
188	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
189	Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
190	May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
191	Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
192	Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
193	Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
194	Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
195	Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
196	No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
197	Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
198	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
199	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
200	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
201	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
202	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
203	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
204	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
205	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
206	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
207	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
208	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
209	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
210																
211	13 Mon Avg	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
212	12 Mon Depr Exp	\$	\$ -	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -		

**Notes:**

- (A) See WP A-5 (Act Depreciation.Rate).
- (B) P-4 projects should be included in total projected transmission projects for P-1
- (C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2014**

					<i>Description</i>			<i>Description</i>			<i>Description</i>			
213	<b>Total ITP / Priority Projects-2</b>				<b>Project:</b>	<b>1</b>		<b>Project:</b>	<b>2</b>		<b>Project:</b>	<b>3</b>		
214					SPP Proj. ID		SPP Proj. ID		SPP Proj. ID		SPP Proj. ID			
215					Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)	Depr. Rate:	0.1410% (A)		
216					Begin Plant in Serv.		Begin Plant in Serv.		Begin Plant in Serv.		Begin Plant in Serv.			
217					Begin. Acc. Depr:		Begin. Acc. Depr:		Begin. Acc. Depr:		Begin. Acc. Depr:			
218					Begin. Year-Mo.:		Begin. Year-Mo.:		Begin. Year-Mo.:		Begin. Year-Mo.:			
219			<b>Total</b>											
220	<b>Month</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
221			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
222	Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224	Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226	May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227	Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228	Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230	Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
232	No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
236	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246														
247	13 Mon Avg	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	12 Mon Depr Exp	\$	\$ -	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -

**Notes:**

- (A) See WP A-5 (Act Depreciation.Rate).
- (B) P-4 projects should be included in total projected transmission projects for P-1
- (C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related to Sponsored Projects  
For the 12 months ended - December 31, 2014**

Total Sponsor Funded Projects (B & C)					Description			Description			Description		
					<b>Project:</b> 1			<b>Project:</b> 2			<b>Project:</b> 3		
					Begin. Year-Mo.:			SPP Proj. ID			SPP Proj. ID		
					Depr. Rate:	0.1410% (A)		Depr. Rate:	0.1410% (A)		Depr. Rate:	0.1410% (A)	
					Begin Plant in Serv.:			Begin Plant in Serv.:			Begin Plant in Serv.:		
					Begin. Acc. Depr.:			Begin. Acc. Depr.:			Begin. Acc. Depr.:		
					Begin. Year-Mo.:			Begin. Year-Mo.:			Beg Year-Mo.:		
Mon.	Year	Total			Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
					\$ -			\$ -			\$ -		
Jan	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Mon Avg		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Mon Depr Exp		\$ -	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -	12 Mon Depr Exp	\$ -	\$ -

Notes: (A) See WP A-5 (Act Depreciation.Rate).  
 (B) P-5 projects should be included in total projected transmission projects for P-1  
 (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-8 (Act. Sponsor).



### Sunflower 2014 Variance Analysis

	<u>True-Up Calculation</u>		
	<u>Base Plan</u>	<u>Zonal</u>	<u>Total</u>
<b>2014 Actual</b>	\$ 4,854,286	\$ 19,675,207	\$ 24,529,493
<b>2014 Projected</b>	\$ 4,517,638	\$ 17,416,529	\$ 21,934,167
<b>True-Up Applied to 2016</b>	\$ 336,648	\$ 2,258,678	<b>\$ 2,595,326</b>

### Projected vs. Actual Comparison

	<u>2014 Projected</u>	<u>2014 Actual</u>	<u>Difference</u>	<u>Comments</u>
<b>Zonal Net Revenue Requirement</b>	\$ 17,416,529	\$ 19,675,207	\$ (2,258,678)	Increase due to higher O&M Expenses than projected.
<b>Base Plan Rev Req</b>	\$ 4,517,638	\$ 4,854,286	\$ (336,648)	Increase due to higher actual net plant over projected.
<b>O&amp;M Expenses</b>	\$ 15,224,827	\$ 17,808,094	\$ (2,583,267)	Projected Operations & Maintenance expense is based upon a ratio of 1.0788. The actual 2014 Operations & Maintenance expense resulted in a calculated ratio of 1.2078 which was higher than the projected ratio.
<b>Depreciation Expense</b>	\$ 2,470,625	\$ 2,646,852	\$ (176,227)	Projected 2014 General Plant depreciation expense was based upon a projected wage & salary allocator of 0.22578. However, the actual wage & salary allocator was 0.27027. The difference between the projected and actual wage & salary allocators accounts for the majority of the increase in actual depreciation expense.
<b>Taxes</b>	\$ 96	\$ 88	\$ 8	NA
<b>Return</b>	\$ 7,932,911	\$ 7,349,380	\$ 583,531	The decrease is due to a lower effective rate of return.
<b>Revenue Credits</b>	\$ 3,694,290	\$ 3,274,922	\$ 419,368	2014 Projected revenue credits are based upon 2012 Actual revenue credits. The 2012 Actual revenue credits include revenue from bundled transmission services. The 2014 Actual revenue credits do not contain bundled transmission service revenue.